



THIRD REGULAR COMMON COUNCIL MEETING AGENDA

May 06, 2024 at 6:00 PM

**City Hall, 3rd Floor - Council Chambers, 828 Center Avenue,
Sheboygan, WI**

"Be the energy you want to attract."

This meeting may be viewed LIVE on Charter Spectrum Channel 990, AT&T U-Verse Channel 99 and:
www.wscssheboygan.com/vod.

Notice of the 3RD Regular Meeting of the 2024-2025 Common Council at 6:00 PM, MONDAY, May 06, 2024 in City Hall, 3rd Floor - Council Chambers, 828 Center Avenue, Sheboygan, WI. Persons with disabilities who need accommodations to attend the meeting should contact Meredith DeBruin at the City Clerk's Office, 828 Center Avenue, (920) 459-3361.

Members of the public who wish to participate in public forum remotely shall provide notice to the City Clerk at (920) 459-3361 at least 24 hours before the meeting so that the person may be provided a remote link for that purpose.

OPENING OF MEETING

1. Roll Call

Aldersperson Felde may attend meeting remotely

2. Pledge of Allegiance

3. Approval of Minutes

First and Second Regular Council Meetings held on April 16 and April 22, 2024 respectively

4. Confirmation of Mayor's Appointments

Ann Steenwyk to the Police and Fire Commission

Tomomi Kanemaru to the Mayor's International Committee

5. Public Forum

Limit of five people having five minutes each with comments limited to items on this agenda.

6. Mayor's Announcements

Upcoming Community Events, Proclamations, Employee Recognitions

7. Presentation

City of Sheboygan 2024-2025 Work Plan by City Administrator Casey Bradley

HEARINGS

- 8.** Hearing 1-24-25, pursuant to letters sent and a notice published by the City Clerk, allowing interested persons to be heard regarding a change in the Land Use Classification for property located around 929 Greenfield Avenue including Parcel Nos. 59281321761, 59281321762, and 59281321763 from Class Suburban Residential (SR-5) to Class Suburban Residential (SR-5) with PUD overlay Classification.

- [9.](#) Hearing 2-24-25 allowing interested persons an opportunity to be heard relative to a proposed General Development Plan (GDP) submitted by Abacus Architects, Inc. to construct an addition to the Sheboygan Christian School located at 929 Greenfield Avenue.

CONSENT

10. Motion to Receive and File all R.O.'s, Receive all R.C.'s and Adopt all Resolutions and Ordinances

- [11.](#) R. O. No. 3-24-25 by Library Director submitting a Resolution in recognition of the service of Barbara Alvarez to Mead Public Library.
- [12.](#) R. O. No. 4-24-25 by Board of Water Commissioners submitting a copy of the 2023 Annual Audited Financial Statements, including Independent Auditor's Report, on the Sheboygan Water Utility.
- [13.](#) R. O. No. 5-24-25 by Board of Water Commissioners submitting a copy of the 2023 Wisconsin Public Service Commission of Wisconsin Annual Report on the Sheboygan Water Utility.
- [14.](#) R. O. No. 6-24-25 by Board of Water Commissioners submitting the Board of Water Commissioner' Report on the Water Utility for the first quarter of 2024.

REPORT OF OFFICERS

- [15.](#) R. O. No. 1-24-25 by City Clerk submitting a Summons and Complaint in the matter of BankUnited N.A. vs. Joseph P. Champeau et al. REFER TO FINANCE AND PERSONNEL COMMITTEE
- [16.](#) R. O. No. 2-24-25 by City Clerk submitting a Notice of Claim from Steven Bastien for alleged damages due to sewer blockage. REFER TO FINANCE AND PERSONNEL COMMITTEE
- [17.](#) R. O. No. 7-24-25 by City Administrator submitting, for information, a copy of the City of Sheboygan Affordable Housing Policy. REFER TO FINANCE AND PERSONNEL COMMITTEE
- [18.](#) R. O. No. 8-24-25 by Director of Human Resources and Labor Relations submitting, for information, a copy of the Memo dated April 11, 2024 sent to all Non-Represented Employees regarding updates to the City of Sheboygan's Employee Handbook, along with a copy of the Employee Handbook revised April 2024. REFER TO FINANCE AND PERSONNEL COMMITTEE
- [19.](#) R. O. No. 9-24-25 by City Clerk submitting various license applications. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

RESOLUTIONS

- [20.](#) Res. No. 1-24-25 by Alderperson Dekker requesting the Mayor to reactivate various special committees for the 2024-2025 Council year. ADOPT RESOLUTION
- [21.](#) Res. No. 9-24-25 by Alderpersons Mitchell and Ramey approving the General Development Plan submitted by Abacus Architects, Inc. for construction of an addition to the Sheboygan Christian School on parcel nos. 59281321763, 59281321761, and 59281321762 within a Planned Unit Development (PUD) zone. ADOPT THE RESOLUTION
- [22.](#) Res. No. 3-24-25 by Alderpersons Dekker and Rust authorizing expenditure of funds received as part of the Criminal Justice, Law Enforcement Drug Trafficking Response (2024) Grant Solicitation. SUSPEND

THE RULES AND ADOPT THE RESOLUTION

- [23.](#) Res. No. 10-24-25 by Alderpersons Dekker and Ramey amending the Marina and Riverfront Slips Fee Schedule. SUSPEND THE RULES AND ADOPT THE RESOLUTION
- [24.](#) Res. No. 2-24-25 by Alderpersons Mitchell and Perrella authorizing City staff to file a claim in *In re Payment Card Interchange Fee and Merchant Discount Antitrust Litigation, MDL 1720 (MKB) (JO)*. REFER TO FINANCE AND PERSONNEL COMMITTEE
- [25.](#) Res. No. 4-24-25 by Alderpersons Mitchell and Perrella authorizing an amendment to the 2024 budget for the transfer of remaining cash balances from the TID 6, 10, 12, 13, 14 and 15 Funds to the Affordable Housing Fund. REFER TO FINANCE AND PERSONNEL COMMITTEE
- [26.](#) Res. No. 5-24-25 by Alderpersons Mitchell and Perrella discontinuing collection efforts for historical warrant fees. REFER TO FINANCE AND PERSONNEL COMMITTEE
- [27.](#) Res. No. 6-24-25 by Alderpersons Dekker and Ramey authorizing the City Forester to apply for an Inflation Reduction Act Urban Forestry Grant through the Wisconsin Department of Natural Resources, designating the City Forester as the City's Authorized Representative for same, and authorizing staff to undertake the steps necessary to comply with the grant requirements. REFER TO PUBLIC WORKS COMMITTEE
- [28.](#) Res. No. 7-24-25 by Alderpersons Rust and La Fave authorizing the appropriate City officials to execute the Intergovernmental Agreement for Law Enforcement Services for the 2024 Republican National Convention in Milwaukee, Wisconsin, between the City of Milwaukee and the City of Sheboygan. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE
- [29.](#) Res. No. 8-24-25 by Alderpersons Mitchell and Perrella authorizing entering into a Tax Incremental District Development Agreement with Van Horn Properties of Sheboygan LLC regarding the development improvements to be located on Wilgus Avenue in the City of Sheboygan. REFER TO FINANCE AND PERSONNEL COMMITTEE
- [30.](#) Res. No. 11-24-25 by Alderpersons Dekker and Ramey authorizing the appropriate City officials to communicate an interest in entering into a five-year lease for a 2024 Model Vector 2100i sanitary sewer maintenance vehicle for the Department of Public Works. REFER TO PUBLIC WORKS COMMITTEE
- [31.](#) Res. No. 12-24-25 by Alderpersons Rust and La Fave authorizing the appropriate City official to complete and sign Part G of Wisconsin Department of Revenue Form AB-105 submitted by Three Sheeps Brewing Company, LLC. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE
- [32.](#) Res. No. 13-24-25 by Alderpersons Dekker and Ramey authorizing the appropriate City officials to enter into a contract with J.F. Ahern Co. for the installation of two Turbo Blowers at the Wastewater Treatment Plant and authorizing an amendment to the 2024 budget. REFER TO PUBLIC WORKS COMMITTEE
- [33.](#) Res. No. 14-24-25 by Alderpersons Mitchell and Perrella authorizing the appropriate City officials to execute an engagement letter with Quarles & Brady LLP to serve as bond counsel and disclosure counsel for the City of Sheboygan. REFER TO FINANCE AND PERSONNEL COMMITTEE

- 34.** Res. No. 15-24-25 by Alderpersons Mitchell and Perrella authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$23,165,000 General Obligation Promissory Notes, Series 2024A. REFER TO FINANCE AND PERSONNEL COMMITTEE

MATTERS LAID OVER

- 35.** R. O. No. 137-23-24 by City Plan Commission to whom was referred Direct Referral Gen. Ord. No. 43-23-24 by Alderperson Mitchell and Direct Referral R. O. No. 133-23-24 by City Clerk amending the City of Sheboygan Official Zoning Map of the Sheboygan Zoning Ordinance to change the Use District Classification for property located around 929 Greenfield Avenue including Parcel Nos. 59281321761, 59281321762, and 59281321763 from Class Suburban Residential (SR-5) to Class Suburban Residential (SR-5) with PUD overlay Classification; recommends filing the R. O. and adopting the Ordinance. REFER TO THE 2024-2025 COUNCIL FOR APPROVAL

OTHER MATTERS AUTHORIZED BY LAW

ADJOURN MEETING

- 36.** Motion to Adjourn

In compliance with Wisconsin's Open Meetings Law, this agenda was posted in the following locations more than 24 hours prior to the time of the meeting:

*City Hall • Mead Public Library
Sheboygan County Administration Building • City's website*

File Attachments for Item:

3. Approval of Minutes *First and Second Regular Council Meetings held on April 16 and April 22, 2024 respectively*

CITY OF SHEBOYGAN

FIRST REGULAR COMMON COUNCIL MEETING MINUTES

Tuesday, April 16, 2024

OPENING OF MEETING

1. Roll Call

Alderpersons present: Belanger, Dekker, Felde, La Fave, Mitchell, Perrella, Ramey, Rust – 8.
Alderperson excused: Peterson – 1.

2. Presentation of the National Colors

Sheboygan Police Department Honor Guard

3. Pledge of Allegiance**4. Invocation**

Father William Bulson, Grace Episcopal Church

5. Land Recognition

Brett Labello, Sheboygan County Museum

6. Swearing in of Alderpersons Elect

City Clerk Meredith DeBruin administered the Oath of Office to Alderpersons: District 2 John Belanger, District 4 Robert La Fave, District 6 Dean Dekker and District 8 Zachary Rust.

7. Adopting the rules of the Common Council

MOTION TO ADOPT

Motion made by Dekker, Seconded by Rust.

Voting Yea: Dekker, Felde, Mitchell, Perrella Ramey, Rust, Belanger, La Fave – 8.

8. Election of President and Vice-President of the Common Council

Motion made by Dekker, Seconded by Rust that nominations be received from the floor, voting to be done by CLOSED BALLOT, and if more than two candidates are nominated, the candidate with the lowest number of votes be dropped from the list, and balloting to continue until one candidate receives a majority.

Rust nominated Dean Dekker, Ramey seconded the nomination.

Motion to postpone the votes for leadership indefinitely until all districts have fair representation.

Motion make by Mitchell, Seconded by Belanger.

City Attorney stated that according to Municipal Code, leadership will be elected at the first organization meeting of the council which occurs on the third Tuesday of April.

Belanger nominated Trey Mitchell, Mitchell seconded the nomination.

Motion by Rust, seconded by Ramey to close nominations.

City Clerk DeBruin and City Attorney Adams distributed ballots and tallied the votes.

Dean Dekker was named the President of the 2024-2025 Council.

ELECTION OF VICE PRESIDENT OF THE COMMON COUNCIL

Motion made by Dekker, Seconded by Rust that nominations be received from the floor, voting to be done by CLOSED BALLOT, and if more than two candidates are nominated, the candidate with the lowest number of votes be dropped from the list, and balloting to continue until one candidate receives a majority.

Dekker nominated Zachary Rust, Ramey seconded the nomination.

Mitchell nominated John Belanger, Belanger seconded the nomination.

Motion by Ramey, seconded by Rust to close nominations.

City Clerk DeBruin and City Attorney Adams distributed ballots and tallied the votes.

Zachary Rust was named the Vice President of the 2024-2025 Council.

9. Election of Representative on City Plan Commission and two Representatives on Capital Improvements Commission

ELECTION OF REPRESENTATIVE ON THE CITY PLAN COMMISSION

Motion by Dekker, seconded by Rust that nominations be received from the floor, voting to be done by OPEN BALLOT, and if more than two candidates are nominated, the candidate with the lowest number of votes be dropped from the list, and balloting to continue until one candidate receives a majority.

Mitchell nominated John Belanger, Belanger seconded the nomination.

No other nominations were motioned.

Motion by Dekker, second by Rust to close the nominations and direct the City Clerk to cast a unanimous ballot for John Belanger as the Representative on the City Plan Commission. All ayes.

ELECTION OF TWO (2) REPRESENTATIVES ON THE CAPITAL IMPROVEMENTS COMMISSION

Motion by Dekker, second by Rust that nominations be received from the floor, voting to be done by OPEN BALLOT, and if more than three candidates are nominated, the candidate with the lowest number of votes be dropped from the list, and balloting to continue until one candidate receives a majority.

Dekker nominated Grazia Perrella, Rust seconded the nomination.

Mitchell nominated Zachary Rust, Ramey seconded the nomination.

No other nominations were motioned.

Motion by Rust, second by Dekker to close the nominations and direct the City Clerk to cast unanimous ballots for Grazia Perrella and Zachary Rust as Representatives on the Capital Improvements Commission. All ayes.

10. Recess to elect Chairperson of the Committee of the Whole

President Dean Dekker presided over the election for Chairman of the Committee of the Whole.

Motion by Rust, second by Ramey that nominations be received from the floor, voting to be done by OPEN BALLOT, and if more than two candidates are nominated, the candidate with the lowest number of votes be dropped from the list, and balloting to continue until one candidate receives a majority.

Rust nominated Grazia Perrella, Ramey seconded the nomination.

Motion by Rust, second by La Fave to close nominations and direct the City Clerk to cast a unanimous ballot for Grazia Perrella as Chairperson for Committee of the Whole.

11. Reconvene

12. Report by Council President on election of the Committee of the Whole Chairperson

Dekker announced Grazia Perrella as the Committee of the Whole Chairperson

13. President of the Common Council message

President Dean Dekker spoke.

14. Public Forum

Limit of five people having five minutes each with comments limited to items on this agenda. No one spoke.

15. Mayor's Announcements

Upcoming Community Events, Proclamations, Employee Recognitions

MAYOR'S APPOINTMENTS

16. Mayor's Appointments – Lays over.

MATTERS LAID OVER

17. Res. No. 206-23-24 by Alderpersons Dekker and Mitchell authorizing the appropriate City officials to execute an engagement letter with Quarles & Brady LLP to serve as bond counsel with regard to Taxable Water System Revenue Bonds.

MOTION TO ADOPT THE RESOLUTION

Motion made by Dekker, Seconded by Mitchell.

Voting Yea: Dekker, Felde, Mitchell, Perrella, Ramey, Rust, Belanger, La Fave – 8.

18. Res. No. 207-23-24 by Alderpersons Dekker and Mitchell authorizing the appropriate City officials to execute the Engagement Letter with Landretti & Company, LLC relating to appraisal review services regarding three appraisals in the pending Wal-Mart Real Estate Business Trust assessment appeal litigation.

MOTION TO ADOPT THE RESOLUTION

Motion made by Dekker, Seconded by Mitchell.

Voting Yea: Dekker, Felde, Mitchell, Perrella, Ramey, Rust, Belanger, La Fave – 8.

19. Res. No. 208-23-24 by Alderpersons Dekker and Mitchell authorizing the appropriate City officials to execute a conflict waiver letter prepared by von Briesen & Roper, s.c. regarding representation of the City of Sheboygan and Inspired Holdings LLC.

MOTION TO ADOPT THE RESOLUTION

Motion made by Dekker, Seconded by Mitchell.

Voting Yea: Dekker, Felde, Mitchell, Perrella, Ramey, Rust, Belanger, La Fave – 8.

- 20. Res. No. 209-23-24 by Alderpersons Dekker and Mitchell authorizing the City Attorney’s Office to settle the matter of *State of Wisconsin v. City of Sheboygan*, Case Nos. 2023FO000099, 2023FO000100, 2023FO000101, 2023FO000105, and 2023FO000159.

MOTION TO ADOPT THE RESOLUTION

Motion made by Dekker, Seconded by Mitchell.

Voting Yea: Dekker, Felde, Mitchell, Perrella, Ramey, Rust, Belanger, La Fave – 8.

- 21. Res. No. 210-23-24 by Alderpersons Dekker and Mitchell authorizing the purchase of 636 Wisconsin Avenue from Wells Fargo Bank, N.A. for future use by the City.

MOTION TO ADOPT THE RESOLUTION

Motion made by Dekker, Seconded by Mitchell.

Voting Yea: Dekker, Felde, Mitchell, Perrella, Ramey, Rust, Belanger, La Fave – 8.

ADJOURN MEETING

- 22. Motion to Adjourn

MOTION TO ADJOURN AT 6:38 PM

Motion made by Dekker, Seconded by Rust.

Voting Yea: Dekker, Felde, Mitchell, Perrella, Ramey, Rust, Belanger, La Fave – 8.

CITY OF SHEBOYGAN

SECOND REGULAR COMMON COUNCIL MEETING MINUTES

Monday, April 22, 2024

OPENING OF MEETING**1. Roll Call**

Alders Present: Dekker, Felde (remote), Heidemann, Mitchell, Perrella, Ramey, Rust, Peterson, Belanger, La Fave – 10

2. Pledge of Allegiance**APPOINTMENTS****3. Mayor's Appointments – Lays over.**

Ann Steenwyk to the Police and Fire Commission

Tomomi Kanemaru to the Mayor's International Committee

4. Confirmation of Mayor's Appointments

Various

MOTION TO CONFIRM

Motion made by Dekker, Seconded by Rust.

Before action was taken, Alderperson Heidemann requested to remove his appointment from the Friends of Maywood Board.

On motion to confirm,

Voting Yea: Dekker, Heidemann, Mitchell, Perrella, Ramey, Rust, Peterson, Belanger, La Fave – 9.

Voting Nay: Felde – 1.

ADJOURN MEETING**5. Motion to Adjourn****MOTION TO ADJOURN AT 6:03 PM**

Motion made by Dekker, Seconded by Rust.

Voting Yea: Dekker, Felde, Heidemann, Mitchell, Perrella, Ramey, Rust, Peterson, Belanger, La Fave – 10.

File Attachments for Item:

4. Confirmation of Mayor's Appointments *Ann Steenwyk to the Police and Fire Commission Tomomi Kanemaru to the Mayor's International Committee*



April 19st 2024

TO THE HONORABLE MEMBERS OF THE COMMON COUNCIL:

I hereby submit the following appointments for your confirmation:

- Ann Steenwyk to be considered for appointment to the Police and Fire Commission
- Tomomi Kanemaru to be considered for appointment to the Mayor's International Committee

Ryan Sorenson
Mayor
City of Sheboygan

Office of the Mayor

CITY HALL
828 CENTER AVE.
SHEBOYGAN, WI 53081

920-459-3317
www.sheboyganwi.gov

File Attachments for Item:

8. Hearing 1-24-25, pursuant to letters sent and a notice published by the City Clerk, allowing interested persons to be heard regarding a change in the Land Use Classification for property located around 929 Greenfield Avenue including Parcel Nos. 59281321761, 59281321762, and 59281321763 from Class Suburban Residential (SR-5) to Class Suburban Residential (SR-5) with PUD overlay Classification.

**CITY OF SHEBOYGAN
HEARING 1-24-25**

MAY 6, 2024.

Pursuant to letters sent and a notice published by the City Clerk, allowing interested parties to be heard regarding a change in the Land Use Classification for property located around 929 Greenfield Avenue including Parcel Nos. 59281321761, 59281321762, and 59281321763 from Class Suburban Residential (SR-5) to Class Suburban Residential (SR-5) with PUD overlay Classification.

All interested parties will now be heard.

NOTICE OF PUBLIC HEARING ON AMENDMENT TO THE CITY OF SHEBOYGAN OFFICIAL ZONING
MAP OF THE SHEBOYGAN ZONING ORDINANCE:

Notice is hereby given that a public hearing will be held at 6:00 P.M., May 6, 2024 in City Hall, 3rd Floor Council Chambers, 828 Center Avenue, Sheboygan, Wisconsin, to give persons an opportunity to be heard relative to the proposed amendment to the City of Sheboygan's Official Zoning Map. The purpose of the amendment is to change the Use District Classification of the following described property from Class Suburban Residential (SR-5) to Class Suburban Residential (SR-5) with PUD overlay Classification:

Property located around 929 Greenfield Avenue including Parcel Nos. 59281321761, 59281321762, and 59281321763:

Parcel 59281321761 described as PRT NE NW, SEC 2, COM 173.25'S OF NW COR SD1/4, TH E 98', NE 97.75' TO PNT IN CEN BLACK RIV RD 144.8' SE OF N LN SEC 2, SE ON SD RD 76.3' M/L, SWLY AT R/A WITH SD RD 160', SELY PARA WITH RD 130', SWLY AT R/A 31.4' M/L, W TO W LN NE NWTH N TO BEG, EXC COM AT N1/4 COR, SD SEC, TH S01 DEG 29'32" W 202.75', N88 DEG 30'28"W 1098.97', TH S49 DEG 14'17"W 160' TO PNT OF BEG, TH S40 DEG 45'43"E 130', S44 DEG 40'15"W 27.70', S89 DEG 27'42"W 171.48', N01 DEG 25'30"E 95.08', TH N76 DEG 35'15"E 106.62' TO BEG.

Parcel 59281321762 described as PRT NE NW, SEC 2, COM IN CEN BLACK RIV RD, S42 DEG 16'E 291.1' OF ITS INTER WITH N LN SEC 2, TH S47 DEG 44'W 160', N42 DEG 16'W 70', N47 DEG 44'E 160' TO CEN SD RD, TH S42 DEG 16'E 70' TO BEG, & ALSO COM AT NE COR NW1/4 SEC 2, TH S89-47-18W 1248.83' ALG N LN, S40-30-28E 513.11' ALG C/L GREENFIELD AVE, S89-32-29W 265.45' TO POB, TH S89-32-29W 150.46', N01-27-33E 94.78', N76-35-15E 106.87', S40-45-43E 66.70', S00-27-31E 67.82' TO POB, EXC PRT CONV IN QCD #2095653 COM AT NE COR NW1/4 SEC 2, TH S89-47-18W 12

Parcel 59281321763 described as PART OF THE NW NW & NE NW SEC 2, COM N89-44-42E 909.42' FROM THE NW COR OF SEC 2, TH S01- 40- 19W 511.50' TH S89-44-42W 92.50', TH S01-40-19W 630.97 TO THE N LINE OF CARMEN PARK SUBD, TH N89-20-06E 501.95' TO THE W LINE OF THE NE NW, TH N01-40-56E 18.00' ALONG SD W LINE, TH N89-31-07E 203.75', TH N07-07-07E 733.80', TH S89-54-07W 274.20' TO THE W LINE OF THE NE NW, TH N01-36-07E 217.88' ALONG SD W LINE, TH N88-15-22E 98.95', TH N50-13-22E 95.85' TO THE CENTER LINE OF BLACK RIVER ROAD, TH N41-03-1

MEREDITH DEBRUIN
City Clerk



Order Confirmation
Not an Invoice

Account Number:	1012694
Customer Name:	Sheb, City Of,Legal Acct
Customer Address:	Sheb, City Of,Legal Acct 828 Center AVE # 110 Accounts Payable Sheboygan WI 53081-4442
Contact Name:	ACCT SHEB, CITY OF,LEGAL
Contact Phone:	
Contact Email:	
PO Number:	PH: May 6, 2024

Date:	04/04/2024
Order Number:	10047460
Prepayment Amount:	\$ 0.00

Column Count:	1.0000
Line Count:	80.0000
Height in Inches:	0.0000

Print

Product	#Insertions	Start - End	Category
SHE Sheboygan Press	2	04/19/2024 - 04/26/2024	Govt Public Notices
SHE sheboyganpress.com	2	04/19/2024 - 04/26/2024	Govt Public Notices

As an incentive for customers, we provide a discount off the total order cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and save!

Total Cash Order Confirmation Amount Due	\$117.00
Tax Amount	\$0.00
Service Fee 3.99%	\$4.67
Cash/Check/ACH Discount	-\$4.67
Payment Amount by Cash/Check/ACH	\$117.00
Payment Amount by Credit Card	\$121.67

Order Confirmation Amount	\$117.00
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Ad Preview

NOTICE OF PUBLIC HEARING ON AMENDMENT TO THE CITY OF SHEBOYGAN OFFICIAL ZONING MAP OF THE SHEBOYGAN ZONING ORDINANCE:

Notice is hereby given that a public hearing will be held at 6:00 P.M., May 6, 2024 in City Hall, 3rd Floor Council Chambers, 828 Center Avenue, Sheboygan, Wisconsin, to give persons an opportunity to be heard relative to the proposed amendment to the City of Sheboygan's Official Zoning Map. The purpose of the amendment is to change the Use District Classification of the following described property from Class Suburban Residential (SR-5) to Class Suburban Residential (SR-5) with PUD overlay Classification:

Property located around 829 Greenfield Avenue including Parcel Nos. 59281321761, 59281321762, and 59281321763:

Parcel 59281321761 described as PRT NE NW, SEC 2, COM 173.25'S OF NW COR SD1/4, TH E 98. NE 97.75' TO PNT IN CEN BLACK RIV RD 144.8'S/E OF N LN SEC 2, SE ON SD RD 76.31'M/L SWLY AT R/A WITH SD RD 160', SELY PARA WITH RD 130', SWLY AT R/A 31.4'M/L, W TO W LN NE NWTH N TO BEG, EXC COM AT N1/4 COR, SD SEC, TH S01 DEG 29'32" W 202.75' N88 DEG 30'28"W 1098.97', TH S49 DEG 41'17"W 160'TO PNT OF BEG, TH S40 DEG 45'43"E 130', S44 DEG 40'15"W 27.70', S89 DEG 27'42"W 171.48', N01 DEG 25'30"E 95.00', TH N76 DEG 35'15"E 106.62' TO BEG.

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Parcel 59281321763 described as PART OF THE NW NW & NE NW SEC 2, COM N89-44-42E 909.42' FROM THE NW COR OF SEC 2, TH S01- 40- 19W 511.50' TH S89-44-42W 92.50', TH S01- 40-19W 630.97' TO THE N LINE OF CARMEN PARK SUBD, TH N69-20-06E 501.95' TO THE W LINE OF THE NE NW, TH N01-40-56E 18.00' ALONG SD W LINE, TH N89-31-07E 203.75', TH N07-07-07E 733.80', TH S89-54-07W 274.20' TO THE W LINE OF THE NE NW, TH N01-36-07E 217.88' ALONG SD W LINE, TH N89-15-22E 98.95', TH N50-13-22E 95.85' TO THE CENTER LINE OF BLACK RIVER ROAD, TH N41-03-1

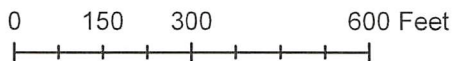
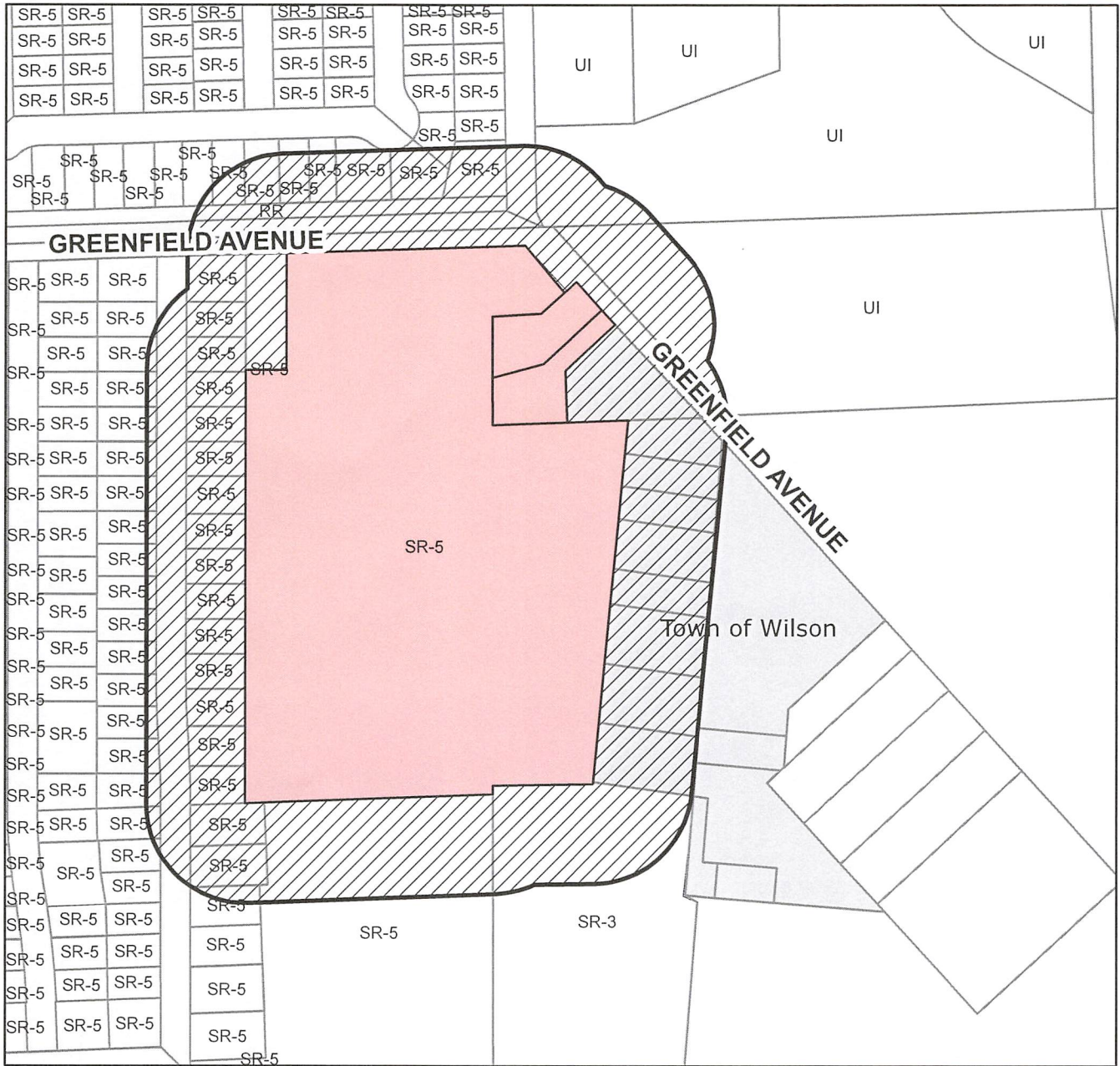
MEREDITH DEBRUIN
City Clerk

RUN: April 19, 26, 2024 WNAXLP

PROPOSED REZONE FROM SUBURBAN RESIDENTIAL 5 (SR-5) TO SUBURBAN RESIDENTIAL-5 -PUD OVERLAY (SR-5 -PUD OVERLAY)

SECTION 2, TOWNSHIP 14 NORTH, RANGE 23 EAST

Legal Descriptions attached



CITY OF SHEBOYGAN
828 CENTER AVE.
SHEBOYGAN, WI 53081

April 26, 2024

Dear Property Owner:

I wish to notify you that there will be a public hearing on an amendment to the City of Sheboygan Official Zoning Map of the Sheboygan Zoning Ordinance at 6:00 P.M., May 6, 2024, in the Council Chambers of City Hall, 828 Center Avenue. The purpose of the amendment is to amend the City of Sheboygan Official Zoning Map of the Sheboygan Zoning Ordinance of the following described property from Class Suburban Residential (SR-5) to Class Suburban Residential (SR-5) with PUD overlay Classification:

Property located around 929 Greenfield Avenue including Parcel Nos. 59281321761, 59281321762, and 59281321763:

Parcel 59281321761 described as PRT NE NW, SEC 2, COM 173.25'S OF NW COR SD1/4, TH E 98', NE 97.75' TO PNT IN CEN BLACK RIV RD 144.8'SE OF N LN SEC 2, SE ON SD RD 76.3'M/L, SWLY AT R/A WITH SD RD 160', SELY PARA WITH RD 130', SWLY AT R/A 31.4'M/L, W TO W LN NE NWTH N TO BEG, EXC COM AT N1/4 COR, SD SEC, TH S01 DEG 29'32" W 202.75', N88 DEG 30'28" W 1098.97', TH S49 DEG 14'17" W 160' TO PNT OF BEG, TH S40 DEG 45'43" E 130', S44 DEG 40'15" W 27.70', S89 DEG 27'42" W 171.48', N01 DEG 25'30" E 95.08', TH N76 DEG 35'15" E 106.62' TO BEG.

Parcel 59281321762 described as PRT NE NW, SEC 2, COM IN CEN BLACK RIV RD, S42 DEG 16'E 291.1' OF ITS INTER WITH N LN SEC 2, TH S47 DEG 44' W 160', N42 DEG 16' W 70', N47 DEG 44' E 160' TO CEN SD RD, TH S42 DEG 16' E 70' TO BEG, & ALSO COM AT NE COR NW1/4 SEC 2, TH S89-47-18W 1248.83' ALG N LN, S40-30-28E 513.11' ALG C/L GREENFIELD AVE, S89-32-29W 265.45' TO POB, TH S89-32-29W 150.46', N01-27-33E 94.78', N76-35-15E 106.87', S40-45-43E 66.70', S00-27-31E 67.82' TO POB, EXC PRT CONV IN QCD #2095653 COM AT NE COR NW1/4 SEC 2, TH S89-47-18W 12

Parcel 59281321763 described as PART OF THE NW NW & NE NW SEC 2, COM N89-44-42E 909.42' FROM THE NW COR OF SEC 2, TH S01- 40- 19W 511.50' TH S89-44-42W 92.50', TH S01-40-19W 630.97 TO THE N LINE OF CARMEN PARK SUBD, TH N89-20-06E 501.95' TO THE W LINE OF THE NE NW, TH N01-40-56E 18.00' ALONG SD W LINE, TH N89-31-07E 203.75', TH N07-07-07E 733.80', TH S89-54-07W 274.20' TO THE W LINE OF THE NE NW, TH N01-36-07E 217.88' ALONG SD W LINE, TH N88-15-22E 98.95', TH N50-13-22E 95.85' TO THE CENTER LINE OF BLACK RIVER ROAD, TH N41-03-1

If you have questions, please direct your inquiries to the **DEPARTMENT OF CITY DEVELOPMENT AT 459-3377**.

Sincerely,

MEREDITH DEBRUIN, City Clerk

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SHEBOYGAN, WI 53081-8609

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3821 S 10TH ST
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DENNIS J FLIPSE
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ROGER EARL RAHN
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1400 DOUGLAS ST
OMAHA, NE 68179-1001

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SHEBOYGAN, WI 53081-7280

KEVIN W & JODY M KAISER
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SHEBOYGAN, WI 53081-7280

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DANIEL J MURRAY
1011 FLORIDA AVE
SHEBOYGAN, WI 53081-7280

TOWN OF WILSON
5935 S BUSINESS DR
SHEBOYGAN, WI 53081

File Attachments for Item:

9. Hearing 2-24-25 allowing interested persons an opportunity to be heard relative to a proposed General Development Plan (GDP) submitted by Abacus Architects, Inc. to construct an addition to the Sheboygan Christian School located at 929 Greenfield Avenue.

**CITY OF SHEBOYGAN
HEARING 2-24-25**

MAY 6, 2024.

Allowing interested persons an opportunity to be heard relative to a proposed General Development Plan (GDP) submitted by Abacus Architects, Inc. to construct an addition to the Sheboygan Christian School located at 929 Greenfield Avenue.

All interested parties will now be heard.

NOTICE OF PUBLIC HEARING RELATIVE TO PUD-GDP

Notice is hereby given that a public hearing will be held at 6:00 P.M., May 6, 2024, in the Council Chambers of City Hall, 828 Center Avenue, Sheboygan, Wisconsin, to give persons an opportunity to be heard relative to a proposed General Development Plan (GDP) submitted by Abacus Architects, Inc. to construct an addition to the Sheboygan Christian School located at 929 Greenfield Avenue.

MEREDITH DEBRUIN
City Clerk

Account Number:	1012694
Customer Name:	Sheb, City Of,Legal Acct
Customer Address:	Sheb, City Of,Legal Acct 828 Center AVE # 110 Accounts Payable Sheboygan WI 53081-4442
Contact Name:	ACCT SHEB, CITY OF,LEGAL
Contact Phone:	
Contact Email:	
PO Number:	

Date:	04/11/2024
Order Number:	10066223
Prepayment Amount:	\$ 0.00

Column Count:	1.0000
Line Count:	16.0000
Height in Inches:	0.0000

Print

Product	#Insertions	Start - End	Category
SHE Sheboygan Press	2	04/19/2024 - 04/26/2024	Govt Public Notices
SHE sheboyganpress.com	2	04/19/2024 - 04/26/2024	Govt Public Notices

As an incentive for customers, we provide a discount off the total order cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and save!

Total Cash Order Confirmation Amount Due	\$24.20
Tax Amount	\$0.00
Service Fee 3.99%	\$0.97
Cash/Check/ACH Discount	-\$0.97
Payment Amount by Cash/Check/ACH	\$24.20
Payment Amount by Credit Card	\$25.17

Order Confirmation Amount	\$24.20
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NOTICE OF PUBLIC HEARING RELATIVE TO PUD-GDP

Notice is hereby given that a public hearing will be held at 6:00 P.M., May 6, 2024, in the Council Chambers of City Hall, 828 Center Avenue, Sheboygan, Wisconsin, to give persons an opportunity to be heard relative to a proposed General Development Plan (GDP) submitted by Abacus Architects, Inc. to construct an addition to the Sheboygan Christian School located at 929 Greenfield Avenue.

MEREDITH DEBRUIN
City Clerk

Run: April 19 & 26, 2024 WNAXLP

File Attachments for Item:

11. R. O. No. 3-24-25 by Library Director submitting a Resolution in recognition of the service of Barbara Alvarez to Mead Public Library.

**CITY OF SHEBOYGAN
R. O. 3-24-25**

BY LIBRARY DIRECTOR.

MAY 6, 2024.

Submitting a Resolution in recognition of the service of Barbara Alvarez to Mead Public Library.



MEAD LIBRARY

A RESOLUTION in recognition of the service of **Barbara Alvarez** to Mead Public Library.

WHEREAS, **Barbara Alvarez** was appointed to the Mead Public Library Board of Trustees in May 2021 and was elected Board President in May 2023, and

WHEREAS, **Barbara Alvarez** served as a model for the conduct of the responsibilities of a Library Trustee in a well-informed and reasoned manner, and drew upon her professional experience as a librarian and as a university instructor in library and information science, and

WHEREAS, **Barbara Alvarez** participated diligently as a member of the Library Board’s Finance Committee and served as Chairperson of the Patron Services and Arts/Facility Committees, and

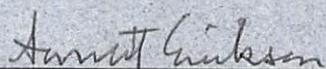
WHEREAS, **Barbara Alvarez** was an advocate for Mead Public Library’s vision of creating a vibrant, informed and cohesive community, and

WHEREAS, **Barbara Alvarez** strived to uphold Mead Public Library’s core value of inclusiveness, and

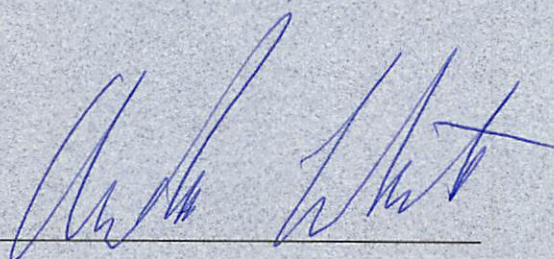
WHEREAS, **Barbara Alvarez** took seriously her responsibilities as a board member, member and worked conscientiously for the benefit of the citizens of Sheboygan, and

NOW THEREFORE BE IT RESOLVED that the Mead Public Library Board does hereby publicly commend **Barbara Alvarez** for the time and attention she so generously devoted to her responsibilities as a Trustee. The Board thanks her for her commitment in serving as a Mead Public Library Trustee and recognizes her service. The Mead Public Library wishes her all the best following her service to Sheboygan residents as a Library Trustee.

Dated this 17th day of April, 2024



Garrett Erickson Library Director



Andre Walton Vice-President

File Attachments for Item:

12. R. O. No. 4-24-25 by Board of Water Commissioners submitting a copy of the 2023 Annual Audited Financial Statements, including Independent Auditor's Report, on the Sheboygan Water Utility.

**CITY OF SHEBOYGAN
R. O. 4-24-25**

BY BOARD OF WATER COMMISSIONERS.

MAY 6, 2024.

To the Honorable, the Mayor and Common Council:

We are, hereby, submitting a copy of the 2023 Annual Audited Financial Statements, including Independent Auditor's Report, on the Sheboygan Water Utility.

Attachments

Sheboygan Water Utility

An Enterprise Fund of the City of Sheboygan, Wisconsin

Financial Statements and
Supplementary Information

December 31, 2023 and 2022

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Independent Auditors' Report

To the Utility Commission of
Sheboygan Water Utility

Opinion

We have audited the financial statements of the Sheboygan Water Utility (Utility), an enterprise fund of the City of Sheboygan, Wisconsin, as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position for the Utility and the changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1, the financial statements of the Utility are intended to present the financial position and the changes in the financial position of only the Utility. They do not purport to, and do not, present fairly the financial position of the City of Sheboygan, Wisconsin, as of December 31, 2023, and 2022, and the changes in financial position, or cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Note 13 to the financial statements, net position as of December 31, 2022 has been restated to correct a material misstatement regarding the recognition of grant revenue. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Utility'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.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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.

Baker Tilly US, LLP

Madison, Wisconsin
April 12, 2024

Sheboygan Water Utility

Unaudited Management's Discussion and Analysis
As of and for the Years Ended December 31, 2023 and 2022

The purpose of this section is to provide users with an objective, easy to read overview of the financial activities of the Sheboygan Water Utility (the Utility) for the years ended December 31, 2023 and 2022. This section should be read in conjunction with the financial statements and the accompanying notes that follow.

Financial Highlights

- The Utility's operating income decreased from \$4,036,906 in 2022 to \$2,059,441 in 2023.
- The Utility's total cash position decreased from \$15,192,926 in 2022 to \$7,144,206 in 2023.
- The Utility's unrestricted cash and investment position decreased from \$8,779,611 in 2022 to \$7,406,135 in 2023.
- The Utility's total net position increased by \$5,993,109 in 2023 to \$63,330,302 from \$57,337,193 in 2022.
- The Utility's total assets increased by \$24,144,560 in 2023 to \$103,264,497 from \$79,119,937 in 2022.
- Total liabilities increased \$19,642,944 to \$41,048,692 in 2023 from \$21,405,748 in 2022.

Financial Statements

The financial statements report information of the Utility using accounting methods similar to those used by private sector companies. The statements offer both short and long term information regarding the activities of the Utility. The Statements of Net Position include the Utility's assets (investments), deferred outflows of resources, liabilities (obligations to creditors) and deferred inflow of resources. These statements provide information to assess the liquidity and financial flexibility of the Utility.

The Statements of Revenues, Expenses and Changes in Net Position will measure the success of the Utility's operations for the past year. All of the current year's revenues and expenses are included in this statement and will show if the Utility has recovered all of its costs through user fees.

Cash receipts, cash payments, net changes in cash resulting from investing and financing activities are shown in the Statements of Cash Flows. This will also answer questions regarding where the cash came from, what was the cash used for, and what was the change in cash balance.

Financial Analysis of the Utility

The Statements of Net Position and Statements of Revenues, Expenses and Changes in Net Position will assist in answering the question of how the past year's activities have affected the financial position of the Utility. The Statements of Net Position will show the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Over a period of time this can assist in determining if the financial position is improving or deteriorating.

Unaudited Management's Discussion and Analysis
As of and for the Years Ended December 31, 2023 and 2022

2023

The Statement of Net Position showed that total net position increased \$5,993,109, an increase of 10.5%. Total assets increased \$24,144,560 or 30.5%. The increase is due to the construction of the Raw Water Improvement Project, while the net pension asset decreased. Net capital assets increased by \$30,629,922 to \$91,006,076 in 2023, also due to construction of the Raw Water Improvement Project. Capital additions were financed using Wisconsin Department of Natural Resources Safe Drinking Water Loan, EPA Community Grant funds, and American Rescue Plan Act grant funds. Restricted net position decreased by \$944,870 in 2023 to \$418,497 due to the decrease in net pension asset.

2022

The Statement of Net Position showed that total net position (restated) increased \$8,819,240, an increase of 18.2%. Total assets increased \$14,920,149 or 23%. The increase is due to receipt of American Rescue Plan Act grant funds designated to the Raw Water Improvement Project, and an increase in pension and other post-employment benefit assets. Net capital assets increased by \$8,120,721 to \$60,376,154 in 2022 due to construction of the Raw Water Improvement Project. Capital additions were financed using Wisconsin Department of Natural Resources Safe Drinking Water Loan and American Rescue Plan Act grant funds. Restricted net position increased by \$99,413 in 2022 to \$1,363,367 due to the increase in net pension asset.

STATEMENTS OF NET POSITION
As of December 31, 2023, 2022 and 2021

	<u>2023</u>	<u>2022</u> (Restated)	<u>2021</u>
Unrestricted current and other assets	\$ 11,101,620	\$ 16,554,586	\$ 9,385,116
Restricted assets	1,156,801	2,189,197	2,559,239
Capital assets	<u>91,006,076</u>	<u>60,376,154</u>	<u>52,255,433</u>
Total Assets	<u>103,264,497</u>	<u>79,119,937</u>	<u>64,199,788</u>
Deferred outflows related to pensions	<u>2,648,031</u>	<u>2,025,204</u>	<u>1,402,233</u>
Current liabilities payable			
from unrestricted assets	5,516,147	4,420,191	1,574,647
Liabilities payable from restricted assets	1,670,398	1,272,147	1,114,462
Non-current liabilities	<u>33,862,147</u>	<u>15,713,410</u>	<u>12,642,404</u>
Total Liabilities	<u>41,048,692</u>	<u>21,405,748</u>	<u>15,331,513</u>
Deferred inflows related to pensions	<u>1,533,534</u>	<u>2,402,200</u>	<u>1,752,555</u>
Net investment in capital assets	58,036,857	48,464,112	40,823,686
Restricted net position	418,497	1,363,367	1,263,954
Unrestricted net position	<u>4,874,948</u>	<u>7,509,714</u>	<u>6,430,313</u>
Total Net Position	<u>\$ 63,330,302</u>	<u>\$ 57,337,193</u>	<u>\$ 48,517,953</u>

Unaudited Management's Discussion and Analysis
As of and for the Years Ended December 31, 2023 and 2022

The following Statements of Revenues, Expenditures and Changes in Net Position helps to further explain the nature of the increase in net position during 2023, 2022 and 2021.

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Year Ended December 31, 2023, 2022 and 2021

	2023	2022 (Restated)	2021
Operating revenues	\$ 10,423,636	\$ 10,461,269	\$ 9,702,393
Non-operating revenues	5,410,473	6,504,543	251,739
Total Revenues	15,834,109	16,965,812	9,954,132
Operating & maintenance expenses	8,364,195	6,424,363	6,603,351
Non-operating expenses	479,014	692,906	498,237
Total Expenses	8,843,209	7,117,269	7,101,588
Income before contributions and transfers	6,990,900	9,848,543	2,852,544
Interfund transfers (tax equivalent)	(997,791)	(1,029,303)	(1,164,036)
Change in Net Position	5,993,109	8,819,240	1,688,508
Beginning Net Position	57,337,193	48,517,953	46,829,445
Ending Total Net Position	\$ 63,330,302	\$ 57,337,193	\$ 48,517,953

2023

The Statement of Revenues, Expenses and Changes in Net Position shows operating revenues have decreased slightly by \$37,633 from \$10,461,269 in 2022, to \$10,423,636 in 2023. The decrease is due to a decrease in water usage and sales for the year. Operating and maintenance expenses increased significantly in 2023 by \$1,939,832, or 30%, due to an increase in nearly all operating costs, with the most significant being chemicals, electricity, filter rehabilitation projects in the treatment plant, and pension expense. Non-operating revenues decreased in 2023 by \$1,094,070 due to a decrease in grant revenue provided by the WDNR to fund lead service lateral replacement, and a decrease in earned revenue from the ARPA grant funds from 2022. Non-operating expenses decreased \$213,892, due to a decrease in costs related to the Lead Water Service Lateral Replacement Program and bond interest expense.

2022

The Statement of Revenues, Expenses and Changes in Net Position shows operating revenues have increased \$758,876 from \$9,702,393 in 2021, to \$10,461,269 in 2022. The increase is due to a rate increase that became effective on February 1, 2022. Operating and maintenance expenses decreased in 2022 by \$178,988, due to a decrease in medical claims and the completion of the Georgia Avenue standpipe painting project in early 2021. Non-operating revenues increased in 2022 by \$6,252,804 (restated) due to an increase in grant revenue provided by ARPA funds restricted to the Raw Water Improvement Project. Non-operating expenses increased \$194,669, due to an increase in costs related to the Lead Water Service Lateral Replacement Program, and an increase in revenue bond interest expense.

Capital Assets and Debt Administration**Capital Assets** (see Note 4.)

At the end of 2023 the water Utility had \$77.90 million in invested property, plant and equipment in service, an increase of \$1,378,993 over 2022. The Utility completed a rehabilitation project in the upper garage at Park Avenue, purchased two Utility vehicles, replaced aging computer equipment, purchased meters and remote reading equipment, and continued development of vacant Utility land. Water main replacement projects continued in 2023. The Utility installed 30' of 6" water main at various locations; 302' of 8" water main at various locations; 2,060' of 12" water main at various locations; and 966' of 16" water main at various locations. The largest water main projects in 2023 were located at Indiana Avenue at S. 19th through S. 24th Streets, and Gateway Drive at Behrens Parkway. In addition, 16 hydrants were installed at these and other various locations in the City.

At the end of 2022 the water Utility had \$76.52 million in invested property, plant and equipment in service, an increase of \$1,882,078 over 2021. The Utility completed SCADA software and computer upgrades in the treatment plant at Park Avenue, replaced a high lift turbine, added heating units in the plant, added phosphate level sensors to the bulk tank system, and rehabilitation of filter #5 in the plant. Water main replacement projects continued in 2022. The Utility installed 40' of 6" water main at various locations; 445' of 8" water main at various locations; and 2,388' of 12" water main at various locations. The largest water main projects in 2022 were located at St. Clair Avenue and Indiana Avenue. In addition, 12 hydrants were installed at these and other various locations in the City.

Debt (see Note 5.)

On December 31, 2023, the Sheboygan Water Utility had outstanding revenue bonds of \$33,448,209. This includes a \$3 million revenue bond issued on May 1, 2013 with a 2.0% interest rate, and a balance of \$1,730,000 to be retired 2033; on May 1, 2015, a Safe Drinking Water Loan was issued with a balance of \$1,951,839 and interest rate of 1.65%, to be retired 2035; on April 20, 2016, refunding revenue bonds were issued with an interest rate of 2% and balance of \$450,000, to be retired 2025; and on March 1, 2018, refunding revenue bonds were issued with an interest rate of 4% and balance of \$3,105,000, to be retired 2033. These bond proceeds funded the construction of the two reservoirs at Erie Avenue and I-43, and the booster pump station completed in 2008. The 2013 revenue bond funded a backwash storage reservoir at Park Avenue, and funded various projects into 2015. The Safe Drinking Water Loan issued on May 1, 2015 funded a UV disinfection system at the treatment plant. The revenue bond issued on April 20, 2016 refunded the 2005 revenue bond issue. The revenue bond issued on March 1, 2018 refunded the 2007 revenue bond issue and funded the construction of an elevated storage tank at Horizon Drive. On June 22, 2022, the Utility closed a Safe Drinking Water Loan in the amount of \$39,430,018, at 2.145% interest, for the construction of the Raw Water Improvement Project. The current balance of disbursements as of December 31, 2023 is \$26,211,370. Principal and interest payments on this DNR SDWL will begin May 1, 2024. On May 1, 2023, the Utility retired a 2004 DNR Safe Drinking Water Loan issued March 10, 2004, with a 2.75% interest rate and original balance of \$3,088,960. The remaining balance on the \$302,003 debt for the Unfunded Retirement Obligation is \$94,450.

Sheboygan Water Utility

Unaudited Management's Discussion and Analysis
As of and for the Years Ended December 31, 2023 and 2022

On December 31, 2022, the Sheboygan Water Utility had outstanding revenue bonds of \$12,390,119. This includes 2004 revenue bonds issued for a Safe Drinking Water Loan, balance of \$209,630, to be retired in 2023; on May 1, 2013, a \$3 million revenue bond was issued with a 3.5% interest rate, and a balance of \$1,875,000 to be retired on 2033; on May 1, 2015, a Safe Drinking Water Loan was issued with a balance of \$2,097,845 and interest rate of 1.65%, to be retired 2035; on April 20, 2016, refunding revenue bonds were issued with an interest rate of 2% and balance of \$690,000, to be retired 2025; and on March 1, 2018, refunding revenue bonds were issued with an interest rate of 3.5% and balance of \$3,455,000, to be retired 2033. These bond proceeds funded the construction of the two reservoirs at Erie Avenue and I-43, and the booster pump station completed in 2008. The 2013 revenue bond funded a backwash storage reservoir at Park Avenue, and funded various projects into 2015. The Safe Drinking Water Loan issued on May 1, 2015 funded a UV disinfection system at the treatment plant. The revenue bond issued on April 20, 2016 refunded the 2005 revenue bond issue. The revenue bond issued on March 1, 2018 refunded the 2007 revenue bond issue and funded the construction of an elevated storage tank at Horizon Drive. On June 22, 2022, the Utility closed a Safe Drinking Water Loan in the amount of \$39,430,018, at 2.145% interest, for the construction of the Raw Water Improvement Project. The current balance of disbursements as of December 31, 2022 is \$4,062,644. On June 24, 2022, the Utility retired a \$3,100,000 Bond Anticipation Note (BAN) dated May 18, 2020 at 1.25% interest, used for interim financing of engineering and design costs for the Raw Water Improvement Project. The remaining balance on the \$302,000 debt for the Unfunded Retirement Obligation is \$114,823.

Economic Factors and Next Year's Budgets and Rates

An application for a two phase rate increase was submitted to the Public Service Commission of Wisconsin on August 2, 2023 to provide for a phase 1 rate of return of 3.8% in 2024, and total rate of return at phase 2 of 6% in 2025. Since the last rate increase, operating revenues have decreased, while the Utility has experienced significant increasing operating costs and has continued to invest in system replacements and improvements, including the historic Raw Water Improvement Project, replacing one of the original intake pipes in Lake Michigan.

In October 2023, the Utility received an EPA Community Grant from a 2022 congressionally directed spending appropriation in the amount of \$2,000,000 designated to the Raw Water Improvement Project.

Sheboygan Water Utility submitted an application to the WDNR Safe Drinking Water Loan Program on June 21, 2023, to provide \$1,646,375 in grants and loans to property owners for lead service line replacement in the City of Sheboygan. These funds will be used for replacement of lead service lines for projects completed in 2023 and 2024. Closing of the SDWLP Financial Assistance Agreement is scheduled for June 2024. Lead service line replacement projects completed in 2023 were located at N. 15th and 16th Streets, N. 20th Street, and Michigan Avenue at N. 12th Street. LSL projects scheduled in 2024 are located at S. 11th Street, Lincoln Avenue, Swift Avenue, and Dillingham Avenue.

Sheboygan Water Utility had a total capital improvement budget of \$14,636,000 in 2024. Large projects include remaining construction of the Raw Water Improvement Project with substantial completion scheduled in June 2024; \$450,000 for filter bed rehabilitation; \$50,000 for water treatment equipment replacement; \$762,000 for water main and hydrant replacement; \$332,000 for meter and radio read unit replacement; \$192,000 for computer and IT software; and \$380,000 for vehicles and heavy equipment.

CONTACTING THE UTILITY FINANCIAL MANAGEMENT

This financial report is designed to provide a general easy to read overview of the finances of the Sheboygan Water Utility and to provide an overview of plans for the future. If you have any questions about this report or would like to obtain additional information, please feel free to contact the Board of Water Commissioners at 72 Park Avenue Sheboygan, WI 53081-2958 or telephone (920) 459-3800, Opt. 2.

	<u>2023</u>	<u>2022</u> (Restated)
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 7,406,135	\$ 8,779,611
Restricted assets:		
Redemption account	544,441	551,990
Customer accounts receivable	1,604,094	1,653,110
Other accounts receivable	773,159	188,913
Due from municipality	269,722	272,587
Materials and supplies	231,559	249,572
Prepayments	32,411	22,846
	<u>10,861,521</u>	<u>11,718,629</u>
Noncurrent Assets		
Restricted assets:		
Reserve account	612,360	644,320
Net pension asset	-	992,887
Other assets:		
LSL revolving loan account	344,831	188,064
Project account	288,897	5,028,941
Special assessments receivable	150,812	170,942
Capital assets:		
Plant in service	77,901,667	76,522,674
Accumulated depreciation	(29,557,299)	(27,827,390)
Construction work in progress	42,661,708	11,680,870
	<u>92,402,976</u>	<u>67,401,308</u>
Total noncurrent assets	<u>103,264,497</u>	<u>79,119,937</u>
Total assets	<u>103,264,497</u>	<u>79,119,937</u>
Deferred Outflows of Resources		
Deferred outflows related to pension	2,579,937	1,960,300
Deferred outflows related to other post employment benefits	68,094	64,904
	<u>2,648,031</u>	<u>2,025,204</u>
Total deferred outflows of resources	<u>2,648,031</u>	<u>2,025,204</u>

	<u>2023</u>	<u>2022</u> (Restated)
Liabilities, Deferred Inflows of Resources and Net Position		
Current Liabilities		
Accounts payable	\$ 4,202,356	\$ 3,099,904
Accrued wages	84,564	73,400
Accrued taxes due to municipality	1,032,425	1,061,884
Accrued interest	3,589	5,662
Accrued vacation leave	150,088	137,423
Current portion of accrued sick leave	21,546	21,546
Current portion of advance from Municipality	21,579	20,372
Current liabilities payable from restricted assets:		
Current portion of revenue bonds	1,544,454	1,090,637
Accrued interest	125,944	181,510
	<u>7,186,545</u>	<u>5,692,338</u>
Total current liabilities		
Noncurrent Liabilities		
Revenue bonds	31,903,755	11,299,482
Unamortized debt premium, net of discount	133,370	166,243
Advance from municipality	72,871	94,451
Accrued sick leave	645,924	589,849
Total other post employment benefits liability, health insurance	48,424	51,536
Net other post employment benefits liability, life insurance	103,389	138,739
Unearned revenues	270,987	3,373,110
Net pension liability	683,427	-
	<u>33,862,147</u>	<u>15,713,410</u>
Total noncurrent liabilities		
Total liabilities	<u>41,048,692</u>	<u>21,405,748</u>
Deferred Inflows of Resources		
Deferred inflows related to pension	1,436,187	2,363,025
Deferred inflows related to other postemployment benefits	97,347	39,175
	<u>1,533,534</u>	<u>2,402,200</u>
Total deferred inflows of resources		
Net Position		
Net investment in capital assets	58,036,857	48,464,112
Restricted for:		
Debt service	418,497	370,480
Pension	-	992,887
Unrestricted	4,874,948	7,509,714
	<u>63,330,302</u>	<u>57,337,193</u>
Total net position		

Sheboygan Water Utility

Item 12.

Statements of Revenues, Expenses and Changes in Net Position
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u> (Restated)
Operating Revenues		
Sales of water	\$ 10,196,668	\$ 10,231,007
Other	226,968	230,262
Total operating revenues	<u>10,423,636</u>	<u>10,461,269</u>
Operating Expenses		
Operation and maintenance	6,737,073	4,844,858
Depreciation	<u>1,627,122</u>	<u>1,579,505</u>
Total operating expenses	<u>8,364,195</u>	<u>6,424,363</u>
Operating Income	<u>2,059,441</u>	<u>4,036,906</u>
Nonoperating Revenues (Expenses)		
Investment income	124,121	52,032
Grant revenue	5,253,480	6,433,660
Grant expense	(151,358)	(253,642)
Interest expense	(327,656)	(435,450)
Amortization of debt premium, net of discount	32,872	18,851
Debt issuance costs	<u>-</u>	<u>(3,814)</u>
Total nonoperating revenues (expenses)	<u>4,931,459</u>	<u>5,811,637</u>
Income before transfers	6,990,900	9,848,543
Transfers, Tax Equivalent	<u>(997,791)</u>	<u>(1,029,303)</u>
Change in net position	5,993,109	8,819,240
Net Position, Beginning	<u>57,337,193</u>	<u>48,517,953</u>
Net Position, Ending	<u>\$ 63,330,302</u>	<u>\$ 57,337,193</u>

See notes to financial statements

Sheboygan Water Utility

Item 12.

Statements of Cash Flows
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u> (Restated)
Cash Flows From Operating Activities		
Received from customers	\$ 10,150,495	\$ 10,302,752
Paid to suppliers for goods and services	(5,018,330)	(2,336,355)
Paid to employees for operating payroll	(2,221,834)	(2,068,295)
	<u>2,910,331</u>	<u>5,898,102</u>
Net cash flows from operating activities		
Cash Flows From Noncapital Financing Activities		
Paid to municipality for tax equivalent	(1,027,250)	(1,164,909)
Collections of assessments for customer owned laterals	20,130	63,357
Debt retired for pension liability	(20,373)	(19,219)
Interest paid for pension liability	(5,079)	(7,045)
Grant revenue received	151,357	256,770
Paid for expenses for grant-related projects	(151,358)	(253,642)
	<u>(1,032,573)</u>	<u>(1,124,688)</u>
Net cash flows from noncapital financing activities		
Cash Flows From Capital and Related Financing Activities		
Acquisition and construction of capital assets	(30,676,015)	(7,743,561)
Grant revenue received	2,000,000	6,176,890
Advance receipt of grant funds	-	3,373,110
Debt retired	(1,090,636)	(4,162,656)
Interest paid	(380,216)	(298,617)
Proceeds from debt issue	22,148,726	4,062,643
Debt issuance costs	-	(3,814)
	<u>(7,998,141)</u>	<u>1,403,995</u>
Net cash flows from capital and related financing activities		
Cash Flows From Investing Activities		
Investments purchased	(2,052,458)	-
Interest income	124,121	52,032
	<u>(1,928,337)</u>	<u>52,032</u>
Net cash flows from investing activities		
Net change in cash and cash equivalents	(8,048,720)	6,229,441
Cash and Cash Equivalents, Beginning	<u>15,192,926</u>	<u>8,963,485</u>
Cash and Cash Equivalents, Ending	<u>\$ 7,144,206</u>	<u>\$ 15,192,926</u>
Noncash Capital and Related Financing Activities		
Amortization of debt premium, net of discount	<u>\$ 32,872</u>	<u>\$ 18,851</u>
Construction related accounts payable	<u>\$ 4,033,285</u>	<u>\$ 2,225,319</u>

See notes to financial statements

Statements of Cash Flows
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u> (Restated)
Reconciliation of Operating Income to Net Cash Flows From Operating Activities		
Operating income	\$ 2,059,441	\$ 4,036,906
Noncash items in operating income:		
Depreciation	1,627,122	1,579,505
Depreciation charged to clearing and other utilities	226,937	244,864
Changes in assets and liabilities:		
Customer accounts receivable	49,016	(441,346)
Other accounts receivable	(584,246)	62,357
Due from municipality	2,865	(10,244)
Materials and supplies	18,013	(26,526)
Prepayments	(9,566)	5,539
Pension related deferrals and assets/liabilities	129,839	(244,369)
Accounts payable	(705,514)	758,349
Other liabilities	79,904	51,914
Other postemployment retirement benefit deferrals and liabilities	16,520	(118,847)
	<u>\$ 2,910,331</u>	<u>\$ 5,898,102</u>
Net cash flows from operating activities		
	<u>\$ 2,910,331</u>	<u>\$ 5,898,102</u>
Reconciliation of Cash and Cash Equivalents to Statements of Net Position Accounts		
Cash and investments	\$ 7,406,135	\$ 8,779,611
Redemption account	544,441	551,990
Reserve account	612,360	644,320
LSL revolving loan	344,831	188,064
Project account	288,897	5,028,941
	<u>9,196,664</u>	<u>15,192,926</u>
Total cash and investments		
	9,196,664	15,192,926
Less noncash equivalents	<u>(2,052,458)</u>	<u>-</u>
	<u>\$ 7,144,206</u>	<u>\$ 15,192,926</u>
Cash and cash equivalents		

1. Summary of Significant Accounting Policies

The financial statements of Sheboygan Water Utility (the Utility) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to enterprise funds of governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The significant accounting principles and policies utilized by the Utility are described below.

Reporting Entity

The Utility is a separate enterprise fund of the City of Sheboygan (Municipality). The Utility is managed by the Board of Water Commissioners (the Board). The Utility provides water service to properties within the Municipality. The Utility also provides wholesale service to the City of Sheboygan Falls and Village of Kohler.

The Utility operates under service rules and rates established by the Public Service Commission of Wisconsin (PSCW). The accounting records of the Utility are maintained in accordance with Uniform System of Accounts prescribed by the PSCW.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Utility is presented as an enterprise fund of the Municipality. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred and net income is necessary for management accountability.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position**Deposits and Investments**

For purposes of the statement of cash flows, cash and cash equivalents have original maturities of three months or less from the date of acquisition.

Investment of utility funds is restricted by state statutes. Investments are limited to:

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

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

The Utility has adopted an investment policy. That policy follows the state statute for allowable investments. The Utility, as part of the Municipality, is covered under an investment policy adopted by the City of Sheboygan. Please refer to the City of Sheboygan's financial statements for information regarding the adopted investment policy. This policy does not address custodial credit risk associated with the City of Sheboygan's or the Utility's deposits or investments.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 2. 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. Market values may have changed significantly after year end.

Receivables/Payables

Transactions between the Utility and other funds of the Municipality that are representative of lending/borrowing arrangements outstanding at year end are referred to as advances to/from other funds. All other outstanding balances between the Utility and other funds of the Municipality are reported as due to/from other funds.

The Utility has the right under Wisconsin statutes to place delinquent water bills on the tax roll for collection. As such, no allowance for uncollectible customer accounts is considered necessary.

Materials and Supplies

Materials and supplies are generally used for construction, operation and maintenance work, not for resale. They are valued at the lower of cost or market utilizing the average cost method and charged to construction or expense when used.

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.

LSL Revolving Loan

The Utility has elected to internally designate \$344,831 and \$188,064 in cash in 2023 and 2022, respectively, for the purpose of lending funds to customers to replace lead service laterals. These funds are not legally restricted and could be used for other purposes if the need arose. Use of the funds is at the Board's discretion.

Project Account

The Utility has elected to internally designate \$288,897 and \$5,028,941 cash in 2023 and 2022, respectively, for the purpose of construction of the raw water intake project. These funds are not legally restricted and could be used for other purposes if the need arose. Use of the funds is at the Board's discretion.

Special Assessments Receivable

This account represents the balances of special assessments levied against property owners for infrastructure improvements. The balances are receivable over various time periods with interest accrued annually.

Capital Assets

Capital assets are generally defined by the Utility as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year.

Capital assets of the Utility are recorded at cost or the estimated acquisition value at the time of contribution to the Utility. Major outlays for Utility plant are capitalized as projects are constructed. Capital assets in service are depreciated or amortized using the straight-line method over the following useful lives:

	<u>Years</u>
Water Plant:	
Source of supply	50
Pumping	28-42
Water treatment	30-40
Transmission and distribution	45-100
General	4-45

Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset);
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions; and
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)**Health Insurance**

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

Life Insurance

The fiduciary net position of the Local Retiree Life Insurance Fund (LRIF) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability;
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB; and
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRIF and additions to/deductions from LRIF's fiduciary net position have been determined on the same basis as they are reported by LRIF. 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.

Deferred Outflow of Resources

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

Accrued Vacation and Sick Leave

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements. Vested vacation and sick leave pay is accrued when earned in the financial statements. The liability is liquidated from general operating revenues of the Utility.

Unearned Revenues

Unearned revenues relates to the collection of grant funds that have yet to be spent as of December 31, 2023 and 2022.

Long-Term Obligations

Long-term debt and other obligations are reported as Utility liabilities. Bond premiums and discounts, are amortized over the life of the bonds using the straight-line method. Gains or losses on prior refundings are amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. The balance at year end for premiums and discounts is shown as an increase or decrease in the liability section of the statement of net position. The balance at year end for the loss on refunding is shown as a deferred outflow in the statement of net position.

Deferred Inflows of Resources

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

Revenues and Expenses

The Utility distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Utility's principal ongoing operations. The principal operating revenues of the Utility are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Charges for Services

The majority of billings are rendered and recorded quarterly based on metered usage, with monthly billing rendered to high usage customers in the industrial, commercial, public authority and wholesale classes. The Utility does accrue revenues beyond billing dates. Unbilled revenue of \$374,029 and \$372,928 were accrued as of December 31, 2023 and 2022, respectively.

Current water rates were approved by the PSCW effective February 1, 2022.

Effect of New Accounting Standards on Current Period Financial Statements

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

- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*

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

2. Deposits and Investments

	Carrying Value as of		Risks
	December 31,		
	2023	2022	
Deposit	\$ 6,116,456	\$ 15,192,176	Custodial Credit
Certificates of deposits	3,079,458	-	Custodial Credit
Petty cash	750	750	
Total	<u>\$ 9,196,664</u>	<u>\$ 15,192,926</u>	

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

Bank accounts are also insured by the State Deposit Guarantee Fund (SDGF) in the amount of \$400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities.

In addition, the Utility has collateral or depository insurance agreements in the amount of \$20,000,000 at December 31, 2023 and 2022.

Custodial Credit Risk

Deposits

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

The Utility does not have any deposits exposed to custodial credit risk.

Investment Policy

No formal investment policy has been adopted by the Utility.

3. Restricted Assets

Restricted Accounts

Certain proceeds of the Utility's debt, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited. The following accounts are reported as restricted assets:

Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.

Reserve - Used to report resources set aside to make up potential future deficiencies in the redemption account.

Construction - Used to report debt proceeds restricted for use in construction.

Net Pension Asset

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

Restricted Net Position

The following calculation supports the amount of water restricted net position:

	<u>2023</u>	<u>2022</u>
Restricted assets:		
Redemption account	\$ 544,441	\$ 551,990
Reserve account	612,360	644,320
Net pension asset	<u>-</u>	<u>992,887</u>
Total restricted assets	<u>1,156,801</u>	<u>2,189,197</u>
Less restricted assets not funded by revenues:		
Reserve from borrowing	<u>(612,360)</u>	<u>(644,320)</u>
Current liabilities payable from restricted assets	<u>(125,944)</u>	<u>(181,510)</u>
Total restricted net position as calculated	<u>\$ 418,497</u>	<u>\$ 1,363,367</u>

The purpose of the restricted net position is as follows:

	<u>2023</u>	<u>2022</u>
Debt service	\$ 418,497	\$ 370,480
Pension	<u>-</u>	<u>992,887</u>
Total restricted net position	<u>\$ 418,497</u>	<u>\$ 1,363,367</u>

4. Changes in Capital Assets

A summary of changes in water capital assets for 2023 follows:

	<u>Balance 1/1/23</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/23</u>
Capital assets, not being depreciated:				
Land and land rights	\$ 375,238	\$ 20,456	\$ -	\$ 395,694
Capital assets being depreciated:				
Source of supply	627,615	-	-	627,615
Pumping	6,420,923	1,167	-	6,422,090
Water treatment	13,599,786	-	-	13,599,786
Transmission and distribution	52,604,769	1,400,806	49,660	53,955,915
General	<u>2,894,343</u>	<u>83,875</u>	<u>77,651</u>	<u>2,900,567</u>
Total capital assets being depreciated	<u>76,147,436</u>	<u>1,485,848</u>	<u>127,311</u>	<u>77,505,973</u>
Total capital assets	<u>76,522,674</u>	<u>1,506,304</u>	<u>127,311</u>	<u>77,901,667</u>
Less accumulated depreciation:				
Source of supply	(485,905)	(10,669)	-	(496,574)
Pumping	(4,008,022)	(220,414)	-	(4,228,436)
Water treatment	(6,676,572)	(491,339)	-	(7,167,911)
Transmission and distribution	(14,296,271)	(975,252)	49,660	(15,221,863)
General	<u>(2,360,620)</u>	<u>(159,545)</u>	<u>77,650</u>	<u>(2,442,515)</u>
Total accumulated depreciation	<u>(27,827,390)</u>	<u>(1,857,219)</u>	<u>127,310</u>	<u>(29,557,299)</u>
Construction in progress	<u>11,680,870</u>	<u>32,494,590</u>	<u>1,513,752</u>	<u>42,661,708</u>
Net capital assets	<u>\$ 60,376,154</u>			<u>\$ 91,006,076</u>

A summary of changes in water capital assets for 2022 follows:

	<u>Balance 1/1/22</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/22</u>
Capital assets, not being depreciated:				
Land and land rights	\$ 375,238	\$ -	\$ -	\$ 375,238
Capital assets being depreciated:				
Source of supply	627,615	-	-	627,615
Pumping	6,362,242	58,681	-	6,420,923
Water treatment	13,448,712	155,539	4,465	13,599,786
Transmission and distribution	50,907,184	1,856,346	158,761	52,604,769
General	2,919,605	34,528	59,790	2,894,343
Total capital assets being depreciated	<u>74,265,358</u>	<u>2,105,094</u>	<u>223,016</u>	<u>76,147,436</u>
Total capital assets	<u>74,640,596</u>	<u>2,105,094</u>	<u>223,016</u>	<u>76,522,674</u>
Less accumulated depreciation:				
Source of supply	(475,236)	(10,669)	-	(485,905)
Pumping	(3,787,551)	(220,471)	-	(4,008,022)
Water treatment	(6,192,189)	(488,848)	4,465	(6,676,572)
Transmission and distribution	(13,505,184)	(949,844)	158,757	(14,296,271)
General	(2,259,395)	(161,015)	59,790	(2,360,620)
Total accumulated depreciation	<u>(26,219,555)</u>	<u>(1,830,847)</u>	<u>223,012</u>	<u>(27,827,390)</u>
Construction in progress	<u>3,834,392</u>	<u>9,850,892</u>	<u>2,004,414</u>	<u>11,680,870</u>
Net capital assets	<u>\$ 52,255,433</u>			<u>\$ 60,376,154</u>

5. Long-Term Obligations

Revenue Debt - Water

The following bonds have been issued:

<u>Date</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Outstanding Amount 12/31/23</u>
03/10/04	Plant Expansion	05/01/23	2.75 %	\$ 3,152,000	\$ - *
04/03/13	Plant Expansion	05/01/33	2.00	3,000,000	1,730,000
05/13/15	UV Disinfecting Project	05/01/35	1.65	2,990,520	1,951,839
04/20/16	Revenue Refunding	04/20/25	2.00	2,115,000	450,000 *
05/01/18	Revenue Refunding	05/01/33	3.00	4,705,000	3,105,000
06/22/22	Raw Water Intake Project	05/01/52	2.15	26,211,370	26,211,370 (1)

* The debt noted is directly placed with a third party.

(1) - During 2022 the Utility was authorized to issue \$39,430,018 of Water System Safe Drinking Water Loan revenue bonds. The original amount reported above has been issued as of December 31, 2023. The repayment schedule is for the amount issued.

Revenue bonds debt service requirements to maturity follows:

Years Ending December 31:	Bonds		Direct Placement		Total
	Principal	Interest	Principal	Interest	
2024	\$ 735,000	\$ 163,234	\$ 809,454	\$ 573,352	\$ 2,281,040
2025	750,000	140,269	826,083	569,325	2,285,677
2026	555,000	118,163	843,055	552,176	2,068,394
2027	575,000	97,188	860,380	534,672	2,067,240
2028	415,000	78,956	878,063	516,805	1,888,824
2029-2033	2,255,000	184,969	4,668,671	2,302,786	9,411,426
2034-2038	-	-	4,618,270	1,810,678	6,428,948
2039-2043	-	-	4,743,333	1,322,159	6,065,492
2044-2048	-	-	5,274,353	785,444	6,059,797
2049-2052	-	-	4,641,547	201,763	4,843,310
Total	\$ 5,285,000	\$ 782,779	\$ 28,163,209	\$ 9,169,160	\$ 43,400,148

All Utility revenues net of specified operating expenses are pledged as security of the above revenue bonds until the bonds are defeased. Principal and interest paid for 2023 and 2022 were \$1,496,304 and \$4,487,537, respectively. Total customer net revenues as defined for the same periods were \$3,810,684 and \$5,668,443. Annual principal and interest payments are expected to require 39% of net revenues on average.

Advances From Other Funds of the Municipality

Other funds of the Municipality have advanced the following to the Utility:

Date	Purpose	Final Maturity	Interest Rate	Original Amount	Outstanding Amount 12/31/23
1/30/08	Unfunded retirement obligation	03/15/27	2 %	\$ 302,304	\$ 94,450

Advances from other funds of the Municipality debt service requirements to maturity follows:

Years Ending December 31:	Principal	Interest	Total
2024	\$ 21,579	\$ 4,534	\$ 26,113
2025	22,890	3,644	26,534
2026	24,263	2,564	26,827
2027	25,718	1,350	27,068
Total	\$ 94,450	\$ 12,092	\$ 106,542

Long-Term Obligations Summary - Water

Long-term obligation activity for the year ended December 31, 2023 is as follows:

	<u>1/1/23</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/23</u> <u>Balance</u>	<u>Due Within</u> <u>One Year</u>
Revenue bonds	\$ 12,390,119	\$ 22,148,726	\$ 1,090,636	\$ 33,448,209	\$ 1,544,454
Advance from Municipality	114,823	-	20,373	94,450	21,579
Accrued sick leave	611,395	77,621	21,546	667,470	21,546
Unamortized premium, net of discount	166,243	-	32,873	133,370	-
Net pension liability	-	683,427	-	683,427	-
Total other post employment benefits liability, health insurance	51,536	-	3,112	48,424	-
Net other post employment benefits liability, life insurance	138,739	-	35,350	103,389	-
Unearned revenue	<u>3,373,110</u>	<u>-</u>	<u>3,102,123</u>	<u>270,987</u>	<u>-</u>
Total	<u>\$ 16,845,965</u>	<u>\$ 22,909,774</u>	<u>\$ 4,306,013</u>	<u>\$ 35,449,726</u>	<u>\$ 1,587,579</u>

Long-term obligation activity for the year ended December 31, 2022 is as follows:

	<u>1/1/22</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/22</u> <u>Balance</u> <u>(Restated)</u>	<u>Due Within</u> <u>One Year</u>
Revenue bonds	\$ 9,390,132	\$ 4,062,643	\$ 1,062,656	\$ 12,390,119	\$ 1,090,637
Advance from Municipality	134,042	-	19,219	114,823	20,372
Bond anticipation notes	3,100,000	-	3,100,000	-	-
Accrued sick leave	570,861	62,080	21,546	611,395	21,546
Unamortized premium, net of discount	185,094	-	18,851	166,243	-
Total other post employment benefits liability, health insurance	211,557	-	160,021	51,536	-
Net other post employment benefits liability, life insurance	145,483	-	6,744	138,739	-
Unearned revenue	<u>-</u>	<u>3,373,110</u>	<u>-</u>	<u>3,373,110</u>	<u>-</u>
Total	<u>\$ 13,737,169</u>	<u>\$ 7,497,833</u>	<u>\$ 4,389,037</u>	<u>\$ 16,845,965</u>	<u>\$ 1,132,555</u>

Bond Covenant Disclosures

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

Insurance

The Utility 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. 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.

The Utility is covered under the following insurance policies at December 31, 2023:

<u>Type</u>	<u>Coverage</u>	<u>Expiration</u>
<i>Automotive Liability</i>		
General Liability	\$ 2,000,000	7/1/24
Automobile Liability	1,000,000	7/1/24
Contractors Equipment	648,162	7/1/24
<i>Crime, Theft/Forgery</i>		
Position Bond (Employee Dishonestly)	\$ 250,000	7/1/24
Forgery/Alteration	250,000	7/1/24
Extra Expense	250,000	7/1/24
Employee Benefits	2,000,000	7/1/24
Public Officials Liability	1,000,000	7/1/24
Theft of Money and Securities	25,000	7/1/24
<i>Property</i>		
Buildings	\$ 64,335,500	7/1/24
Flood	10,000,000	7/1/24
Earthquake	10,000,000	7/1/24

Debt Coverage

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.2 times the annual debt service. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2023 and 2022 as follows:

	<u>2023</u>	<u>2022</u>
Operating revenues	\$ 10,423,636	\$ 10,461,269
Investment income	124,121	52,032
Miscellaneous nonoperating income	151,358	256,770
Less miscellaneous nonoperating expense	(151,358)	(253,642)
Less operation and maintenance expenses	<u>(6,737,073)</u>	<u>(4,844,858)</u>
Net defined earnings	<u>\$ 3,810,684</u>	<u>\$ 5,671,571</u>
Minimum required earnings per resolution:		
Annual debt service, principal	\$ 1,090,636	\$ 1,062,656
Annual debt service, interest	<u>380,216</u>	<u>298,617</u>
Subtotal	1,470,852	1,361,273
Coverage factor	<u>1.20</u>	<u>1.20</u>
Minimum required earnings	<u>\$ 1,765,022</u>	<u>\$ 1,633,528</u>
Actual debt coverage	<u>2.59</u>	<u>4.17</u>

Number of Customers and Billed Volumes - Water

The Utility has the following number of customers and billed volumes for 2023 and 2022:

	<u>Customers</u>		<u>Sales (000 gals)</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Residential	17,113	17,082	732,239	728,735
Multifamily residential	294	295	128,555	126,646
Commercial	1,311	1,313	222,361	228,799
Industrial	150	150	2,398,494	2,397,230
Public authority	119	122	51,377	50,850
Interdepartmental	<u>2</u>	<u>2</u>	<u>574,244</u>	<u>629,694</u>
Total	<u>18,989</u>	<u>18,964</u>	<u>4,107,270</u>	<u>4,161,954</u>

6. Net Position

GASB No. 34 requires the classification of net position into three components - net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

Net Investment in Capital Assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position - This component of net position consists of net positions that do not meet the definition of "restricted" or "net investment in capital assets."

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

The following calculation supports the water net investment in capital assets:

	<u>2023</u>	<u>2022</u>
Construction work in progress	\$ 42,661,708	\$ 11,680,870
Plant in service	77,901,667	76,522,674
Accumulated depreciation	<u>(29,557,299)</u>	<u>(27,827,390)</u>
Subtotal	<u>91,006,076</u>	<u>60,376,154</u>
Less capital related debt:		
Current portion of revenue bonds	1,566,034	1,090,637
Revenue Bonds	31,882,175	11,299,482
Unamortized Premium	<u>133,370</u>	<u>166,243</u>
	<u>33,581,579</u>	<u>12,556,362</u>
Add unspent debt proceeds:		
Reserve from borrowing	<u>612,360</u>	<u>644,320</u>
Total net investment in capital assets	<u><u>\$ 58,036,857</u></u>	<u><u>\$ 48,464,112</u></u>

7. Employees Retirement System

General Information About the 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 expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

Vesting

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

Benefits Provided

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

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

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

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments

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

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
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
2022	7.4	15.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers and Executives and Elected Officials. Starting 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.

The WRS recognized \$152,960 and \$143,275 in contributions from the Utility during the current and prior reporting periods, respectively.

Contribution rates for the plan year reported as of December 31, 2023 and December 31, 2022 are:

	<u>2023</u>		<u>2022</u>	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
General (including Executives and Elected Officials)	6.50 %	6.50 %	6.75 %	6.75 %
Protective with Social Security	6.50	12.00	6.75	11.75
Protective without Social Security	6.50	16.40	6.75	16.35

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

At December 31, 2023, the Utility reported a liability (asset) of \$683,427 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utility's proportion of the net pension liability (asset) was based on the Utility's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the Utility's proportion was .01290043840%, which was an increase of .00058202399% from its proportion measured as of December 31, 2021.

At December 31, 2022, the Utility reported a liability (asset) of \$(992,887) 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 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 Utility's proportion of the net pension liability (asset) was based on the Utility's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the Utility's proportion was .012318414%, which was a decrease of .00001127% from its proportion measured as of December 31, 2020.

For the years ended December 31, 2023 and 2022, the Utility recognized pension expense (revenue) of \$129,839 and \$(244,369), respectively.

At December 31, 2023, the Utility reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual experience	\$ 1,034,687	\$ (1,435,434)
Changes in assumption	127,246	-
Net differences between project and actual earnings on pension plan	1,242,303	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	826	(753)
Employer contributions subsequent to the measurement date	<u>174,875</u>	<u>-</u>
Total	<u>\$ 2,579,937</u>	<u>\$ (1,436,187)</u>

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,619,569	\$ (126,072)
Changes in assumption	186,111	-
Net differences between project and actual earnings on pension plan	-	(2,235,975)
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,660	(978)
Employer contributions subsequent to the measurement date	<u>152,960</u>	<u>-</u>
Total	<u>\$ 1,960,300</u>	<u>\$ (2,363,025)</u>

Deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date reported in the tables above will be recognized as a reduction of the net pension liability (asset) in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

**Years Ending
December 31:**

2024	\$ 39,992
2025	200,662
2026	205,860
2027	522,361
2028	-
Thereafter	<u>-</u>
Total	<u>\$ 968,875</u>

Actuarial Assumptions

The total pension liability in the actuarial valuation used in the current and prior year was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>2023</u>	<u>2022</u>
Actuarial Valuation Date:	December 31, 2021	December 31, 2020
Measurement Date of Net Pension Liability (Asset):	December 31, 2022	December 31, 2021
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	Fair Value	Fair Value
Long-Term Expected Rate of Return:	6.8%	6.8%
Discount Rate:	6.8%	6.8%
Salary Increases:		
Wage Inflation	3.0%	3.0%
Seniority/Merit	0.1% - 5.6%	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table	2020 WRS Experience Mortality Table
Post-Retirement Adjustments: *	1.7%	1.7%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. The percentages listed above are 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. The total pension liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 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 as of December 31, 2023 are summarized in the following table:

Asset Allocation Targets and Expected Returns¹ As of December 31, 2022			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %²
Public Equity	48 %	7.6 %	5.0 %
Public Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund ³	115	7.4	4.8
Variable Fund Asset			
U.S Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1

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

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

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

The target allocation and best estimates of arithmetic real rates of return for each major asset class as of December 31, 2022 are summarized in the following table:

Asset Allocation Targets and Expected Returns¹ As of December 31, 2021			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %²
Global Equities	52 %	6.8 %	4.2 %
Fixed Income	25	4.3	1.8
Inflation Sensitive	19	2.7	0.2
Real Estate	7	5.6	3.0
Private Equity/Debt	12	9.7	7.0
Total Core Fund ³	115	6.6	4.0
Variable Fund Asset			
U.S Equities	70	6.3	3.7
International Equities	30	7.2	4.6
Total Variable Fund	100	6.8	4.2

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

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

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

Single Discount Rate

A single discount rate of 6.80% was used to measure the total pension liability as of December 31, 2023 and December 31, 2022. As of December 31, 2023, this discount rate was based on the expected rate of return on pension plan investments of 6.80% and a long term bond rate of 4.05%. As of December 31, 2022, the discount rate was based on the expected rate of return on pension plan investments of 6.80% and a long term 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, 2022 and 2021, respectively. 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 6.80% 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 long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Utility's proportionate share of the net pension liability (asset) calculated using the current discount rate, as well as what the Utility'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 or 1-percentage-point higher than the current rate.

The sensitivity analysis as of December 31, 2023 follows:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
Utility's proportionate share of the net pension liability (asset)	\$ 2,268,272	\$ 683,427	\$ (406,810)

The sensitivity analysis as of December 31, 2022 follows:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
Utility's proportionate share of the net pension liability (asset)	\$ 704,524	\$ (992,887)	\$ (2,214,707)

Pension Plan Fiduciary Net Position

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

8. Other Postemployment Benefits

General Information About the OPEB Plan

Plan description: The Utility's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the Utility. RBP is a single-employer defined benefit OPEB plan administered by the Utility. The Board has the authority to amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Total OPEB Liability

At December 31, 2023, the Utility's total OPEB liability of \$48,424 was measured as of December 31, 2022, and was determined by an actuarial valuation as of that date. At December 31, 2022, the Utility's total OPEB liability of \$51,536 was measured as of December 31, 2021, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

	<u>2023</u>	<u>2022</u>
Inflation	The assumed salary inflation of 3.0% per year is added to merit increases to get the total assumed increase in salary.	The assumed salary inflation of 3.0% per year is added to merit increases to get the total assumed increase in salary.
Salary increases	6.50% decreasing by 0.10% per year down to 5.0%, and level thereafter	6.50% decreasing by 0.10% per year down to 5.0%, and level thereafter

The discount rate was based on all years of projected payments discounted at a municipal bond rate of 4.25% for 2022 and 2.00% for 2021.

Mortality rates were based on the Wisconsin 2018 Mortality Table.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period 2018-20.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balances at December 31, 2021	\$ <u>211,557</u>
Changes for the year:	
Service cost	15,276
Interest	4,708
Changes in assumptions or other inputs	(160,130)
Benefit payments	<u>(19,875)</u>
Net changes	<u>(160,021)</u>
Balances at December 31, 2022	<u>51,536</u>
Changes for the year:	
Service cost	4,249
Interest	1,184
Changes in assumptions or other inputs	(6,457)
Benefit payments	<u>(2,088)</u>
Net changes	<u>(3,112)</u>
Balances at December 31, 2023	<u><u>\$ 48,424</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.00% in 2021 to 4.25% in 2022.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the Utility, as well as what the Utility's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

As of December 31, 2023:

	1% Decrease (3.25%)	Discount Rate (4.25%)	1% Increase (5.25%)
Total OPEB liability	\$ 51,173	\$ 48,424	\$ 45,801

As of December 31, 2022:

	1% Decrease (1.00%)	Discount Rate (2.00%)	1% Increase (3.00%)
Total OPEB liability	\$ 54,289	\$ 51,536	\$ 48,826

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the total OPEB liability of the Utility, as well as what the Utility's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

As of December 31, 2023:

	1% Decrease (6.0% Decreasing to 3.5%)	Healthcare Cost Trend Rates (7.0% Decreasing to 4.5%)	1% Increase (8.0% Decreasing to 5.5%)
Total OPEB liability	\$ 43,934	\$ 48,424	\$ 53,695

As of December 31, 2022:

	1% Decrease (5.5% Decreasing to 4.0%)	Healthcare Cost Trend Rates (6.5% Decreasing to 5.0%)	1% Increase (7.5% Decreasing to 6.0%)
Total OPEB liability	\$ 46,677	\$ 51,536	\$ 57,253

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

For the year ended December 31, 2023 and 2022, the Utility recognized OPEB expense of \$1,532 and \$(134,103), respectively. At December 31, 2023 and 2022, the Utility reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2023		2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,635	\$ (2,491)	\$ 3,075	\$ (2,803)
Changes of assumptions or other inputs	10,754	(11,933)	12,438	(7,096)
Employer contributions subsequent to the measurement date	4,093	-	2,088	-
Total	\$ 17,482	\$ (14,424)	\$ 17,601	\$ (9,899)

Deferred outflows related to OPEB resulting from the employer's contributions subsequent to the measurement date reported in the table above will be recognized as a reduction of the total OPEB liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending December 31:	
2024	\$ 192
2025	192
2026	192
2027	192
2028	192
Thereafter	(1,995)
Total	(1,035)

Local Retiree Life Insurance Fund (LRLIF)

Plan Description

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

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

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

Benefits Provided

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

Contributions

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

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

Contribution rates for the plan year reported as of December 31, 2023 and 2022 are:

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

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

Life Insurance Member Contribution Rates*		
For the Plan Year		
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 70 receive a waiver-of-premium benefit.

The LRLIF recognized \$1,402 and \$480 in contributions from the employer during the current and prior reporting periods, respectively.

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

At December 31, 2023, the Utility reported a liability of \$103,389 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utility's proportion of the net OPEB liability was based on the Utility's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2022, the Utility's proportion was 0.00027137%, which was an increase of 0.00000689% from its proportion measured as of December 31, 2021.

At December 31, 2022, the Utility reported a liability of \$138,739 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability 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 Utility's proportion of the net OPEB liability was based on the Utility's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2021, the Utility's proportion was 0.00023474%, which was a decrease of 0.00002974% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2023 and 2022, the Utility recognized OPEB expense (revenue) of \$14,829 and \$15,256, respectively.

At December 31, 2023 and 2022, the Utility reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>2023</u>		<u>2022</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ (9,917)	\$ -	\$ (7,177)
Net differences between projected and actual investment earnings on plan investments	1,911	-	1,855	-
Changes in actuarial assumptions	36,197	(61,047)	42,906	(7,019)
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>12,504</u>	<u>(11,959)</u>	<u>2,542</u>	<u>(15,080)</u>
Total	<u>\$ 50,612</u>	<u>\$ (82,923)</u>	<u>\$ 47,303</u>	<u>\$ (29,276)</u>

Deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date reported in the table above will be recognized as a reduction of the net OPEB liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

<u>Years Ending December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (Net)</u>
2024	\$ (3,116)
2025	(3,755)
2026	(1,514)
2027	(5,945)
2028	(10,181)
Thereafter	(7,800)
Total	(32,311)

Actuarial Assumptions

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

	<u>2023</u>	<u>2022</u>
Actuarial Valuation Date	January 1, 2022	January 1, 2021
Measurement Date of Net OPEB Liability (Asset)	December 31, 2022	December 31, 2021
Experience Study	January 1, 2018 - December 31, 2020, Published November 19, 2021	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield *	3.72%	2.06%
Long-Term Expected Rate of Return	4.25%	4.25%
Discount Rate:	3.76%	2.17%
Salary Increases:		
Wage Inflation	3.00%	3.00%
Seniority/Merit	0.10% - 5.6%	0.10% - 5.6%
Mortality	2020 WRS Experience Mortality Table	2020 WRS Experience Mortality Table

* Based on the Bond Buyers GO index.

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. The Total OPEB Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2022 actuarial valuation. The Total OPEB Liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the January 1, 2021 actuarial valuation.

Long-Term Expected Return on Plan Assets

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

**State OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2022**

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Intermediate Credit Bonds	Bloomberg US Interm Credit	50%	2.45%
US Mortgages	Bloomberg US MBS	50	2.83
Inflation			2.30
Long-Term Expected Rate of Return			4.25

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

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Intermediate Credit Bonds	Bloomberg US Interm Credit	45%	1.68%
US Long 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

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 remained unchanged from the prior year at 2.30%.

Single Discount Rate

A single discount rate was used to measure the total OPEB liability (3.76% for 2023 and 2.17% for 2022). The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

The following presents the Utility's proportionate share of the net OPEB liability (asset) calculated using the discount rate, as well as what the Utility'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 or 1-percentage-point higher than the current discount rate:

As of December 31, 2023:

	1% Decrease to Discount Rate (2.76%)	Current Discount Rate (3.76%)	1% Increase to Discount Rate (4.76%)
The Utility's proportionate share of the net OPEB liability (asset)	\$ 140,959	\$ 103,389	\$ 74,595

As of December 31, 2022:

	1% Decrease to Discount Rate (1.17%)	Current Discount Rate (2.17%)	1% Increase to Discount Rate (3.17%)
The Utility's proportionate share of the net OPEB liability (asset)	\$ 188,219	\$ 138,739	\$ 101,508

At December 31, 2023, the Utility reported a payable to the OPEB plan of \$0, which represents contractually required contributions outstanding as of the end of the year.

9. Commitments and Contingencies

Claims and Judgments

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

Grants

The utility has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

10. Risk Management

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

11. Significant Customers**Water Utility**

The Utility has one significant customer who was responsible for 28% and 26% of operating revenues in 2023 and 2022, respectively.

12. Subsequent Events

The Utility evaluated subsequent events through April 12, 2024, the date that the financial statements were available to be issued, for events requiring recording or disclosure in the financial statements.

Safe Drinking Water Loan

On February 14, 2024 and February 28, 2024, the Utility drew an additional \$4,007,370 and \$1,546,440, respectively, in additional funding from the Safe Drinking Water Loan authorized for the raw water intake project. These additional draws will impact the repayment schedules included in Note 5 related to the 2022 Safe Drinking Water Loan.

Rate Adjustment

New water rates were approved by the Public Service Commission of Wisconsin on March 21, 2024. The water rate increase is effective for billings after April 1, 2024.

13. Restatement

Net position has been restated to correct an error in the recognition of grant revenue in 2022.

	<u>12/31/2022</u> <u>(as Reported)</u>	<u>Adjustment</u>	<u>12/31/2023</u> <u>(as Restated)</u>
Statement of Net Position			
Unearned revenue	\$ 5,028,941	\$ (1,655,831)	\$ 3,373,110
Net position	55,681,362	1,655,831	57,337,193
Statement of Changes in Net Position			
Grant revenue	4,777,829	1,655,831	6,433,660
Net position	55,681,362	1,655,831	57,337,193
Statement of Cash Flows			
Grant revenue received	4,521,059	1,655,831	6,176,890
Advance receipt of grant funds	5,028,941	(1,655,831)	3,373,110

Net income of the prior year would have been increased by \$1,655,831.

REQUIRED SUPPLEMENTARY INFORMATION

Sheboygan Water Utility

Item 12.

Schedule of Proportionate Share of the Net Pension Asset (Liability) -
 Wisconsin Retirement System
 Year Ended December 31, 2023
 (Unaudited)

WRS Fiscal Year End Date	Utility's Proportion of the Net Pension Liability (Asset)	Utility's Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/14	0.01092910%	\$ (268,255)	\$ 1,844,785	14.54%	102.74%
12/31/15	0.01233200%	200,307	1,974,984	10.14%	98.20%
12/31/16	0.01295300%	106,815	1,892,944	5.64%	99.12%
12/31/17	0.01303701%	(387,084)	1,874,682	20.65%	102.93%
12/31/18	0.01271302%	452,290	1,930,859	23.42%	96.45%
12/31/19	0.01275088%	(411,147)	2,108,745	19.50%	102.96%
12/31/20	0.01232968%	(769,762)	2,082,741	36.96%	105.26%
12/31/21	0.01231841%	(992,887)	2,122,595	46.78%	106.02%
12/31/22	0.01290044%	683,427	2,353,225	29.04%	95.72%

Schedule of Employer Contributions -
 Wisconsin Retirement System
 Year Ended December 31, 2023

Utility's Fiscal Year End Date	Utility's Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 134,299	\$ 134,299	\$ -	\$ 1,973,928	6.80%
12/31/16	124,934	124,934	-	1,892,944	6.60%
12/31/17	127,478	127,478	-	1,874,682	6.80%
12/31/18	129,368	129,368	-	1,930,859	6.70%
12/31/19	138,123	138,123	-	2,108,745	6.55%
12/31/20	140,585	140,585	-	2,082,741	6.75%
12/31/21	143,275	143,275	-	2,122,595	6.75%
12/31/22	152,960	152,960	-	2,353,225	6.50%
12/31/23	174,875	174,875	-	2,571,695	6.80%

See notes to required supplementary information

Sheboygan Water Utility

Schedule of Changes in the Total OPEB Liability and Related Ratios - Health Insurance
 December 31, 2023
 (Unaudited)

Item 12.

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability						
Service cost	\$ 4,249	\$ 15,276	\$ 13,754	\$ 10,029	\$ 10,894	\$ 10,894
Interest	1,184	4,708	5,674	7,886	7,203	7,184
Differences between expected and actual experience	-	-	-	4,395	-	-
Changes in assumptions	(6,457)	(160,130)	6,555	10,279	(5,560)	-
Benefit payments	<u>(2,088)</u>	<u>(19,875)</u>	<u>(27,746)</u>	<u>(22,805)</u>	<u>(18,721)</u>	<u>(16,356)</u>
Net Change in Total OPEB Liability	(3,112)	(160,021)	(1,763)	9,784	(6,184)	1,722
Total OPEB Liability, Beginning	<u>51,536</u>	<u>211,557</u>	<u>213,320</u>	<u>203,536</u>	<u>209,720</u>	<u>207,998</u>
Total OPEB Liability, Ending	<u>\$ 48,424</u>	<u>\$ 51,536</u>	<u>\$ 211,557</u>	<u>\$ 213,320</u>	<u>\$ 203,536</u>	<u>\$ 209,720</u>
Covered-Employee Payroll	\$ 2,571,696	\$ 2,261,999	\$ 2,122,595	\$ 1,986,982	\$ 1,874,682	\$ 1,877,409
Net OPEB Liability as a Percentage of Covered-Employee Payroll	1.88%	2.28%	9.97%	10.74%	10.86%	11.17%

Notes to Schedule:

The Utility implemented GASB Statements No. 75 in 2018.

See notes to required supplementary information

Sheboygan Water Utility

Item 12.

Schedule of Employer's Proportionate Share of the Net OPEB Liability (Asset) -
 Wisconsin Life Insurance Plan
 Year Ended December 31, 2023
 (Unaudited)

ETF Fiscal Year Ending	Utility's Proportion of the Net OPEB Liability (Asset)	Utility's Proportionate Share of the Net OPEB Liability (Asset)	Utility Covered Payroll	Utility's Proportionate Share of the Net OPEB Asset (Liability) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/17	0.02980410%	\$ 89,668	\$ 1,874,682	4.78%	44.81%
12/31/18	0.02878610%	71,889	1,930,859	3.72%	48.69%
12/31/19	0.02620030%	111,566	2,108,745	5.29%	37.58%
12/31/20	0.02644792%	145,483	2,082,741	6.99%	37.58%
12/31/21	0.02347386%	138,739	2,122,595	6.54%	29.57%
12/31/22	0.02713736%	103,389	2,353,225	4.39%	38.81%

Schedule of Employer Contributions -
 Wisconsin Life Insurance Plan
 Year Ended December 31, 2023

Utility's Fiscal Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/18	\$ 937	\$ 937	\$ -	\$ 1,930,859	0.05%
12/31/19	942	942	-	2,108,745	0.04%
12/31/20	932	932	-	2,082,741	0.04%
12/31/21	527	527	-	2,122,595	0.02%
12/31/22	480	480	-	2,353,225	0.02%
12/31/23	544	544	-	2,571,695	0.02%

See notes to required supplementary information

Wisconsin Retirement System

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

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Health Insurance

The data presented in the Schedule of Change in the Total OPEB Liability and Related Ratio was taken from the reports issued by the actuary.

Changes in benefit terms. The changes to benefit terms in 2023 were as follows:

- Updated WRS retirement rates to age 75
- Changes to the assumed discount rate increased from 2.00% to 4.25%
- Changes to the assumed health care trend rate
- Changes to the assumed number of dependents covered under family coverage used in determining the expected per capita claims cost

Changes in assumptions. The discount rate increased from 2.00% to 4.25%.

Local Retiree Life Insurance Fund

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

Changes in assumptions: The changes in assumptions in 2022 were as follows:

- The price inflation rate increased from 2.20% to 2.30%
- The discount rate increased from 2.17% to 3.76%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

File Attachments for Item:

13. R. O. No. 5-24-25 by Board of Water Commissioners submitting a copy of the 2023 Wisconsin Public Service Commission of Wisconsin Annual Report on the Sheboygan Water Utility.

**CITY OF SHEBOYGAN
R. O. 5-24-25**

BY BOARD OF WATER COMMISSIONERS.

MAY 6, 2024.

To the Honorable, the Mayor and Common Council:

We are, hereby, submitting a copy of the 2023 Wisconsin Public Service Commission of Wisconsin Annual Report on the Sheboygan Water Utility.

Attachments



**WATER, ELECTRIC, OR JOINT UTILITY
ANNUAL REPORT**

OF

SHEBOYGAN WATER UTILITY

72 PARK AVE
SHEBOYGAN, WI 53081-2958

For the Year Ended: DECEMBER 31, 2023

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

Violation of any provision of this chapter is a misdemeanor. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Filed: 04/17/2024 Water Service Started Date: 03/01/1909
DNR Public Water System ID: 46003540
Safe Drinking Water Information System (SDWIS) Total Population Served: 49288

I Lisa M Gottsacker, 04/17/2024 of **SHEBOYGAN WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **4/17/2024**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: LISA M. GOTTSACKER, CPA

Title: Senior Utility Accountant

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3804

Email Address: lgottsacker@sheboyganwater.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: JOE TRUEBLOOD, PE

Title: Superintendent

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

President, chairman, or head of utility commission/board or committee

Name: GERALD R. VAN DE KREEKE, CPA

Title: President

Mailing Address: 1530 S. 12th Street
Sheboygan, WI 53081

Phone: (920) 458-4351

Email Address: gvandekreeke@vdks.com

Contact person for cybersecurity issues and events

Name: JOE TRUEBLOOD, PE

Title: Superintendent

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? Yes No

Date of most recent audit report: 04/12/2024

Period covered by most recent audit: 12/31/2023

Individual or firm, if other than utility employee, auditing utility records

Name: JODI DOBSON, CPA

Title: Partner

Organization Name: Baker Tilly US, LLP

USPS Address: Ten Terrace Court, PO Box 7398

City State Zip Madison, WI 53707-7398

Telephone: (608) 240-2469

Email Address: jodi.dobson@bakertilly.com

Report Preparation

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Review

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

NO

Workforce Diversity

- g Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- g Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- g Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	34.00	3.00	4.00	1
Women	8.00	1.00	0.00	2
Minorities	2.00	0.00	0.00	3
Veterans	2.00	1.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	10,423,636	10,461,270	2
''CdYfUj]b['9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	6,425,317	5,053,854	4
Depreciation Expense (403)	1,504,778	1,457,161	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,163,186	1,183,524	7
''HcHJ' CdYfUj]b['9I dYbgYg	9,093,281	7,694,539	8
''BYhCdYfUj]b['bWta Y	1,330,355	2,766,731	9
Income from Utility Plant Leased to Others (412-413)			10
''I H]ImiCdYfUj]b['bWta Y	1,330,355	2,766,731	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	124,121	52,032	16
Miscellaneous Nonoperating Income (421)	5,102,123	6,206,139	17
''HcHJ' CH Yf 'bWta Y	5,226,244	6,258,171	18
''HcHJ' 'bWta Y	6,556,599	9,024,902	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(25,088)	(25,134)	21
Other Income Deductions (426)	122,344	122,346	22
''HcHJ' A]gW' UbYci g' bWta Y8 YXi Wj]cbg	97,256	97,212	23
''bWta Y6 YZfY 'bhYfYgh7\ Uf[Yg	6,459,343	8,927,690	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	321,526	428,307	26
Amortization of Debt Discount and Expense (428)		3,814	27
Amortization of Premium on Debt--Cr. (429)	32,872	18,851	28
Interest on Debt to Municipality (430)	6,130	7,143	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
''HcHJ' 'bhYfYgh7\ Uf[Yg	294,784	420,413	32
''BYh'bWta Y	6,164,559	8,507,277	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	54,050,319	45,285,910	35
Balance Transferred from Income (433)	6,164,559	8,507,277	36
Miscellaneous Credits to Surplus (434)		257,132	37
Miscellaneous Debits to Surplus--Debit (435)	26,119		38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
''HcHJ' I bUddfcdf]UHx'9UfbYX'Gi fd' i g'9bX'cZMYU' fE% L	60,188,759	54,050,319	41

Income Statement Account Details

g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	10,423,636		10,423,636	3
Total (Acct. 400)	10,423,636	0	10,423,636	4
Operation and Maintenance Expense (401-402)				5
Derived	6,425,317		6,425,317	6
Total (Acct. 401-402)	6,425,317	0	6,425,317	7
Depreciation Expense (403)				8
Derived	1,504,778		1,504,778	9
Total (Acct. 403)	1,504,778	0	1,504,778	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	1,163,186		1,163,186	15
Total (Acct. 408)	1,163,186	0	1,163,186	16
TOTAL UTILITY OPERATING INCOME	1,330,355	0	1,330,355	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
INTEREST AND DIVIDENDS	124,121		124,121	23
Total (Acct. 419)	124,121	0	124,121	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Grant Revenue		5,102,123	5,102,123	28
Total (Acct. 421)	0	5,102,123	5,102,123	29
TOTAL OTHER INCOME	124,121	5,102,123	5,226,244	30
MISCELLANEOUS INCOME DEDUCTIONS				31
Miscellaneous Amortization (425)				32
Regulatory Liability (253) Amortization	(25,088)		(25,088)	33
Total (Acct. 425)	(25,088)	0	(25,088)	34
Other Income Deductions (426)				35
Depreciation Expense on Contributed Plant - Water		122,344	122,344	36
Total (Acct. 426)	0	122,344	122,344	37
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(25,088)	122,344	97,256	38
INTEREST CHARGES				39

Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Interest on Long-Term Debt (427)				40
Derived	321,526		321,526	41
Total (Acct. 427)	321,526	0	321,526	42
Amortization of Premium on Debt--Cr. (429)				43
Bonds	32,872		32,872	44
Total (Acct. 429)	32,872	0	32,872	45
Interest on Debt to Municipality (430)				46
Derived	6,130		6,130	47
Total (Acct. 430)	6,130	0	6,130	48
Other Interest Expense (431)				49
Derived	0		0	50
Total (Acct. 431)	0	0	0	51
TOTAL INTEREST CHARGES	294,784	0	294,784	52
NET INCOME	1,184,780	4,979,779	6,164,559	53
EARNED SURPLUS				54
Unappropriated Earned Surplus (Beginning of Year) (216)				55
Derived	43,390,332	10,659,987	54,050,319	56
Total (Acct. 216)	43,390,332	10,659,987	54,050,319	57
Balance Transferred from Income (433)				58
Derived	1,184,780	4,979,779	6,164,559	59
Total (Acct. 433)	1,184,780	4,979,779	6,164,559	60
Miscellaneous Debits to Surplus--Debit (435)				61
Prior Period Adjustment		26,119	26,119	62
Total (Acct. 435)	0	26,119	26,119	63
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	44,575,112	15,613,647	60,188,759	64

Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant . ~~A~~Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service . ~~A~~Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Income Statement Account Details (Page F-02)

Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

Prior period adjustment of \$26,119 related to ARPA grant funds received and spent in the prior year for the Raw Water Improvement Project.

General Footnote

Grant revenue is made up of \$2,000,000 from EPA Community Grant for the Raw Water Improvement Project, and \$3,102,123 received from American Rescue Plan Act, spent in part for 2023 construction work on the Raw Water Improvement Project. Total ARPA funds received for this project were \$9,550,000, \$270,987 remains unspent as of 12/31/23.

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)	151,358				151,358	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials	151,358				151,358	6
Taxes					0	7
Total costs and expenses	151,358	0	0	0	151,358	8
Net Income (or loss)	0	0	0	0	0	9

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) (Page F-03)

General Footnote

Revenues received from the DNR Safe Drinking Water Loan program for the replacement of lead water service laterals. Expenses paid to plumbing contractors for the replacement of lead water service laterals.

Revenues Subject to Wisconsin Remainder Assessment

g. If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).
 Admin. Code Ch. PSC 5.

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	10,423,636				10,423,636	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,748				1,748	5
Revenues subject to Wisconsin Remainder Assessment	10,421,888	0	0	0	10,421,888	6

Distribution of Total Payroll

- g Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- g Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- g The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- g Provide additional information in the schedule footnotes when necessary.
- g Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	2,221,835		2,221,835	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	150,290		150,290	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	2,372,125	0	2,372,125	20

Full-Time Employees (FTE)

- g Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- g Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	31.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSETS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	120,563,373	88,203,542	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	29,557,298	27,827,390	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BY THE CITY OF SHEBOYGAN	91,006,075	60,376,152	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	612,360	644,320	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
BY THE CITY OF SHEBOYGAN	612,360	644,320	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	0	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	8,584,304	14,548,606	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,755,127	1,807,987	23
Other Accounts Receivable (143)	773,159	195,225	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	269,500	282,342	26
Plant Materials and Operating Supplies (154)	231,559	249,572	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	32,411	22,846	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	2,648,031	2,025,204	34
BY THE CITY OF SHEBOYGAN	14,294,091	19,131,782	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	105,430	992,887	42
BY THE CITY OF SHEBOYGAN	105,430	992,887	43
TOTAL ASSETS	106,017,956	81,145,141	44

Balance Sheet

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	3,181,819	3,181,819	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	60,188,759	54,050,319	5
Proprietary Capital	63,370,578	57,232,138	6
LONG-TERM DEBT			7
Bonds (221)	33,448,209	12,390,119	8
Advances from Municipality (223)	94,450	114,823	9
Other Long-Term Debt (224)	0	0	10
Long-Term Debt	33,542,659	12,504,942	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	4,202,353	3,099,909	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,032,425	1,061,884	17
Interest Accrued (237)	129,533	187,172	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	1,618,098	2,475,600	20
Current and Accrued Liabilities	6,982,409	6,824,565	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	133,370	166,243	23
Customer Advances for Construction (252)	270,987	3,346,989	24
Other Deferred Credits (253)	900,395	321,447	25
Deferred Credits	1,304,752	3,834,679	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	817,558	748,817	31
Operating Reserves	817,558	748,817	32
Total Liabilities and Other Credits	106,017,956	81,145,141	33

Net Utility Plant

g Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	88,203,542	0	0	0	2
	88,203,542	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	71,505,724				5
Utility Plant in Service - Contributed Plant (101.2)	6,395,941				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	42,661,708				11
Total Utility Plant	120,563,373	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	27,392,843				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,164,455				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	29,557,298	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	91,006,075	0	0	0	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- g Report the amounts charged in the operating sections to Depreciation Expense (403).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- g Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	25,785,279	0	0	0	25,785,279	1
Credits during year						2
Charged Depreciation Expense (403)	1,504,778				1,504,778	3
Depreciation Expense on Meters Charged to Sewer	201,052				201,052	4
Salvage	0				0	5
Depreciation Charged to Equipment Clearing	29,044				29,044	6
Total credits	1,734,874	0	0	0	1,734,874	7
Debits during year						8
Book Cost of Plant Retired	127,310				127,310	9
Cost of Removal	0				0	10
Total debits	127,310	0	0	0	127,310	11
Balance end of year (111.1)	27,392,843	0	0	0	27,392,843	12

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

- g Report the amounts charged in the operating sections to Other Income Deductions (426).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- g Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	2,042,111	0	0	0	2,042,111	1
Credits during year						2
Charged Other Income Deductions (426)	122,344				122,344	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	122,344	0	0	0	122,344	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	2,164,455	0	0	0	2,164,455	11

Net Nonutility Property (Accts. 121 & 122)

- g Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- g Other items may be grouped by classes of property.
- g Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Total Nonutility Property (121)	0	0	0	0	2
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	4

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

	Description (a)	Amount (b)	
Balance first of year		0	1
Additions			2
Provision for uncollectibles during year		0	3
Collection of accounts previously written off: Utility Customers		0	4
Collection of accounts previously written off: Others		0	5
Total Additions		0	6
Accounts Written Off			7
Accounts written off during the year: Utility Customers		0	8
Accounts written off during the year: Others		0	9
Total Accounts Written Off		0	10
Balance End of Year		0	11

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) (Page F-12)

General Footnote

The Sheboygan Water Utility uses the tax roll process, adding delinquent amounts to the tax roll, therefore no provision is made for uncollectible accounts.

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)					0	0	4
Total Electric Utility	0	0	0	0	0	0	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	231,559	249,572	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	231,559	249,572	9

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				
Bonds	32,872	426	133,370	5
None				6
Total	32,872		133,370	7

Capital Paid in by Municipality (Acct. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

	Description (a)	Amount (b)	
Balance first of year		3,181,819	1
Balance end of year		3,181,819	2

Capital Paid in by Municipality (Acct. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General Footnote

Capital paid in by municipality includes \$1,541,118 capital contribution in 2019 from municipality of water main and hydrants in the SouthPointe Enterprise Campus. Remaining \$1,640,701 are contributions for projects in years prior to 2019.

Bonds (Acct. 221)

- g Report information required for each separate issue of bonds.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 SAFE DRINKING WATER LOAN	03/10/2004	05/01/2023	2.75%	0 *	1
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	2.00%	1,730,000	2
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	1,951,839	3
2016 WATER UTILITY REVENUE BONDS	04/20/2016	04/20/2025	1.64%	450,000	4
2018 WATER UTILITY REVENUE BONDS	05/01/2018	05/01/2033	4.00%	3,105,000	5
2022 SAFE DRINKING WATER LOAN	06/22/2022	05/01/2052	2.15%	26,211,370	6
Total				33,448,209	7

Bonds (Acct. 221)

- g Report information required for each separate issue of bonds.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Bonds (Acct. 221) (Page F-17)

General Footnote

Sheboygan Water Utility expects to make the first principal and interest payment May 1, 2024 on the 2022 Safe Drinking Water Loan related to the Raw Water Improvement Project.

Notes Payable & Miscellaneous Long-Term Debt

- g Report each class of debt included in Accounts 223, 224 and 231.
- g Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
UNFUNDED PENSION	03/15/2008	03/15/2027	2.00%	94,450	2
Total for Account 223				94,450	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,061,884	1
Charged water department expense	1,163,186	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	34,686	5
Total accruals and other credits	1,197,872	6
County, state and local taxes	1,061,936	7
Social Security taxes	156,026	8
PSC Remainder Assessment	9,369	9
Gross Receipts Tax		10
Total payments and other debits	1,227,331	11
Balance end of year	1,032,425	12

Interest Accrued (Acct. 237)

g Report below interest accrued on each utility obligation.
 g Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2004 SAFE DRINKING WATER LOAN \$3,152,000	961	1,922	2,883	0 *	2
2013 WATER UTILITY REVENUE BOND	9,921	56,625	57,350	9,196	3
2015 SAFE DRINKING WATER LOAN \$3,122,030	5,770	33,008	33,410	5,368	4
2016 WATER UTILITY REVENUE BONDS \$2,115,000	2,064	9,181	9,981	1,264	5
2018 WATER UTILITY REVENUE BONDS \$4,705,000	20,940	116,304	118,638	18,606	6
2020 WATER UTILITY BOND ANTICIP NOTE \$3,100,000	4,737	0	4,737	0	7
2022 SAFE DRINKING WATER LOAN \$39,430,018	137,602	104,486	151,144	90,944 *	8
Subtotal Bonds (221)	181,995	321,526	378,143	125,378	9
Advances from Municipality (223)	0	0	0	0	10
UNFUNDED PENSION	5,177	6,130	7,152	4,155	11
Subtotal Advances from Municipality (223)	5,177	6,130	7,152	4,155	12
Other Long-Term Debt (224)	0	0	0	0	13
None				0	14
Subtotal Other Long-Term Debt (224)	0	0	0	0	15
Notes Payable (231)	0	0	0	0	16
None				0	17
Subtotal Notes Payable (231)	0	0	0	0	18
Customer Deposits (235)	0	0	0	0	19
None				0	20
Subtotal Customer Deposits (235)	0	0	0	0	21
Total	187,172	327,656	385,295	129,533	22

Interest Accrued (Acct. 237)

- g Report below interest accrued on each utility obligation.
- g Report customer deposits under account 235.

Interest Accrued (Acct. 237) (Page F-20)

General Footnote

2004 Safe Drinking Water Loan was paid in full on 05/01/2023.

Sheboygan Water Utility expects to make the first principal and interest payment May 1, 2024 on the 2022 Safe Drinking Water Loan related to the Raw Water Improvement Project.

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Bond Reserve Fund	612,360	2
Total (Acct. 125)	612,360	3
Cash and Working Funds (131)	0	4
Cash		5
Total (Acct. 131)	0	6
Temporary Cash Investments (136)	0	7
Temporary Cash Investments	8,584,304	8
Total (Acct. 136)	8,584,304	9
Customer Accounts Receivable (142)	0	10
Water	1,755,127	11
Total (Acct. 142)	1,755,127	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	773,159 *	15
Total (Acct. 143)	773,159	16
Receivables from Municipality (145)	0	17
Receivables for water main, laterals, and PFP	269,500 *	18
Total (Acct. 145)	269,500	19
Prepayments (165)	0	20
Prepayments	32,411	21
Total (Acct. 165)	32,411	22
Miscellaneous Current and Accrued Assets (174)	0	23
Deferred Outflow - Pension and OPEB	2,648,031	24
Total (Acct. 174)	2,648,031	25
Miscellaneous Deferred Debits (186)	0	26
Cumulative Effect - GASB 68	105,430	27
Total (Acct. 186)	105,430	28
Accounts Payable (232)	0	29
Accounts Payable	4,202,353	30
Total (Acct. 232)	4,202,353	31
Miscellaneous Current and Accrued Liabilities (242)	0	32

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Accrued Payroll	84,564	33
Deferred Inflow - Pension and OPEB	1,533,534	34
Total (Acct. 242)	1,618,098	35
Customer Advances for Construction (252)	0	36
Unearned Revenue	270,987 *	37
Total (Acct. 252)	270,987	38
Other Deferred Credits (253)	0	39
Regulatory Liability	0	40
Cumulative Effect - GASB 75	65,155	41
Net Pension Liability	835,240	42
Total (Acct. 253)	900,395	43
Miscellaneous Operating Reserves (265)	0	44
Accrued Vacation & Sick Leave	817,558	45
Total (Acct. 265)	817,558	46

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Acct #143 pertains to accounts receivable for grant reimbursements from the DNR Safe Drinking Water Loan Program principal forgiveness for replacing lead water service laterals in the City of Sheboygan. Funds received in 2024 will reimburse expense from 2023 and 2024.

Acct #145 pertains to receivables from the City of Sheboygan for water main assessments, water lateral assessments, shared locating services, and charges for billing and collecting sewer and garbage payments.

General Footnote

Unearned revenue is related to American Rescue Plan Act grant provided by the municipality, to fund in part, the construction of the Raw Water Improvement Project. The total grant was \$9,550,000 received from the municipality in 2022, with \$270,987 remaining unspent as of 12/31/23.

Return on Rate Base Computation

- g The data used in calculating rate base are averages.
- g Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- g For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- g For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	70,816,227				70,816,227	2
Materials and Supplies	240,565				240,565	3
Less Average						4
Reserve for Depreciation (111.1)	26,589,061				26,589,061	5
Customer Advances for Construction					0	6
Regulatory Liability	12,544				12,544	7
Average Net Rate Base	44,455,187	0	0	0	44,455,187	8
Net Operating Income	1,330,355				1,330,355	9
Net Operating Income as a percent of Average Net Rate Base	2.99%	N/A	N/A	N/A	2.99%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	25,088	0	0	0	25,088	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	25,088				25,088 *	5
Balance End of Year	0	0	0	0	0	6

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (Page F-25)

General Footnote

These contributed plant assets were fully depreciated as of 12/31/2023.

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions
NONE

2. Leaseholder changes
NONE

3. Extensions of service
NONE

4. Estimated changes in revenues due to rate changes

A rate case is pending with the Public Service Commission of Wisconsin to increase rates in two phases, with phase I rate of return estimated at 3.8% over current rates in 2024, and phase II rate of return estimated at 6% over current rates in 2025. Estimated implementation of new rates is expected in spring 2024. The rate increase is necessary to offset increasing operating and maintenance costs, as well as replacement of aging critical infrastructure.

5. Obligations incurred or assumed, excluding commercial paper

Sheboygan Water Utility submitted an application to the WDNR Safe Drinking Water Loan Program to provide \$1,646,375 in grants and loans to property owners for lead service line replacement in the City of Sheboygan. These funds will be used to reimburse both 2023 and 2024 LSL grant and loan expenses.

6. Formal proceedings with the Public Service Commission

A rate case was submitted to the Public Service Commission of Wisconsin on August 2, 2023. Estimated implementation of new rates is expected in spring 2024.

7. Any additional matters

Sheboygan Water Utility received a \$2,000,000 EPA Community Grant in October 2023 to fund, in part, a portion of the Raw Water Improvement Project.

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	10,196,668	10,231,008	2
Total Sales of Water	10,196,668	10,231,008	3
Other Operating Revenues			4
Forfeited Discounts (470)	112,599	123,240	5
Rents from Water Property (472)	30,367	29,483	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	84,002	77,539	8
Total Other Operating Revenues	226,968	230,262	9
Total Operating Revenues	10,423,636	10,461,270	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	20,615	10,260	12
Pumping Expenses (620-633)	940,497	805,912	13
Water Treatment Expenses (640-652)	1,882,900	1,402,059	14
Transmission and Distribution Expenses (660-678)	1,703,421	1,087,895	15
Customer Accounts Expenses (901-906)	293,363	263,813	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,584,521	1,483,915	18
Total Operation and Maintenance Expenses	6,425,317	5,053,854	19
Other Operating Expenses			20
Depreciation Expense (403)	1,504,778	1,457,161	21
Amortization Expense (404-407)			22
Taxes (408)	1,163,186	1,183,524	23
Total Other Operating Expenses	2,667,964	2,640,685	24
Total Operating Expenses	9,093,281	7,694,539	25
NET OPERATING INCOME	1,330,355	2,766,731	26

Water Operating Revenues - Sales of Water

- g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- g Report estimated gallons for unmetered sales.
- g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- g Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- g **Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).**
- g **Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.**

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	17,113	732,239	2,703,830	10
Commercial (461.2)	1,311	222,361	614,875	11
Industrial (461.3)	150	2,398,494	4,490,501	12
Public Authority (461.4)	119	51,377	138,585	13
Multifamily Residential (461.5)	295	128,555	333,074	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	18,988	3,533,026	8,280,865	16
Private Fire Protection Service (462)	308		131,364	17
Public Fire Protection Service (463)	19,141		948,727	18
Other Water Sales (465)				19
Sales for Resale (466)	2	574,243	835,712	20
Interdepartmental Sales (467)				21
Total Sales of Water	38,439	4,107,269	10,196,668	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Kohler Municipal Water Utility	TAYLOR DR & ERIE AVE	239,603	336,177	1
Sheboygan Falls Utilities	TAYLOR DR & HWY 23	334,640	499,535	2
Total		574,243	835,712	3

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- g For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	948,727	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	948,727	5
Forfeited Discounts (470)		6
Customer late payment charges	112,599	7
Total Forfeited Discounts (470)	112,599	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	30,367	10
Total Rents from Water Property (472)	30,367	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	84,002 *	16
Total Other Water Revenues (474)	84,002	17

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- g For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Other Operating Revenues (Water) (Page W-04)

Explain all amounts in Account 474 in excess of \$10,000.

Acct 474 is revenue related to sewer only and sewer deduct charges, meter charges and tap charges.

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)		20,615	20,615	10,260	10 *
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	0	20,615	20,615	10,260	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	45,029		45,029	40,371	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		555,638	555,638	500,650	19
Pumping Labor and Expenses (624)			0	0	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	4,032	64,476	68,508	115,484	22 *
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	12,848		12,848	12,455	24
Maintenance of Structures and Improvements (631)	188,514	2,510	191,024	136,175	25 *
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	1,670	65,780	67,450	777	27 *
Total Pumping Expenses	252,093	688,404	940,497	805,912	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	48,491		48,491	43,159	30
Chemicals (641)		520,300	520,300	370,578	31 *
Operation Labor and Expenses (642)	563,820	448,865	1,012,685	871,492	32 *
Miscellaneous Expenses (643)	7,201	16,337	23,538	30,191	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	51,370	1,466	52,836	55,215	36
Maintenance of Water Treatment Equipment (652)	6,171	218,879	225,050	31,424	37 *
Total Water Treatment Expenses	677,053	1,205,847	1,882,900	1,402,059	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	54,433		54,433	49,493	40

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)	1,433	17,482	18,915	20,182	41
Transmission and Distribution Lines Expenses (662)	90,208	7,362	97,570	106,736	42
Meter Expenses (663)	30,453	2,564	33,017	42,420	43
Customer Installations Expenses (664)	27,329	678,680	706,009	145,057 *	44
Miscellaneous Expenses (665)	116,741	47,756	164,497	150,250	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)		2,197	2,197	0	47
Maintenance of Structures and Improvements (671)	84,614	25,000	109,614	86,859 *	48
Maintenance of Distribution Reservoirs and Standpipes (672)	122	1,332	1,454	957	49
Maintenance of Transmission and Distribution Mains (673)	247,916	183,487	431,403	430,518	50
Maintenance of Services (675)	1,828	345	2,173	1,724	51
Maintenance of Meters (676)	28,151	533	28,684	29,472	52
Maintenance of Hydrants (677)	10,529	42,926	53,455	24,227 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	693,757	1,009,664	1,703,421	1,087,895	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)	49,870		49,870	44,325	57
Meter Reading Expenses (902)	19,187	16,348	35,535	34,132	58
Customer Records and Collection Expenses (903)	110,471	95,739	206,210	182,127	59
Uncollectible Accounts (904)		1,748	1,748	3,229	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	179,528	113,835	293,363	263,813	63
SALES EXPENSES					
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	416,230		416,230	386,181	68
Office Supplies and Expenses (921)		24,450	24,450	23,517	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		140,552	140,552	103,290 *	71
Property Insurance (924)		53,859	53,859	49,053	72
Injuries and Damages (925)		58,350	58,350	46,915 *	73
Employee Pensions and Benefits (926)		810,977	810,977	804,025	74
Regulatory Commission Expenses (928)		28,576	28,576	1,143 *	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	3,174	30,202	33,376	52,872 *	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		18,151	18,151	16,919	79
Total Administrative and General Expenses	419,404	1,165,117	1,584,521	1,483,915	80

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	2,221,835	4,203,482	6,425,317	5,053,854	81

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount. Please see the help document for examples.

- Acct 613 - increase in 2023 for added additional flow meter to intake pipe.
- Acct 626 - decrease in 2023 due to work on grounds development at pump site and pumping salaries at Park Avenue in prior year.
- Acct 631 - increase in 2023 due to an increase in pumping structures maintenance by SWU staff at Park Avenue.
- Acct 633 - increase in 2023 to maintenance for high lift discharge piping.
- Acct 641 - increase in 2023 due to significant cost increase in treatment chemicals.
- Acct 642 - increase in 2023 due to an increase in water treatment operating costs including a WTP filter study.
- Acct 652 - increase in 2023 to water treatment equipment maintenance including filter #6 media rehabilitation, east and west basin repairs, UV battery backup.
- Acct 664 - increase non-operating expense in 2023 for LSL replacement to be reimbursed in 2024 with DNR SDWLP funds.
- Acct 671 - increase in 2023 due to large maintenance project in upper garage area.
- Acct 677 - increase in 2023 due to an increase in hydrant maintenance and repairs.
- Acct 923 - increase in 2023 due to an increase in IT administration and cybersecurity costs.
- Acct 925 - increase in 2023 due to an increase in worker's comp and liability insurance fees.
- Acct 928 - increase in 2023 due to costs associated with a rate case filed with the PSC.
- Acct 930 - decrease in 2023 due to a decrease in general administrative costs.

Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	1,032,426	1,061,884	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	34,686	32,633	2
Net Property Tax Equivalent	997,740	1,029,251	3
Social Security	156,026	144,765	4
PSC Remainder Assessment	9,369	9,456	5
Town of Sheboygan Property Tax	51	52	6
Total Tax Expense	1,163,186	1,183,524	7

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**
 If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes.

COUNTY: SHEBOYGAN(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	3.866398
3. Local Tax Rate	mills	6.827336
4. School Tax Rate	mills	6.242951
5. Vocational School Tax Rate	mills	0.590493
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	17.527178
9. Less: State Credit	mills	1.398653
11. Net Tax Rate	mills	16.128525

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	6.827336
13. Combined School Tax Rate	mills	6.833444
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	13.660780
16. Total Tax Rate	mills	17.527178
17. Ratio of Local and School Tax to Total	dec.	0.779406
18. Total Tax Net of State Credit	mills	16.128525
19. Net Local and School Tax Rate	mills	12.570662
20. Utility Plant, Jan 1	\$	88,203,542
21. Materials & Supplies	\$	249,572
22. Subtotal	\$	88,453,114
23. Less: Plant Outside Limits	\$	4,031,423
24. Taxable Assets	\$	84,421,691
25. Assessment Ratio	dec.	0.972851
26. Assessed Value	\$	82,129,727
27. Net Local and School Tax Rate	mills	12.570662
28. Tax Equiv. Computed for Current Year	\$	1,032,426

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	88,203,542
2. Materials & Supplies	\$	249,572
3. Subtotal	\$	88,453,114
4. Less: Plant Outside Limits	\$	4,031,423
5. Taxable Assets	\$	84,421,691
6. Assessed Value	\$	82,129,727
7. Tax Equiv. Computed for Current Year	\$	1,032,426
8. Tax Equivalent per 1994 PSC Report	\$	560,533
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	1,032,426

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	1
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	627,615				627,615	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	627,615	0	0	0	627,615	14
PUMPING PLANT						15
Land and Land Rights (320)	2,475				2,475	16
Structures and Improvements (321)	2,687,648	1,166			2,688,814	17
Other Power Production Equipment (323)	553,250				553,250	18
Electric Pumping Equipment (325)	2,526,073				2,526,073	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	653,951				653,951	21
Total Pumping Plant	6,423,397	1,166	0	0	6,424,563	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	13,330				13,330	24
Structures and Improvements (331)	5,067,448				5,067,448	25
Sand or Other Media Filtration Equipment (332)	6,249,505				6,249,505	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	1,688,611				1,688,611	28
Total Water Treatment Plant	13,018,894	0	0	0	13,018,894	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	359,433	20,456			379,889	31
Structures and Improvements (341)	828,736	21,937			850,673	32
Distribution Reservoirs and Standpipes (342)	6,672,505				6,672,505	33
Transmission and Distribution Mains (343)	32,130,454	1,131,076	7,210		33,254,320 *	34
Services (345)	0				0	35
Meters (346)	4,696,424	191,041	34,030		4,853,435 *	36

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)		
Hydrants (348)	2,474,932	56,752	8,420		2,523,264 *	37	
Other Transmission and Distribution Plant (349)	0				0	38	
Total Transmission and Distribution Plant	47,162,484	1,421,262	49,660	0	48,534,086	39	
GENERAL PLANT							40
Land and Land Rights (389)	0				0	41	
Structures and Improvements (390)	588,199	15,150			603,349	42	
Office Furniture and Equipment (391)	81,485	9,906	122		91,269	43	
Computer Equipment (391.1)	207,095	24,034	23,590		207,539	44	
Transportation Equipment (392)	561,109	30,393	38,890		552,612	45	
Stores Equipment (393)	0				0	46	
Tools, Shop and Garage Equipment (394)	270,539	4,392	15,048		259,883	47	
Laboratory Equipment (395)	31,709				31,709	48	
Power Operated Equipment (396)	454,882				454,882	49	
Communication Equipment (397)	60,372				60,372	50	
SCADA Equipment (397.1)	638,951				638,951	51	
Miscellaneous Equipment (398)	0				0	52	
Total General Plant	2,894,341	83,875	77,650	0	2,900,566	53	
Total utility plant in service directly assignable	70,126,731	1,506,303	127,310	0	71,505,724	54	
Common Utility Plant Allocated to Water Department	0				0	55	
TOTAL UTILITY PLANT IN SERVICE	70,126,731	1,506,303	127,310	0	71,505,724	56	

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Water Utility Plant in Service - Plant Financed by Utility or Municipality (Page W-08)

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

Acct 343 - additions include water main replacement at several locations in the City of Sheboygan.

Acct 346 - additions include meter replacement and addition of radio read units at several locations in the City of Sheboygan.

Acct 348 - additions include hydrant replacement at several locations in the City of Sheboygan.

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	298,865				298,865	25
Sand or Other Media Filtration Equipment (332)	94,222				94,222	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	201,135				201,135	28
Total Water Treatment Plant	594,222	0	0	0	594,222	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	5,404,183				5,404,183	34
Services (345)	0				0	35
Meters (346)	0				0	36

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	397,536				397,536	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	5,801,719	0	0	0	5,801,719	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	6,395,941	0	0	0	6,395,941	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	6,395,941	0	0	0	6,395,941	56

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	485,905	1.70%	10,669					496,574	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	485,905		10,669	0	0	0	0	496,574	8
PUMPING PLANT									9
Structures and Improvements (321)	1,179,722	3.20%	86,024					1,265,746	10
Other Power Production Equipment (323)	226,231	4.40%	24,343					250,574	11
Electric Pumping Equipment (325)	1,948,117	4.40%	110,048					2,058,165	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	653,951	4.40%						653,951	14
Total Pumping Plant	4,008,021		220,415	0	0	0	0	4,228,436	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	2,693,180	3.20%	162,158					2,855,338	17
Sand or Other Media Filtration Equipment (332)	3,057,528	3.30%	206,234					3,263,762	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	690,054	6.00%	101,317					791,371	20
Total Water Treatment Plant	6,440,762		469,709	0	0	0	0	6,910,471	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	622,576	3.20%	26,871					649,447	23
Distribution Reservoirs and Standpipes (342)	1,972,919	1.90%	126,778					2,099,697	24
Transmission and Distribution Mains (343)	6,467,374	1.30%	407,391	7,210				6,867,555	25
Services (345)	0							0	26
Meters (346)	2,690,442	5.50%	262,621	34,030				2,919,033	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	736,654	2.20%	50,879	8,420				779,113	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	12,489,965		874,540	49,660	0	0	0	13,314,845	30
GENERAL PLANT									31
Structures and Improvements (390)	373,977	2.90%	16,988					390,965	32
Office Furniture and Equipment (391)	33,492	5.80%	5,010	122				38,380	33
Computer Equipment (391.1)	189,403	26.70%	17,797	23,590				183,610	34
Transportation Equipment (392)	561,109	13.30%	30,393	38,890				552,612	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	233,916	5.80%	15,382	15,048				234,250	37
Laboratory Equipment (395)	23,624	5.80%	1,839					25,463	38
Power Operated Equipment (396)	283,798	7.50%	34,116					317,914	39
Communication Equipment (397)	60,372	15.00%						60,372	40
SCADA Equipment (397.1)	600,932	9.20%	38,019					638,951	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	2,360,623		159,544	77,650	0	0	0	2,442,517	43
Total accum. prov. directly assignable	25,785,276		1,734,877	127,310	0	0	0	27,392,843	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	25,785,276		1,734,877	127,310	0	0	0	27,392,843	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	52,601	3.20%	9,564					62,165	17
Sand or Other Media Filtration Equipment (332)	94,220	3.30%						94,220	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	88,988	6.00%	12,068					101,056	20
Total Water Treatment Plant	235,809		21,632	0	0	0	0	257,441	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	1,551,919	1.30%	87,865					1,639,784	25
Services (345)	0							0	26
Meters (346)	0							0	26

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	254,383	2.00%	12,847					267,230	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,806,302		100,712	0	0	0	0	1,907,014	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	2,042,111		122,344	0	0	0	0	2,164,455	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	2,042,111		122,344	0	0	0	0	2,164,455	46

Age of Water Mains

g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.

g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.

g Report all pipe larger than 14" diameter in the 18" category.

Pipe Size (a)	Feet of Main												Total (m)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)			
1.000					204								204	1
1.250		185	203										388	2
1.500				140	45								185	3
2.000		85											85	4
3.000		250											250	5
4.000	2,270	16,880	2,679	348	650	1,706				83	18		24,634	6
6.000	53,894	71,266	114,644	79,836	80,197	25,786	4,566	7,205	401	1,362	225		439,382	7
8.000	10,747	14,946	16,482	8,826	14,902	25,028	34,104	34,059	8,242	7,400	939		175,675	8
10.000	6,888	7,316	6,369	9,941	7,067	532	398			4	28		38,543	9
12.000	12,020	19,382	19,007	23,511	26,058	26,284	40,773	26,947	20,003	21,558	7,578		243,121	10
14.000			5,639										5,639	11
16.000	6,351	8,852	3,110	6,226	3,579	6,070	5,814	11,190	11,185	17,549	966		80,892	12
18.000	470					2,658							3,128	13
20.000		9,058		3,778				2,905	2,512	15,222			33,475	14
24.000						8,466		5,468	9,404	4,267			27,605	15
30.000			8,971		7,263	1,191				5,582			23,007	16
36.000							678						678	17
Total	92,640	148,220	177,104	132,606	139,965	97,721	86,333	87,774	57,329	67,445	9,754		1,096,891	18

Describe source of information used to develop data:
Electronic database using mapping software and systems.

Age of Water Mains

- g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- g Report all pipe larger than 36" diameter in the 48" category.

Age of Water Mains (Page W-13)

General Footnote

Water mains added during 2023 were financed by regular water revenues; new properties within city limits are assessed on street frontage at the rate stated in municipal code; properties outside city limits are assessed on street frontage at the rate stated in municipal code and deferred to the city for payment.

Sources of Water Supply - Statistics

- g For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- g For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- g If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January		361,303		350,367			350,367	1
February		330,397		320,848			320,848	2
March		372,929		357,427			357,427	3
April		353,722		341,735			341,735	4
May		385,725		375,631			375,631	5
June		427,595		419,360			419,360	6
July		428,557		418,208			418,208	7
August		442,555		430,818			430,818	8
September		403,376		391,254			391,254	9
October		390,202		379,021			379,021	10
November		357,309		342,657			342,657	11
December		330,147		318,003			318,003	12
TOTAL	0	4,583,817	0	4,445,329	0	0	4,445,329	13

Water Audit and Other Statistics

- g Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual . Water Audits and Loss Control Programs.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)	
WATER AUDIT STATISTICS		1
Finished Water pumped or purchased (000s)	4,445,329	2
Less: Gallons (000s) sold to wholesale customers (exported water)	574,243	3
Subtotal: Net gallons (000s) entering distribution system	3,871,086	4
Less: Gallons (000s) sold to retail customers (billed, metered)	3533026	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	338,060	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	500	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	15,550	10
Subtotal: Unbilled Authorized Consumption	16,050	11
Total Water Loss	322,010	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	775	14
Gallons (000s) estimated due to data and billing errors	7355	15
Gallons (000s) estimated due to customer meter under-registration	1,548	16
Subtotal Apparent Losses	9,678	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	17,204	18
Gallons (000s) estimated due to unreported and background leakage	295,128	19
Subtotal Real Losses (leakage)	312,332	20
Non-Revenue Water as percentage of net water supplied	9%	21
Total Water Loss as percentage of net water supplied	8%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	15,876	24
Date of maximum	06/21/2023	25
Cause of maximum		26
Seasonal demand and usage increase		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	9,294	28
Date of minimum	01/01/2023	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,537,351	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	12	41
Number of service breaks repaired this year	17	42
Does the utility have an asset management plan?	Yes	4

Water Audit and Other Statistics

- g Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual . Water Audits and Loss Control Programs.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Sources of Water Supply - Well Information

- g Enter characteristics for each of the utility's functional wells (regardless of whether it is ~~in~~ service or not).
- g Do not include abandoned wells on this schedule.
- g All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- g Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Sources of Water Supply - Intake Information

Description (a)	Distance From Shore (feet) (b)	Depth Below Surface (feet) (c)	Diameter (inches) (d)	
LAKE MICHIGAN 1	2,100	30	36	1
LAKE MICHIGAN 2	5,000	46	30	2

Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Pump				Pump Motor or Standby Engine					
			Primary Purpose (d)	Primary Destination (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horsepower (l)	
EE #1	4200 COUNTY RD OK		Booster	Distribution	2008	Centrifugal	350	2008	350	Electric	20	1
ERIE #1	4024 ERIE AVE		Booster	Distribution	2007	Centrifugal	4,200	2007	4000	Electric	200	2
ERIE #2	4024 ERIE AVE		Booster	Distribution	2007	Centrifugal	4,200	2007	4000	Electric	200	3
ERIE #3	4024 ERIE AVE		Booster	Distribution	2007	Centrifugal	4,200	2007	4000	Electric	200	4
ERIE GENERATOR	4024 ERIE AVE		Standby	Distribution	2007	Other	8,400	2007	8400	Natural Gas	500	5
GEORGIA #3	2935 GEORGIA AVE		Booster	Distribution	1971	Vertical Turbine	1,040	1971	1000	Electric	30	6
GEORGIA #4	2935 GEORGIA		Booster	Distribution	2000	Centrifugal	2,600	2008	2400	Electric	125	7
GEORGIA #5	2935 GEORGIA AVE		Booster	Distribution	2008	Centrifugal	5,000	2008	4800	Electric	200	8
GEORGIA #6	2935 GEORGIA AVE		Booster	Distribution	2019	Centrifugal	5,000	2019	4800	Electric	150	9
GEORGIA GENERATOR	2935 GEORGIA AVE		Standby	Distribution	2019	Other	5,000	2019	5000	Natural Gas	636	10
HIGH LIFT #1	72A PARK AVE HIGH LIFT		Primary	Distribution	1990	Centrifugal	10,069	1990	9999	Electric	700	11
HIGH LIFT #2	72A PARK AVE		Primary	Distribution	1937	Centrifugal	6,380	2005	5486	Electric	400	12
HIGH LIFT #3	72A PARK AVE HIGH LIFT		Primary	Distribution	1951	Centrifugal	6,800	2013	6180	Electric	350	13
HIGH LIFT #3 GAS	72A PARK AVE HIGH LIFT		Standby	Distribution	1951	Centrifugal	6,800	1990	6180	Natural Gas	400	14
HIGH LIFT #4	72A PARK AVE HIGH LIFT		Primary	Distribution	1990	Centrifugal	10,069	2004	9999	Electric	700	15
HIGH LIFT #4 GAS	72A PARK AVE		Standby	Distribution	1990	Centrifugal	10,069	1990	9999	Natural Gas	700	16
HIGH LIFT #5	72A PARK AVE HIGH LIFT		Primary	Distribution	1972	Centrifugal	10,000	2003	8900	Electric	700	17
LOW LIFT #6	72A PARK AVE LOW LIFT		Primary	Treatment	1980	Centrifugal	5,556	1992	5000	Electric	150	18
LOW LIFT #7	72A PARK AVE LOW LIFT		Standby	Treatment	1931	Centrifugal	8,400	1991	8000	Natural Gas	200	19
LOW LIFT #9	72A PARK AVE LOW LIFT		Primary	Treatment	1959	Centrifugal	9,000	2004	8700	Electric	150	20
LOWLIFT #8	72A PARK AVE LOW LIFT		Primary	Treatment	1991	Centrifugal	13,200	1991	9999	Electric	200	21

Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Primary Purpose (d)	Pump				Pump Motor or Standby Engine				
				Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
PLANT GENERATOR	72A PARK AVE		Standby	Treatment	1991	Other	9,000	1991	9000	Natural Gas	375	22
WASH PUMP #10	72A PARK AVE WASH PUMP		Primary	Treatment	1959	Centrifugal	5,200	1959	5200	Electric	100	23
WASH PUMP 2 #11	72A PARK AVE WASH PUMP		Standby	Treatment	2013	Centrifugal	8,000	2013	8000	Electric	200	24
WILGUS #1	3169 WILGUS AVE		Booster	Distribution	1986	Centrifugal	250	1986	250	Electric	7	25
WILGUS #2	3169 WILGUS AVE		Booster	Distribution	1986	Centrifugal	650	2006	250	Electric	20	26
WILGUS #2 GAS	3169 WILGUS AVE		Standby	Distribution	1986	Centrifugal	650	2011	250	Natural Gas	30	27
WILGUS #3	3169 WILGUS AVE		Booster	Distribution	1986	Centrifugal	1,500	2011	650	Electric	60	28

Reservoirs, Standpipes and Elevated Tanks

g Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
EE TOWER	1	1989	Elevated Tank	Steel	146	500,000	1
ERIE - NORTH	4	2007	Reservoir	Concrete	60	3,000,000	2
ERIE - SOUTH	5	2007	Reservoir	Concrete	60	3,000,000	3
GEORGIA AVE STANDPIPE	2	1959	Standpipe	Steel	104	2,000,000	4
Horizon Drive Tower	6	2019	Elevated Tank	Steel	120	600,000	5
TAYLOR	3	1933	Elevated Tank	Steel	54	4,000,000	6

Water Treatment Plant

g Provide a generic description for (a). Do not give specific address of location.
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
 g Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
EE TOWER	1989	500000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Central Facilities	1
ERIE AVE TWIN TANKS	2007	6000000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Central Facilities	2
GEORGIA AVE STANDPIPE	1959	2000000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Central Facilities	3
HORIZON TOWER	2019	600000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Central Facilities	4

Water Treatment Plant

g Provide a generic description for (a). Do not give specific address of location.
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
 g Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
TAYLOR	1933	4000000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Central Facilities	5

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 Explain how the additions were funded.
 Also report the amount assessed and the feet of main recorded under this method.
 If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 16" diameter in the 36" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	1	204				204	1
Other Metal	Distribution	1 1/4	388				388	2
Other Metal	Distribution	1 1/2	185				185	3
Other Plastic	Distribution	2	85				85	4
Other Metal	Distribution	3	250				250	5
Other Metal	Distribution	4	24,537				24,537	6
PVC	Distribution	4	77				77	7
Other Metal	Distribution	6	441,117		2,237		438,880	8
PVC	Distribution	6	249	30			279	9
Other Metal	Distribution	8	169,893				169,893	10
PVC	Distribution	8	1,928	302			2,230	11
Other Metal	Distribution	10	38,515				38,515	12
PVC	Distribution	10	28				28	13
Other Metal	Distribution	12	216,775	351			217,126	14
PVC	Distribution	12	13,798	1,709			15,507	15
Other Metal	Distribution	14	5,639				5,639	16
Other Metal	Distribution	16	77,049	966			78,015	17
PVC	Distribution	16	44				44	18
Other Metal	Distribution	18	3,128				3,128	19
Concrete	Transmission	20	3,430				3,430	20
Other Metal	Distribution	20	29,069				29,069	21
Other Metal	Distribution	24	5,389				5,389	22
Other Metal	Transmission	24	22,216				22,216	23
Other Metal	Distribution	30	9,772				9,772	24
Other Metal	Transmission	30	12,605				12,605	25
Other Metal	Transmission	36	678				678	26
Total Within Municipality			1,077,048	3,358	2,237		1,078,169	27
Other Metal	Distribution	6	210				210	28
Other Metal	Distribution	8	3,552				3,552	29
Other Metal	Distribution	12	10,471				10,471	30
Other Metal	Distribution	16	2,833				2,833	31
PVC	Distribution	20	976				976	32
Other Metal	Transmission	30	680				680	33
Total Outside Municipality			18,722				18,722	34

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 36" diameter in the 48" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)
			First of Year (d)	Added During Year (e)	Retired During Year (f)		
Total Utility			1,095,770	3,358	2,237	1,096,891	35

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 12" diameter in the 12" category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

Water mains added during 2023 were financed by regular water revenues; new properties within city limits are assessed on street frontage at the rate stated in municipal code; properties outside city limits are assessed on street frontage at the rate stated in municipal code and deferred to the city for payment.

General Footnote

The Sheboygan Water Utility continues to update water main records into an electronic database using mapping software and systems. The use of mapping tools has enabled the utility to more accurately account for water main in the distribution system. Adjustments, if any, are the result of continued work on this project.

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Ductile Iron, Lined (late 1960's to present)	0.500	8			5	13		1
Galvanized	0.500	477		18	(5)	454	18	2
Lead	0.500	45			6	51		3
Copper	0.500	529			68	597		4
Other Plastic	0.500	115			(115)	0		5
Unlined Cast Iron (pre-early 1950's)	0.500	12			2	14		6
PVC	0.500	5			1	6		7
Unknown - May Contain Lead	0.500	1,272		53	(67)	1,152	53	8
Galvanized	0.625	5				5		9
Lead	0.625	4,014		123	(48)	3,843	123	10
Copper	0.625	34			7	41		11
Other Plastic	0.625	87			(87)	0		12
Unlined Cast Iron (pre-early 1950's)	0.625				2	2		13
Unknown - May Contain Lead	0.625	24			(2)	22		14
Ductile Iron, Lined (late 1960's to present)	0.750	12			1	13		15
Galvanized	0.750	3				3		16
Lead	0.750	8			9	17		17
Copper	0.750	6,329			156	6,485		18
Other Plastic	0.750	53			57	110		19
Unlined Cast Iron (pre-early 1950's)	0.750	5			(1)	4		20
Unknown - May Contain Lead	0.750	972			(180)	792		21
Ductile Iron, Lined (late 1960's to present)	1.000	6			7	13		22
Copper	1.000	1,480	1		12	1,493		23
Other Plastic	1.000	100	193		172	465		24
Unlined Cast Iron (pre-early 1950's)	1.000	3				3		25
Unknown - May Contain Lead	1.000	136			(61)	75		26
Ductile Iron, Lined (late 1960's to present)	1.500	3			(1)	2		27
Copper	1.500				1	1		28
Other Plastic	1.500	102				102		29

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g Report service lines separately by diameter and pipe materials.

Unlined Cast Iron (pre-early 1950's)	1.500		2	2	30
Unknown - May Contain Lead	1.500	1		1	31
Ductile Iron, Lined (late 1960's to present)	2.000	7	4	11	32
Copper	2.000	1	1	2	33
Other Plastic	2.000	3	1	4	34
Unlined Cast Iron (pre-early 1950's)	2.000	2	1	3	35
Unknown - Does Not Contain Lead	2.000	5		5	36
Ductile Iron, Lined (late 1960's to present)	2.500	1		1	37
Ductile Iron, Lined (late 1960's to present)	3.000	2	1	3	38
Lined Cast Iron (mide-1950's to early 1970)	3.000	2		2	39
PVC	3.000		3	3	40
Ductile Iron, Lined (late 1960's to present)	4.000	14		14	41
Unlined Cast Iron (pre-early 1950's)	4.000	23	(2)	21	42
Unknown - Does Not Contain Lead	4.000	1		1	43
Ductile Iron, Lined (late 1960's to present)	6.000	14	(1)	13	44
Unlined Cast Iron (pre-early 1950's)	6.000	12	(1)	11	45
PVC	6.000	3		3	46
Unknown - Does Not Contain Lead	6.000	3	1	4	47
Ductile Iron, Lined (late 1960's to present)	8.000	28	(5)	23	48
Unlined Cast Iron (pre-early 1950's)	8.000	8	(2)	6	49
PVC	8.000	3	(1)	2	50
Ductile Iron, Lined (late 1960's to present)	10.000	1		1	51
Unlined Cast Iron (pre-early 1950's)	12.000	4		4	52
Unlined Cast Iron (pre-early 1950's)	30.000	1		1	53
Utility Total		15,978	194	194	54
			(59)	15,919	194

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g Report service lines separately by diameter and pipe materials.

Utility-Owned Water Service Lines (Page W-22)

Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

The Sheboygan Water Utility does not own any portion of water service lines in the City of Sheboygan. Water service lines from the water main to the meter setting are owned by property owners. Water service lines are not recorded as plant or assets on the utility's financial statements.

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

Lead water service lines added in 2023 from the water main to the curb stop were financed by Sheboygan Water Utility Lead Water Service Replacement Program using a combination of 50% grant up to \$6,000 and zero interest loans. The amount remaining after the grant may also be paid in full, or in part, by the property owner.

Adjustments are nonzero for one or more accounts, please explain.

The Sheboygan Water Utility does not own any portion of water service lines. Utility staff are working to identify water service line material and diameter. Adjustments are the result of on-going research and updating utility records as materials and/or diameter are identified through various methods. Sheboygan Water Utility made progress in identification of materials in 2023, as well as more accurate reporting of materials by removing duplicate records, and duplicate counts where one lateral feeds several meters.

General Footnote

Water service laterals counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the lateral, there are a number of them where the material and/or diameter are unknown at this time. As of the date of this report, unknown total 2,058. Sheboygan Water Utility continues to make progress in identifying lateral materials through various methods.

Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

The Sheboygan Water Utility does not own any portion of water service lines in the City of Sheboygan. Water service lines from the water main to the meter setting are owned by property owners. Water service lines are not recorded as plant or assets on the utility's financial statements.

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Additional Meters	In Stock	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
3/4	19,037	624	1,178	38	18,521	1,218	17,079	904	53	16	105					47	317	18,521	1
1	404	10	7	(1)	406	7	54	238	25	29	37					11	12	406	2
1 1/2	241		0		241	48	5	79	14	25	79		1			7	31	241	3
2	232		0	2	234	53		73	31	37	55		2			9	27	234	4
3	66		5		61	12		17	9	10	18					3	4	61	5
4	23		2		21	17		3	8	2	1						7	21	6
6	8		0		8	8			7				1					8	7
8	5		0		5	5			3				2					5	8
10	2		0		2	2							2					2	9
Total	20,018	634	1,192	39	19,499	1,370	17,138	1,314	150	119	295		8			77	398	19,499	10

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

Manually - inside the premises or remote register (# of meter: 26)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 19075)

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Adjustments are nonzero for one or more meter sizes, please explain.

All adjustments are reclassifications made by the Utility to correct previously reported meter counts and/or inventory counts.

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Remaining untested meters are less than 4 years old, or were tested within the prior 4 year period.

Wisconsin Administrative Code requires that meters 1 inch or smaller be tested every 10 years or replaced every 20 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Sheboygan Water Utility is on a 20 year meter replacement schedule. Remaining meters are less than 20 years old and not scheduled for replacement.

Wisconsin Administrative Code requires that meters 3 and 4 inches be tested or replaced every 2 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Remaining untested meters are less than 2 years old, or were tested within the prior 2 year period.

Hydrants and Distribution System Valves

- g Distinguish between fire and flushing hydrants by lead size.
 Fire hydrants normally have a lead size of 6 inches or greater.
 Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- g Explain all reported adjustments in the schedule footnotes.
- g Report fire hydrants as within or outside the municipal boundaries.
- g Number of hydrants operated during year means: opened and water withdrawn.
- g Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	47				47	1
Fire - Within Municipality	2,033	16	14		2,035	2
Total Fire Hydrants	2,080	16	14	0	2,082	3
Flushing Hydrants	0				0	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	745
Number of Distribution System Valves end of year	3,308
Number of Distribution Valves operated during Year	524

List of All Station and Wholesale Meters

- g Definition of Station Meter is any meter in service not used to measure customer consumption.
- g Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- g Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	>= 24-inch	High lift (east)	Magnetic	11/08/2022	1
Station Meter	>= 24-inch	High lift (west)	Magnetic	11/08/2022	2
Station Meter	>= 24-inch	Low lift (east/west)	Magnetic	11/08/2022	3
Station Meter	>= 24-inch	Low lift (south)	Magnetic	11/08/2022	4
Wholesale Meter	6	Kohler south 3925 Washington	Turbine	04/13/2023	5
Wholesale Meter	8	Kohler east 3400 Union Ave	Turbine	10/24/2023	6
Wholesale Meter	8	Kohler west 3400 Union Ave	Turbine	10/24/2023	7
Wholesale Meter	10	Kohler north 3207 Erie Ave	Magnetic	11/14/2023	8
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	11/14/2023	9

Water Conservation Programs

- g List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.
- g If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

- g List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- g Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located ~~within~~ ^{within} Muni Boundary ~~A~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Sheboygan (City) **	18,981	1
Sheboygan (Town)	9	2
Total - Sheboygan County	18,990	3
Total - Customers Served	18,990	4
Total - Outside Muni Boundary	9	5
Total - Within Muni Boundary **	18,981	6

** = *Within municipal boundary*

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)	
Ductile Iron, Lined (late 1960's to present)	0.500				11	11			1
Galvanized	0.500	674		21	(12)	641	21		2
Lead	0.500	364			21	385			3
Copper	0.500	518			79	597			4
Other Plastic	0.500	83			(83)	0			5
Unlined Cast Iron (pre-early 1950's)	0.500	18			(5)	13			6
Unknown - May Contain Lead	0.500	736		26	(108)	602	26		7
Ductile Iron, Lined (late 1960's to present)	0.625				2	2			8
Galvanized	0.625	2			1	3			9
Lead	0.625	4,211		146	(41)	4,024	146		10
Copper	0.625	26			17	43			11
Other Plastic	0.625	93			(93)	0			12
Unlined Cast Iron (pre-early 1950's)	0.625	5			(2)	3			13
Unknown - May Contain Lead	0.625	10			(2)	8			14
Ductile Iron, Lined (late 1960's to present)	0.750	12			1	13			15
Galvanized	0.750	30			10	40			16
Lead	0.750	317			19	336			17
Copper	0.750	6,408			164	6,572			18
Other Plastic	0.750	120			45	165			19
Unlined Cast Iron (pre-early 1950's)	0.750	5			(1)	4			20
Unknown - May Contain Lead	0.750	814			(206)	608			21
Ductile Iron, Lined (late 1960's to present)	1.000	6			7	13			22
Galvanized	1.000	1				1			23
Lead	1.000				7	7			24
Copper	1.000	1,031	1		5	1,037		1	25
Other Plastic	1.000	128	192		163	483		192	26
Unlined Cast Iron (pre-early 1950's)	1.000	2				2			27
Unknown - May Contain Lead	1.000	123			(57)	66			28
Ductile Iron, Lined (late 1960's to present)	1.500	3			2	5			29
Other Plastic	1.500	97			1	98			30
Unknown - May Contain Lead	1.500	1				1			31

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Ductile Iron, Lined (late 1960's to present)	2.000	7		3	10			32	
Copper	2.000	1		1	2			33	
Other Plastic	2.000	3		1	4			34	
Unlined Cast Iron (pre-early 1950's)	2.000	2		1	3			35	
Unknown - Does Not Contain Lead	2.000	5		1	6			36	
Ductile Iron, Lined (late 1960's to present)	2.500	1			1			37	
Ductile Iron, Lined (late 1960's to present)	3.000	2		1	3			38	
Other Plastic	3.000			3	3			39	
Unlined Cast Iron (pre-early 1950's)	3.000	2			2			40	
Ductile Iron, Lined (late 1960's to present)	4.000	14			14			41	
Unlined Cast Iron (pre-early 1950's)	4.000	22		(1)	21			42	
Unknown - Does Not Contain Lead	4.000	1			1			43	
Ductile Iron, Lined (late 1960's to present)	6.000	14		(1)	13			44	
Unlined Cast Iron (pre-early 1950's)	6.000	12		(1)	11			45	
PVC	6.000	3		(1)	2			46	
Unknown - Does Not Contain Lead	6.000	3		1	4			47	
Ductile Iron, Lined (late 1960's to present)	8.000	24		(2)	22			48	
Unlined Cast Iron (pre-early 1950's)	8.000	8		(2)	6			49	
PVC	8.000	2			2			50	
Ductile Iron, Lined (late 1960's to present)	10.000	5		(4)	1			51	
Unlined Cast Iron (pre-early 1950's)	10.000	1		(1)	0			52	
PVC	10.000	3		(3)	0			53	
Unlined Cast Iron (pre-early 1950's)	12.000	4			4			54	
Unlined Cast Iron (pre-early 1950's)	30.000	1			1			55	
Utility Total		15,978	193	193	(59)	15,919	193	193	56

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Privately-Owned Water Service Lines (Page W-29)

General Footnote

The Sheboygan Water Utility does not own any portion of water service laterals in the City of Sheboygan. Property owners own the full length of water service laterals from the water main to the meter setting. Replacement of water service laterals that are not lead or galvanized are paid for by the property owner. Water service laterals that are lead or galvanized are funded by Sheboygan Water Utility Lead Water Service Lateral Replacement Program through a combination of 50% grant up to \$6,000 and zero interest loans. Sheboygan Water Utility applies annually to the DNR Safe Drinking Water Loan Program for grant and/or loan funds in varying amounts to help fund lead and galvanized lateral replacement.

Utility staff are working to identify water service lateral material and diameter. Since Sheboygan Water Utility does not own any portion of the water service lateral, identification is challenging and will take several years. Adjustments are the result of on-going research and updating utility records as materials and diameter are identified through various methods. Sheboygan Water Utility made progress in identification of materials in 2023, as well as more accurate reporting of materials by removing duplicate records, and duplicate counts where one lateral feeds several meters.

Water service laterals counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the lateral, there are a number of them where the material and/or diameter are unknown at this time. As of the date of this report, unknown total 1,296.

Water Residential Customer Data – Disconnection, Arrears, and Tax Roll

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.

	Description (a)	Amount (b)
Disconnection Notices		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	311
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	365
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	405
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	16
Disconnections		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	30
2.	Total number of residential disconnections of service performed for non-payment as of June 30	49
3.	Total number of residential disconnections of service performed for non-payment as of September 30	57
4.	Total number of residential disconnections of service performed for non-payment as of December 31	7
Arrears (Customers)		
1.	Total number of residential customers with arrears as of March 31	1,601
2.	Total number of residential customers with arrears as of June 30	1,248
3.	Total number of residential customers with arrears as of September 30	1,290
4.	Total number of residential customers with arrears as of December 31	1,491
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	73,027
2.	Total dollar amount of residential customer arrears as of June 30	65,850
3.	Total dollar amount of residential customer arrears as of September 30	73,854
4.	Total dollar amount of residential customer arrears as of December 31	66,084
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	1,136
2.	Total dollar amount of residential arrears placed on the tax roll	97,881
	Footnotes	No

File Attachments for Item:

14. R. O. No. 6-24-25 by Board of Water Commissioners submitting the Board of Water Commissioner' Report on the Water Utility for the first quarter of 2024.

**CITY OF SHEBOYGAN
R. O. 6-24-25**

BY BOARD OF WATER COMMISSIONERS.

MAY 6, 2024.

To the Honorable, the Mayor and Common Council:

We, hereby, submit the Board of Water Commissioners’ Report on the Water Utility for the first quarter of 2024.

The water pumpage decreased 3.24% from the same period in 2023. 995,348,000 gallons were pumped in the first quarter 2024, compared to 1,028,642,000 in 2023.

Year to date Operating Revenue at the end of the first quarter 2024 decreased by \$54,876 compared to year to date 2023. The net income for the Utility, as of the end of March, 2024 is (\$8,035). Details are shown on the attached Income Statement and Balance Sheet.

Construction-Maintenance:

Construction-maintenance work by the Water Utility during the first quarter of 2024:

Number of feet of 4 inch water main installed	0.0
Number of feet of 6 inch hydrant lead installed	0.0
Number of feet of 6 inch water main installed	0.0
Number of feet of 8 inch water main installed	0.0
Number of feet of 10 inch water main installed	0.0
Number of feet of 12 inch water main installed	0.0
Number of feet of 16 inch water main installed	0.0
Number of feet of 20 inch water main installed	0.0
Number of feet of 24 inch water main installed	0.0
Number of feet of water main abandoned or removed.....	0.0
Number of water main breaks repaired	7
Number of fire hydrants installed, replaced, relocated, removed, flushed, or major repairs made.....	4
Number of water main valves installed, repaired, removed, or replaced	117
Number of water service connections installed	6

Details are shown on the attached spreadsheets.

Other Utility Business:

The Utility's new raw water intake pipeline and pumping station reached its initial testing phases. Water was drawn through the new intake pipeline and delivered to the water treatment plant. Performance was good and incoming water was much less turbid than on the prior intake pipelines. The Utility added a mini-excavator to its equipment line-up for routine and emergency projects. WI PSC conducted a public rate hearing and subsequently authorized new water rates to go into effect.

Attachments - Distribution System Quarterly Report
Operations Quarterly Report
Balance Sheet
Income Statement



Distribution System -- 1st Quarter - January, February, & March 2024

Street Valves and Hydrant Valves Installed (including water main projects and others)

Location	Date Installed	Size ("), Jt	Installed By	Type
----------	----------------	--------------	--------------	------

Total Valves Installed = 0

Street Valves and Hydrant Valves Removed

Location	Installed	Abandoned	Type
----------	-----------	-----------	------

Total Valves Removed = 0

Street Valves and Hydrant Valves Abandoned

Location	Installed	Abandoned
----------	-----------	-----------

Total Valves Abandoned = 0

Street Valves and Hydrant Valves Maintained

Location	Maintained	Size	By
----------	------------	------	----

Total Valves Maintained = 0

Hydrants Installed (including water main projects and others)

Location	Installed	Tr Size	Valve
N. 18th St. at Ontario Ave. (East)	2/22/2024	7"	n
Kentucky Ave. at S. 11th St. (SE)	3/19/2024	6'6"	n

Total Hydrants Installed = 2

Hydrants Removed (including water main projects and others)

Location	Installed	Removed	Hyd Valve?
N. 18th St. at Ontario Ave. (E)		2/22/2024	n
Kentucky Ave. at S. 11th St. (SE)	10/14/1994	3/19/2024	n

Total Hydrants Removed = 2

Hydrants Abandoned (including water main projects and others)

Location	Installed	Abandoned	Tr Size	Hyd Valve?
----------	-----------	-----------	---------	------------

Total Hydrants Abandoned = 0

Hydrants Maintained/Moved (including water main projects and others)

Location	Installed	Maintained
----------	-----------	------------

Total Hydrants Maintained/Moved = 0

Water Main Breaks

Location	Date	Size
2420 N. 7th St.	1/18/2024	6"
1602 Huron Ave	1/19/2024	4"
2026 New Jersey Ave	1/19/2024	12"
2521 Saemann Ave	1/23/2024	6"
3112 S. 9th St.	2/2/2024	6"
2004 N. 4th St.	2/9/2024	6"
2506 S. 16th St.	2/12/2024	6"

Number of Water Main Breaks=7



SUMMARY

Number of feet of 4 inch water main installed	0.0	water main
Number of feet of 6 inch hydrant lead installed	0.0	
Number of feet of 6 inch water main installed	0.0	
Number of feet of 8 inch water main installed	0.0	
Number of feet of 12 inch water main installed	0.0	
Number of feet of 16 inch water main installed	0.0	
Number of feet of 20 inch water main installed	0.0	
Number of feet of 24 inch water main installed	0.0	
Number of feet of water main abandoned or removed	0.0	
Number of water main breaks repaired	7	
Number of hydrants installed	2	hydrants
Number of hydrants removed or abandoned	2	
Number of hydrants maintained or moved	0	
Number of street valves installed	0	valves
Number of hydrant valves installed	0	
Number of street valves removed or abandoned	0	
Number of hydrant valves removed or abandoned	0	
Number of valves maintained	117	
Number of water connections installed	6	

HIGH LIFT DELIVERY QUARTERLY REPORT 2024				
I. FIRST QUARTER		Jan - Feb - Mar		
		GALLONS	COST \$	\$/MG
	2023	1,028,642,000	\$290,526.13	\$282.44
	2024	995,348,000	\$277,403.58	\$278.70
	Percent Difference	-3.24%	-4.52%	-1.32%
II. SECOND QUARTER		Apr - May - Jun		
		GALLONS	COST \$	\$/MG
	2023	1,136,726,000	\$286,793.50	\$252.30
	2024	0	\$0.00	#DIV/0!
	Percent Difference	-100.00%	-100.00%	#DIV/0!
III. THIRD QUARTER		Jul - Aug - Sep		
		GALLONS	COST \$	\$/MG
	2023	1,240,280,000	\$306,280.54	\$246.94
	2024	0	\$0.00	#DIV/0!
	Percent Difference	-100.00%	-100.00%	#DIV/0!
IV. FOURTH QUARTER		Oct - Nov - Dec		
		GALLONS	COST \$	\$/MG
	2023	1,039,681,000	\$274,137.72	\$263.67
	2024	0	\$0.00	#DIV/0!
	Percent Difference	-100.00%	-100.00%	#DIV/0!
YEAR TO DATE : 2024				
		GALLONS	COST \$	\$/MG
ELECTRICITY CHEMICALS NATURAL GAS	2023	4,445,329,000	\$1,157,737.89	\$260.44
	2024	995,348,000	\$277,403.58	\$278.70
	Percent Difference	-77.61%	-76.04%	7.01%
YEAR TO DATE : 2024				
SLUDGE DISPOSAL to WWTP		GALLONS	COST \$	
	2023	4,838,061	\$62,503.75	
	2024	497,650	\$6,385.57	
	Percent Difference	-89.71%	-89.78%	
STORM WATER CHARGES	2024	NA	\$0.00	
HIGH LIFT SYSTEM DELIVERY :				
	Maximum Pumpage Day	12,648,000	January 15, 2024	
	Minimum Pumpage Day	8,349,000	January 1, 2024	

	MG	\$	\$/MG
2023	4,445,329,000	\$1,157,737.89	\$260.44
2024	995,348,000	\$277,403.58	\$278.70

NOTE: Monthly sludge disposal costs do not reflect the current actual monthly sludge discharge total to date.
 Filtrate discharges from Spring/Fall sludge disposal operations are included in 2023 treatment plant sludge disposal costs.
 Spring/Fall basin sludge/residual solids volumes and disposal costs are contract work.
 Sludge disposal costs are not included in \$/MG.



Sheboygan Water Utility
Sheboygan, Wisconsin
Income Statement - March 31, 2024

<u>Account #</u>	<u>Utility Operating Income</u>	1-Jan-24 to 31-Mar-24	1-Jan-23 to 31-Mar-23	Increase or (Decrease)
400	Sales Revenue	2,011,038	2,064,044	(53,006)
474	Other Water Revenue	10,272	12,143	(1,871)
	Total Operating Revenue	2,021,310	2,076,186	(54,876)
401	Operating Expenses	1,093,735	1,028,933	64,801
402	Maintenance Expenses	224,292	250,358	(26,065)
403	Depreciation Expenses	392,740	412,956	(20,217)
402	Taxes	239,663	250,229	(10,567)
	Total Operating Expenses	1,950,429	1,942,476	7,954
	Utility Operating Income	70,881	133,711	(62,830)
	<u>Other Income & Expense</u>			
415	Non-operating Grant Revenue	-	29,036	(29,036)
416	Non-operating Grant Expense	-	(29,036)	29,036
419	Interest Earned on Investments	55,675	17,448	38,228
421	Contributions	-	-	0
425	Misc Amortization	-	6,283	(6,283)
427	Bond Interest Expense	(142,808)	(269,072)	126,264
428	Other Expense	-	-	0
429	Bond Premium	8,218	8,218	0
	Net Income	(8,035)	(103,412)	95,378



Sheboygan Water Utility
Quarterly Financial Statement - March 31, 2024
Balance Sheet Including Net Income

<u>Account #</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
Utility Plant in Service	78,168,060	
107 Construction Work in Progress	44,891,532	
111 Accumulated Provision for Depreciation of Utility Plant		29,991,209
125 Bond Redemption Fund	612,360	
129 Appropriated Funds Invested for Plant Expansion & Payables	289,340	
126 Depreciation Fund	0	
128 Other Special Funds - Net Pension Asset	0	
128 Other Special Funds - Health Ins	0	
130 Other Special Funds - Deferred Outflow Pension	2,648,031	
135 Working Funds	750	
136 Temporary Cash Investments	8,494,975	
142 Customer Accounts Receivable	1,266,863	
143 Grant Receivable & Other Accounts Receivable	668,707	
145 Receivables from Municipality	222,968	
154 Materials and Supplies	233,974	
163 Stores Expense	0	
165 Prepayments	52,488	
171 Interest and Dividends Receivable	0	
181 Misc Deferred Debits	0	
184 Transportation Expense	0	
200 Capital Paid in by Municipality		1,640,701
216 Unappropriated Earned Surplus		61,689,601
221 Long Term Debt Bonds		39,600,259
223 Advances from Municipality		72,871
232 Accounts Payable		0
235 Customer Deposits		81
236 Taxes Accrued		774,318
237 Interest Payable on Bonds		267,808
242 Misc. Current & Accrued Liab		20,907
251 Bond Premium		125,152
252 Unearned Revenue		270,987
253 Misc Deferred Credits		0
265 Accrued Employee Benefits		735,414
425 Amoritization of Pre 2003 Depreciation		0
280 Net Pension Liability		835,240
285 Deferred Inflow - Pension		1,533,534
Utility Net Income		(8,035)
	<u>137,550,049</u>	<u>137,550,049</u>

File Attachments for Item:

15. R. O. No. 1-24-25 by City Clerk submitting a Summons and Complaint in the matter of BankUnited N.A. vs. Joseph P. Champeau et al. REFER TO FINANCE AND PERSONNEL COMMITTEE

**CITY OF SHEBOYGAN
R. O. 1-24-25**

BY CITY CLERK.

MAY 6, 2024.

Submitting a Summons and Complaint in the matter of BankUnited N.A. vs. Joseph P. Champeau et al.

STATE OF WISCONSIN**CIRCUIT COURT****SHEBOYGAN**

BankUnited N.A. vs. Joseph P. Champeau et al

**Electronic Filing
Notice**

Case No. 2024CV000201

Class Code: Foreclosure of Mortgage

FILED

04-09-2024

Sheboygan Co

Item 15.

Clerk of Circuit Court

2024CV000201

Honorable Rebecca L.

Persick

Branch 4

CITY OF SHEBOYGAN
 C/O ELIZABETH MAJERUS
 828 CENTER AVENUE, SUITE 210
 SHEBOYGAN WI 53081

Shirley M
 4/12/24 3:08p

Case number 2024CV000201 was electronically filed with/converted by the Sheboygan County Circuit Court office. The electronic filing system is designed to allow for fast, reliable exchange of documents in court cases.

Parties who register as electronic parties can file, receive and view documents online through the court electronic filing website. A document filed electronically has the same legal effect as a document filed by traditional means. Electronic parties are responsible for serving non-electronic parties by traditional means.

You may also register as an electronic party by following the instructions found at <http://efiling.wicourts.gov> and may withdraw as an electronic party at any time. There is a \$20.00 fee to register as an electronic party. This fee may be waived if you file a Petition for Waiver of Fees and Costs Affidavit of Indigency (CV-410A) and the court finds you are indigent under §814.29, Wisconsin Statutes.

If you are not represented by an attorney and would like to register an electronic party, you will need to enter the following code on the eFiling website while opting in as an electronic party.

Pro Se opt-in code: 96127b

Unless you register as an electronic party, you will be served with traditional paper documents by other parties and by the court. You must file and serve traditional paper documents.

Registration is available to attorneys, self-represented individuals, and filing agents who are authorized under Wis. Stat. 799.06(2). A user must register as an individual, not as a law firm, agency, corporation, or other group. Non-attorney individuals representing the interests of a business, such as garnishees, must file by traditional means or through an attorney or filing agent. More information about who may participate in electronic filing is found on the court website.

If you have questions regarding this notice, please contact the Clerk of Circuit Court at 920-459-3068.

Sheboygan County Circuit Court

Date: April 9, 2024

FILED

04-09-2024

Sheboygan C

Item 15.

Clerk of Circuit Court

2024CV000201

Honorable Rebecca L.

Persick

Branch 4

STATE OF WISCONSIN

CIRCUIT COURT

SHEBOYGAN COUNTY

BankUnited N.A.
c/o Carrington Mortgage Services, LLC
1600 South Douglas Road Suite 200-A
Anaheim, CA 92806

Plaintiff,

vs.

Case Number:

FORECLOSURE CASE CODE -
30404

SUMMONS

Joseph P. Champeau
1821 S. 15th Street
Sheboygan, WI 53081

City of Sheboygan
c/o Elizabeth Majerus, Assistant City Attorney
828 Center Ave., Suite 210
Sheboygan, WI 53081

Defendant,

THE STATE OF WISCONSIN

To each person or entity named above as a defendant:

You are hereby notified that the Plaintiff named above has filed a lawsuit or other legal action against you. The Complaint, which is attached, states the nature and basis of the legal action.

Within twenty (20) days of receiving this summons, (60 days if you are the United States of America, 45 days if you are the State of Wisconsin or an insurance company), you must respond with a written answer, as that term is used in chapter 802 of the Wisconsin Statutes, to the complaint. The court may reject or disregard an answer that does not follow the requirements of the statutes. The answer must be sent or delivered to the court, whose address is:

**Sheboygan County Clerk of Court
615 N 6th Street
Sheboygan, WI 53081-4692**

and to the plaintiff's attorney whose address is:

Randall S. Miller & Associates, LLC
342 N. Water St., Suite 613
Milwaukee WI 53202

You may have an attorney help or represent you.

If you do not provide a proper answer within twenty (20) days of receiving this summons, (60 days if you are the United States of America, 45 days if you are the State of Wisconsin or an insurance company), the court may grant judgment against you for the award of money or other legal action requested in this complaint and you may lose your right to object to anything that is or may be incorrect in the complaint. A judgment may be enforced as provided by law. A judgment awarding money may become a lien against any real estate you may own, now or in the future, and may also be enforced by garnishment or seizure of property.

Dated this 9th day of April 2024.

Randall S. Miller & Associates, LLC
Attorneys for Plaintiff

Electronically signed by Anthony Procaccio

Anthony Procaccio
State Bar No. 1089887

Randall S. Miller & Associates, LLC
342 N. Water St., Suite 613
Milwaukee, WI 53202
P: (414) 937-5992 F: (414) 921-5628
Email: wisconsin@rsmalaw.com
Our Case Number: 16WI00038-7

**PLEASE SERVE THE FOLLOWING DEFENDANTS AT THE FOLLOWING
ADDRESSES:**

**Joseph Champeau
1821 S. 15th Street
Sheboygan, WI 53081**

**City of Sheboygan
c/o Elizabeth Majerus, Assistant City Attorney
828 Center Ave., Suite 210
Sheboygan, WI 53081**

THANK YOU

FILED

04-09-2024

Sheboygan C

Item 15.

Clerk of Circuit Court

2024CV000201

Honorable Rebecca L.

Persick

Branch 4

STATE OF WISCONSIN

CIRCUIT COURT

SHEBOYGAN COUNTY

BankUnited N.A.
 c/o Carrington Mortgage Services, LLC
 1600 South Douglass Road Suite 200-A
 Anaheim, CA 92806

Plaintiff

vs.

Case Number:

FORECLOSURE CASE CODE -
 30404

COMPLAINT

Joseph P. Champeau
 1821 S. 15th Street
 Sheboygan, WI 53081

City of Sheboygan
 c/o Elizabeth Majerus, Assistant City Attorney
 828 Center Ave., Suite 210
 Sheboygan, WI 53081

Defendant

THE STATE OF WISCONSIN TO EACH DEFENDANT NAMED ABOVE:

NOW COMES the Plaintiff, BankUnited N.A., by and through its attorneys, Randall S. Miller & Associates, LLC, as and for a Complaint against the Defendants, pleads as follows:

1. The Plaintiff is the current holder of a certain note and mortgage on real estate located in Sheboygan County, Wisconsin. A true copy of the note is attached as **Exhibit A** and is incorporated by reference. A true copy of the mortgage is attached hereto as **Exhibit B** and is incorporated by reference.
2. The Defendant Mortgagor is a competent adult who, upon information and belief, resides at 1821 S. 15th Street, Sheboygan, WI 53081 (hereinafter "Property")
3. The mortgaged real estate is owned of record by Defendant Mortgagor Joseph P. Champeau, a single person.
4. On or about December 24, 2009 the Mortgagor executed and delivered to Bank of America, N.A., a Note in writing dated that date and thereby promised to pay the principal balance of \$83,942.00 plus interest payable in accordance with the terms and provisions of said note. Plaintiff is the current holder of said note.
5. That to secure the indebtedness, the mortgagor duly executed a mortgage to Mortgage Electronic Registration Systems, Inc., solely as nominee for Bank of America, N.A., which mortgage was dated on December 24, 2009 and recorded in the Office of the Register of Deeds for Sheboygan County on January 5, 2010, as Document No. 1893913.

6. The mortgage was subsequently assigned to BankUnited N.A., by an assignment dated November 29, 2021, recorded on December 1, 2021 as Document No. 2127470. A true copy of said assignment is attached as **Exhibit C**.
7. That this foreclosure action brought pursuant to Chapter 846 of the Wisconsin Statutes, involves real property located in Sheboygan County, Wisconsin and legally described as follows:

The following real estate, together with the rents, profits, fixtures and other appurtenant interests, in Sheboygan County, State of Wisconsin ("Property"):

Lot Five (5), Block Ten (10), according to the recorded plat of Assessment Subdivision No. 18, in the City of Sheboygan, Sheboygan County, Wisconsin.

Commonly known as: 1821-1821A S. 15th Street, Sheboygan, WI 53081

TAX ID: 59281402390

8. The Mortgagor defaulted under the terms and conditions of the Note by failing to pay the monthly payments as they became due and the Plaintiff has declared the total amount immediately due and payable as provided in the Note and Mortgage. The following amounts are currently due, and the mortgage payments are due for December 1, 2023:

Principal Balance:	\$59,793.25
Interest Due:	\$ 1,494.84
Late Charges:	\$ 72.08
Escrow Balance:	\$ 802.91
Expense Advance:	\$ 165.00
Additional Escrow: "Haz":	\$ 1.00
TOTAL:	\$62,329.08

9. The amount due continues to vary from day to day due to additional late charges, fees, costs and interest. Interest is accruing at the rate of 5.00000% per annum. The daily per diem is \$8.31.
10. That by reason of the aforesaid default on the part of the defendants, a notice of acceleration was given to defendants in compliance with the terms of the mortgage and note herein.
11. The plaintiff has declared the indebtedness immediately due and payable by reason of the default in the payments and has directed that foreclosure proceedings be initiated.
12. The mortgaged premises is a parcel of land with 20 acres or less; with a one to four family residence thereon which is the homestead of the defendant(s) and cannot be sold in parcels without injury to the interests of the parties.
13. The Plaintiff has elected to proceed with foreclosure pursuant to Section 846.101 of the Wisconsin Statutes, with the foreclosure and sale to be held after the expiration of six (6) months from the date the Judgment is entered, unless the Property is determined abandoned under Section 846.102. **Plaintiff waives any deficiency judgment.**
14. Names of other persons who are joined as defendants and whose interest in or lien on the mortgaged real estate is sought to be terminated and alleged to be subordinate and inferior to the mortgage of the Plaintiff:

City of Sheboygan, by virtue of the below Judgments, plus costs and interest, if any:

2023JT000022, in the sum of \$691.00 entered September 14, 2022;
2023TJ000021, in the sum of \$250.00 entered September 14, 2022;
20023TJ000020, in the sum of \$250.00 entered May 11, 2022;
2023TJ000019, in the sum of \$691.00 entered May 11, 2022;
2023TJ000018, in the sum of \$98.80 entered August 17, 2022;
2023TJ000017, in the sum of \$691.00 entered February 23, 2022;
2023TJ000016, in the sum of \$691.00 entered October 6, 2021.

WHEREFORE, Plaintiff demands as follows:

1. For the foreclosure and sale of the Property in accordance with Section 846.101 of the Wisconsin Statutes with the foreclosure and sale to be held after the expiration of six (6) months from the date the Judgment is entered, unless the Property is determined abandoned under Section 846.102;
2. That the amount due to the plaintiff in principal and interest, late charges, taxes, insurance, costs, and attorney's fees be determined;
3. That the Judgment provide that all rights, title and interest that the defendant(s) and all persons claiming under them be barred from all rights in said premises, except the right to redeem before the sale as provided by law;
4. That the Defendants, Occupants, and all persons claiming under them, be enjoined from committing waste or doing any act that may impair the value of the mortgaged premises during the pendency of the action;
5. That the plaintiff may take all necessary steps to secure and winterize the subject property in the event it is abandoned by the defendants and becomes unoccupied during the redemption period or until such time as this matter is concluded;
6. That plaintiff has such other and further relief as may be just and equitable.

Dated this 8th day of April 2024

Respectfully submitted,

Electronically signed by Anthony Procaccio

Anthony Procaccio, State Bar No. 1089887
Randall S. Miller & Associates, LLC

Attorney for Plaintiff
Randall S. Miller & Associates, LLC
342 N. Water St., Suite 613
Milwaukee, WI 53202
P: (414) 927-5992
F: (414) 921-5628
Email: wisconsin@rsmalaw.com
Our Case Number: 16WI00038-7

Prepared by: JENNIFER STRICKLAND

Item 15.

Wisconsin

NOTE

LOAN #: [REDACTED]

FHA Case No. WI5813799675703

DECEMBER 24, 2009 [Date]

1821-1821A S. 15TH, SHEBOYGAN, WI 53081 [Property Address]

1. PARTIES

"Borrower" means each person signing at the end of this Note, and the person's successors and assigns. "Lender" means BANK OF AMERICA, N.A. and its successors and assigns.

2. BORROWER'S PROMISE TO PAY; INTEREST

In return for a loan received from Lender, Borrower promises to pay the principal sum of EIGHTY THREE THOUSAND NINE HUNDRED FORTY TWO and 00/100

Dollars (U.S. \$83,942.00), plus interest, to the order of Lender. Interest will be charged on unpaid principal, from the date of disbursement of the loan proceeds by Lender, at the rate of FIVE percent (5.000%) per year until the full amount of principal has been paid.

Solely for the purpose of computing interest, a monthly payment received by the Note Holder within 30 days prior to or after the date it is due will be deemed to be paid on such due date.

3. PROMISE TO PAY SECURED

Borrower's promise to pay is secured by a mortgage, deed of trust or similar security instrument that is dated the same date as this Note and called the "Security Instrument." The Security Instrument protects the Lender from losses which might result if Borrower defaults under this Note.

4. MANNER OF PAYMENT

(A) Time

Borrower shall make a payment of principal and interest to Lender on the first day of each month beginning on FEBRUARY 1ST, 2010. Any principal and interest remaining on the first day of JANUARY, 2040, will be due on that date, which is called the "Maturity Date."

(B) Place

Payment shall be made at P.O. Box 660694, Dallas, TX 75266-0694 or at such place as Lender may designate in writing by notice to Borrower.

(C) Amount

Each monthly payment of principal and interest will be in the amount of U.S. \$450.62. This amount will be part of a larger monthly payment required by the Security Instrument, that shall be applied to principal, interest and other items in the order described in the Security Instrument.

(D) Allonge to this Note for payment adjustments

If an allonge providing for payment adjustments is executed by Borrower together with this Note, the covenants of the allonge shall be incorporated into and shall amend and supplement the covenants of this Note as if the allonge were a part of this Note. [Check applicable box]

- Gratuaded Payment Allonge Growing Equity Allonge Other [specify]

5. BORROWER'S RIGHT TO PREPAY

Borrower has the right to pay the debt evidenced by this Note, in whole or in part, without charge or penalty, on the first day of any month. Lender shall accept prepayment on other days provided that Borrower pays interest on the amount prepaid for the remainder of the month to the extent required by Lender and permitted by regulations of the Secretary. If Borrower makes a partial prepayment, there will be no changes in the due date or in the amount of the monthly payment unless Lender agrees in writing to those changes.

6. BORROWER'S FAILURE TO PAY

(A) Late Charge for Overdue Payments

If Lender has not received the full monthly payment required by the Security Instrument, as described in Paragraph 4(C) of this Note, by the end of fifteen calendar days after the payment is due, Lender may collect a late charge in the amount of FOUR percent (4.000%) of the overdue amount of each payment.

(B) Default

If Borrower defaults by failing to pay in full any monthly payment, then Lender may, except as limited by regulations of the Secretary in the case of payment defaults, require immediate payment in full of the principal balance remaining due and all accrued interest. Lender may choose not to exercise this option without waiving its rights in the event of any subsequent default. In many circumstances regulations issued by the Secretary will limit Lender's rights to require immediate payment in full in the case of payment defaults. This Note does not authorize acceleration when not permitted by HUD regulations. As used in this Note, "Secretary" means the Secretary of Housing and Urban Development or his or her designee.



Item 15.

CASE #

[Redacted]

LOAN #:

[Redacted]

(C) Payment of Costs and Expenses

If Lender has required immediate payment in full, as described above, Lender may require Borrower to pay costs and expenses including reasonable and customary attorneys' fees for enforcing this Note to the extent not prohibited by applicable law. Such fees and costs shall bear interest from the date of disbursement at the same rate as the principal of this Note.

7. WAIVERS

Borrower and any other person who has obligations under this Note waive the rights of presentment and notice of dishonor. "Presentment" means the right to require Lender to demand payment of amounts due. "Notice of dishonor" means the right to require Lender to give notice to other persons that amounts due have not been paid.

8. GIVING OF NOTICES

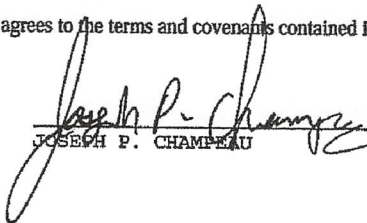
Unless applicable law requires a different method, any notice that must be given to Borrower under this Note will be given by delivering it or by mailing it by first class mail to Borrower at the property address above or at a different address if Borrower has given Lender a notice of Borrower's different address.

Any notice that must be given to Lender under this Note will be given by first class mail to Lender at the address stated in Paragraph 4(B) or at a different address if Borrower is given a notice of that different address.

9. OBLIGATIONS OF PERSONS UNDER THIS NOTE

If more than one person signs this Note, each person is fully and personally obligated to keep all of the promises made in this Note, including the promise to pay the full amount owed. Any person who is a guarantor, surety or endorser of this Note is also obligated to do these things. Any person who takes over these obligations, including the obligations of a guarantor, surety or endorser of this Note, is also obligated to keep all of the promises made in this Note. Lender may enforce its rights under this Note against each person individually or against all signatories together. Any one person signing this Note may be required to pay all of the amounts owed under this Note.

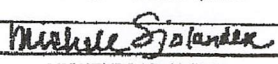
BY SIGNING BELOW, Borrower accepts and agrees to the terms and covenants contained in this Note.



JOSEPH P. CHAMPEAU (Seal)
-Borrower

PAY TO THE ORDER OF (Seal)
-Borrower

WITHOUT RECOURSE
BANK OF AMERICA, N.A.

BY 

MICHELE SJOLANDER (Seal)
SENIOR VICE PRESIDENT
-Borrower

(Seal)
-Borrower

[Sign Original Only]

SHEBOYGAN COUNTY, WI
RECORDED ON
01/05/2010 12:23PM

ELLEN R. SCHLEICHER
REGISTER OF DEEDS

RECORDING FEE: \$21.00
TRANSFER FEE:
EXEMPTION # NA

STAFF ID 5
TRANS # 143936
OF PAGES: 6

Item 15.

MORTGAGE

DOCUMENT NUMBER:

NAME & RETURN ADDRESS:

BANK OF AMERICA, N.A.
ReconTrust Co./TX2-979-01-07
P.O. Box 619003
Dallas, TX 75261-9003

PARCEL IDENTIFIER NUMBER:

59281402390

[Space Above This Line For Recording Data]

[Redacted Case #]

[Redacted]

[Redacted Doc ID #]

FHA Case No.
WIS813799675703

State of Wisconsin

MIN 1000255-0000381323-3

THIS MORTGAGE ("Security Instrument") is given on DECEMBER 24, 2009 . The Mortgagor is JOSEPH P CHAMPEAU, A SINGLE PERSON

("Borrower"). This Security Instrument is given to Mortgage Electronic Registration Systems, Inc. ("MERS"), (solely as nominee for Lender, as hereinafter defined, and Lender's successors and assigns), as mortgagee. MERS is organized and existing under the laws of Delaware, and has an address and telephone number of P.O. Box 2026, Flint, MI 48501-2026, tel. (888) 679-MERS.

BANK OF AMERICA, N.A.

("Lender") is organized and existing under the laws of THE UNITED STATES , and has an address of

101 South Tryon Street, Charlotte, NC 28255

Borrower owes Lender the principal sum of

EIGHTY THREE THOUSAND NINE HUNDRED FORTY TWO and 00/100

Dollars (U.S. \$ 83,942.00). This debt is evidenced by Borrower's note dated the same date as this Security Instrument ("Note"), which provides for monthly payments, with the full debt, if not paid earlier, due and payable on JANUARY 01, 2040 . This Security Instrument secures to Lender: (a) the repayment of the debt evidenced by the Note, with interest, and all renewals, extensions and modifications of the Note; (b) the payment of all other sums, with interest, advanced under paragraph 7 to protect the security of this Security Instrument; and (c) the performance of Borrower's covenants and agreements under this Security Instrument and the Note. For this purpose, Borrower does hereby mortgage, grant and convey to MERS (solely as nominee for Lender and Lender's successors and assigns) and to the successors and assigns of MERS, with power of sale, the following described property located in SHEBOYGAN County, Wisconsin:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

FHA Wisconsin Mortgage with MERS - 4/98

MERS FHA Mortgage-WI
2004N-WI (11/07)(01)

[Redacted]

[Redacted]

CASE #: [REDACTED]

DOC ID # [REDACTED]

which has the address of

1821-1821A S. 15TH, SHEBOYGAN
[Street, City]Wisconsin 53081 ("Property Address");
[Zip Code]

TOGETHER WITH all the improvements now or hereafter erected on the property, and all easements, appurtenances and fixtures now or hereafter a part of the property. All replacements and additions shall also be covered by this Security Instrument. All of the foregoing is referred to in this Security Instrument as the "Property." Borrower understands and agrees that MERS holds only legal title to the interests granted by Borrower in this Security Instrument; but, if necessary to comply with law or custom, MERS, (as nominee for Lender and Lender's successors and assigns), has the right: to exercise any or all of those interests, including, but not limited to, the right to foreclose and sell the Property; and to take any action required of Lender including, but not limited to, releasing or cancelling this Security Instrument.

BORROWER COVENANTS that Borrower is lawfully seized of the estate hereby conveyed and has the right to mortgage, grant and convey the Property and that the Property is unencumbered, except for encumbrances of record. Borrower warrants and will defend generally the title to the Property against all claims and demands, subject to any encumbrances of record.

THIS SECURITY INSTRUMENT combines uniform covenants for national use and non-uniform covenants with limited variations by jurisdiction to constitute a uniform security instrument covering real property.

Borrower and Lender covenant and agree as follows:

UNIFORM COVENANTS.

1. **Payment of Principal, Interest and Late Charge.** Borrower shall pay when due the principal of, and interest on, the debt evidenced by the Note and late charges due under the Note.

2. **Monthly Payment of Taxes, Insurance and Other Charges.** Borrower shall include in each monthly payment, together with the principal and interest as set forth in the Note and any late charges, a sum for (a) taxes and special assessments levied or to be levied against the Property, (b) leasehold payments or ground rents on the Property, and (c) premiums for insurance required under paragraph 4. In any year in which the Lender must pay a mortgage insurance premium to the Secretary of Housing and Urban Development ("Secretary"), or in any year in which such premium would have been required if Lender still held the Security Instrument, each monthly payment shall also include either: (i) a sum for the annual mortgage insurance premium to be paid by Lender to the Secretary, or (ii) a monthly charge instead of a mortgage insurance premium if this Security Instrument is held by the Secretary, in a reasonable amount to be determined by the Secretary. Except for the monthly charge by the Secretary, these items are called "Escrow Items" and the sums paid to Lender are called "Escrow Funds."

Lender may, at any time, collect and hold amounts for Escrow Items in an aggregate amount not to exceed the maximum amount that may be required for Borrower's escrow account under the Real Estate Settlement Procedures Act of 1974, 12 U.S.C. Section 2601 *et seq.* and implementing regulations, 24 CFR Part 3500, as they may be amended from time to time ("RESPA"), except that the cushion or reserve permitted by RESPA for unanticipated disbursements or disbursements before the Borrower's payments are available in the account may not be based on amounts due for the mortgage insurance premium.

If the amounts held by Lender for Escrow Items exceed the amounts permitted to be held by RESPA, Lender shall account to Borrower for the excess funds as required by RESPA. If the amounts of funds held by Lender at any time are not sufficient to pay the Escrow Items when due, Lender may notify the Borrower and require Borrower to make up the shortage as permitted by RESPA.

The Escrow Funds are pledged as additional security for all sums secured by this Security Instrument. If Borrower tenders to Lender the full payment of all such sums, Borrower's account shall be credited with the balance remaining for all installment items (a), (b), and (c) and any mortgage insurance premium installment that Lender has not become obligated to pay to the Secretary, and Lender shall promptly refund any excess funds to Borrower. Immediately prior to a foreclosure sale of the Property or its acquisition by Lender, Borrower's account shall be credited with any balance remaining for all installments for items (a), (b), and (c).

3. **Application of Payments.** All payments under paragraphs 1 and 2 shall be applied by Lender as follows:

First, to the mortgage insurance premium to be paid by Lender to the Secretary or to the monthly charge by the Secretary instead of the monthly mortgage insurance premium;

Second, to any taxes, special assessments, leasehold payments or ground rents, and fire, flood and other hazard insurance premiums, as required;

Third, to interest due under the Note;

Fourth, to amortization of the principal of the Note; and

Fifth, to late charges due under the Note.

4. **Fire, Flood and Other Hazard Insurance.** Borrower shall insure all improvements on the Property, whether now in existence or subsequently erected, against any hazards, casualties, and contingencies, including fire, for which Lender requires insurance. This insurance shall be maintained in the amounts and for the periods that Lender requires. Borrower shall also insure all improvements on the Property, whether now in existence or subsequently erected, against loss by floods to the extent required by the Secretary. All insurance shall be carried with companies approved by Lender. The insurance policies and any renewals shall be held by Lender and shall include loss payable clauses in favor of, and in a form acceptable to, Lender.

In the event of loss, Borrower shall give Lender immediate notice by mail. Lender may make proof of loss if not made promptly by Borrower. Each insurance company concerned is hereby authorized and directed to make payment for such loss directly to Lender, instead of to Borrower and to Lender jointly. All or any part of the insurance proceeds may be applied by Lender, at its option, either (a) to the reduction of the indebtedness under the Note and this Security Instrument, first to any delinquent amounts applied in the order in paragraph 3, and then to prepayment of principal, or (b) to the restoration or repair of the damaged Property. Any application of the proceeds to the principal shall not extend or postpone the due date of the monthly payments which are referred to in paragraph 2, or change the amount of such payments. Any excess insurance proceeds over an amount required to pay all outstanding indebtedness under the Note and this Security Instrument shall be paid to the entity legally entitled thereto.

In the event of foreclosure of this Security Instrument or other transfer of title to the Property that extinguishes the indebtedness, all right, title and interest of Borrower in and to insurance policies in force shall pass to the purchaser.

CASE #:

DOC ID #:

5. **Occupancy, Preservation, Maintenance and Protection of the Property; Borrower's Loan Application; Leaseholds.** Borrower shall occupy, establish, and use the Property as Borrower's principal residence within sixty days after the execution of this Security Instrument (or within sixty days of a later sale or transfer of the Property) and shall continue to occupy the Property as Borrower's principal residence for at least one year after the date of occupancy, unless Lender determines that requirement will cause undue hardship for Borrower, or unless extenuating circumstances exist which are beyond Borrower's control. Borrower shall notify Lender of any extenuating circumstances. Borrower shall not commit waste or destroy, damage or substantially change the Property or allow the Property to deteriorate, reasonable wear and tear excepted. Lender may inspect the Property if the Property is vacant or abandoned or the loan is in default. Lender may take reasonable action to protect and preserve such vacant or abandoned Property. Borrower shall also be in default if Borrower, during the loan application process, gave materially false or inaccurate information or statements to Lender (or failed to provide Lender with any material information) in connection with the loan evidenced by the Note, including, but not limited to, representations concerning Borrower's occupancy of the Property as a principal residence. If this Security Instrument is on a leasehold, Borrower shall comply with the provisions of the lease. If Borrower acquires fee title to the Property, the leasehold and fee title shall not be merged unless Lender agrees to the merger in writing.

6. **Condemnation.** The proceeds of any award or claim for damages, direct or consequential, in connection with any condemnation or other taking of any part of the Property, or for conveyance in place of condemnation, are hereby assigned and shall be paid to Lender to the extent of the full amount of the indebtedness that remains unpaid under the Note and this Security Instrument. Lender shall apply such proceeds to the reduction of the indebtedness under the Note and this Security Instrument, first to any delinquent amounts applied in the order provided in paragraph 3, and then to prepayment of principal. Any application of the proceeds to the principal shall not extend or postpone the due date of the monthly payments, which are referred to in paragraph 2, or change the amount of such payments. Any excess proceeds over an amount required to pay all outstanding indebtedness under the Note and this Security Instrument shall be paid to the entity legally entitled thereto.

7. **Charges to Borrower and Protection of Lender's Rights in the Property.** Borrower shall pay all governmental or municipal charges, fines and impositions that are not included in paragraph 2. Borrower shall pay these obligations on time directly to the entity which is owed the payment. If failure to pay would adversely affect Lender's interest in the Property, upon Lender's request Borrower shall promptly furnish to Lender receipts evidencing these payments.

If Borrower fails to make these payments or the payments required by paragraph 2, or fails to perform any other covenants and agreements contained in this Security Instrument, or there is a legal proceeding that may significantly affect Lender's rights in the Property (such as a proceeding in bankruptcy, for condemnation or to enforce laws or regulations), then Lender may do and pay whatever is necessary to protect the value of the Property and Lender's rights in the Property, including payment of taxes, hazard insurance and other items mentioned in paragraph 2.

Any amounts disbursed by Lender under this paragraph shall become an additional debt of Borrower and be secured by this Security Instrument. These amounts shall bear interest from the date of disbursement, at the Note rate, and at the option of Lender, shall be immediately due and payable.

Borrower shall promptly discharge any lien which has priority over this Security Instrument unless Borrower: (a) agrees in writing to the payment of the obligation secured by the lien in a manner acceptable to Lender; (b) contests in good faith the lien by, or defends against enforcement of the lien in, legal proceedings which in the Lender's opinion operate to prevent the enforcement of the lien; or (c) secures from the holder of the lien an agreement satisfactory to Lender subordinating the lien to this Security Instrument. If Lender determines that any part of the Property is subject to a lien which may attain priority over this Security Instrument, Lender may give Borrower a notice identifying the lien. Borrower shall satisfy the lien or take one or more of the actions set forth above within 10 days of the giving of notice.

8. **Fees.** Lender may collect fees and charges authorized by the Secretary.

9. **Grounds for Acceleration of Debt.**

(a) **Default.** Lender may, except as limited by regulations issued by the Secretary, in the case of payment defaults, require immediate payment in full of all sums secured by this Security Instrument if:

- (i) Borrower defaults by failing to pay in full any monthly payment required by this Security Instrument prior to or on the due date of the next monthly payment, or
- (ii) Borrower defaults by failing, for a period of thirty days, to perform any other obligations contained in this Security Instrument.

(b) **Sale Without Credit Approval.** Lender shall, if permitted by applicable law (including Section 341(d) of the Garn-St. Germain Depository Institutions Act of 1982, 12 U.S.C. 1701j-3(d)) and with the prior approval of the Secretary, require immediate payment in full of all sums secured by this Security Instrument if:

- (i) All or part of the Property, or a beneficial interest in a trust owning all or part of the Property, is sold or otherwise transferred (other than by devise or descent), and
- (ii) The Property is not occupied by the purchaser or grantee as his or her principal residence, or the purchaser or grantee does so occupy the Property but his or her credit has not been approved in accordance with the requirements of the Secretary.

(c) **No Waiver.** If circumstances occur that would permit Lender to require immediate payment in full, but Lender does not require such payments, Lender does not waive its rights with respect to subsequent events.

(d) **Regulations of HUD Secretary.** In many circumstances regulations issued by the Secretary will limit Lender's rights, in the case of payment defaults, to require immediate payment in full and foreclose if not paid. This Security Instrument does not authorize acceleration or foreclosure if not permitted by regulations of the Secretary.

(e) **Mortgage Not Insured.** Borrower agrees that if this Security Instrument and the Note are not determined to be eligible for insurance under the National Housing Act within 60 days from the date hereof, Lender may, at its option, require immediate payment in full of all sums secured by this Security Instrument. A written statement of any authorized agent of the Secretary dated subsequent to 60 days from the date hereof, declining to insure this Security Instrument and the Note, shall be deemed conclusive proof of such ineligibility. Notwithstanding the foregoing, this option may not be exercised by Lender when the unavailability of insurance is solely due to Lender's failure to remit a mortgage insurance premium to the Secretary.

10. **Reinstatement.** Borrower has a right to be reinstated if Lender has required immediate payment in full because of Borrower's failure to pay an amount due under the Note or this Security Instrument. This right applies even after foreclosure proceedings are instituted. To reinstate the Security Instrument, Borrower shall tender in a lump sum all amounts required to

CASE #

DOC ID #

bring Borrower's account current including, to the extent they are obligations of Borrower under this Security Instrument, foreclosure costs and reasonable and customary attorneys' fees and expenses properly associated with the foreclosure proceeding. Upon reinstatement by Borrower, this Security Instrument and the obligations that it secures shall remain in effect as if Lender had not required immediate payment in full. However, Lender is not required to permit reinstatement if: (i) Lender has accepted reinstatement after the commencement of foreclosure proceedings within two years immediately preceding the commencement of a current foreclosure proceeding, (ii) reinstatement will preclude foreclosure on different grounds in the future, or (iii) reinstatement will adversely affect the priority of the lien created by this Security Instrument.

11. **Borrower Not Released; Forbearance By Lender Not a Waiver.** Extension of the time of payment or modification of amortization of the sums secured by this Security Instrument granted by Lender to any successor in interest of Borrower shall not operate to release the liability of the original Borrower or Borrower's successor in interest. Lender shall not be required to commence proceedings against any successor in interest or refuse to extend time for payment or otherwise modify amortization of the sums secured by this Security Instrument by reason of any demand made by the original Borrower or Borrower's successors in interest. Any forbearance by Lender in exercising any right or remedy shall not be a waiver of or preclude the exercise of any right or remedy.

12. **Successors and Assigns Bound; Joint and Several Liability; Co-Signers.** The covenants and agreements of this Security Instrument shall bind and benefit the successors and assigns of Lender and Borrower, subject to the provisions of paragraph 9(b). Borrower's covenants and agreements shall be joint and several. Any Borrower who co-signs this Security Instrument but does not execute the Note: (a) is co-signing this Security Instrument only to mortgage, grant and convey that Borrower's interest in the Property under the terms of this Security Instrument; (b) is not personally obligated to pay the sums secured by this Security Instrument; and (c) agrees that Lender and any other Borrower may agree to extend, modify, forbear or make any accommodations with regard to the terms of this Security Instrument or the Note without that Borrower's consent.

13. **Notices.** Any notice to Borrower provided for in this Security Instrument shall be given by delivering it or by mailing it by first class mail unless applicable law requires use of another method. The notice shall be directed to the Property Address or any other address Borrower designates by notice to Lender. Any notice to Lender shall be given by first class mail to Lender's address stated herein or any address Lender designates by notice to Borrower. Any notice provided for in this Security Instrument shall be deemed to have been given to Borrower or Lender when given as provided in this paragraph.

14. **Governing Law; Severability.** This Security Instrument shall be governed by Federal law and the law of the jurisdiction in which the Property is located. In the event that any provision or clause of this Security Instrument or the Note conflicts with applicable law, such conflict shall not affect other provisions of this Security Instrument or the Note which can be given effect without the conflicting provision. To this end the provisions of this Security Instrument and the Note are declared to be severable.

15. **Borrower's Copy.** Borrower shall be given one conformed copy of the Note and of this Security Instrument.

16. **Hazardous Substances.** Borrower shall not cause or permit the presence, use, disposal, storage, or release of any Hazardous Substances on or in the Property. Borrower shall not do, nor allow anyone else to do, anything affecting the Property that is in violation of any Environmental Law. The preceding two sentences shall not apply to the presence, use, or storage on the Property of small quantities of Hazardous Substances that are generally recognized to be appropriate to normal residential uses and to maintenance of the Property.

Borrower shall promptly give Lender written notice of any investigation, claim, demand, lawsuit or other action by any governmental or regulatory agency or private party involving the Property and any Hazardous Substance or Environmental Law of which Borrower has actual knowledge. If Borrower learns, or is notified by any governmental or regulatory authority, that any removal or other remediation of any Hazardous Substances affecting the Property is necessary, Borrower shall promptly take all necessary remedial actions in accordance with Environmental Law.

As used in this paragraph 16, "Hazardous Substances" are those substances defined as toxic or hazardous substances by Environmental Law and the following substances: gasoline, kerosene, other flammable or toxic petroleum products, toxic pesticides and herbicides, volatile solvents, materials containing asbestos or formaldehyde, and radioactive materials. As used in this paragraph 16, "Environmental Law" means federal laws and laws of the jurisdiction where the Property is located that relate to health, safety or environmental protection.

NON-UNIFORM COVENANTS. Borrower and Lender further covenant and agree as follows:

17. **Assignment of Rents.** To the extent permitted by applicable law, Borrower unconditionally assigns and transfers to Lender all the rents and revenues of the Property. Borrower authorizes Lender or Lender's agents to collect the rents and revenues and hereby directs each tenant of the Property to pay the rents to Lender or Lender's agents. However, prior to Lender's notice to Borrower of Borrower's breach of any covenant or agreement in the Security Instrument, Borrower shall collect and receive all rents and revenues of the Property as trustee for the benefit of Lender and Borrower. This assignment of rents constitutes an absolute assignment and not an assignment for additional security only.

If Lender gives notice of breach to Borrower: (a) all rents received by Borrower shall be held by Borrower as trustee for benefit of Lender only, to be applied to the sums secured by the Security Instrument; (b) Lender shall be entitled to collect and receive all of the rents of the Property; and (c) each tenant of the Property shall pay all rents due and unpaid to Lender or Lender's agent on Lender's written demand to the tenant.

Borrower has not executed any prior assignment of the rents and has not and will not perform any act that would prevent Lender from exercising its rights under this paragraph 17.

Lender shall not be required to enter upon, take control of or maintain the Property before or after giving notice of breach to Borrower. However, Lender or a judicially appointed receiver may do so at any time there is a breach. Any application of rents shall not cure or waive any default or invalidate any other right or remedy of Lender. This assignment of rents of the Property shall terminate when the debt secured by the Security Instrument is paid in full.

18. **Foreclosure Procedure.** If Lender requires immediate payment in full under paragraph 9, Lender may invoke the power of sale and any other remedies permitted by applicable law. Lender shall be entitled to collect all expenses incurred in pursuing the remedies provided in this paragraph 18, including, but not limited to, reasonable attorneys' fees and costs of title evidence.

If Lender invokes the power of sale, Lender shall give notice of sale in the manner prescribed by applicable law to Borrower and to the other persons prescribed by applicable law. Lender shall publish the notice of sale, and the Property shall be sold in the manner prescribed by applicable law. Lender or its designee may purchase the Property at any sale. The proceeds of the sale shall be applied in the following order: (a) to all expenses of the sale, including,

Item 15.

CASE #: [REDACTED]

DOC ID #: [REDACTED]

but not limited to, reasonable attorneys' fees; (b) to all sums secured by this Security Instrument; and (c) any excess to the clerk of the circuit court of the county in which the sale is held.

If the Lender's interest in this Security Instrument is held by the Secretary and the Secretary requires immediate payment in full under Paragraph 9, the Secretary may invoke the nonjudicial power of sale provided in the Single Family Mortgage Foreclosure Act of 1994 ("Act") (12 U.S.C. 3751 et seq.) by requesting a foreclosure commissioner designated under the Act to commence foreclosure and to sell the Property as provided in the Act. Nothing in the preceding sentence shall deprive the Secretary of any rights otherwise available to a Lender under this Paragraph 18 or applicable law.

19. Release. Upon payment of all sums secured by this Security Instrument, Lender shall release this Security Instrument without charge to Borrower. Borrower shall pay any recordation costs.

20. Accelerated Redemption Periods. If (a) the Property is 20 acres or less in size, (b) Lender in an action to foreclose this Security Instrument waives all right to a judgment for deficiency and (c) Lender consents to Borrower's remaining in possession of the Property, then the sale of the Property may be 6 months from the date the judgment is entered if the Property is owner-occupied at the time of the commencement of the foreclosure action. If conditions (b) and (c) above are met and the Property is not owner-occupied at the time of the commencement of the foreclosure action, then the sale of the Property may be 3 months from the date the judgment is entered. In any event, if the Property has been abandoned, then the sale of the Property may be 2 months from the date the judgment is entered.

21. Attorneys' Fees. If this Security Instrument is subject to Chapter 428 of the Wisconsin Statutes, "reasonable attorneys' fees" shall mean only those attorneys' fees allowed by that Chapter.

22. Riders to this Security Instrument. If one or more riders are executed by Borrower and recorded together with this Security Instrument, the covenants of each such rider shall be incorporated into and shall amend and supplement the covenants and agreements of this Security Instrument as if the rider(s) were a part of this Security Instrument. [Check applicable box(es)].

- Condominium Rider
- Growing Equity Rider
- Other [specify]
- Planned Unit Development Rider
- Graduated Payment Rider

BY SIGNING BELOW, Borrower accepts and agrees to the terms contained in this Security Instrument and in any rider(s) executed by Borrower and recorded with it.

Joseph P. Champagne _____ (Seal)
 JOSEPH P. CHAMPEAU -Borrower

_____ (Seal)
 -Borrower

_____ (Seal)
 -Borrower

_____ (Seal)
 -Borrower

STATE OF WISCONSIN, *Sheboygan* County ss:
 The foregoing instrument was acknowledged before me this *24th* day of *December* 2009
 by *Joseph P. Champagne*

My Commission Expires:
August 8, 2010

Yvonne Westerhausen
 Notary Public, State of Wisconsin
 Yvonne Westerhausen

This instrument was prepared by:
 JENNIFER STRICKLAND
 BANK OF AMERICA, N.A.
 1305 MALL OF GEORGIA BL, #200, BUFORD, GA 30519



201

EXHIBIT A

THE FOLLOWING REAL ESTATE, TOGETHER WITH THE RENTS,
PROFITS, FIXTURES AND OTHER APPURTENANT INTERESTS, IN
SHEBOYGAN COUNTY, STATE OF WISCONSIN ("PROPERTY"):

LOT FIVE (5), BLOCK TEN (10), ACCORDING TO THE RECORDED
PLAT OF ASSESSMENT SUBDIVISION NO. 18, IN THE CITY OF
SHEBOYGAN, SHEBOYGAN COUNTY, WISCONSIN.

TAX MAP OR PARCEL ID NO.: 59281402390 ADDRESS: 1821-1821A
S. 15TH; SHEBOYGAN, WI 53081

EXHIBIT C

Item 15.

2080348
SHEBOYGAN COUNTY, WI
 RECORDED ON
10/15/2019 10:16 AM
ELLEN R. SCHLEICHER
REGISTER OF DEEDS
RECORDING FEE: 30.00
TRANSFER FEE:
EXEMPTION #
Cashier ID: 8
PAGES: 2

Assignment of Mortgage

RSMA Case # 16W100038-3

This information must be completed by submitter; document title, name & return address, and PIN (if required). Other information such as granting clauses, legal description, etc., may be placed on this first page of the document or may be placed on additional pages of the document. Note: Use of this cover page adds one page to your document and \$2.00 to the recording fee. Wisconsin Statutes, 59.43(2m). USE BLACK INK. WRDA 5/1999

Recording Area
 Name and Return Address
 Randall S. Miller & Associates, LLC
 120 N. LaSalle, Ste. 1140
 Chicago IL 60602

59281402390
 Parcel Identification Number (PIN)

Item 15.

ASSIGNMENT OF MORTGAGE

16W100038-3

KNOW ALL MEN BY THESE PRESENTS: That the BankUnited, N.A., for an in consideration of the sum of One Dollar (\$1.00), lawful money of the United States of America, to it in hand paid by:

Carrington Mortgage Services, LLC, the Assignee, whose address is c/o Carrington Mortgage Services, LLC, 1600 South Douglass Road, Suite 200-A, Anaheim, CA 92806, the receipt whereof is hereby acknowledged, has assigned, and transferred, and hereby docs assign and transfer to the said Assignee, all its right, title, and interest in and to a certain real estate mortgage, dated December 24, 2009, made by Joseph P Champeau, A single person to Mortgage Electronic Registration Systems, Inc., solely as nominee for Bank Of America, N.A., recorded January 5, 2010 in Sheboygan County Records as Document Number 1893913, covering land situated in the City of Sheboygan, Sheboygan County, State of WI, described as:

The following real estate, together with the rents, profits, fixtures and other appurtenant interests, in Sheboygan County, State of Wisconsin ("Property"):

Lot Five (5), Block Ten (10), according to the recorded plat of assessment Subdivision No. 18, in the City of Sheboygan, Sheboygan County, Wisconsin.

Tax ID: 59281402390
Commonly known as: 1821-1821A S. 15th, Sheboygan, WI 53081

Dated this 10 day of October, BankUnited, N.A. by Carrington Mortgage Services, LLC as Attorney-in-Fact

By: [Signature]
Its: Magda Awad
Default Supervisor-Foreclosure

STATE OF CALIFORNIA }

COUNTY OF ORANGE }

On OCT 10 2019 before me Tricia L. Cannon
personally appeared Magda Awad who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

[Signature]
Notary Public

Tricia L. Cannon

Drafted by & when recorded return to:
La Pet Lee
Randall S. Miller & Associates, LLC
342 N. Water Street, Suite 613
Milwaukee, WI 53202



Item 15.

2069460
SHEBOYGAN COUNTY, WI
 RECORDED ON
03/01/2019 09:38 AM
ELLEN R. SCHLEICHER
REGISTER OF DEEDS
RECORDING FEE: 30.00
TRANSFER FEE:
EXEMPTION #
 Cashier ID: 9
PAGES: 2

Assignment of Mortgage

<p>RSMA Case # 16WI00038-2</p> <p><small>This information must be completed by submitter: document title, name & return address, and PIN (if required). Other information such as granting clauses, legal description, etc., may be placed on this first page of the document or may be placed on additional pages of the document. Note: Use of this cover page adds one page to your document and \$2.00 to the recording fee. Wisconsin Statutes, 39.43(2m). USE BLACK INK. WRIDA 5/1999</small></p>	<p>Recording Area</p> <hr/> <p>Name and Return Address</p> <p>Randall S. Miller & Associates, LLC 120 N. LaSalle, Ste. 1140 Chicago IL 60602</p>
	<p>59281402390</p> <hr/> <p>Parcel Identification Number (PIN)</p>

ASSIGNMENT OF MORTGAGE

16W100038-2

KNOW ALL MEN BY THESE PRESENTS: That the Carrington Mortgage Services, LLC, for an in consideration of the sum of One Dollar (\$1.00), lawful money of the United States of America, to it in hand paid by: BankUnited N.A., the Assignee, whose address is c/o Carrington Mortgage Services, LLC, 1600 South Douglas Road, Suite 200-A, Anaheim, CA 92806, the receipt whereof is hereby acknowledged, has assigned, and transferred, and hereby does assign and transfer to the said Assignee, all its right, title, and interest in and to a certain real estate mortgage, dated December 24, 2009, made by Joseph P Champeau, A single person to Mortgage Electronic Registration Systems, Inc. acting solely as nominee for Bank Of America, N.A., recorded January 5, 2010 in Sheboygan County Records as Document Number 1893913, covering land situated in the City of Sheboygan, Sheboygan County, State of WI, described as:

The following real estate, together with the rents, profits, fixtures and other appurtenant interests, in Sheboygan County, State of Wisconsin ("Property"):

Lot Five (5), Block Ten (10), according to the recorded plat of assessment Subdivision No. 18, in the City of Sheboygan, Sheboygan County, Wisconsin.

Tax ID: 59281402390
Commonly known as: 1821-1821A S. 15th, Sheboygan, WI 53081

Dated this 13 day of February 2019 Carrington Mortgage Services, LLC

By: [Signature]
Its: Magda Awad
Default Supervisor-Foreclosure

STATE OF CALIFORNIA)

COUNTY OF ORANGE)

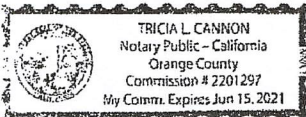
On FEB 13 2019 before me Tricia L. Cannon
personally appeared Magda Awad who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

[Signature]
, Notary Public

Drafted by & when recorded return to:
La Pet Lee
Randall S. Miller & Associates, LLC
120 North LaSalle Street, Suite 1140
Chicago, IL 60602





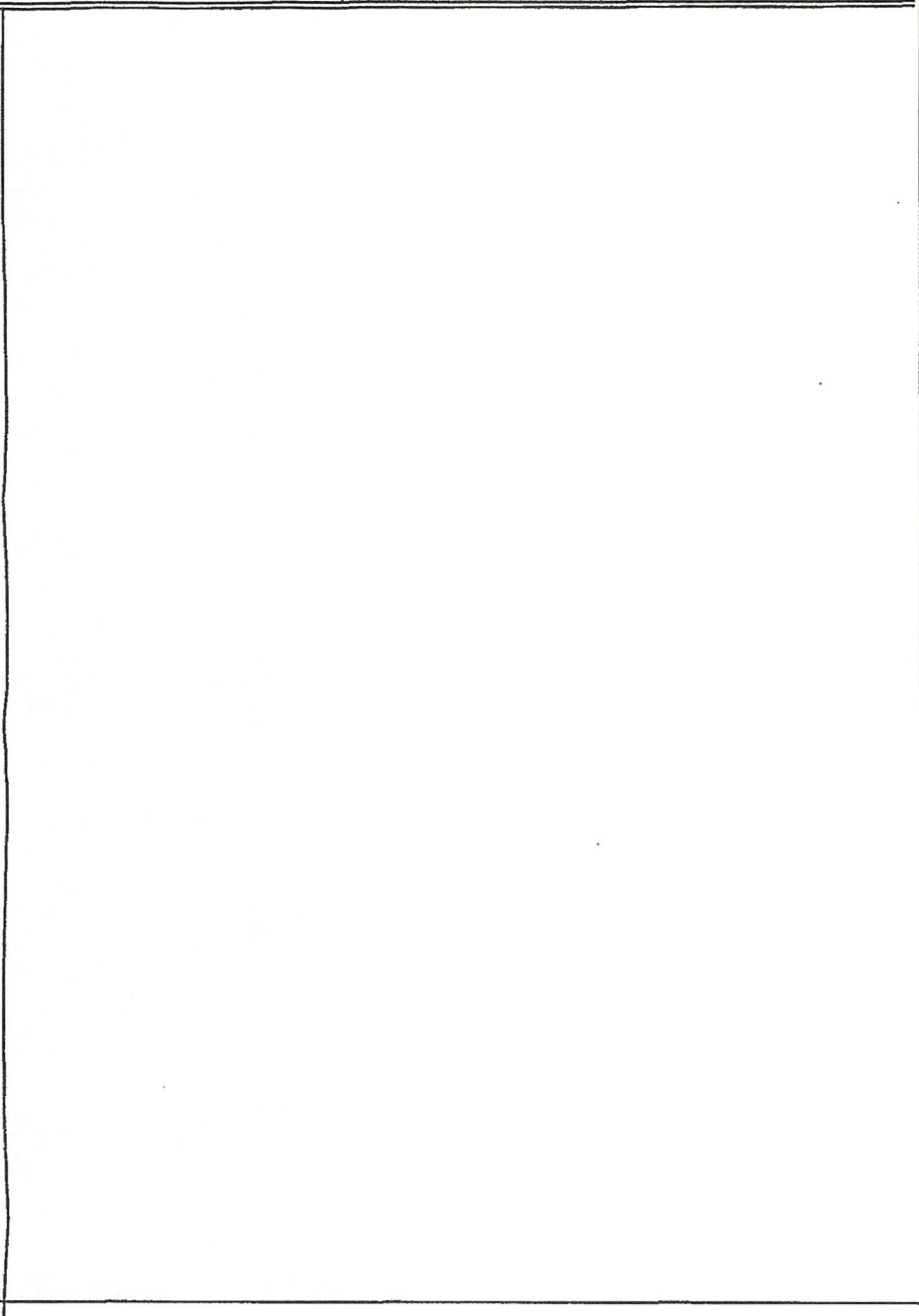
Item 15.

3/28/16

Assignment of Mortgage

Document Date

Document Title:



2025169

SHEBOYGAN COUNTY, WI

RECORDED ON

08/08/2016 3:59 PM

ELLEN R. SCHLEICHER

REGISTER OF DEEDS

RECORDING FEE: 30.00

EXEMPTION #

Cashier ID: 5

PAGES: 3

Recording Area

Name and Return Address

Orion Financial Group Inc
2860 Exchange Blvd Ste 100
Southlake, TX 76092

env

Parcel ID: 59281402390

RECORDING REQUESTED BY AND WHEN RECORDED MAIL TO:

CARRINGTON MORTGAGE SERVICES LLC., 1600 SOUTH DOUGLASS ROAD SUITE 200-A ANAHEIM, CA 92806 ATTN: COLLATERAL DEPT

Ln# [redacted] SPACE ABOVE THIS LINE FOR RECORDER'S USE

Assignment of Mortgage

Date of Assignment: MAR 28 2016

Assignor: BANK OF AMERICA, N.A. s/b/m/ BAC Home Loans Servicing, LP f/k/a Countrywide Home Loans Servicing LP.

Assignee: CARRINGTON MORTGAGE SERVICES, LLC

Executed By: JOSEPH P CHAMPEAU To BANK OF AMERICA, N.A Date of Mortgage: 12/24/2009 Recorded 1/5/2010 in Book/Reel/Liber: N/A Page: N/A as Instrument/CFN No.: 1893913 in Official Records of the SHEBOYGAN County/Parish/Township, State of WI

Property Address: 1821 S 15TH UNIT 1821A SHEBOYGAN WI 53081-5731 AS 1821-1821A S. 15TH

Legal description attached as exhibit A

THE FOLLOWING REAL ESTATE, TOGETHER WITH THE RENTS, PROFITS, FIXTURES AND OTHER APPURTENANT INTERESTS, IN SHEBOYGAN COUNTY, STATE OF WISCONSIN ("PROPERTY"):

LOT FIVE (5), BLOCK TEN (10), ACCORDING TO THE RECORDED PLAT OF ASSESSMENT SUBDIVISION NO. 18, IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, WISCONSIN.

TAX MAP OR PARCEL ID NO.: 59281402390 ADDRESS: 1821-1821A S. 15TH; SHEBOYGAN, WI 53081

KNOW ALL MEN BY THESE PRESENTS that in consideration of the sum of TEN and NO/100ths DOLLARS and other good and valuable consideration, paid to the above named assignor, the receipt and sufficiency of which is hereby acknowledged, said Assignor here by assigns unto the above-named Assignee, the said Mortgage, secured thereby, which all moneys now owing or that may hereafter become due or owing in respect thereof, and the full benefit of all the powers and of all the covenants and provisos therein contained, and the said Assignor hereby Grants and conveys unto the said Assignee, the Assignor's beneficial interest under the Mortgage.

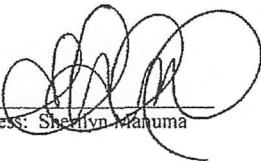
Item 15.


Assignment of Mortgage Page 2 of 2
Loan # [REDACTED]

TO HAVE AND TO HOLD the said Mortgage, and the said property unto the said Assignee forever, subject to the terms contained in the said Mortgage IN WITNESS WHEREOF, the assignor has executed these presents the day and year first above written.

Dated: **MAR 28 2016**

**CARRINGTON MORTGAGE SERVICES, LLC. As attorney in fact for
BANK OF AMERICA, N.A. s/b/m BAC Home Loans Servicing, LP f/k/a
Countrywide Home Loans Servicing LP.**


Witness: Sherilyn Mahuma


By: Chris Lechtanski, AVP - Default

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document

State of **CALIFORNIA**
County of **ORANGE**

On **MAR 28 2016**, before me, W.SOLANO, Notary Public personally appeared Chris Lechtanski, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of CA that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.


Notary Public: W.SOLANO



ASSIGNMENT OF MORTGAGE

Recording Requested By: Bank of America
Prepared By: Danilo Cuenca
800-444-4302
When recorded mail to: CoreLogic
450 E. Boundary St.
Attn: Release Dept.
Chapin, SC 29036
DocID#
Tax ID: 59281402390
Property Address:
1821 S 15th St Unit 1821A
Sheboygan, WI 53081-5731

1948212
SHEBOYGAN COUNTY, WI
RECORDED ON
07/11/2012 1:37 PM
ELLEN R. SCHLEICHER
REGISTER OF DEEDS
RECORDING FEE: 30.00
EXEMPTION #
Cashier ID: 9
PAGES: 1

MIN #: 1000255-0000381323-3 MERS Phone #: 888-679-6377

For Value Received, the undersigned holder of a Mortgage (herein "Assignor") whose address is 1901 E Voorhees Street, Suite C, Danville, IL 61834 does hereby grant, sell, assign, transfer and convey unto BANK OF AMERICA, N.A., SUCCESSOR BY MERGER TO BAC HOME LOAN SERVICING, LP FKA COUNTRYWIDE HOME LOANS SERVICING, LP whose address is C/O BAC, M/C: CA6-914-01-43, 1800 Tapo Canyon Road, Simi Valley, CA 93063 all beneficial interest under that certain Mortgage described below together with the note(s) and obligations therein described and the money due and to become due thereon with interest and all rights accrued or to accrue under said Mortgage.

Original Lender: BANK OF AMERICA, N.A.
Mortgagor(s): JOSEPH P CHAMPEAU, A SINGLE PERSON
Date of Mortgage: 12/24/2009
Original Loan Amount: \$83,942.00
Recorded in Sheboygan County, WI on: 1/5/2010, book N/A, page N/A and instrument number 1893913

Property Legal Description:
THE FOLLOWING REAL ESTATE, TOGETHER WITH THE RENTS, PROFITS, FIXTURES AND OTHER APPURTENANT INTERESTS, IN SHEBOYGAN COUNTY, STATE OF WISCONSIN ("PROPERTY"): LOT FIVE (5), BLOCK TEN (10), ACCORDING TO THE RECORDED PLAT OF ASSESSMENT SUBDIVISION NO. 18, IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, WISCONSIN. TAX MAP OR PARCEL ID NO.: 59281402390 ADDRESS: 1821-1821A S. 15TH; SHEBOYGAN, WI 53081

IN WITNESS WHEREOF, the undersigned has caused this Assignment of Mortgage to be executed on 7-9-12

MORTGAGE ELECTRONIC REGISTRATION SYSTEMS, INC.

Witness: Beverly Brooks

By: Martha Munoz Vice President

State of California
County of Ventura

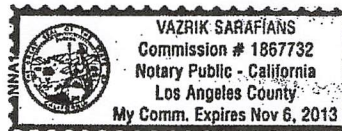
On JUL 09 2012 before me, VAZRIK SARAFIANS, Notary Public, personally appeared Martha Munoz, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

VAZRIK SARAFIANS
Notary Public:
My Commission Expires: NOV/06/2013

(Seal)



Sheboygan County Courthouse
615 North Sixth Street
Sheboygan Wisconsin
53081

Sheboygan County
Foreclosure Mediation Program
Finding Solutions

Notice of Availability of Mediation

Mediation is a confidential and voluntary process where you and the lender seeking to foreclose on your home may discuss ways to resolve your foreclosure case, including reinstatement of the loan and modification of the loan terms.

You must live in and own the property that is subject to this foreclosure action to qualify for mediation under this program and the property must be four or fewer residential units.

To Request a Mediation Conference:

Complete the attached Mediation Request form. It must be received within 15 days from the date you received the Summons and Complaint. Send the completed form with the \$25 non-refundable application fee made payable to SCFMP Clerk of Circuit Court to

SCFMP
Clerk of Circuit Court
615 North Sixth Street
Sheboygan WI 53081

A Mediation Request is not a response to the Summons.

A foreclosure action has been started against you. Please read the Summons and Complaint. Make sure you understand your rights and the time period for filing an Answer or Responsive Pleading. If you do not file an Answer or Responsive Pleading the court may grant judgment against you and you may lose your home and your right to object to anything that you disagree with in the complaint.

What happens after you apply for Mediation?

The Mediation Program Coordinator will review your application and notify you and the lender whether the case has been accepted in the program. If the case is accepted, the balance of your non-refundable \$100 fee will be charged and a non-refundable fee of \$100 will also be charged to the lender. You will then be required to meet with a certified Housing Counselor. Following that, the mediation conference between you and the lender will be scheduled with a mediator.

Sheboygan County Courthouse
615 North Sixth Street
Sheboygan Wisconsin
53081

**Sheboygan County
Foreclosure Mediation Program
Request for Mediation**
Finding Solutions

To request a mediation conference with the lender, please answer the questions below, sign this request enclose the required \$25 application fee payable to SCFMP Clerk of Circuit Courts and mail or return to:

SCFMP
Clerk of Circuit Court
615 north Sixth Street
Sheboygan WI 53081

You should submit the request within 15 days of receiving the Summons and Complaint, or as early in the foreclosure process as possible. One application per household. The information you provide will be used by the Sheboygan County Mediation Program to make an initial determination of whether your case is suitable for mediation. A non-refundable \$25 fee must accompany the application. Once the case has been accepted for mediation, a non-refundable \$75 fee is charged to the homeowner and a non-refundable fee of \$100 is charged to the lender.

Requesting Mediation does not halt the foreclosure process. **You are still required to comply with all mandatory deadlines, including the time to answer the Complaint.**

Sheboygan County Case Number (located on your Summons): 20__ CV_____

Name of Homeowner(s): _____

Property Address: _____
(street, city or town, zip code)

Mailing address, if different from above: _____
(street, city or town, zip code)

Best telephone number to reach you during the day: _____

Alternate telephone number: _____

Name of Lender/Plaintiff in your case: _____

1. Is the property being foreclosed your primary residence? ___Yes ___No
2. Does the property consist of four or fewer dwelling units? ___Yes ___No

3. Have you started a Bankruptcy action that is still ongoing? Yes No

4. Have you met with a housing counselor? Yes No

If yes, with whom have you met? _____

5. What is your monthly income from all sources? _____

6. Do you expect your income to change for any reason? If so, please explain:

7. Check all items that have caused you to miss your mortgage payments:

Injury or illness Adjustable interest Rate / Balloon

Loss of Employment Expenses exceed income

Other: _____

8. Is there any other information that would be helpful in determining whether your case would be suitable for mediation? If so, please describe:

9. If English is not your primary language, do you need an interpreter? Yes No

What language? _____

Authorization of Research and Evaluation. Marquette University Law School is compiling anonymous aggregate case file or results information for the purpose of evaluating our services, gathering valuable research information, designing future programs and engaging in academic research, analysis and publication. I consent to the use of my information for these purposes.

I certify that I am the owner of the property that is subject to this foreclosure action and I currently reside in this property.

Property Owner's Signature

Date

File Attachments for Item:

16. R. O. No. 2-24-25 by City Clerk submitting a Notice of Claim from Steven Bastien for alleged damages due to sewer blockage. REFER TO FINANCE AND PERSONNEL COMMITTEE

**CITY OF SHEBOYGAN
R. O. 2-24-25**

BY CITY CLERK.

MAY 6, 2024.

Submitting a Notice of Claim from Steven Bastien for alleged damages due to sewer blockage.

DATE RECEIVED

4-29-2024

RECEIVED BY

MRC

Item 16.

CLAIM NO.

1-24

CITY OF SHEBOYGAN NOTICE OF DAMAGE OR INJURY

INSTRUCTIONS: TYPE OR PRINT IN BLACK INK

1. Notice of death, injury to persons or to property must be filed not later than 120 days after the occurrence.
2. Attach and sign additional supportive sheets, if necessary.
3. This notice form must be signed and filed with the Office of the City Clerk.

4. TWO ESTIMATES MUST BE ATTACHED IF YOU ARE CLAIMING DAMAGE TO A VEHICLE.

1. Name of Claimant: Steven Bastien
2. Home address of Claimant: 535 Folk Court Sheboygan 53081
3. Home phone number: 920-458-3909
4. Business address and phone number of Claimant: N/A
5. When did damage or injury occur? (date, time of day) 4/27/2024 1:00pm discovered
6. Where did damage or injury occur? (give full description) house basement
7. How did damage or injury occur? (give full description) Blockage of city sewer on Lakeshore Drive. Our basement floor drain backed up. 3" standing water in entire basement
8. If the basis of liability is alleged to be an act or omission of a City officer or employee, complete the following:
 - (a) Name of such officer or employee, if known: _____
 - (b) Claimant's statement of the basis of such liability: _____
9. If the basis of liability is alleged to be a dangerous condition of public property, complete the following:
 - (a) Public property alleged to be dangerous: possibility of contaminated sewer water
 - (b) Claimant's statement of basis for such liability: _____

10. Give a description of the injury, property damage or loss, so far as is known time. (If there were no injuries, state "NO INJURIES").

Item 16.

No injuries — need flood damage assessment done to determine cost of lost items

11. Name and address of any other person injured: _____

12. Damage estimate: (You are not bound by the amounts provided here.)

Auto: \$ _____

Property: awaiting assessment \$ _____

Personal injury: of loss amount \$ _____

Other: (Specify below) \$ _____

our insurance deductible is \$2210.00

TOTAL \$ _____

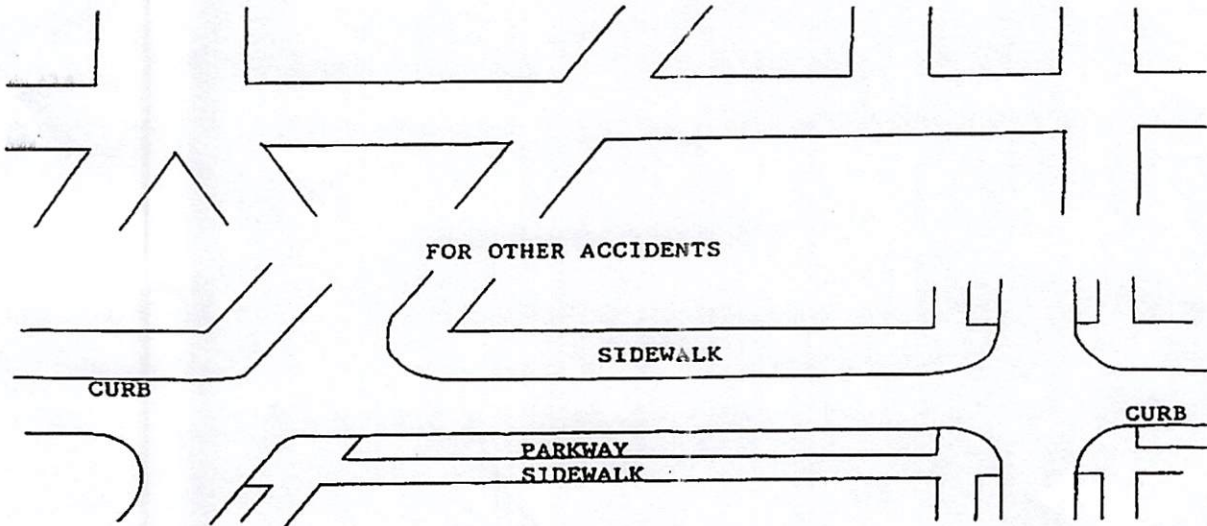
Damaged vehicle (if applicable)

Make: _____ Model: _____ Year: _____ Mileage: _____

Names and addresses of witnesses, doctors and hospitals: _____

FOR ALL ACCIDENT NOTICES, COMPLETE THE FOLLOWING DIAGRAM IN DETAIL. BE SURE TO INCLUDE NAMES OF ALL STREETS, HOUSE NUMBERS, LOCATION OF VEHICLES, INDICATING WHICH IS CITY VEHICLE (IF APPLICABLE), WHICH IS CLAIMANT VEHICLE, LOCATION OF INDIVIDUALS, ETC.

NOTE: If diagrams below do not fit the situation, attach proper diagram and sign.



SIGNATURE OF CLAIMANT Steve Buehler DATE 4/29/2024

DATE RECEIVED _____

RECEIVED BY _____ Item 16.

CLAIM NO. _____

CLAIM

Claimant's Name: Steven Bastien
Claimant's Address: 535 Polk Ct
Sheboygan WI
Claimant's Phone No. 920-458-3809

Auto \$ _____
Property \$ to be determined
Personal Injury \$ _____
Other (Specify below) \$ _____
TOTAL \$ _____

PLEASE INCLUDE COPIES OF ALL BILLS, INVOICES, ESTIMATES, ETC.

WARNING: IT IS A CRIMINAL OFFENSE TO FILE A FALSE CLAIM.
(WISCONSIN STATUTES 943.395)

The undersigned hereby makes a claim against the City of Sheboygan arising out of the circumstances described in the Notice of Damage or Injury. The claim is for relief in the form of money damages in the total amount of \$ to be determined

SIGNED Steven Bastien DATE: 4/29/2024

ADDRESS: 535 Polk Court SHEBOYGAN, WI 53081

MAIL TO: CLERK'S OFFICE
828 CENTER AVE #100
SHEBOYGAN WI 53081

File Attachments for Item:

17. R. O. No. 7-24-25 by City Administrator submitting, for information, a copy of the City of Sheboygan Affordable Housing Policy. REFER TO FINANCE AND PERSONNEL COMMITTEE

**CITY OF SHEBOYGAN
R. O. 7-24-25**

BY CITY ADMINISTRATOR.

MAY 6, 2024.

Submitting, for information, a copy of the City of Sheboygan Affordable Housing Policy.

City of Sheboygan
Affordable Housing Policy
Responsible Officer – City Administrator

The following policy establishes the spending and reporting requirements related to the funds within the Affordable Housing Special Revenue Fund.

Wisconsin Statue Sec. 66.1105(6)(g) allows for a one-year extension to tax incremental districts (TIDs) permitting the municipality to utilize the final year's increment to benefit affordable housing. The City of Sheboygan has opted into these extensions and created the Affordable Housing Special Revenue Fund to account for these funds separately from other uses within the City's financial software.

The funds within the Affordable Housing Fund are allowed to be utilized anywhere within city limits and 75% must be used for affordable housing. State law defines "affordable housing" as housing that costs a household no more than 30% of the household's gross monthly income.

Compliance with the affordability requirement will be calculated annually based on the average monthly rental rate as compared to the U.S Department of Housing and Urban Development (HUD) HOME rent limits adjusted to 100% median income. HUD publishes these amounts annually and can be found on the HUD exchange website.

Sample Calculation: Average Monthly Rental Rate for 2-Bedroom Apartments: \$1,682
 HUD HOME 2-bedroom Low Home Rent Limit (2023): \$867
 Adjustment to 100% of Median Income: $\$867 * 2 = \$1,734$

Because the average monthly rental rate for 2-bedroom apartments is less than the adjusted HUD HOME 2-bedroom rate, the development would comply with this policy.

Development projects that utilize funds from the Affordable Housing Fund to support construction will be required to provide the City of Sheboygan monthly rent and occupancy for each unit. This annual report with the data from the previous calendar year will be due by April 30th to the Planning Department. The Planning Department will compile all the information to confirm that compliance is met. Annual affordability calculations will cease at the earlier of funds being repaid to the Affordable Housing Fund or have been reported for 10 years.

If the annual affordability calculation is not met, the Planning Department will notify within 30 days to the City Administrator who will work to rectify the situation and report plan to Common Council. Records of annual compliance tracking must be kept by Administration for 7 years after year of calculation.

File Attachments for Item:

18. R. O. No. 8-24-25 by Director of Human Resources and Labor Relations submitting, for information, a copy of the Memo dated April 11, 2024 sent to all Non-Represented Employees regarding updates to the City of Sheboygan's Employee Handbook, along with a copy of the Employee Handbook revised April 2024. REFER TO FINANCE AND PERSONNEL COMMITTEE

**CITY OF SHEBOYGAN
R. O. 8-24-25**

BY DIRECTOR OF HUMAN RESOURCES AND LABOR RELATIONS.

MAY 6, 2024.

Submitting, for information, a copy of the Memo dated April 11, 2024 sent to all Non-Represented Employees regarding updates to the City of Sheboygan's Employee Handbook, along with a copy of the Employee Handbook revised April 2024.



Memo: **All Non-Represented Employees**

Date: April 11, 2024

From: Kelly Hendee, Human Resources and Labor Relations Director

Re: Updated *Employee Handbook -Revised April 2024*

With changes in practices and/or policies when the new Handbook was released in January of 2024, it required some significant updates to the City of Sheboygan’s Employee Handbook. All non-represented employees will receive an *electronic* copy of the *Employee Handbook*. This document is also located in the RESOURCES section of MUNIS Employee Self-Serve (ESS). Each employee is responsible for reviewing the updates to the handbook and will need to complete a handbook acknowledgement form.

[Section 2.12 Separation of Employment \(language removed\)](#)

‘Advanced notice of six (6) months prior to the planned retirement date may qualify for an incentive in the event the incentive exists.’

[Section 3.04 Overtime \(language updated\)](#)

See section 3.04. (Call in pay changed to Flex pay - DPW); clarification that city acknowledged holidays do count toward overtime calculations.

[Section 4.02 Holidays \(new language added\)](#)

Time and one half for working on a holiday. See specific language

[Section 4.07 Military Policy \(replaced – new\)](#)

[Section 4.09 Jury Duty](#)

Removed the statement requiring employees to turn in their compensation when attending jury duty.

[Section 4.17 Insurance Options](#)

Short and Long Term Disability (if offered – voluntary) – If you choose to participate in short or long term disability you are able to substitute any accrued leave to obtain no more than 100% of your weekly gross income.

[Library Board - Addendum](#)



Employee Handbook

Revised: April 2024



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ARTICLE I: INTRODUCTION

Section 1.01 AUTHORIZATION

The following Employee Handbook was adopted by the City of Sheboygan Common Council pursuant to the authority granted under State Statutes. The Human Resources Director shall be responsible for the day-to-day administration of the Employee Handbook.

Section 1.02 COMPLIANCE WITH POLICIES, RULES AND STANDARDS OF CONDUCT

The City of Sheboygan has established these policies and its rules of conduct in furtherance of the effective operation of the City and to provide high quality service to all of its citizens, those persons interacting with the City, and visitors. The City expects all employees to demonstrate professional, competent and reasonable behavior, and to continually serve, both on-duty and off-duty, as positive examples of the high-quality personnel affiliated with the City and consistent with the high expectations of the public.

The purpose of these policies is also to reduce misunderstanding, promote uniformity of policy throughout the City, and provide employees with a clear outline of benefits and responsibilities. These policies recognize the value of City employees and outline the duties and responsibilities of employees. They are offered to help employees understand what is expected of them in an effort to create a workplace that makes it possible for employees to maximize their potential and achieve professional growth.

Compliance with the policies, rules and general expectations of conduct is important in order to fulfill these objectives. Failure to comply with the policies spelled out herein is taken seriously by the City. Violations of these policies, rules, and general expectations of conduct can subject an employee to discipline, up to and including termination.

Section 1.03 APPLICABILITY

This handbook applies to all employees of the City of Sheboygan who are not represented by a union. This handbook also applies to all employees of the City of Sheboygan who are represented by a union or who are members of a collective bargaining unit to the extent this handbook is not in conflict with the collective bargaining agreement between the City of Sheboygan and such collective bargaining unit.

Section 1.04 SCOPE AND APPLICATION – AT WILL EMPLOYMENT

This handbook sets forth employment policy guidelines, rules of conduct, and guidance regarding general expectations of professional behavior and conduct which employees are expected to follow.

NONE OF THE STATEMENTS, POLICIES, PROCEDURES, RULES, OR REGULATIONS CONTAINED IN THIS HANDBOOK CONSTITUTE A GUARANTEE OF EMPLOYMENT, A GUARANTEE OF ANY RIGHTS OR BENEFITS, DO NOT CREATE OR GRANT COVERED EMPLOYEES WITH A PROPERTY INTEREST IN THEIR EMPLOYMENT OR TENURE RIGHTS OF ANY KIND AND DOES NOT CONSTITUTE A CONTRACT OF EMPLOYMENT, EXPRESS OR IMPLIED. UNLESS SPECIFICALLY REQUIRED BY STATUTE, ORDINANCE, OR LAW, THE CITY'S EMPLOYMENT RELATIONSHIP WITH EMPLOYEES IS AT WILL AND EMPLOYMENT MAY BE TERMINATED AT ANY TIME FOR ANY REASON, WITH OR WITHOUT CAUSE AND WITH OR WITHOUT NOTICE AT THE OPTION OF THE CITY OR THE EMPLOYEE. A CONTRACT BETWEEN AN EMPLOYEE OR GROUP OF EMPLOYEES AND THE CITY SHALL NOT EXIST UNLESS A WRITTEN AGREEMENT BETWEEN THE EMPLOYEE OR GROUP OF EMPLOYEES AND THE CITY HAS BEEN APPROVED BY THE CITY OF SHEBOYGAN COMMON COUNCIL AT A DULY NOTICED MEETING OF THE COMMON COUNCIL.

Notwithstanding anything else contained in this handbook, the City of Sheboygan possesses the sole right to operate City government, and all management rights repose in it. The rights retained and exercised by the City include, but are not limited to, the following:

- To direct all operations of City government.
- To maintain efficiency of City governmental operations.
- To change existing methods or facilities or to introduce new or improved methods or facilities.
- To hire, promote, transfer, assign, and retain employees in positions with the City and to suspend, demote, discharge, and take other disciplinary actions against employees.
- To lay off or furlough employees or otherwise relieve employees of their duties due to lack of work, lack of funds, budgetary, or other reason.
- To establish work rules and schedules for employees.
- To schedule overtime work as appropriate in the manner most advantageous to the City.
- To determine the methods, means, facilities, and personnel by which City governmental operations are to be conducted.
- To contract out for goods or services.
- To take whatever actions are necessary to comply with Federal, State, or local law.
- To take whatever actions are necessary to carry out the functions of City governmental operations in emergency situations.

There are several types of employees:

- Regular, Full-Time, Benefit Eligible (40 or more hours per week)
- Regular, Part-Time, Benefit Eligible (20-39 hours per week)
- Seasonal (non-benefited)
- Limited Term (non-benefited)
- Temporary (non-benefited)

Regular employees are eligible for benefits at rates identified in the City's Benefit Guide. Limited Term, Seasonal, and Temporary employees are not eligible for benefits.

Section 1.05 AMENDMENTS

No Employee Handbook can anticipate every circumstance or question about policy. As time goes on, the need may arise to alter, modify, change or eliminate policies described in this handbook. The City reserves the right to revise, supplement or rescind any policies or portion of the Employee Handbook from time to time as it deems appropriate, with or without prior notice. Employees will, of course, be notified of such changes as they occur. Supplements to this handbook will be issued to update or revise present rules or policies as deemed necessary.

Section 1.06 CONFLICTING POLICIES

The policies contained in this handbook may cover subjects addressed in other sources, such as collective bargaining agreements, State or Federal laws, City ordinances and resolutions, or Police Commission or Library Board rules and or policies. Should any provision of this handbook conflict with a valid collective bargaining agreement to which the City is a party, the terms of the collective bargaining agreement shall control to the extent that these policies are in conflict with the terms of the collective bargaining agreement. These policies do not grant any additional benefits over and above or in addition to any employment contract.

Employees should be aware that their Department may have policies that supplement these policies. Employees are expected to follow both the policies in this handbook and their Department's policies. This handbook will control to the extent that the handbook policies are in conflict with Department policies.

Most employee questions should be answered in this handbook. If there are any questions regarding the handbook or matters that are not covered in it, employees are asked to discuss them either with their supervisor, Department Head, or Human Resources Department.

Section 1.07 DISTRIBUTION

This Employee Handbook should be distributed to every current and future City employee. City employees should maintain a current copy of this booklet and become familiar with its contents. Employees shall be required to individually acknowledge receipt of a copy of this handbook by signing and dating the Acknowledgment of Receipt form. A copy of the Employee Handbook will be kept in the Shared Drive and posted on the City's Intranet under the Human Resources Department.

ARTICLE II: EMPLOYMENT POLICIES AND PROCEDURES

Section 2.01 EQUAL EMPLOYMENT OPPORTUNITY POLICY

The City of Sheboygan is an equal opportunity employer and believes in equal opportunity for all employees and applicants. Accordingly, all employment decisions are based on the principles of equal opportunity. These decisions include recruitment, selection, promotion, transfer, discipline, compensation, benefits, training, and other personnel actions involving persons in all job titles and shall occur without regard to race, color, religion, sex, age, national origin, disability, genetic information, military status, gender identity, creed, ancestry, sexual orientation, marital status, familial status, arrest and conviction records, the use or nonuse of lawful products off the employers' premises during non-work hours, declining or choosing to attend meetings or participate in communications about religious or political matters, or any other characteristic protected by law.

The policy of equal employment opportunity (EEO) and anti-discrimination applies to all aspects of the relationship between City of Sheboygan and its employees, including:

- Recruitment
- Employment
- Promotion
- Transfer
- Training
- Working conditions
- Wages and salary administration
- Employee benefits and application of policies

The policies and principles of EEO also apply to the selection and treatment of independent contractors, personnel working on our premises who are employed by temporary agencies and any other persons or firms doing business for or with City of Sheboygan.

The officers of City of Sheboygan will be responsible for the dissemination of this policy. Directors, managers and supervisors are responsible for implementing equal employment practices within each department. The HR department is responsible for overall compliance and will maintain personnel records in compliance with applicable laws and regulations.

City of Sheboygan administers our EEO policy fairly and consistently by:

- Posting all required notices regarding employee rights under EEO laws in areas highly visible to employees.
- Advertising for job openings with the statement "We are an equal opportunity employer and all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, national origin, disability status, protected veteran status, or any other characteristic protected by law."
- Posting all required job openings with the appropriate state agencies.

- Forbidding retaliation against any individual who files a charge of discrimination, opposes a practice believed to be unlawful discrimination, reports harassment, or assists, testifies or participates in an EEO agency proceeding.
- Requiring employees to report to a member of management, an HR representative or the general counsel any apparent discrimination or harassment. The report should be made within 48 hours of the incident.
- Promptly notifying the Director of Human Resources or City Attorney of all incidents or reports of discrimination or harassment and takes other appropriate measures to resolve the situation.

Remedies

Violations of this policy, regardless of whether an actual law has been violated, will not be tolerated. City of Sheboygan will promptly, thoroughly and fairly investigate every issue that is brought to its attention in this area and will take disciplinary action, when appropriate, up to and including termination of employment.

Section 2.02 ANTI-HARASSMENT, DISCRIMINATION, AND RETALIATION POLICY

It is the policy of the City of Sheboygan that all employees have the right to work in an environment free from all forms of harassment. The City of Sheboygan will not tolerate, condone, or allow harassment by any employees or other non-employees who conducts business with the city. The City of Sheboygan considers harassment and discrimination of other forms to be serious employee misconduct. Therefore, the city will take direct and immediate action to prevent such behavior, and to remedy all reported instances of harassment and discrimination. A violation of this city policy can lead to discipline up to and including termination, with repeated violations, even if “minor,” resulting in greater levels of discipline as appropriate.

A. Covered Individuals

Individuals covered under this policy include employees and applicants for employment, volunteers, members of the public, elected officials and appointed boards and commissions.

B. Prohibited Activity

1. No employee shall either explicitly or implicitly ridicule, or belittle any person.
2. Employees shall not make offensive or derogatory comments to any person, either directly or indirectly, based on race, color, creed, religion, national origin, ancestry, age, sex/gender, handicap or disability, arrest/conviction record, marital status, sexual orientation, gender identity and gender expression, political affiliation, results of genetic testing, honesty testing, pregnancy, childbirth or related medical condition, military service, disabled veteran or covered veteran status service in the U.S. Armed Forces, the State Defense force, National Guard

of any state, or any other reserve component for the United States or State military forces, use or nonuse of lawful products off the employer's premises during non-working hours. Such harassment is a prohibited form of discrimination under state and federal employment law and/or is also considered misconduct subject to disciplinary action by the City of Sheboygan.

3. Sexual harassment is defined as unwelcome sexual advances, request for sexual favors, and other verbal or physical conduct of a sexual nature when:
 - a. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; or
 - b. Submission to or rejection of such conduct by an individual is used as a basis for employment decisions affecting the employee; or
 - c. Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.
4. This policy covers all employees whether the unwelcome conduct originates from an employee or non-employee. Non-employee examples may include: customers, residents, contractors, etc.
5. Retaliation against any employee for filing a harassment or discrimination complaint, for assisting, testifying or participating in the investigation of such complaint, or for requesting protected leave of absence or reasonable accommodation, is illegal and prohibited by the city and by federal statutes.
6. This policy covers any incident that occurs as an extension of the workplace. (See definition.) All conduct at this extension of the workplace, whether before, during, or after the event, will be considered in this policy.

C. Supervisory/Management Responsibilities

1. Each supervisor and/or director shall be responsible for preventing acts of harassment. This responsibility includes the following:
 - a. Monitoring the work environment for signs of harassment;
 - b. Informing employees on the types of behavior prohibited, and the city procedures for reporting and resolving complaints of harassment;
 - c. Training and counseling all employees on what constitutes harassment or retaliation, stopping any observed behavior that may be considered harassment, and taking appropriate steps to intervene and report behavior, whether or not the involved employees are within their line of supervision, and
 - d. Taking immediate action to prevent retaliation toward the complaining party or witnesses to eliminate any similar conduct where there has been a complaint of harassment and/or pending investigation. If a situation requires separation of the parties, care shall be taken to avoid actions that

appear to negatively impact the complainant. Transfer or reassignment of any of the parties involved shall be voluntary if possible and, if non-voluntary, shall be temporary pending the outcome of the investigation.

- e. Failing to carry out these responsibilities will be considered in any performance evaluation or promotional decisions and may be grounds for discipline, up to and including termination.
- f. Each supervisor and/or director is responsible for assisting any employee of the city who comes to that supervisor and/or director with a concern of harassment in documenting and filing a complaint with the Human Resources Department or other reporting authority as designated by the city.

D. Employee Responsibilities

1. An employee encountering harassment or retaliation shall follow the PROCEDURES outlined in Section E of this POLICY.
2. All employees who are witnesses and/or bystanders to the harassment and/or retaliation of another employee are responsible for assisting in the prevention of harassment and retaliation through the following acts;
 - a. Refraining from participation in, or encouragement of actions that could be perceived as harassment or retaliation.
 - b. Reporting acts of harassment or retaliation to a supervisor; and
 - c. Encouraging any employee who confides that he or she is being harassed, discriminated or retaliated against to report these acts to a supervisor
3. Failure of any employee to carry out the above responsibilities will be considered in any performance evaluation or promotional decisions and may be grounds for disciplinary action.

E. Definitions

1. **Verbal Harassment:** Sexual innuendoes, degrading or suggestive comments, repeated pressure for dates, jokes of a sexual nature, unwelcome sexual flirtations, degrading words used to describe an individual, obscene and/or graphic description of an individual's body or threats that job, wages, assignments, promotions or working conditions could be affected if the individual does not agree to a suggested sexual relationship.
2. **Non-Verbal:** Sexually suggestive or offensive objects or pictures, inappropriate usage of voicemail, e-mail, the internet or other such sources as a means to express or obtain sexual material, comments, etc., printed or written materials including offensive cartoons, suggestive or offensive sounds, whistling, catcalls or obscene gestures. Any material which inappropriately raises the issues of sex or discrimination. Treating an employee differently than the other employees when they have refused an offer of sexual relations.

3. **Physical:** Unsolicited or unwelcome physical contact of a sexual nature, which may include touching, hugging, massages, kissing, pinching, patting, or regularly brushing against the body of another person.
4. **Other Forms of Harassment:** Persistent and unwelcome conduct or actions on the basis of disability, sex, arrests or conviction record, marital status, sexual orientation, gender identity and gender expression, membership in the military reserve, or use or nonuse of lawful products away from work is prohibited under this policy and Wis. §111.31 -- 111.39.
5. **Harassment on any basis (race, sex, age, disability, etc.,) exists whenever:** Submission to harassing conduct is made, either explicit or implicit, a term or condition of an individual's employment; submission to or rejection of such conduct is used as the basis for an employment decision affecting an individual; the conduct interferes with an employee's work or creates an intimidating, hostile, or offensive work environment. Such conduct is prohibited under this policy and Wis. §111.31 – 111.39.
6. **Unwelcome:** Sexual conduct is unwelcome whenever the person subjected to it considers it unwelcome. The conduct may be unwelcomed even though the victim voluntarily engages in it to avoid adverse treatment.
7. **Extension of the Workplace:** This policy covers any incident that occurs as an extension of the workplace. An extension of the workplace is defined as any event which has a likelihood of impacting the normal working condition.
8. **Retaliation:** Any materially adverse action taken against an employee "because of" protected conduct is prohibited. The scope of retaliation goes beyond the workplace-related or employment-related actions and includes conduct that would dissuade a reasonable worker from making or supporting a charge of harassment and/or discrimination. The significance of the act of retaliation may depend on the particular circumstances, but must be considered "materially adverse" (separating significant from trivial harms that would not deter victims from filing a complaint). Examples of conduct that may be considered retaliation include:
 - a. Discharge
 - b. Demotion or failure to promote
 - c. Reduction in pay
 - d. Reassignment of job duties
 - e. Giving a less distinguished job title
 - f. Filing false criminal charges against an employee
 - g. Significantly diminishing an employee's responsibilities
 - h. Unwarranted negative performance evaluations (impacting promotional opportunities)
 - i. Increased scrutiny of the employee's work
 - j. Refusing to restore lost leave time
 - k. Isolation or shunning an employee

F. Procedures

1. Any employee encountering harassment is encouraged but not required to inform the person that their actions are unwelcome and offensive. The employee is to document all incidents of harassment to provide the fullest basis for investigation.
2. Any employee who believes that they are being harassed shall report the incident(s) to their supervisor and/or director as soon as possible so that steps may be taken to protect the employee from further harassment, and so that appropriate investigative and disciplinary measures may be initiated. Where doing so is not practical, the employee may instead report the conduct to the Human Resources Director, Human Resources Generalist, City Attorney, Assistant City Attorney, City Administrator, or any other supervisor and/or director from the city. Employees may also utilize the Whistleblower Protections Policy and submit concerns and complaints through any of the following methods:

- Phone: 920-550-2847 (920-550-2TIP)
- Direct extension: 2847 (2TIP)
- Email: whistleblower@sheboyganwi.gov
- Address:

City of Sheboygan Attorney
CONFIDENTIAL
828 Center Avenue
Sheboygan, WI 53081

3. The supervisor and/or director, or other person to whom a complaint is given shall meet with the employee and document the incident(s) complained of, the person(s) performing or participating in the harassment, any witnesses to the incident(s) and the date(s) on which it occurred.
4. After the complaint has been filed with any of the above-named positions, and the complainant does not feel it has been resolved in an acceptable manner, they may file the complaint with the following:

EQUAL RIGHTS DIVISION
201 East Washington Avenue Room A100
P.O. Box 8928
Madison, WI 53708-8928

Voice: 608-266-6860
TDD (Hearing Impaired): 608-264-8752
Fax: 608-327-6001

EQUAL RIGHTS DIVISION

819 North Sixth Street Room 723
Milwaukee, WI 53203

Voice: 414-227-4384
TDD (Hearing Impaired): 414-227-4081
Fax: 414-227-4084

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC)

Milwaukee District Office – Reuss Federal Plaza
310 West Wisconsin Avenue
Suite 500
Milwaukee, WI 53203-2292

Voice: 414-662-3680
TDD (Hearing Impaired): 800-669-6820
Fax: 414-297-4133
ASL Video: 844-234-5122

If the employee exercises the reporting options of a, b, or c above of this section, they must file a copy of the complaint with the City Attorney within 24 hours of filing the complaint.

5. The Human Resources Department shall be responsible for investigating any complaint alleging harassment or discrimination and shall do the following:
 - a. The internal investigative authority shall immediately notify the Police Department and the City Attorney's office if the complaint contains evidence of criminal activity, such as battery, rape, or attempted rape.
 - b. The investigation shall include a determination as to whether other employees are being harassed by the person, and whether other persons covered by this policy participated in or encouraged the harassment.
 - c. The internal investigative authority shall inform the parties involved of the outcome of the investigation.
 - d. A file of harassment and discrimination complaints shall be maintained in a secure location. The City Attorney shall be provided with an annual summary of these complaints.
 - e. There shall be no retaliation against any employee for filing a harassment or discrimination complaint, or for assisting, testifying, or participating in the investigation of such a complaint.

- f. Any employee who believes they are being retaliated against should report the incident as soon as possible to their supervisor and director so steps may be taken to protect the employee. Where doing so is not practical, the employee may file a complaint with another supervisor, Human Resource Director, the City Attorney, the City Administrator or utilize the Whistleblower Protections Policy.
- g. The complaining party's confidentiality will be maintained throughout the investigatory process to the extent practical and appropriate under the circumstances.
- h. This policy does not preclude any employee from filing a complaint or grievance with an appropriate outside agency.
- i. Complaints of employees accused of harassment and/or retaliation may file a grievance in accordance with the city's Grievance Procedure Policy when they disagree with the investigation or disposition of a harassment or retaliation claim.

6. Retaliation

- a. Retaliation against any employee for filing a harassment or discrimination complaint, or for assisting, testifying, or participating in the investigation of such a complaint, is illegal and is prohibited by the City of Sheboygan and by federal statutes.
- b. Retaliation is a form of employee misconduct. Any evidence of retaliation shall be considered a separate violation of this policy and shall be handled by the same complaint procedures established for harassment and discrimination complaints. Retaliation may subject an individual to additional punishment up to and including termination.
- c. Monitoring to ensure that retaliation does not occur is the responsibility of the supervisor and/or director, and the appropriate internal investigative authority.
- d. All of the laws enforced make it illegal to fire, demote, harass or otherwise "retaliate" against others, either employees or applicants, because they filed a charge of discrimination, because they complained to their employer or other covered entity about discrimination on the job, or because they participated in an employment discrimination proceeding, such as an investigation or lawsuit. For example, it is illegal for an employer to refuse to promote an employee because they filed a charge of discrimination with the EEOC, even if EEOC later determined no discrimination occurred.

- e. The law forbids retaliation when it comes to any aspects of employment, including hiring, firing, compensation, job assignments, promotion, lay-off, training, fringe benefits, and any other term or condition of employment.

7. Falsification or Mis-Representation of Information

An employee will be subject to disciplinary action up to and including termination for falsifying any information or mis-representing any information required or requested as part of a complaint, investigation, or proceeding under this policy.

Section 2.03 ANTI-BULLYING POLICY

The City is committed to providing a workplace that is free from bullying. All employees have a right to work in an environment free from bullying, and to be treated with dignity and respect. All Department Heads and supervisors are responsible for actively intervening to prevent and stop bullying behavior that is occurring in their workplaces, whether or not a complaint is received.

A. Policy

1. “Bullying” means repeated, malicious, unwelcome, severe and pervasive mistreatment that harms, intimidates, offends, degrades, or humiliates an employee, whether verbal, physical, or otherwise, at the place of work and/or in the course of employment.
2. Bullying includes conduct that a reasonable person would find hostile, offensive, and unrelated to the employer’s legitimate business interests. The following list may be considered bullying behavior. This list is not intended to be all-inclusive:
 - a. Staring, glaring or other nonverbal demonstrations of hostility;
 - b. Exclusion or social isolation in the workplace;
 - c. Excessive monitoring or micro-managing;
 - d. Work-related harassment (work-overload, unrealistic deadlines, meaningless tasks);
 - e. Being held to a different standard than the rest of an employee’s work group;
 - f. Consistent ignoring or interrupting of an employee in front of co-workers;

- g. Personal attacks (angry outbursts, excessive profanity, or name-calling);
 - h. Encouragement of others to turn against the targeted employee;
 - i. Sabotage of co-worker's work product or undermining of an employee's work performance;
 - j. Stalking;
 - k. Invasion of another person's personal space or personal property;
 - l. Unreasonable interference with an employee's ability to do his or her work;
 - m. Repeated infliction of verbal abuse, such as the use of derogatory remarks, insults and epithets;
3. The City does not consider the following behaviors bullying:
- a. Reasonable management practices, including performance management and disciplinary procedures;
 - b. A direction to carry out reasonable duties and instructions; and
 - c. A direction to comply with City of Sheboygan policies, procedures, or work rules.

B. Procedures

1. Any employee encountering bullying is encouraged but not required to inform the person that their actions are unwelcome and offensive. The employee is to document all incidents of bullying to provide the fullest basis for investigation.
2. Any employee who believes that they are being bullied shall report the incident(s) to their supervisor and/or director as soon as possible so that steps may be taken to protect the employee from further mis-treatment, and so that appropriate investigative and disciplinary measures may be initiated. Where doing so is not practical, the employee may instead report the conduct to the Human Resources Director, Human Resources Generalist, City Attorney, Assistant City Attorney, City Administrator, or any other supervisor and/or director from the city. Employees may also utilize the Whistleblower Protections Policy and submit concerns and complaints through any of the following methods:
 - Phone: 920-550-2847 (920-550-2TIP)
 - Direct extension: 2847 (2TIP)
 - Email: whistleblower@sheboyganwi.gov

- Address:

City of Sheboygan HR Director
CONFIDENTIAL
828 Center Avenue
Sheboygan, WI 53081

3. The supervisor and/or director, or other person to whom a complaint is given shall meet with the employee and document the incident(s) complained of, the person(s) performing or participating in the behavior, any witnesses to the incident(s) and the date(s) on which it occurred.
4. The Human Resources Department shall be responsible for investigating any complaint alleging bullying and shall do the following:
 - a. The complaining party's confidentiality will be maintained throughout the investigatory process to the extent practical and appropriate under the circumstances.
 - b. This policy does not preclude any employee from filing a complaint or grievance with an appropriate outside agency.
 - c. Complaints of employees accused of bullying and/or retaliation may file a grievance in accordance with the city's Grievance Procedure Policy when they disagree with the investigation or disposition of a claim.
 - d. The investigation shall include a determination as to whether other employees are being bullied by the person, and whether other persons covered by this policy participated in or encouraged the behavior.
 - e. The internal investigative authority shall inform the parties involved of the outcome of the investigation.
 - f. There shall be no retaliation against any employee for filing a complaint, or for assisting, testifying, or participating in the investigation of such a complaint.
 - g. Any employee who believes they are being retaliated against should report the incident as soon as possible to their supervisor and director so steps may be taken to protect the employee. Where doing so is not practical, the employee may file a complaint with another supervisor, Human Resource Director, the City Attorney or utilize the Whistleblower Protections Policy.

5. Retaliation

- a. Retaliation against any employee for filing a complaint, or for assisting, testifying, or participating in the investigation of such a complaint, is prohibited by the City of Sheboygan.
- b. Retaliation is a form of employee misconduct. Any evidence of retaliation shall be considered a separate violation of this policy and shall be handled by the same complaint procedures established for harassment and discrimination complaints. Retaliation may subject an individual to additional punishment up to and including termination.
- c. Monitoring to ensure that retaliation does not occur is the responsibility of the supervisor and/or director, and the appropriate internal investigative authority.

6. Falsification or Mis-Representation of Information

An employee will be subject to disciplinary action up to and including termination for falsifying any information or mis-representing any information required or requested as part of a complaint, investigation, or proceeding under this policy.

Section 2.04 ADA & REASONABLE ACCOMODATION POLICIES

The City of Sheboygan is committed to complying with all the relevant and applicable provisions of the Americans with Disabilities Act (ADA) and State law. The City will make reasonable accommodation wherever necessary for all employees or applicants with disabilities, provided that the individual is otherwise qualified to safely perform the essential duties and assignments connected with the job and provided that any accommodations made do not impose an undue hardship on the City.

- A. Title I: In compliance with the Americans With Disabilities Act of 1990, the Rehabilitation Act of 1973, the ADA Amendments Act of 2008, and the Wisconsin Fair Employment Act, the City of Sheboygan prohibits discrimination against qualified individuals with disabilities in all employment practices, including job application procedures, hiring, firing, advancement, compensation, training, and other terms, conditions, and privileges of employment. The City is committed to providing accommodations for eligible employees and applicants with documented disabilities.

1. Job Application Process

- a. All applicants for City positions must have accessibility to all steps in the selection process and are protected from disability related questions that could potentially screen them out of the application process. Reasonable accommodation will be provided to qualified applicants during the selection process, which may include supplying an interpreter or reader, to ensure that all applicants have accessibility to all phases of the process.

- b. Pre-offer physicals are prohibited by the City, as are inquiries regarding the existence of an applicant's disability or the nature and severity of the disability. After an offer of employment has been extended, it may be conditioned on the results of a medical examination. The information received during a medical exam will be held confidential, but a supervisor must be told of any restrictions or necessary accommodations. If the existence of a disability is revealed during the medical exam, an offer of employment may not be withdrawn unless the reason is job related and consistent with business necessity and no reasonable accommodation can be made or the disability poses a direct threat to the health and safety of the applicant, other employees or the general public and which cannot be eliminated by reasonable accommodation.
- c. The City is committed to making reasonable accommodation in the application process, job duties, and the work environment in compliance with equal employment opportunity, as long as such accommodations do not constitute an undue hardship on the City.
- d. If an applicant or employee believes they have been discriminated against in employment on the basis of a disability, he or she may file a complaint through the City's harassment complaint procedure, or he or she may file a formal complaint with the Wisconsin Equal Rights Division of the Department of Workforce Development and/or the Federal Equal Employment Opportunity Commission.

2. Procedure for Requesting an Accommodation

- a. An employee who believes that he or she needs a reasonable accommodation to perform an essential function of their job should make that request through their direct supervisor, the ADA Coordinator or Human Resources Director.
- b. When a request for accommodation is received by the supervisor or when it is apparent that a reasonable accommodation may enable a disabled individual to perform the essential functions of the position, the employee will be directed to submit a Reasonable Accommodation Request Form with appropriate supporting documentation to his or her direct supervisor and the Human Resources Director for consideration.
- c. All requests for accommodation shall be responded to in a timely fashion, after the supervisor has engaged in the interactive process with the employee requesting the accommodation.
- d. The City reviews all requests for accommodation on a case by case basis and may provide a reasonable accommodation that allows the qualified

individual with a disability to achieve the same level of job performance as other similarly skilled employees. The City is not obligated to provide an accommodation that causes an undue hardship on the City.

- e. All requests and documentation will be kept confidential and in a separate file.

3. Definitions

- a. Disability as defined under the Americans With Disabilities Act of 1990: A qualified individual who has a physical or mental impairment that substantially limits one or more major life activities;
 - b. Disability as defined under the Wisconsin fair Employment Act: A physical or mental impairment that makes achievement unusually difficult or limits the capacity to work;
 - c. Direct Threat to Safety: A significant risk to the health or safety of the individual or others that cannot be eliminated by reasonable accommodation;
 - d. Essential Job Function: Those activities of a job that are the core to performing the position that cannot be modified;
 - e. Interactive Process: The process by which an agent of the employer and individual requesting accommodation engage in, to discuss physical or mental abilities and limitations as they relate to the job's essential functions and to determine possible job accommodations;
 - f. Major Life Activities: Caring for one's self, walking, sitting, standing, speaking, etc.;
 - g. Qualified Individual with a Disability: A person who meets legitimate skill, experience, or other requirements of the position that he or she holds and who can perform the essential functions of the position with or without reasonable accommodation;
 - h. Reasonable Accommodation: Any modification or adjustment to a job or the work environment, such as job restructuring, modifying tests, modifying equipment, etc., that will enable an employee with a disability to perform the essential job functions; and,
 - i. Undue Hardship: An action that is excessively costly, extensive, substantial, or disruptive or that would fundamentally alter the nature or operation of the business.
- B. Title II: It is the policy of the City to ensure that all citizens have an equal opportunity to participate in and receive the benefits of the services, programs, or activities of the City. The City is required to ensure all programs and activities are accessible, but are not required to make each and every facility accessible as long as all programs are readily accessible. There are several means by which the City can make its programs readily accessible to and usable by disabled individuals, including redesigning equipment, reassigning services or programs to alternative, accessible buildings, and altering existing facilities or building new facilities.

Section 2.05 FITNESS FOR DUTY

A Department Head may request a medical or psychological evaluation when: (1) an employee's conduct creates a reasonable belief that a threat to the health or safety of the employee, co-workers, the public, or to City property exists; or (2) there is objective evidence that the employee cannot effectively perform the essential job functions of their position. An appointment will be scheduled with a physician/psychologist upon agreement by the employee to attend an evaluation.

Employees who cooperate in attending a Fitness for Duty Evaluation will be placed on administrative leave status until such time as the report of results is received from the physician, recommendations are reviewed and work or leave status is re-evaluated. When the Fitness for Duty evaluation is ordered by the City and not due to an injury/illness, there will be no cost to the employee for the evaluation or any other evaluations or tests that the physician or psychologist may recommend. Employees will be required to sign a release to grant the physician or psychologist access to the employee's medical records. Results of the exam will be forwarded to the Human Resources Department, and will be reviewed with the department in question only as necessary. The information will be treated with the highest degree of confidentiality, and a copy of the report will remain in a confidential medical file within the Human Resources Department. A copy of the report will be made available to the employee upon request to the Human Resources Director. The employee will have the option to present this report to his/her personal physician for review and rebuttal, if the employee does not agree with the opinion.

If an employee chooses not to attend a City authorized Fitness for Duty Evaluation, the employee will either be placed on sick leave or leave without pay status, until the employee provides medical documentation from his/her personal physician/psychiatrist at his/her own expense that states that the concerns noted by the employee's department have been reviewed, the essential functions of the employee's position have been reviewed, and that the employee is fit for duty and does not pose a threat to one's self or someone else. The City maintains the right to request a 2nd opinion and have the employee sign a release granting full access to the employee's medical records.

Section 2.06 BACKGROUND CHECKS

Prospective employees of the City of Sheboygan may be subject to a background check. Depending on the nature of the position and the applicants applying for the position, the Human Resources Department will conduct varying levels of background screening to determine whether candidates for employment, promotion, assignment or transfer are suitable for the position they desire to obtain. Information that may be obtained or requested includes information relating to references, past employment, work habits, education, judgments, liens, criminal background and offenses, character general reputation, social media presence, and driving records. The City may also obtain information from a consumer reporting agency. Before denying an extension, assignment, promotion, or other benefit of employment, based in whole or in part, on information obtained in the consumer credit report, the City will provide a copy of the report and a description in writing of the applicant's rights under the Fair Credit Reporting Act.

As part of the application process, new applicants seeking employment will be required to sign an employment application that constitutes the employee's full waiver and release of any liability related to the background investigation. The application form also notifies the applicant that any false statements may be grounds for not employing or for dismissing the applicant after beginning employment. Applicants who refuse to sign the employment application will not be considered for employment.

Section 2.07 NEPOTISM POLICY

It is the City's policy that relatives of persons employed by the City may be hired, promoted, assigned or transferred into positions only if they will not be working for or supervising a relative. This policy will be broadly interpreted in a manner that addresses the issue of inequitable consideration in decisions concerning work assignments, transfer opportunities, performance evaluations, promotions, demotions, disciplinary actions, and discharge. For the purpose of this policy, a relative is defined as spouse, parent, grandparent, child, brother, sister, brother-in-law, sister-in-law, father-in-law, mother-in-law, stepparent, stepbrother, stepsister, stepchild, aunt, uncle, niece, or nephew. A supervisor is defined under this policy as a person who directs or has authority to direct the activities of, or has the authority to effectively recommend the hiring, promotion, transfer, discipline, or discharge of, employees under his/her purview.

Section 2.08 PROMOTIONS

When position vacancies exist above the entrance level, in most cases they shall be posted on the city website and governmentjobs.com. Employees wishing to be considered for a vacancy must apply for the positions via the website. While tenure and work history are important aspects when determining promotions, no promotion shall be given to any employee without first going through the required posting and interview process.

Section 2.09 SHORT-TERM TEMPORARY ASSIGNMENTS

When a temporary vacancy occurs of more than two calendar weeks but less than six months in a non-represented position, the Director of Human Resources, in consultation with the affected Department Head, may recommend to the City Administrator an appropriate subordinate non-represented employee to fill the position on an acting basis for the duration of the temporary vacancy. Positions in the transit, police and fire departments require the approval of the respective commissions. If the subordinate is in a lower salary grade while serving in such an acting capacity, the subordinate shall receive additional compensation for the additional work assigned. An increase of ten (10) percent is assigned when acting in full capacity; a reduced amount will be issued for limited acting duties or when partial duties are assigned. This amount will be issued after a replacement starts in the form of a lump-sum for all acting time. In no case shall the temporary increase in pay be greater than the salary of the person who left.

Within six (6) months of the beginning of a temporary vacancy, the City Administrator will determine whether the opening will remain or a change in the table of organization needs to be made and will inform the employee filling the position on an acting basis as to the status of the

replacement. The employee may be reclassified to the position the employee is actually performing. In case of such a reclassification, the employee's pay will be adjusted to match the new classification based on the employee's performance.

Section 2.10 PERFORMANCE EVALUATIONS

It is the City's objective that individual employees are being regularly evaluated by their supervisor throughout the year, and that problems are addressed as they arise. In addition to these regular conversations and evaluations, once a year employees and supervisors are required to meet to discuss the past year, review goals of that year, and set goals for the next year. Once the employee completes a self-evaluation, they will meet with their supervisor to discuss their evaluation and goals. After the supervisor meets and completes the evaluation and goal setting with the employee, the form must be approved by the Department Head before being sent to the HR Department for final review and filing.

These evaluations are not meant to be the basis for Performance Improvement Plans, terminations, or other forms of discipline. Those conversations and evaluations are expected to be occurring throughout the year as individual concerns with performance arise.

Section 2.11 LAYOFFS AND FURLOUGHS

A. Layoff: The city in its discretion shall determine whether layoffs are necessary. The City may lay off an employee because of shortage of funds, shortage of work, discontinuance of services, changes in organizational unit; or for any other reasons, which do not reflect discredit on the service of the employee. Duties performed by laid off employees may be reassigned to other employees already working or holding positions in appropriate job classifications.

B. Recall Provisions:

1. Employees who are laid off or displaced shall be placed on a recall list for a period no more than eighteen months maximum, after which time all recall rights are terminated. Should a vacancy occur in a position authorized to be filled from which an employee was laid off or displaced, said employee shall be recalled in order of their departmental seniority. Should a new position be created from which no employee was laid off, employees on a recall list may apply for the position but the City retains sole discretion in selecting the candidate from either the recall list or outside sources.
2. Employees to be recalled shall be notified by mail addressed to the most recent address appearing on the Human Resources Department's records. Laid off employees shall notify the Human Resources Department of any change of address. Employees so recalled shall notify the City of their acceptance or rejection within seven calendar days of the date of the recall letter and report for work within 10 calendar days from the date of the recall letter. Failure to notify or failure to report or the refusal of an offer of re-employment shall terminate an

employee's right to recall.

3. An employee on layoff status shall not lose credit for seniority accumulated at the time of layoff nor shall continuous service be considered interrupted if the employee is recalled within eighteen months of layoff. An employee recalled within 18 months of layoff shall be credited with sick leave accumulated as of the date of layoff.
 4. Employees shall be granted the option of remaining in the group health insurance plan in accordance with the COBRA Act of 1986 from the effective date of layoff (according to policy provisions) provided the employee pays to the City of Sheboygan the full premium. Employees shall be granted the option to remain in the group life insurance plan based on salary for up to 18 months from the effective date of layoff, provided the employee pays the full premium.
- C. Furloughs: Voluntary or mandatory employee furloughs involve placing employees in temporary non-duty, non-pay status for budgetary reasons as authorized by the Common Council. A furlough differs from a normal layoff in that employees continue to work on a fairly regular basis, with the City or individual departments scheduling employees to have certain days off. For example, a City department may elect to furlough a non-exempt employee by asking or requiring him/her to take off one or more days without pay.

Section 2.12 SEPARATION FROM EMPLOYMENT

A. Categories of Separation:

1. *Resignation* is a voluntary act initiated by an employee to end employment with the city. The employee who plans to resign or retire should provide written notice to their supervisor at least two (2) full weeks prior to their final work day in order to leave employment with the city in good standing. An employee in a supervisory role shall provide written notice to their supervisor at least four (4) full weeks' notice prior to their final work day in order to leave employment with the city in good standing. If the employee does not provide a full two (2) weeks' or four (4) weeks' notice, the employee will forfeit any paid time-off which they have accrued. An employee's paid time off requests can be denied or rescinded during the final two (2) week or four (4) week period. Upon receipt of the resignation, the supervisor should notify the Director of Human Resource or their designee. Any non-represented employee submitting their resignation is required to participate in an exit interview with Human Resources before any accrued leave will be paid out.
 - a. Withdrawal of Resignation

The Director of Human Resources, along with the Department Head, may choose to accept an employee's request to rescind his/her resignation. In the event an employee revokes a resignation, this will be reviewed and considered on a case by case basis.

2. *Retirement* is separation from employment with the City, either with or without notice, under the provisions of the Wisconsin Retirement System (WRS).
3. *Job Abandonment*. An employee who fails to report to work or contact their supervisor for more than one (1) working day or fails to return from approved leaves of absence (i.e. FMLA, worker's compensation, unpaid leave of absence) or as outlined in the employee's collective bargaining (CBA) will be considered having abandoned their job. Supervisors shall notify their Department Head, Human Resource Director and City Administrator at the expiration of the second (2nd) work day and initiate the paperwork to terminate the employee.
4. *Total Disability* is separation from employment with the City, due to total physical or mental impairment, under the provisions of the WRS. The City will pay any accrued but unused PTO as provided by the terms of this manual.
5. In case of the Death of the employee, the employee's estate may be eligible to receive earned but unused PTO/overtime as provided by the terms of this manual.
6. *Resignation without Notice* is a voluntary permanent separation initiated by the employee without providing a written two week notice prior to leaving. The employee will be paid all proper compensation up to his/her final day of employment, but the employee will not receive severance benefits and payouts. The City reserves the right to terminate the employee before that date.
7. *Involuntary termination* is a permanent separation initiated by the City due to unsatisfactory work performance or misconduct including violations of the work rules. A Department Head or supervisor shall not terminate an employment relationship prior to consulting with the Human Resources Director. The employee will be paid all proper compensation up to their final day of employment.
8. *Layoff* can be a temporary or permanent severance of the employee's position with the City due to a reduction in the work force. Employees who are laid-off shall receive, as a severance gratuity, pay equal to the amount of PTO time he/she would be entitled to in the calendar year. If recalled in that same year, the employee would not be eligible for PTO for that year. Employees recalled

subsequent to the calendar year they are laid-off would receive pro-rated PTO based on their years of service and the number of full months worked in such subsequent year. Accrued sick leave will be retained, but no further accumulation will be allowed during the period of layoff.

9. A *Furlough* is not a severance of the employee's position or a separation from employment.

B. Final Paycheck:

Every effort will be made to send employees who resign or are terminated his or her final paycheck on his or her final scheduled payday. The final paycheck will include all of the pay for hours worked as well as any payout of accrued time.

C. Return of Property, etc.:

Upon separation, the employee must return all property, records and complete required forms prior to receiving final payment for compensation or payment for any accrued PTO or sick leave as may be required by this manual. When an employee separates employment from the City of Sheboygan, the owning department supervisor shall complete a PCN at the time they receive notice. The completed worksheet shall be forwarded in its electronic format to the Human Resources Department. The employee should return their City P-Card to their Department Head or Purchasing Department no later than one (1) week prior to his or her last day worked, and shall return his or her City cell phone no later than the last day worked. The employee's network access, security and accounts shall be terminated on the last day of work.

D. Exit Interview

Every employee who voluntarily resigns from the City shall be required to participate in an exit interview with the HR Department in order to be eligible to receive any PTO payouts. This interview is intended to be beneficial for both the city and the departing employee. Employees will have the opportunity to air concerns or receive answers to specific questions. And, it is the intention of the City to obtain information that will help in recruitment and retention efforts. This interview shall be scheduled by the employee with any HR Generalists or the Director of HR prior to the employee's last day. Information obtained from the exit interview will be shared with the appropriate department managers and/or staff. Failure to participate in an exit interview may result in the employee not receiving their PTO payouts.

E. Use of Accrued PTO and Sick Leave Upon Termination:

Employees who terminate their employment with the City of Sheboygan and still have unused, accrued PTO will not be allowed to extend their time on the payroll in an attempt to use up the remaining, unused PTO.

Employees are expected to work every day during the required notice period after giving proper written notice.

Section 2.13 PERSONNEL RECORDS

It is the policy of the City of Sheboygan Human Resources Department to maintain personnel files and records on each of its employees. This is to be done in a consistent and fair manner, while complying with State and Federal regulations. The Human Resources Department will maintain Primary Personnel Files, including Confidential Personnel Files, Medical Files and other miscellaneous files for all City of Sheboygan employees.

A. Employee Personnel file: Each employee's personnel file will contain following employment records:

- Job descriptions, job applications or resumes
- Payroll authorization forms, offer letters
- Personnel Change Notice (PCN) forms and records on compensation, transfers, promotions, dates of hire and seniority
- Signed acknowledgements of receipt and agreement for Employee Handbook and Policies & Procedures Manual
- Notices of commendation, warning, discipline or termination
- Notices of layoff, leaves of absence and similar matters
- Education and training notices and records
- Performance evaluations and/or interview evaluation ratings
- Records of complaints and/or grievances affecting employment status
- Resignation letters, separation checklists, separation agreements
- Unemployment documents

B. Procedure

Access: An employee may view their personnel file by following the procedure listed below:

1. An employee must provide a request to view their personnel file in writing to the Human Resources Department.
2. The Human Resources Department will grant this request in accordance with Wisconsin Statute 103.13(2).
3. Files may be viewed Monday through Friday, 8:00 am to 4:30 pm in the presence of an employee of Human Resources Department. An appointment will be pre-arranged for the session.
4. In accordance with the §103.13(4), if an agreement to remove or correct the material cannot be reached between the employee and the Human Resource

Director, and employee may submit a written statement to their personnel file explaining that they disagree with materials in that file.

5. The employee may request one set of photocopies of materials from their file.
6. A log shall be maintained for each personnel file listing the date the file was viewed, photocopies made, and the Human Resources staff member who witnessed the viewing.
7. Employee's may request and view their file two times per year in accordance with §103.13.

Satellite files:

Supervisors may maintain satellite working files for their employees. These files should be kept confidential and locked in file cabinets. This documentation should be forwarded to Human Resources when the employee leaves City of Sheboygan employment. The contents of the file are discoverable in the event of legal action so supervisors need to appropriately document and maintain the files.

Article III: WAGE AND SALARY POLICIES AND PROCEDURES

The purpose of wage and salary policies and procedures is to fairly allocate each position to an appropriate grade or classification in such a way as to maintain equity between positions while taking into consideration factors such as education, experience, problem solving, work environment, supervisory responsibilities and other related factors contributing to the nature of the position. It also sets initial hiring rates and salary ranges, procedures for increases, as well as promotions and reclassification guidelines. The development and administration of the compensation program is the responsibility of the Human Resources Department, subject to approval of the City Administrator, with final approval of major adjustments remaining with the City Council.

Section 3.01 TIME ENTRY AND APPROVAL

It is the policy of the City of Sheboygan to follow state and federal guidelines regarding issuing employee pay for work services performed. Timekeeping and tracking requirements must be followed in order for employees to receive pay and the city to maintain compliance and accurate record keeping. All non-exempt employees shall be responsible for accurate and correct entry of ALL-TIME into the system. All employees shall be provided training and documented procedures outlining the time entry, submission, and approval process into the designated electronic timekeeping system. Falsification of time entry and failure to follow this policy and/or related procedures may result in corrective action up to and including termination.

A. Definitions

1. **Employee Status** (See Fair Labor Standards Act (FLSA) for full details)

Non-exempt (Hourly) – Employees who are covered by the Wage and Hour provisions of FLSA and are eligible for overtime compensation after 40 hours worked in a work week.

Exempt (Salaried) – Employees exempted by Wage and Hour provisions of the FLSA who are ineligible for overtime compensation.

2. **ALL-TIME** includes the following definitions:

Regular time – Shall include a compilation of regular authorized work hours, holiday time, and jury duty time.

Overtime – Work hours completed by the employee which exceed the Employee’s regularly authorized 40-hour work week.

Miscellaneous time – May include the following:

- a. Shift Premium Pay
- b. Flex Pay (DPW)
- c. Field Lead Pay (DPW)
- d. Pager Pay (Police)
- e. Out-Of-Grade Pay (Fire)
- f. Training Pay (Fire)
- g. Overtime

3. **Time-Off** – May include the items below.

Holiday - (8-hour increment minimum, pro-rated for part-time; 10 paid holidays defined per annual schedule)

Paid Time Off – (May be taken in 1-hour increments at supervisors’ discretion)

Bereavement

Unpaid Leave

Miscellaneous TIME-OFF – may include the following:

- a. Family Medical Leave (FML)
- b. Military Leave
- c. Jury Duty
- d. General Medical Leave of Absence (LOA)

WORK WEEK is defined as follows: Work week is defined as Sunday (beginning of work week) through Saturday (end of work week). For the employee’s **ALL-TIME** entry into the electronic timekeeping system, those employees designated as full-time with a 40-hour work schedule shall enter total a minimum of 40 hours per work week.

The normal work week schedule for full time, non-exempt employees is five (5) – eight (8) hour periods totaling forty (40) hours per weeks. Exempt employees are full time employees who

normally work a minimum of forty (40) hours per week. Those who hold exempt positions are expected to perform their duties as part of their work week. The additional time worked is considered part of the position expectations and is exempt from overtime pay.

4. **FLEX-TIME CONSIDERATION**

FLEX-TIME – A schedule arrangement which is pre-approved by the Department Head and allows the employee to change the starting and/or end time of their work day. The employee still maintains the total number of authorized Regular time hours during the same work week.

FLEX-TIME allows the department to stay within its approved salary budget and may be used instead of Overtime within the same work week. **FLEX-TIME CANNOT CARRY OVER INTO ANOTHER WORK WEEK.**

COMP-TIME is defined as paid Time-Off given to the employee in lieu of overtime pay. **COMP-TIME** is **NOT** an allowable practice within ALL CITY DEPARTMENTS and will **NOT** be honored. **COMP-TIME** will not be allowed except where authorized in collective bargaining agreements.

5. **EMERGENCY ABSENCES** are defined as follows:

Separation of Employment – Voluntary and/or involuntary (see Separation of Employment Policy).

Illness, Injury, or Death – not pre-authorized leave.

B. Employee Responsibilities

- a. Non-exempt employees shall enter their **ALL-TIME** (see Definitions) into the designated electronic timekeeping system on a daily basis.
- b. All employees shall enter their **Time-off** as soon as the time is known to the employee.
- c. The supervisor/approver shall complete an accurate and thorough review of the employee's time in the electronic timekeeping system no later than the end of the day on Monday of the following work week.
- d. If errors are discovered, the supervisor/approver shall notify the employee. Any corrections to the employee's time entry shall be completed by the employee only, with the exception of EMERGENCY ABSENCES. Corrections shall be completed no later than the end of the day on Tuesday following the previous work week.
- e. Final supervisory verification and submission of the employee's approved time shall occur no later than the end of the day on Wednesday following the previous work week.
- f. Payroll processors shall not be responsible to complete validation/verification of the employee's time entry into the electronic timekeeping system.

- g. Repetitive errors, unresolved corrections, and/or falsification by an employee to their time shall result in disciplinary action up to and including termination.

C. Supervisor/Approver Responsibilities

- a. Each department/division shall have a designated staff member(s) tasked to review their respective employees' time entry submission within the electronic timekeeping system. This duty may be fulfilled by either the Department Head and/or their designee(s). If supervisor/approver is out of the office, they shall notify their Department Head and designate an alternate approver.
- b. The initial review of the employee's time entry submissions within the electronic timekeeping system shall be completed by the supervisor/approver by the end of the day on Monday of the following work week.
- c. If errors are discovered, the supervisor/approver shall notify the employee by the end of the day on Monday following the previous work week. Any corrections to the employee's time entry shall be completed by the employee only, with the exception of EMERGENCY ABSENCES. The employee shall complete and submit any corrections by the end of the day on Tuesday following the previous work week.
- d. Final supervisory verification and submission of the employee's approved time shall occur no later than the end of the day on Wednesday following the previous work week.
- e. The employee's approved time entry shall arrive at the payroll processors in a fully accurate "Ready-State" to begin payroll processing. Payroll processors shall not be responsible to complete validation/verification of the employee's time entry into the electronic timekeeping system.
- f. In the event the employee did not submit a time entry in the electronic timekeeping system and/or corrections to an employee's time entry are incomplete by the end of the day on Wednesday following the previous work week, emergency actions shall be used requiring approval from the City Administrator/designee.
- g. Following completion of training, the supervisor/approver shall be granted a one-month grace period following the date of training.
- h. Careless review resulting in repetitive and/or unresolved errors, and/or falsification to their respective employee(s) time shall result in disciplinary action up to and including termination.

D. For departments using electronic scheduling/timekeeping system other than Tyler-Munis

- a. The department shall be responsible for the exporting time from its scheduling/timekeeping system.

- b. The department is responsible for the completeness and accuracy of the exported time from its electronic timekeeping system. Payroll processors shall not make any corrections or modifications to the exported time.
- c. Directions to complete the transfer process will be provided by the payroll office.

PROCEDURE

Employees shall follow this procedure to enter their time into the designated electronic timekeeping system.

Note: Exempt employees are only be required to enter **Time-Off** into the designated electronic timekeeping system. **Time-Off** entries should be entered prior to taking the time away from work. All other **Time-Off** pre-approvals and requirements apply.

1. The employee shall enter and submit their time into the designated electronic timekeeping system on a daily basis. The employee shall refer to any additional department-specific time entry instructions as necessary.
2. **Time-Off** is subject to any departmental protocols to ensure adequate staffing levels are maintained. Protocols may include a supervisor's pre-authorization for upcoming **Time-Off**. Please refer to any additional department-specific supplemental materials as necessary.
3. **Time-Off** shall be requested in the electronic timekeeping system and submitted for supervisory approval prior to taking the actual time off. Once approved by the supervisor, the **Time-Off** automatically populates in the employee's electronic timesheet.
4. The supervisor/approver shall complete an accurate and thorough review of the employee's time in the electronic timekeeping system no later than the end of the day on Monday of the following work week.
5. If an error is discovered, the supervisor/approver shall notify the employee, advising the employee to make corrections and re-submit the corrected time by the end of the day on Tuesday following the previous work week. Corrections shall be made by the employee only.
6. In the event the employee did not submit a time entry into the electronic timekeeping system and/or corrections are unresolved by end of the day on Wednesday following the previous work week when they are due in the payroll office, emergency actions shall be used requiring approval from the City Administrator /designee in an effort to generate a paycheck.
7. Supervisor/approver shall not make any corrections to the employee's time entry submissions. Exceptions may be made in the event of EMERGENCY ABSENCES or after the employees' final day.
8. The employee's approved time entry shall arrive at the payroll processors in a fully accurate "Ready-State" to begin payroll processing.

9. Payroll processors shall not be responsible to complete validation/verification of the employee's time entry into the electronic timekeeping system.
10. Questions may be directed to the payroll office.
11. It is the employee's responsibility to review their paycheck to verify accuracy.

Section 3.02 PAY POLICY

Employees shall be compensated at the rate established by the Common Council and shall be paid on a bi-weekly basis. Payday is the Friday two weeks after the completion of the two-week pay period. When the normal Friday payday is a designated non-work day, employees will be paid on the banking day preceding the regular payday.

Section 3.03 DIRECT DEPOSIT

All employees shall be required to have direct deposit. Up to three (3) financial institutions may receive funds, as designated by the employee. One (1) financial institution shall be designated as receiving 100% of the remaining direct deposit; the other two (2) options, if elected, need to identify a designated dollar amount of the deposit.

Section 3.04 OVERTIME

Overtime for non-exempt employees shall only be worked by an employee at the direction of, and with the prior authorization of, the Department Head. Any employee working overtime hours without such pre-authorization will be subject to discipline, up to and including termination. It shall be the responsibility of every Department Head to assign overtime work only when emergencies or other compelling circumstances prevent the reasonable accommodation of additional work through the reassignment of work priorities or through the rescheduling of hours within the same workweek. Note: If possible, it is preferred to use Flex-Time in lieu of Overtime. Flex-Time is a schedule arrangement that is preapproved by the Department Director, should be used to ensure the department stays within its approved salary budget as a means to reduce Overtime costs. Flex-Time must be used within the same work week, and cannot carry over into another work week.

- A. Non-Exempt Employees: Non-exempt employees shall be compensated for actual time worked to a maximum of a 40-hour work week, after which time full-time regular employees required to work additional hours in excess of 40 hours per week shall be paid overtime compensation. For purposes of computing overtime within a given work week PTO if used shall not be considered hours worked. City recognized holidays shall count toward overtime. The hourly pay rate for authorized overtime worked by any non- exempt employee shall be one and one-half times the regular hourly wage rate.
- B. Emergency Overtime: Employees are required to work emergency overtime. An

emergency for the purpose of this section shall constitute an unforeseen occurrence (including, but not limited to all weather problems) requiring immediate action to provide necessary City service. The Employer shall offer the emergency overtime hours to employees working the immediate previous shift. Emergency overtime is hereby defined as overtime not known at least 24 hours in advance. In the event that no employee on the previous shift volunteers to work, the Employer shall have the right to require an employee, on a rotating basis, and working the previous shift to work four hours of emergency overtime contiguous to their previous shift. To fill the remaining four hours of emergency overtime, the Employer shall utilize the provisions contained in this section by contacting employees on the shift following such emergency overtime, with the right to require an employee on a rotating basis scheduled to work the remaining four hours of emergency overtime. In the event the Employer is unable to fill any remaining overtime because the Employer is unable to reach an employee working the shift following said emergency overtime, the Employer shall call employees to work the remaining overtime. One documented call will be made to every person within the specific classification with a message left when possible.

If no one is contacted, the person assigned to the first four hours will be required to work the entire shift.

- C. **Non-Emergency Overtime:** Non-emergency overtime shall be posted as available to all employees in the classification needed. If no one signs up for available overtime, the posted overtime shall become emergency overtime within 24 hours of the needed overtime.
- D. **Flex Pay:** Certain positions at the City require that employees be available to work other than his/her regular work hours, especially after hours, on weekends, and holidays. Any non-exempt employee who works hours different from their originally scheduled hours for that week that are not flexed by their Supervisor and is not given 24-hour notice shall receive pay one and one-half times the regular hourly wage rate regardless of other hours worked in that week. Hours worked as flex pay count towards the 40-hour requirement to receive overtime pay. In no case will an employee be compensated twice for the same hours (i.e. flex pay and overtime pay).
- E. **Holiday Overtime:** Employees who work on a designated City holiday will receive one and one-half times their pay for time worked in addition to the holiday pay.
- F. **Exempt Employees:** Exempt employees shall not earn overtime pay.
- G. **Shift Premium:** Non-exempt and non-represented City employees (excluding Transit or Library employees) will be issued for hours worked outside of traditional office hours. Shift premiums apply as follow:

6:00 p.m. –5:59 a.m. - \$0.40/hour

Section 3.05 PAYROLL DEDUCTIONS

Automatic payroll deductions shall be made as required by applicable State and Federal law. The following items are among the deductions that may be made from an employee's gross pay, although not all are applicable to every employee and some are paid by the City: Federal income taxes, State income taxes, FICA (Social Security), Medicare, charity deductions, deferred compensation program deductions, wage assignments, health insurance deductions, life insurance deductions, and deposits to credit unions or other financial institutions.

Section 3.06 FINAL PAYOUT

Employees leaving in good faith may qualify for a payout of earned but unused benefits.

- A. Retirement: In the event of an employee's retirement or proper resignation notice, the employee qualifies for a payout of all unused PTO the year in which the employee becomes inactive. Upon death, the employee's beneficiary/estate will be issued a severance payout in accordance with state/federal requirements. Those non-supervisory personnel who quit while a disciplinary action is being performed, are terminated for willful misconduct, or fail to provide two weeks resignation notice (i.e., a minimum of ten work days that are not covered by PTO) will not be eligible for a severance payout. Those supervisory personnel who quit while a disciplinary action is being performed, are terminated for willful misconduct, or fail to provide 4 weeks resignation notice (i.e., a minimum of 20 working days that are not covered by PTO) will not be eligible for a severance payout. Only earned, unused PTO is eligible to be paid out. Any amount used that was not earned is withheld from the employee's final payout. The term "retirement" as used herein shall mean the employee must be retired under the Wisconsin Retirement System and has applied for and will be or is receiving monthly annuity payments immediately after the retirement date.

1. PTO Severance

All employees who have been employed for more than 1 year, will have all earned but unused PTO paid out. PTO may not be used during the resignation time unless mutually agreed upon and approved by the Director of Human Resources.

ANY EMPLOYEE WHO LEAVES EMPLOYMENT WITHIN ONE YEAR OF STARTING IS NOT ELIGIBLE FOR ANY PAYOUT

*Protective Service employees assigned to the 24-hour shift will have the following formula for vacation severance calculation: regular, biweekly pay divided by 112 multiplied by 24.

2. Sick Bank Account

Upon a qualified retirement (WRS eligibility requirements), employees with a balance in their sick bank account are eligible to receive a portion of the account to either use towards the cost of post-employment medical insurance premiums (including COBRA) or a cash payout of 50% of the maximum qualified value. This provision does not apply to protective service command staff employees who are eligible to access their complete bank. The maximum eligible amount an employee

“qualifies” for depends on the employee/union group the employee was part of as of December 31, 2011:

Eligible Payout Values:

Non-Rep Employees: Up to 576 sick bank hours = qualified max value OR a cash payout of 50% of the qualified max value

AFSCME (DPW) & City Hall: Up to 672 sick bank hours = qualified max value OR a cash payout of 50% of the qualified max value

Professionals: Up to 640 sick bank hours = qualified max OR a cash payout of 50% of the qualified max value

Example: DPW Employee/City Hall Employee

A long-term DPW employee decides to retire. He was hired in 1980 (employees hired before 1978 do not have their bank divided by 2). On December 31, 2011, this employee made \$17.86 per hour and he had 972 hours in his Sick Bank. The value of his Sick Bank \$17,359.92 as of December 31, 2011, and he has not used time from the bank since then. Upon actual retirement (WRS eligible, receiving an annuity), he has the ability receive a portion of that bank in one of two ways:

Option 1: Qualified Portion applied to COBRA medical insurance continuation
The retiring employee may apply the qualified portion of his Sick Bank to apply towards the medical Insurance election (COBRA). (This money is not available for dental or other COBRA benefits.) This employee’s Qualified Max Value is 672 hours x \$17.86 or \$12,001.92.

Option 2: Qualified Portion 50% Payout
The retiring employee may choose to receive a lump-sum payout equal to 50% of his qualified portion of the max value. His qualified Maximum Value payout is \$6,000.96.

Option 3: Qualified Portion applied to Retirement Health Reimbursement Account
The retiring employee may apply the qualified portion of his/her Sick Bank to apply towards an account that is available for medical expenses or non-COBRA premium contributions upon a qualified WRS retirement.

- B. Retirement of Non-Rep Command Staff: Upon a promotion from Local 483 into a Fire Command Staff position or promotion from the Sheboygan Professional Police Officer Supervisors’ Association into a police command staff position, and upon reaching a WRS qualified retirement for protected-service, sworn employee and who actually retires, a Fire Command Staff or Police Command Staff employee may retain the retirement severance benefits earned at time of promotion “OR” follow applicable Non-Represented retirement

benefits (Tier II or III, depending on start-date of promotion). Said election to be made at time of retirement notification.

Section 3.07 POST EMPLOYMENT HEALTH INSURANCE

Non-represented employees qualify for continuation of coverage in health and dental insurance. Due to the changes in benefits over time, some employees may have grandfathered benefits. For reference purposes, there are 3 classifications employees may fall into relating to post-employment health insurance:

A. Class / Tier II

Non-represented employees as of December 31, 2011 (employee was not in a bargaining unit) who did not meet eligibility for retirement under WRS guidelines as of December 31, 2011. Upon retirement, providing an employee in this group achieves at least 15 years of service as a non-represented employee and retires from an exempt position, the employee is eligible to remain on the health insurance plan for 5 years post-retirement. A non-exempt employee who has been a non-rep for at least 15 years is eligible to remain on the health insurance plan for 2.5 years post-retirement. Premium payment in either situation is 50% City funded and 50% employee funded for either Single or Family coverage until either the retired employee or spouse becomes Medicare eligible.

B. Class / Tier III

All new employees hired on or after January 1, 2012, and employees hired before January 1, 2012 who were covered under an employment contract prior to January 1, 2012 are qualified for COBRA continuation of coverage. COBRA is available for 18 months following the last day of the month in which an employee retires or terminates employment.

C. Surviving Spouse

In the event an active employee dies, the surviving spouse may remain on the City of Sheboygan Health Insurance Plan. The spouse would be responsible for 100% of the premium contribution plus 2% administrative fees. In the case of death of a retired employee in Class I or Class II, the spouse would be eligible to continue on the City of Sheboygan health insurance plan until the spouse becomes eligible for health insurance through his/her own employer, by marriage, or becomes Medicare eligible. The surviving spouse would be responsible for the same premium contribution. In the case of death of a retired employee in Class III, the spouse may be eligible for an additional COBRA benefits, following federal guidelines.

Section 3.08 SALARY AND COMPENSATION ADMINISTRATION

The City of Sheboygan is committed to rewarding team members in a fair and consistent manner. We offer compensation and rewards that support equity and align with our diversity, equity and inclusion values. We aim to attract and retain employees to contribute to the success of the organization. This policy is subject to change with approval of the Common Council. The Human Resources Director shall be responsible for the administration of the compensation policy.

A. Role of Human Resources Department in Salary Administration

1. Developing, implementing, and monitoring organization-wide compensation policies, procedures and programs, ensuring adherence to them.
2. Developing and maintaining current job classification analysis and job description information throughout the organization, continually monitoring changes to the jobs, and revising analyses and job descriptions as appropriate.
3. Providing analysis and recommendations to support the annual Compensation Plan.
4. Providing compensation administration reports and data needed for effective program review and control.
5. Developing recommendations for and implementation of approved compensation rates, structures and practices; reviewing market data to determine changes necessary to ensure that the organization is competitive within the relevant municipal and private sector labor markets.
6. Ensuring compliance with wage and hour laws and regulations.
7. Consulting with the external compensation consultants and/or experts, as well as internal managers, supervisors, and employees on compensation and performance management problems and issues.
8. Developing, implementing and monitoring performance management policies, procedures and programs. This includes developing and reviewing the effectiveness of performance evaluations activities and ensuring that employees receive timely and accurate appraisals.
9. Preparing updates to the Compensation Plan document contained herein for Common Council review and approval, and providing this information to all employees covered by the program.
10. Educating employees on the current Compensation Plan.

B. Role of Individual Department in Salary Administration

1. Ensuring that approved compensation administration policies, programs, and procedures are followed in all divisions within the department.
2. Reviewing and approving all job descriptions and ensuring that the Human Resources Department is informed of all new and changed jobs so that jobs can be re-analyzed and new and/or updated job descriptions can be developed. This includes accurate completion and submission of either Personnel Change Notification (PCN) forms and/or Personnel Actions to the Human Resources Department for advanced review and approval prior to hiring. The Department Director should submit the PCN to Human Resources two (2) weeks prior to the date of the requested change.
3. Provide and submit complete and thorough documentation to support any position changes which are considered to be Budget-Neutral, and/or any Position Reclassification Request changes to the Human Resources Department to initiate the review and approval process.
4. Recommending revisions in salary administration policies, procedures, and practices to the Director of Human Resources when deficiencies and problems are identified.

C. Role of Finance and Personnel Committee in Salary Administration

1. Approves, subject to Common council approval, annual recommendations submitted by the Human Resources Director regarding major salary administration policy decisions including:
 - a. Salary Range adjustments
 - b. Across-the-Board increases, (if applicable)
 - c. Merit Increase contained within Annual Budget (if applicable)
2. Approves all modifications to the Compensation Plan described herein, for final approval by the Common Council.

D. Role of The Common Council in Salary Administration

1. How much, if any, salary ranges should be adjusted to be externally and internally competitive;
2. How much, if any, should be budgeted for across-the-board Salary Range adjustments (if necessary to maintain internal equity);
3. How much, if any, should be budgeted for Merit Increases;

These decisions shall be made based on information and recommendations provided by the Human Resources Director and approval of the Finance and Personnel Committee.

In addition, upon recommendation of the Human Resources Director and Finance and Personnel Committee, the Common Council shall approve all changes to the overall Compensation Plan described herein.

E. Definitions

1. Fair Labor Standards Act (FLSA): A federal act that sets minimum wage, overtime pay, equal pay, record keeping and child labor standards for employees who are covered by the act and who are not exempt from specific provisions. An employee classified in the Compensation Plan as “Exempt” is not eligible for the overtime compensation provisions of FLSA.
2. Base Pay: An employee’s initial rate of compensation, excluding extra lump sum compensation, shift premium, etc. An employee’s base pay can be expressed as a base hourly rate of pay or as an annual salary.
3. Budget-Neutral: The requested change is no greater or less than the designated salary amount contained within the annual budget currently in place through adoption by the Common Council. Budget-Neutral change requests cannot be measured against the actual realized salary expense and/or operating budget performance amounts which the requesting department is experiencing at the time the request is submitted for review.
4. Compensation Plan: A schedule of pay grade listing the job classifications and minimum/maximum rates. All regular positions shall be placed in one of these grade based on the JDQ and point factor job evaluation.
5. Emergency: For purposes of this policy, an emergency shall be defined as unplanned, significant event that affects the operation or service level of the department as determined by the Department Director, Human Resources Director and the City Administrator.
6. Interim Assignment: When an employee is assigned to a different position on a temporary basis, because of a vacancy.
7. Job Description Analysis Questionnaire (JDQ): A job analysis that outlines the responsibilities and the requirements necessary to perform the functions of the position. The JDQ is utilized to evaluate the position responsibilities for allocation to the appropriate salary grade.

8. **Maximum Rate:** The maximum rate, the top rate for a salary grade, is the maximum salary the city will pay a position. The base salary for an employee shall not exceed the maximum rate established for their respective salary grade.
9. **Midpoint:** The center of an open pay range, which is typically the comparable market average pay for a position. The midpoint provides a reference point to measure progression within the pay range.
10. **Minimum Rate:** The salary for any employee shall not be less than the minimum established for their salary grade provided minimum requirements of knowledge and/or certification of the position are met.
11. **Non-base pay adjustment:** Pay adjustments generally in the form of a lump sum or other forms that do not increase the employee's base pay.
12. **Personnel Change Notification Form (PCN) / (Personnel Actions):** This form is completed by the supervisor and authorized by the Department Director and submitted to the Human Resources Generalist at least two (2) weeks prior to the date of the authorized change and/or hire date to an existing employee's position, status, grade, salary range, and/or hire of a new employee for a previously authorized position. In the case of terminations or retirements, this form is submitted with information referencing final pay-outs and eligibility for rehire.

F. Procedure

DETERMINATION OF SALARY RANGES

The Compensation Plan shall be based on the principle of equal pay for equal work. Salary ranges within the Compensation Plan shall be determined with regard to factors including, but not limited to: training and ability; level of work; physical demands; independence of actions; supervision exercised; experience required; human relations skills; working conditions or hazards and impact of errors; and prevailing rates of pay for similar jobs in public and private employment as determined by the city.

ENTRANCE PAY RATE

The entrance pay rate shall be within 60% of the minimum pay range. All appointments, including Department Heads, **above the 60% must be authorized in advance**, by a majority of the Finance and Personnel Committee Chair, City Administrator and the Human Resources Director.

NEW POSITION REQUEST PROCESS

A. Classification Consideration

A request for classification of a new position may be initiated by a Department Director, or by the Human Resources Director. The Department Director will work with the Human Resources Director to complete a Job Description for the new position. Requests for classifications may occur throughout the year as positions are created.

A request for classification consideration of a new position must be in writing to the Human Resources Generalist. This request includes completion of the new position's Job Description. The Human Resources Generalist will initiate the external market analysis review process to determine the appropriate compensation rate. A JDQ may need to be completed during the review process as well.

B. Review of Requests

Following the internal review by the Human Resources Director, the Human Resources Generalist will submit the JDQ and any supporting documentation to the consultant for evaluation. The consultant will recommend a grade assignment for the position. The consultant may request further information to complete the review.

C. The Employer's Response to the Consultant's Recommendations

The Department Director will be informed of the final decision in writing. Following approval by the Common Council, the Human Resources Department shall proceed with the hiring process and will be based on findings of the consultant in respect to this new position classification

CLASSIFICATION AND/OR RECLASSIFICATION

The Position Classification Review Process is the method for determining pay range assignment of new positions and/or reclassification actions involving substantial changes in the duties and responsibilities of an existing position or external market changes.

A. Classification or Reclassification Consideration

A request for reclassification of a current position may be initiated by a Department Director, or by the Human Resources Director. Requests for reclassifications for existing positions are due by September 1st, reclassifications may occur throughout the year if positions are created or become vacant.

Reclassification requests due to substantial changes in position for existing positions requires that the employee and the Department Director document substantial changes in existing duties since the most recent review. Duty changes may be from substantial, immediate reassignment of duties due to reorganization, or may be the result of a logical and gradual change of responsibilities over a period of time. To be considered for reclassification, changes should be stable and typically at least 51% of the duties have changed and should have been in effect for at least six (6) months preceding the reclassification request so that it is clear that the changes that exist become a part of the

position description going forward. Reclassification will not be considered for temporary changes in duties.

Reclassification requests due to external market changes for existing positions requires that the employee and the Department Director submit the current Job Description and the most recent or up to date JDQ.

A request for classification or reclassification consideration must be in writing to the Human Resources Generalist. The Human Resources Generalist will guide the appropriate process for a review.

B. Review of Requests

Following the internal review by the Human Resources Director, the Human Resources Generalist will submit the JDQ and any supporting documentation to the consultant for evaluation if the criteria for reclassification is met. If the reclassification is appropriate, the consultant will recommend a grade assignment for the position. The consultant may request further information.

C. The Employer's Response to the Consultant's Recommendations

The employee and the Department Director will be informed of the final decision in writing. The effective date of any compensation changes will be based on the specific circumstance of the reclassification.

COMPENSATION PLAN COMPONENTS

The Compensation Plan drives annual salary changes. The annual salary changes within the Compensation Plan are subject to Common Council approval, and propelled by adequate budgetary factors.

Compensation Plan adjustments are typically made on an annual basis as adequate budgetary factors allow. The Human Resources Director shall recommend such adjustments to the City Administrator and Finance Director based on ageing the existing Compensation Plan according to an annual adjustment which may correlate to inflationary factors experienced during the current year. The Compensation Plan Adjustment takes the form of a modification to Compensation Plan with the goal of maintaining market competitiveness of the Compensation Plan.

PAY RATE ADJUSTMENTS

The Human Resources Director, applicable Department Director, Finance Director and City Administrator shall determine the pay status of an employee based on the following:

- A. Transfers – When an employee is transferred from one (1) classification to another with a common salary range, the employee shall continue to receive the same pay rate unless a different rate is deemed appropriate by the Director of Human Resources.
- B. Promotion – When an employee is promoted from one classification to another having a higher salary range, the employee shall receive an increase as deemed appropriate. The employee will receive a minimum of a five percent (5%) increase for any promotion and be placed at the step closest to, but above five percent (5%).
- C. Demotion – When an employee accepts a position in a lower salary grade for any reason, a rate of pay shall be determined. For consideration of the placement into the new salary range, such factors as experience, qualifications as they related to the position being filled, length of service, average value of overtime lost and the level of pay similar to employees in the pay range shall be considered.
- D. Upward Re-Classification – When an employee’s position is reclassified into a higher salary grade, the employee will remain at the same step they are in under the new grade.
- E. Downward Re-Classification – When an employee’s position is reclassified into a lower salary grade, the employee’s pay will remain the same until they reach the step above their pay at the time of re-classification.
- F. Equity Adjustments – Equity adjustments are salary changes outside of the normal programs (as listed above) to remedy salary issues such as external pressure in high demand areas, internal salary compression, and/or retention considerations. Equity adjustments may also be used when additional duties are added.

Article IV: BENEFITS

Section 4.01 TAX IMPLICATIONS

Employees should be aware that certain benefits may be subject to State and/or Federal tax. The City assumes no responsibility as to items taxed or as to the amount of such taxes.

Section 4.02 HOLIDAYS

Employees are eligible for holiday pay upon hire provided the employee is actively working or has paid time to substitute the day before or after the holiday. The following days are observed as holidays for the City and may be modified if appropriate and approved by the City Administrator. If you are required to work on a holiday you will receive time and a half for all hours worked on that holiday in addition to holiday pay.

New Year's Day, Friday Before Easter, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Day After Thanksgiving, Christmas Eve Day, Christmas Day, New Year's Eve

Section 4.03 PAID TIME OFF

Qualified employees will be eligible for paid time off (PTO) upon hire and/or through time worked. Part-time, qualified employees that work between 20-39 hours per week will receive a prorated amount of paid time off based on their actual work hours worked the previous year (if part-time the previous year) or the average scheduled projected hours worked divided by a 40-hour work week. PTO hours count toward hours worked in this calculation.

PTO is available for qualified employees to take vacation, take care of personal business, or tend to unplanned issues in life. All time off must be coordinated with supervisor approval where possible/practical to allow for continued departmental operations. All paid time off must be exhausted before any approved unpaid time will be allowed.

Employees will be granted PTO as of January 1 of each year based on their length of continuous service they will reach during the year with the City of Sheboygan in accordance with the schedule listed below.

Employees with 0-4 years of service: 160 hours
 Employees with 5-12 years of service: 200 hours
 Employees with 13-20 years of service: 240 hours
 Employees with 21+ years of service: 280 hours

Employees will be credited with the additional week of PTO in January of the year in which an employee reaches the milestone. For example, on January 1, Jane is employed four years and will reach her fifth year in March. Jane will get 200 hours of PTO as of January 1 that year.

Protected Service Non-Represented Employees working a 5-2 schedule

>5 years:	160 hours
5-9 years:	200 hours
10-14 years:	240 hours
15+ years:	280 hours

Protected Service Non-Represented Employees working a 24-hour shift

If working the traditional 24-hour shift:

>5 Years of Service:	14 Tours (336 hours)
>15 Years of Service:	17 Tours (408 hours)
>20 Years of Service:	18 Tours (432 hours)
>22 Years of Service:	19 Tours (456 hours)

PTO must be used during the calendar year or it will be forfeited. Depending on departmental and/or staffing needs, employees may be able to carry over up to 40 hours of paid time off into the next calendar year. Requests must be approved by the Department Head and forwarded to the Director of Human Resources and Labor Relations for approval by December 15.

PTO may not be donated to other employees.

Prorated PTO Schedule for Non-Represented Employees:

New full-time employees are issued 16 hours of PTO for the months of January through October worked up to 160 hours and have access to those hours after 30 days of employment. Any employee hired in October, November, or December will receive 16 hours of PTO. For example, an employee who starts June 15 would be pro-rated for June, July, August, September, and October and would receive 80 hours of PTO (16 hours x 5 months). On January 1 following the start date, that employee will receive 160 hours of PTO per the schedule above.

***** ANY EMPLOYEE WHO LEAVES EMPLOYMENT WITHIN THE FIRST YEAR WILL NOT BE ELIGIBLE TO RECEIVE ANY PAYOUT OF PTO*****

Section 4.04 SICK LEAVE BANK

Sick leave was discontinued in 2012 and for all employees hired after 2012 should use PTO for their sick time. Employees who were hired prior to 2012 and have a balance in their sick bank accrual may use the sick leave immediately during the duration of any state or federal qualifying Family Medical Leave.

Section 4.05 FMLA

It is the policy of the City of Sheboygan to comply with all applicable State and Federal laws concerning military family leave, family leave, medical leave, or caretaking leave.

This policy applies only to leave designated under State or Federal law. Leave designated under this policy may overlap or duplicate leave available under collective bargaining policies or other

personnel policies. Sick leave, vacation, and leave of absence provisions under any collective bargaining agreements remain in effect.

Leave provided by the City which is taken for the same reasons as leave covered by the FMLA is not in addition to leave provided under the FMLA. If leave qualifies for family or medical leave under either or both the Federal and State laws, the leave used counts against the employee's entitlement under both State and Federal FMLA concurrently. Leave covered by the FMLA will be deducted from the entitlement under the FMLA.

Both State and Federal Family and Medical Leave entitlement will be counted based on a calendar year (January-December).

A. Eligibility

Employees are entitled to FMLA benefits as follows.

1. *Federal FMLA*

In order for employees to be eligible for leave under the Federal Family Medical Leave provisions, they must have been employed by the City of Sheboygan for at least 12 months (whether consecutive or not) and have worked at least 1,250 hours during the 12 months prior to the start of the requested leave.

- a. Any absence from work due to military service covered under the Uniformed Services Employment and Reemployment Rights Act (USERRA) must be counted toward the employee's 12-month employment period when determining FMLA eligibility.
- b. Time spent on paid or unpaid leave does not count in determining the 1,250-hour eligibility

2. *State FMLA*

In order for employees to be eligible for leave under the Wisconsin Family Medical Leave provisions, they must have been employed by the City of Sheboygan for at least 52 consecutive weeks and must have been paid for at least 1,000 hours during the 52 weeks prior to the start of the FMLA leave. If an employee is maintained on the payroll for any part of the week, the week counts as a week of employment.

B. Benefits

1. *Federal FMLA*

Federal law allows employees a total of 12 weeks for:

- a. Family leave for the birth of an employee's child or because of the placement of a child with the employee for adoption or foster care. Federal law requires that leave conclude within 12 months after the birth.

- b. Family leave to care for a child, legal ward, spouse, parent, or covered service member suffering from a serious health condition.
- c. Medical leave for an employee to care for their own serious health condition which renders them unable to perform the essential functions of the job.
- d. Exigency leave due to a spouse, child, or parent who is on active military duty or who has been notified of an impending call to active duty status in the National Guard or Reserves, in support of a contingency operation. Also included are servicemembers in the regular armed forces who are on active duty in a foreign country or are called to active duty in a foreign country.
 - i. Eligible employees may take leave to care for a military member's parent who is incapable of self-care when the care is necessitated by the member's covered active duty.
 - ii. The amount of time an eligible employee may take for Rest and Recuperation qualifying exigency leave is expanded to a maximum of 15 calendar days.

Federal law allows employees a total of 26 weeks of leave in a single 12-month period (regardless of calendar year) for caring for a spouse, son, daughter, parent, or next of kin who is a covered servicemember/veteran recovering from a serious illness or injury sustained in the line of duty. A covered veteran is defined as an individual who was discharged or released at any time during the five (5) year period prior to the first date the eligible employee takes FMLA to care for the covered veteran. A dishonorable discharge disqualifies the veteran from coverage.

2. *State FMLA*

State law allows employees leave as follows:

- a. Up to six (6) weeks of family leave for the birth or adoption of a child. This leave must commence within 16 weeks of the birth or adoption of a child. If nonconsecutive leave is taken, the last increment of the nonconsecutive leave must commence no later than 16 weeks after the birth or adoption date.
- b. Up to two (2) weeks of family leave to care for a child, legal ward, spouse, domestic partner, or parent (including parents-in-law and parents of a domestic partner) suffering from a serious health condition.
- c. Up to two (2) weeks of medical leave for an employee to care for their own serious health condition which renders them unable to perform the essential functions of the job.
- d. Up to six (6) weeks of medical leave for bone marrow or organ donation, in accordance with the Bone Marrow and Organ Donation Leave law (Section 103.11 Wis. Stats.). [Note: This leave may run concurrent with FMLA if the bone marrow or organ donation qualifies as a serious health condition under Federal or State FMLA.]

3. *Concurrent Leave*

Leave qualifying for both Wisconsin and federal FMLA leave will count against the employee's entitlement under both laws and will run concurrently. However, when the reason(s) for qualified leave differ, the leave may not run concurrently under federal and state law, and an employee may be entitled to more than 12 weeks of leave in a calendar year. This type of leave occurrence will be evaluated and reviewed with the employee at the time of the leave. Qualified leave taken under Worker's Compensation also will run concurrently with federal FMLA leave.

4. *Non-Continuous or Intermittent Leave*

Employees are permitted to take leave provided for in this subsection C on an intermittent (blocks of time) or reduced work schedule in no less than one-hour increments, as follows:

- a. Federal FMLA
 - i. To care for a sick family member or for an employee's own serious health condition when medically necessary, or when it is necessary to care for a family member or next of kin who suffered an injury or illness while on active duty.
 - ii. To care for a newborn, adopted, foster child when approved in advance by the City.
 - iii. For military family leave when approved in advance by the City.

Note: Employees requesting non-continuous federal FMLA leave that is foreseeable based on planned medical treatment for purposes of providing care to a child, spouse or parent with a serious health condition or for the employee's own serious health condition may be required to transfer temporarily to an available alternative position for which the employee is qualified and which better accommodates recurring periods of leave than the regular employment position of the employee. An employee temporarily transferred will receive the same pay and benefits, but may be assigned different duties.

- b. State FMLA for any purpose provided for in subsection C.2, so long as it does not unduly disrupt the department's operations.

The employee may not take, or be required to take, more leave than medically necessary to address the circumstances that caused the need for the leave.

5. *Pregnancy-Related Conditions*

The City does not discriminate against anyone who requests an excused absence for medical disabilities associated with pregnancy. Such leave requests will be evaluated according to the medical leave policy provisions outlined in this policy and all applicable laws.

Upon request, the City will consider providing reasonable accommodations for health conditions related to pregnancy or childbirth in accordance with all applicable laws. Depending on the accommodation requested, an employee may be required to provide medical substantiation of the need for accommodation. Accommodations may not be available if such health conditions prevent the performance of the essential functions of the employee's position.

Requests for accommodations or time off associated with pregnancy and/or childbirth that are not related to medical incapacity (such as time off for bonding, pre-birth house preparations, or child care) will be considered in the same manner as other requests for unpaid personal leave.

6. Nursing Parents

Under the PUMP Act and Section 4207 of the Patient Protection and Affordable Care Act of 2010, employees are allowed reasonable break time to express breast milk. Supervisors should, as much as possible and consistent with efficient operations, exercise the necessary flexibility to allow employees who wish to use paid breaks to express breast milk to do so even if do so falls outside of standard times for such breaks. The City shall provide appropriate private, lockable locations in each building which is the primary worksite for the employee. Bathroom facilities or facilities immediately adjacent to bathroom facilities are not appropriate locations.

7. Payments while on FMLA Leave

In general, both Wisconsin and federal FMLA leaves are unpaid. Under the Federal FMLA, the City of Sheboygan requires the leave to be charged against available and accrued paid leave (such as PTO, floating holidays, or compensatory time), including leave provided by a collective bargaining agreement. Under the Wisconsin FMLA, employees may choose substitute leave.

An employee on FMLA Leave will continue to accrue all benefits provided by City policies and collective bargaining agreements.

8. FMLA Leave for planned medical treatments

Employees who take medical leave should make reasonable efforts to schedule planned medical treatments so as not to unduly disrupt business operations.

C. Procedure

1. Employee's Request

Employees requesting leave must submit a Request for Leave form to the Human Resources Department at least 30 days, or as soon as practicable, in advance of taking

leave. If circumstances do not permit an employee to give notice in advance of taking leave, the employee must notify the Human Resources Department and submit the Request for Leave form as soon as reasonable and practical. This should be interpreted to mean within one to two working days of the employee learning of the need for leave. Failure to give timely notice may result in the delay or denial of FMLA leave and may subject you to discipline under Municipality policies.

In emergencies, if the leave request cannot be made by the employee in writing, the employee's supervisor should fill out a leave request in writing and forward it to the Human Resources Department.

Upon receipt of the request, the Human Resources Department must approve or deny the request, give reasons for any denial, and specify any additional information required as well as the employee's rights and responsibilities under federal and state FMLA, as applicable. Additionally, the Human Resources Department shall inform employees and Department Heads if leave will be designated as FMLA-protected or if it has determined that the leave is not FMLA-protected. The Human Resources shall also inform employees of the amount of leave counted against the employee's leave entitlement. Appeal of any denial or other adverse decision may be made first to the Human Resources Director, and then to Common Council, which may, at its discretion, provide for a committee thereof to hear such appeals.

When approving requests, the Human Resources Department shall provide a Designation Notice setting forth the designation of anticipated leave under federal and state FMLA law and any other designation that may be appropriate.

2. Medical Certifications

If the leave is for a family member's or the employee's serious health condition, the employee must submit a medical certification from the employee's or the family member's health care provider within 15 days. Documents containing family information must be kept confidential pursuant to the Genetic Information Nondisclosure Act (GINA).

If an employee does not provide the required certification by the designated deadline, or if the City determines that an employee's absence is not covered as FMLA leave, the leave may not be designated as Wisconsin and/or federal FMLA leave, and the employee may be subject to discipline under City attendance policies unless the employee uses accrued paid leave and/or is granted a non-FMLA leave of absence.

The City may require a second opinion and periodic certification. If a first and second opinion differ, the City may require the binding opinion of a third health care provider, approved jointly by the City and the employee and paid for by the City. When required by the City, second or third certifications shall be at the City's expense and periodic re-certifications shall be at the employee's expense. The City requires periodic reports during federal FMLA leave regarding the employee's status and intent to return to work.

3. *Employer Designation*

The City will require completion of FMLA documentation, including a Request for Leave, when an employee misses more than three (3) consecutive scheduled work days due to a qualifying FMLA event. If the leave is determined eligible, it will automatically be counted against the employee's FMLA entitlement. In such a case, the Human Resources Department shall provide a Designation Notice setting forth the designation of anticipated leave under federal and state FMLA law and any other designation that may be appropriate. Said notice shall also include any of the relevant information required by virtue of Subsection D.1 of this policy.

4. *Worker's Compensation and Light Duty*

Federal FMLA will run concurrent with worker's compensation provided that the injury meets the criteria for a "serious health condition", as defined by law. Substitution of accrued paid leave is not allowed for Worker's Compensation absences unless an applicable labor agreement provides otherwise.

If an employee accepts a light duty assignment while on worker's compensation, that time may not count against the employee's family or medical leave entitlement. If the light duty position is declined and the employee elects to stay on FMLA leave, the employee may give up their worker's compensation benefits.

5. *Health Insurance Benefits*

Group health insurance coverage will be maintained for employees while they are on FMLA leave, on the same terms as if the employee continued to work. The employee will be required to pay their regular portion of health insurance premium payments on a monthly basis.

The City may recover its share of health insurance premiums paid during a period of unpaid FMLA leave from an employee if the employee fails to return to work for a minimum of 30 calendar days after the expiration of the leave. The City may not collect the premiums if the reason the employee does not return is due to continuation, recurrence, or onset of a serious health condition that would entitle the employee to leave under FMLA, or other circumstances beyond the employee's control.

The City may discontinue health insurance benefits if the employee fails to make a premium payment within 30 days of the due date after providing written notice to the employee of the cancellation of coverage for non-payment.

6. *Other Benefits*

Other benefits under the City's Benefit plan may be continued during periods of unpaid FMLA leave, and arrangements should be made for employee's portion of the payments with the Human Resources Department.

7. *Status While on Leave*

During the leave, the employee must update the Human Resources Department at least every 30 days of their status with health care provider certification and the intention to return to work. The Human Resources Department will inform the employee's supervisor of the status of the employee's intention to return to work.

8. *Extra Leave*

Leave beyond the FMLA entitlement must be approved in advance and is subject to any collective bargaining agreements or policies and procedures.

9. *Return to Work*

The City shall provide all employees on FMLA a list of the essential functions of their position along with the "Designation Notice." All employees returning from FMLA for their own serious health condition must provide a Fitness for Duty statement signed by their treating physician and specifically indicating that the essential functions of the job can be performed. A form is available in the Human Resources Department that includes information about the requirement that the statement address the employee's ability to perform the essential functions. Upon return from FMLA leave, an employee shall be restored to his or her original position or, if the position is not vacant, to an equivalent position with equivalent pay, benefits and other terms and conditions of employment. Notwithstanding these provisions, before an employee who is unable to perform the functions of their job upon expiration of FMLA leave is terminated, the City shall consider whether other provisions of City policy or a collective bargaining agreement are applicable and whether the Americans with Disabilities Act, provisions of the Wisconsin Fair Employment Act, or other legal provisions are applicable.

Employees who return from an absence that they desire to be counted as FMLA must give notice within two (2) days of returning to work. If notice is not timely, the employee may not assert FMLA protection.

10. *Availability of Forms*

Forms referred to in this section are available through the Human Resources Department. The Human Resources Director is responsible for maintaining, updating, and making available all such forms.

D. Additional Provisions

1. *Correspondence*

Any correspondence sent to an employee on leave will be sent to their last known address filed with Human Resources. Employees must notify Human Resources of any change of address.

2. *Falsification of Forms*

An employee will be subject to disciplinary action up to and including discharge for falsifying any information required or requested as part of the process for receiving leave or benefits under the FMLA or this policy.

3. *Unlawful Acts by Employer*

FMLA makes it unlawful for any employer to:

- a. Interfere with, restrain, or deny the exercise of any right provided under FMLA; and
- b. Discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

Section 4.06 PERSONAL LEAVE OF ABSENCE

Only serious compelling reasons shall be considered for granting a request for a leave of absence (i.e. verifiable severe family or personal problems, employer approved educational leave, etc.) Request for leave must be submitted to the employee's immediate supervisor at least 30 calendar days before the commencement. Each request will be reviewed on a case by case basis and decisions made on its merits. Employees shall make arrangements with the HR Department to pay fully for health and other insurance premiums if their leave will extend more than five working days. All other fringe benefits shall be suspended for the duration of the leave except the employee's seniority date.

Section 4.07 MILITARY LEAVE OF ABSENCE

It is the policy of the City of Sheboygan to allow military leave to all employees who temporarily leave the service of the City to join the military forces of the United States. Such leave will be without pay for all regular part-time, seasonal, temporary and grant-funded non-represented employees. Regular full-time employees shall be granted a leave of absence from their position without loss of pay for a period not to exceed two consecutive calendar weeks in any calendar year. The City will pay such an employee for time lost in the amount equaling the difference between the military pay and their normal City pay.

The City of Sheboygan will allow Wisconsin Civil Air Patrol members unpaid leave for up to five consecutive days per incident, not to exceed a total of 15 days of leave in a year.

NOTE: For exigency leave please refer to the City of Sheboygan FMLA policy.

Definitions:

- A. **Escalator position.** This is established by the principle that the returning Service member is entitled to the position of civilian employment that the Service member would have attained had the Service member remained continuously employed by that civilian employer. This may be a position of greater or lesser responsibilities, to include a layoff status, when compared to the employees of the same seniority and status employed by the company.
- B. **Impossible or unreasonable.** For the purpose of determining when providing advance notice of uniformed service to an employer is impossible or unreasonable, the unavailability of an employer or employer representative to whom notification can be given, an order by competent military authority to report for uniformed service within forty-eight hours of notification, or other circumstances that the Office of the Assistant Secretary of Defense for Reserve Affairs may determine are impossible or unreasonable are sufficient justification for not providing advance notice of pending uniformed service to an employer.
- C. **Military necessity.** For the purpose of determining when providing advance notice of uniformed service is not required, a mission, operation, exercise or requirement that is classified, or a pending or ongoing mission, operation, exercise or requirement that may be compromised or otherwise adversely affected by public knowledge is sufficient justification for not providing advance notice to an employer.
- D. **Uniformed service.** Performance of duty on a voluntary or involuntary basis in the Armed Forces, the Army National Guard and the Air National Guard, the commissioned corps of the Public Health Service, and any other category of persons designated by the President in time of war or national emergency , when engaged in active duty, active duty for training, initial active duty for training, inactive duty training, full-time National Guard duty, a period for which a person is absent from a position of employment for the purpose of an examination to determine the fitness of the person to perform such duty, and funeral honors duty performed by members of a Reserve component.

Procedures:

All employees requesting military or Civil Air Patrol leave, whether full or part-time, shall complete the Military Leave Notification form (Exhibit 1). This form shall be completed prior to said leave or the employee will be considered on an unpaid leave, unless precluded by military necessity.

Any regular, full-time employee who, by reason of membership in the United States Military Reserve is ordered by the appropriate authorities to attend a training or encampment under the supervision of the United States Armed Forces or by reason of membership in the National Guard is required by the authority thereof to do so, shall be granted a leave of absence from their position without loss of pay for a period not to exceed two consecutive calendar weeks in any calendar year. The City will pay such an

employee for time lost in the amount equaling the difference, if any, between the military pay and their normal City pay.

For a regular, full-time employee to receive the difference between the military pay and their normal City pay, the employee must complete the Military Leave Notification form prior to said leave unless precluded by military necessity. Upon return from said leave, the employee shall submit to the City the pay records from the military substantiating the pay they received during that time. For employees not contributing towards the Wisconsin Retirement System (WRS), the City shall then pay the difference in the two rates of pay, and contribute the full amount of the costs of the employee's portion of the Wisconsin Retirement Fund, but not to exceed the employee contribution rates for the period of the leave. For employees who are contributing towards the WRS, the state provides that the employee is responsible for making the WRS employee required contributions. Upon returning from unpaid military leave, the employee has the choice whether to make up all, some or none of the total WRS employee required contributions dating to the employee's military leave of absence (Exhibits 2 & 3).

- E. To preserve their rights under the Uniformed Services Employment and Reemployment Rights Act (USERRA), employees shall provide advance written or verbal notice to the City, unless precluded by military necessity or otherwise unreasonable or impossible. Reserve component members should provide notice at least 30 days in advance when it is feasible to do so. This notice requirement can be met by providing the City a copy of the unit annual training schedule and completing the Military Leave Notification form.
- F. Upon completion of service, in order to be re-employed by the City:
 - 1. The employee's cumulative length of absences does not exceed 5 years;
 - 2. The employee reports to, or submit an application for reemployment to, the Human Resources Department within the specified period based on duration of services, as described in section F; and,
 - 3. The person's character of service was not disqualifying as described in sections C. 4 and C. 5 below.
- G. The City is not required to reemploy a person if:
 - 1. The employment with the City was for a brief, non-recurrent period and there was no reasonable expectation that the employment would continue indefinitely or for a significant period.
 - 2. The City's circumstances have so changed as to make reemployment impossible or unreasonable.
 - 3. The reemployment imposes an undue hardship on the City in the case of an individual who:
 - a) Has incurred a service connected disability; or,
 - b) Is not qualified for the escalator position or the position last held and cannot become qualified for any other position of lesser status and pay after a reasonable

effort by the City to qualify the person for such positions.

4. The Service member or former Service member was separated from a uniformed service with a dishonorable or bad conduct discharge, or separated from a uniformed service under other than honorable conditions.
 5. An officer dismissed from any armed force or dropped from the rolls of any armed force as prescribed under 10 U.S.C. 1161.
 6. The cumulative length of service exceeds five years and no portion of the cumulative five years of uniformed service falls within the exceptions described in section E.
- H. The City shall not deny initial employment, reemployment, retention in employment, promotion, or any employment benefit on the basis of membership, an application for membership, performance of service or an obligation for service in the uniformed services. No person, including a non-Service member, shall be subject to employment discrimination or any adverse employment action because they have taken an action to enforce a protection afforded a Service member, has testified or made a statement in or in connection with any proceeding concerning employment and reemployment rights of a Service member, has assisted or participated in an investigation, or has otherwise exercised any right provided by USERRA.
- I. In order to retain reemployment rights and benefits provided by this policy and federal law, the cumulative length of absences from the City cannot exceed 5 years. Not counted toward this limit is:
1. Service beyond 5 years if required to complete an initial service obligation;
 2. Service during which an individual was unable to obtain release orders before the expiration of the 5-year cumulative service limit through no fault of their own;
 3. Required training for Reservists and National Guard members;
 4. Involuntary order, call to active duty or retention on active duty;
 5. Ordered to or retained on active duty during a war or national emergency declared by the President or Congress;
 6. Ordered to active duty in support of an operational mission for which personnel have been involuntarily called to active duty;
 7. Performing service in support of a critical mission or requirement as determined by the Secretary concerned;
 8. Performing service in the National Guard when ordered to active duty by the President to suppress an insurrection, repel an invasion or execute the laws of the United States; and,
 9. Voluntary recall to active duty of retired regular Coast Guard officers or retired enlisted Coast Guard members.
- J. Applications for Reemployment:
1. For service of 30 days or less or for an absence for an examination to determine the individual's fitness to perform uniformed service, the Service

member or applicant must report to work no later than the beginning of the first full regularly scheduled work period on the next calendar day following completion of service or the examination, after allowing for an eight-hour rest period following safe transportation home from the military duty location.

2. For service of 31 days or more but less than 181 days, the Service member must submit an application for reemployment no later than 14 days after completion of service or by the next full calendar day when submitting an application within the 14-day limit was impossible or unreasonable through no fault of the Service member.
3. For service of 181 days or more, the Service member must submit an application for reemployment no later than 90 days after completion of service.
4. If hospitalized or convalescing from an illness or injury incurred or aggravated during service, the Service member must, at the end of the period necessary for recovery, follow the same procedures, based on length of service, as described in sections F. 1 through F. 3 above. The period of hospitalization or convalescence may not normally exceed 2 years.
5. Anyone who fails to report or apply for reemployment within the specified period shall not automatically forfeit entitlement to reemployment rights and benefits, but is subject to the rules of conduct, established policies, general practices of the employer pertaining to explanations and discipline because of an absence from scheduled work.

K. If service is for 31 days or more, a Service member must provide documentation, upon request, that establishes:

1. Application to return to work within the prescribed time period;
2. Has not exceeded the 5-year cumulative service limit; and
3. Reemployment rights were not terminated because of character of service as described in paragraphs C. 4 and C. 5 of this policy.

Failure to provide documentation cannot serve as a basis for denying reemployment to the Service member, former Service member, or applicant if documentation does not exist or is not readily available at the time of the City's request. However, if after reemployment documentation becomes available that establishes that the Service member or former Service member does not meet one or more of the requirements contained in this policy, the City may immediately terminate the employment.

L. Position to Which Entitled Upon Reemployment

1. Reemployment position for service of 90 days or less:
 - a) The position the person would have attained if continuously employed (the "escalator" position) and if qualified to perform the duties or can become qualified after reasonable efforts by the City; or,

- b) The position in which the person was employed when they departed for uniformed service, but only if the person is not qualified to perform the duties of the escalator position, despite the City's reasonable efforts to qualify the person for the escalator position.
2. Reemployment position for service of 91 days or more:
 - a) The escalator position or a position of like seniority, status and pay, the duties of which the person is qualified to perform or can become qualified after reasonable efforts by the City; or,
 - b) The position in which the person was employed when they departed for uniformed service or a position of like seniority, status and pay, the duties of which the person is qualified to perform, but only if the person is not qualified to perform the duties of the escalator position after the City has made a reasonable effort to qualify the person for the escalator position.
 3. If a person cannot become qualified, after reasonable efforts by the City to qualify the person, for either the escalator position or the position formerly occupied by the employee as provided in this section, for any reason (other than disability), the person must be employed in any other position of lesser status and pay that the person is qualified to perform, with full seniority.
- M. If a person who is disabled because of service cannot (after reasonable efforts by the City to accommodate the disability) be employed in the escalator position, they must be reemployed:
1. In any other position that is equivalent to the escalator position in terms of seniority, status, and pay that the person is qualified or can become qualified to perform with reasonable efforts by the City; or,
 2. In a position, consistent with the person's disability, that is the nearest approximation to the escalator or equivalent position in terms of seniority, status and pay.
- N. A person who is reemployed under USERRA is entitled to the seniority and other rights and benefits determined by seniority that the person had upon commencing uniformed service and any additional seniority and rights and benefits they would have attained if continuously employed. A person who is absent by reason of uniformed service shall be deemed to be on leave of absence from the City and is entitled to such other rights and benefits not determined by seniority as generally provided by the City to employees having similar seniority, status and pay who are also on leave of absence, as provided under the contract or policy in effect during the Service member's absence because of uniformed service, except vacation. Employees who are on an unpaid leave of absence for purposes of military leave shall not have their vacation prorated upon their return. However, such employees shall not be entitled to more than one year of benefits upon their return. The individual may be required to pay the employee cost, if any, of any funded benefit to the same extent that other employees on leave of absence are

required to pay.

- O. If, after being advised by the City of the specific rights and benefits to be lost, a Service member, former Service member or applicant of uniformed service knowingly provides written notice of intent not to seek reemployment after completion of uniformed service, they are no longer entitled to any non-seniority based rights and benefits. This includes all non-seniority-based rights and benefits provided under any contract, plan, agreement or policy in effect at the time of entry into uniformed service or established while performing such service and which are generally provided by the employer to employees having similar seniority, status and pay who are on leave of absence.
- P. A person who is reemployed following uniformed service cannot be discharged from employment, except for cause, within 1 year after the date of reemployment if that person's service was 181 days or more; or within 180 days after the date of reemployment if such service was 31 days or more but less than 181 days.
- Q. During any period of uniformed service, a person may, upon request, use any vacation, PTO, or similar leave with pay accrued before the commencement of that period of service.
- R. The City will allow the Service member to elect to continue personal health insurance coverage, and coverage for the Service member's dependents under the following circumstances:
 - 1. The maximum period of coverage of a person and the person's dependents under such an election shall be the lesser of:
 - a) The 24-month period beginning on the date on which the person's absence begins; or
 - b) The day after the date on which the person was required to apply for or return to a position of employment as specified in this policy, and fails to do so.
 - 2. A person who elects to continue health plan coverage may be required to pay up to 102 percent of the full premium under the plan, except that a person on active duty for 30 days or less cannot be required to pay more than the employee's share, if any, for the coverage.
 - 3. An exclusion or waiting period may not be imposed in connection with the reinstatement of coverage upon reemployment if one would not have been imposed had coverage not been terminated because of service. However, an exclusion or waiting period may be imposed for coverage of any illness or injury determined by the Secretary of Veterans' Affairs to have been incurred in or aggravated during, the performance of uniformed service.
- S. A person reemployed after uniformed service shall be treated as if no break in service occurred, with the City maintaining the employee's pension benefit plan. Each period of uniformed service,

upon reemployment, shall be deemed to constitute service with the City for the purpose of determining the non-forfeitability of accrued benefits and accrual of benefits. The City is liable for funding any obligation attributable to the employer of the employee's pension benefit plan that would have been paid to the plan on behalf of that employee but for their absence during a period of uniformed service. Upon reemployment, a person has three times the period of military service, but not to exceed five years after reemployment, within which to contribute the amount they would have contributed to the pension benefit plan if they had not been absent for uniformed service. An employee is entitled to accrued benefits of the pension plan that are contingent on the making of or are derived from, employee contributions or elective deferrals only to the extent the person makes payment to the plan. *CONTACT HR FOR FORMS*

Section 4.08 BEREAVEMENT

The City shall grant employees pay for lost time up to three days due to the death in the employee's family. The City understands that families contain many relationships, both by blood and not, and it is the policy of the City that each employee can best determine who qualifies as family.

In order to be able to use any time under this provision, an employee must contact their Department Head prior to the leave and provide documentation (usually an obituary) to Human Resources establishing the deceased individual. This leave is intended to provide employees the ability to plan and/or attend a funeral service, and mourn the loss of their loved one. However, this leave is only available after the death of the decedent.

In addition to the time provided under this policy, supervisors shall allow PTO or unpaid time off to ensure employees have the adequate time needed to care for themselves during these matters. The Director of Human Resources shall be responsible for approving all leave time related to bereavement.

Section 4.09 JURY DUTY

Employees who are subpoenaed and serve on jury duty on an involuntary basis on any days which are scheduled workdays for them shall be excused for the time spent in jury service and shall receive their regular rate of pay (no greater than 8 hours of pay for each full day served) for said time served on jury duty, not to exceed sixty (60) days per calendar year, subject to the following provisions:

- a) The employee must present proof of jury duty service, stating the dates and hours per day served on jury duty.
- b) The employee shall immediately turn in the sheet provide by the Clerk of Circuit Court for each day of jury duty served. The employee is responsible for obtaining the documentation and turning it in to Human Resources.c) When the employee is excused for jury service, the employee shall report back to work within one hour to complete his/her shift unless the employee choses to utilize paid time off for the absence.

Section 4.10 UNIFORM REIMBURSEMENT

Employees who are required to wear special clothing or use special equipment for their work will receive an allowance of the following amounts:

- | | |
|-------------------------------------|--|
| a) Uniform Allowance: | \$100/yearly |
| b) Safety Shoes/Boots: | \$100/yearly |
| c) Glasses with safety lens: | \$50/ 2 years (with proof of purchase) |
| d) Protected Service Command Staff: | Same as Union Allowance |

Section 4.11 PARKING

City employees will receive employer paid parking in either a specific parking location or a parking lot.

Section 4.12 EMPLOYEE TRAVEL EXPENSE REIMBURSEMENT POLICY

All employees, elected officials, and members of commissions and committees who are directed or authorized to travel beyond the borders of the City, and the community in which they live, on behalf or in the service of the City shall be entitled to reimbursement for lodging, meals, transportation, communications and miscellaneous expenses upon submission of such expenses on an Expense Report along with receipts. Expenses incurred by employees will be reimbursed if they are necessary, reasonable, and of standard quality, reported and supported in proper detail, and approved by the employee's supervisor.

A. Normally Allowable Items:

1. Lodging (receipt required);
2. Meals;
 - a. Out-of-Town - Except breakfast on date of departure and dinner on date of return, unless due to unusually early departure or late return.
 - b. In Town – When hosting on a matter of City business;
3. Transportation Costs – Shall include cost of air, rail, bus, taxi, auto rental, mileage, parking and tolls; and,
4. Miscellaneous – Tips, etc.

B. Items Usually Not Allowable:

1. Personal entertainment;
2. Personal clothing, toiletries or barbershop/salon;
3. Personal travel accident and auto insurance;
4. Spousal travel;
5. Excessive expenditures in any category; and,
6. Liquor.

Employees should follow the Travel Expense Guidelines policy as published and updated by the Finance Department when determining allowable expenditures.

Section 4.13 WISCONSIN RETIREMENT SYSTEM

Employment with the City of Sheboygan may qualify an employee to participate in the Wisconsin Retirement System. The City will provide the WRS required city contribution. Employees will be required to pay the required employee portions following WRS guidelines for both Civilian Non-Represented Employees and Protected Service Non-Represented Employees.

Section 4.14 DEFERRED COMPENSATION

Employees may elect to defer a specified amount from each paycheck into a Deferred Compensation plan. The amount deducted from each paycheck shall be deposited by the City to the account of the employee for accumulation and earning under the deferred compensation plan provided by the agency selected by the employee. Deferred compensation is fully funded by the employee, the City makes no contributions.

The City will periodically allow recognized deferred compensation program agencies to meet with employees to assist them in determining their voluntary participation, by facilitating any predetermined payroll deduction, and by keeping records of such deductions.

Section 4.15 EMPLOYEE ASSISTANCE PROGRAM

The Employee Assistance Program (EAP) is a program designed to provide professional counseling services to City employees and their immediate family members. The services provided are confidential and up to six visits are free of charge. The City is not notified which employees have used the service.

Section 4.16 FITNESS CENTER REIMBURSEMENT

In order to support employee efforts of healthy living and wellness, the City of Sheboygan will reimburse benefit eligible employees up to \$50/month to offset/cover the cost of a gym membership for those employees who visit their gym eight (8) or more times a month. Employees must submit both a proof of payment and proof of participation documentation in order to be eligible to receive the reimbursement. Said reimbursement will only be for the actual cost of the employee's membership up to \$50. More information is available from the Human Resources Department.

Section 4.17 INSURANCE OPTIONS

A. Medical Coverage

The City of Sheboygan provides a comprehensive health and dental insurance plan for qualified employees, as well as other benefits including PTO. Permanent, full-time employees (regularly scheduled to work 30 or more hours per week) are eligible for all

available benefits. Permanent, part-time employees who work between 20-29 hours per week are eligible for a prorated portion of benefits.

Opt-out Payment: An eligible full-time employee may elect to waive health insurance coverage and will receive an amount determined by the City per year (pro-rated for partial year opt-out) payment. This payment will be paid in one lump sum during the last quarter of the calendar year for active employees and is a taxable benefit. Employees who leave employment will be paid out on their last payroll. (This benefit is not available to employees who received a contribution to their Health Savings Account from the City of Sheboygan in that calendar year.

Health Savings Account: For employees on the city's health insurance, the City will partially fund the employee's Health Savings Account ("HSA") following the employee's election. Single participants will receive \$750 and Family will receive \$1500. See Human Resources for details.

B. Dental Insurance

The City offers dental insurance. See Summary Plan Documents for an overview of the benefits.

C. Vision Insurance

The City offers vision insurance. See Summary Plan Documents for an overview of the benefits.

D. Life Insurance

Upon completion of the qualifying period, the City provides eligible employees with the Wisconsin Group Life Insurance Plan equal to one-times an employee's annual salary. Premiums for basic coverage are paid 50% by the City and 50% by the employee. Employees have the option to purchase up to 4 additional units of life insurance at 100% employee cost. Additional coverage available for spouse and/or children.

E. Additional Options

Insurance options and rates may change every year and the City offers several other insurance options for employees. Please see the most recent benefit guide to view all available insurance benefits for employees.

Short and Long Term Disability (if offered – voluntary) – If you choose to participate in short or long term disability, you are able to substitute any accrued leave to obtain no more than 100% of your weekly gross income.

Section 4.18 TUITION AND TRAINING REIMBURSEMENT

A. Training Reimbursement

Employees are responsible for developing and maintaining individual training and development plans. These plans will identify strategies to acquire the skills, knowledge, and abilities needed to fulfill core competencies and current responsibilities, as well as areas for growth and enhancement of skills, knowledge and abilities. Training and development plans are to be revised at least annually and must be approved by the employee and their supervisor. A copy of the approved plans (and annual revisions) is to be forwarded to HR for inclusion in the employee's personnel file.

Opportunities to participate in training programs are announced by memo to team leaders/managers. Depending on the nature and purpose of the training program, participation will be evaluated based on the department's need and individual responsibilities within each department/team. Other requests for training programs outside of the employee's responsibilities will be evaluated based on space availability. Requests to attend training programs should be made to the employee's supervisor.

It may be necessary to obtain training/education from outside companies which offer specific courses and topics relative to specialized needs. Such classes must support further objectives set forth in the employee's training and development plans. Department budgets must allocate fees, travel expenses and incidental expenses for training/education programs into the team budget.

Employees are to report completed classes, seminars, etc. to the Human Resources Team on the appropriate form so that personnel profiles can be updated.

B. Tuition Reimbursement

It is the policy of the City of Sheboygan to provide educational assistance to eligible employees in accordance with our established guidelines. This program provides reimbursement of authorized costs of tuition, books, materials and registration fees.

Application for educational assistance must be submitted in advance of registration and approved by the employee's Department Head, Human Resources and Labor Relations Director, and City Administrator. Forms for authorization and reimbursement are available from the Human Resources Team. The City of Sheboygan will reimburse employees based on the following considerations:

- Employees must have completed at least six months of continuous service prior to applying for educational assistance.
- Employees must not be on probation or formal disciplinary action.
- Employees must remain employed for the duration of the course in order to be eligible for reimbursement.
- The course(s) must be taken at an accredited educational institution.

- Courses of study must be directly related to employee's present job or determined to enhance the employee's reasonable potential for advancement, as determined by and the supervisor or Director of Human Resources and Labor Relations Director.
- All costs incurred must be verified by original receipts and transcripts of grade(s).
- Reimbursement will be made only for out of pocket costs of tuition, books, materials and registration fees and not reimbursed for those paid by other sources.
- You must receive a grade of "C" or higher or a passing grade for "Pass/Fail" courses.

The City of Sheboygan will reimburse the employee for eligible expenses equal to 100% of the total authorized costs, up to a maximum of \$2,000 per semester per calendar year, plus 50% of the next \$2,000 spent for authorized costs in the same calendar year. Such reimbursement may be deemed taxable income by the IRS.

Employee's must remain employed with the City of Sheboygan to benefit from tuition reimbursement for a minimum of three (3) years after the completion of the last course taken. If the employee leaves the City of Sheboygan prior to three (3) years after the last course, they are responsible for 100% repayment of the tuition benefit provided in the previous five (5) years.

Employees are expected to schedule class attendance and the completion of study assignments outside of their regular work hours. The educational reimbursement agreement may be terminated or revoked should an employee's job performance fall below acceptable standards or employment terminated during course of study. The City of Sheboygan may seek restitution from employees who do not complete six months of employment following receipt of educational reimbursement.

Records of all education and training programs completed by each employee must be forwarded to and will be maintained by the Human Resources Team.

Section 4.19 Adverse Weather

In the event of severe weather, the City Administrator in consultation with the Mayor and Department Heads may decide that the offices will not open. Managers will try to notify employees by telephone if they are not to report to work. In the event the City makes the decision to close the offices, all employees in the closed department who were scheduled to work will receive pay for the time they were scheduled.

In the event that City offices are not closed, but the employee is unable to report to work due to adverse weather, that employee will be required to use PTO to make up for the time missed.

Article V: EMPLOYMENT PRACTICES

Section 5.01 RULES OF CONDUCT

All City employees are expected to meet a standard of conduct appropriate to the reputation of the City. While at work employees are responsible to be aware of and abide by existing rules and regulations. It is also the responsibility of employees to perform their job duties to the best of their abilities and to the standards set forth in their job descriptions, or as otherwise established.

A. Expected Conduct

Employees are expected to conduct themselves in a positive and professional manner in order to promote the best interests of the City. Examples of appropriate employee conduct include the following (this list is NOT intended to be all-inclusive):

1. Treating all citizens, visitors and co-workers with respect and in a courteous manner;
2. Refraining from conduct that is offensive;
3. Reporting to management suspicious, unethical or illegal conduct by co-workers, citizens or business associates of the City;
4. Cooperating with any City investigation;
5. Complying with all City safety and security regulations;
6. Wearing clothing appropriate for the work being performed;
7. Performing assigned tasks efficiently and in accord with established standards;
8. Reporting to work punctually as scheduled and being at the proper work station, ready for work, at the assigned starting time;
9. Giving proper advance notice whenever unable to work or report on time;
10. Maintaining cleanliness and order in the workplace and work areas.

B. Prohibited Conduct

Any conduct that interferes with operations, discredits the City, or is offensive to citizens or co-workers will not be tolerated. The following are examples of conduct that is strictly prohibited (this list is NOT intended to be all-inclusive). At management's discretion, any violation of City policy or any conduct considered inappropriate or unsatisfactory may subject an employee to discipline up to and including termination:

1. Possession of fire arms or other weapons on City property (unless employee is required to carry a firearm or other weapon as a condition of employment or it is in an employee's car);
2. Fighting or assaulting a co-worker or citizen;
3. Threatening or intimidating co-workers, citizens, business associates, or guests;
4. Engaging in any form of sexual or other harassment;
5. Bullying
6. Reporting to work under the influence of alcohol, illegal drugs, controlled substances or other narcotics;
7. Disclosing confidential City information;
8. Falsifying or altering any City record or report, such as an employment application, medical reports, production records, time records, expense accounts, absentee reports, or shipping and receiving records;

9. Stealing, destroying, defacing, or misusing City property or another employee's or citizen's property;
10. Misusing City communications systems, including electronic mail, computers, internet, and telephones;
11. Refusing to follow management's instructions concerning a job-related matter or being insubordinate;
12. Failing to wear assigned safety equipment or failing to abide by safety rules and policies;
13. Smoking where prohibited by local ordinance or City rules;
14. Using abusive language;
15. Sleeping on the job without authorization;
16. Gambling on City property;
17. Engaging in pranks or horseplay;
18. Accepting tips or gifts in the course of work;
19. Claiming sick leave under false pretenses;
20. Working unauthorized overtime;
21. Deliberately restricting work output or encouraging another employee to do so;
22. Illegal, immoral, offensive or indecent conduct during the workday.
23. Illegal, immoral, or indecent conduct off the job if it tarnishes the image of the employer or impacts on an employee's ability to effectively interact with other employees.

Section 5.02 RULES OF ETHICS

The city maintains certain policies to guide its employees with respect to standards of conduct expected in areas where improper activities could damage the reputation and otherwise result in serious adverse consequences to the city and to employees involved. This policy outlines the Wisconsin State Statutes regarding ethical standards and guidelines established by the Wisconsin Board of Ethics.

A. Prohibited Conduct

1. *Use of office for private gain*

No public official may use their public position or office to obtain financial gain or anything of substantial value for the private benefit of themselves or their immediate family, or for an organization with which they are associated (§19.59(1)(a)). This includes the acceptance of free or discounted admissions to a professional baseball or football game. A local public official is *not* prohibited from using the title or prestige of their office to obtain campaign contributions that are permitted and reported as required by Chapter 11 of the State Statutes.

2. *Offering or receiving anything of value.*

No person may offer or give to a public official, nor may a public official solicit or accept from any person, anything of value if it could reasonably be expected to influence the public official's vote, official actions or judgment, or could reasonably be considered as a reward for

any official action or inaction on the part of the official. However, a public official is not prohibited from engaging in outside employment (§19.59(1)(b)).

A candidate for office or a public official may not utilize their vote to influence or promise to take or refrain from taking official action on matters under consideration or upon condition that any person make or refrain from making a political contribution or provide or refrain from providing any service or other thing of value, to or for the benefit of a candidate, a political party, any person who is subject to a registration requirement under §11.05, or any person making a communication that contains a reference to a clearly identified public official or candidate for public office (§19.59(1)(br)).

3. *Taking action affecting a matter in which an official has financial interest.*

A public official may not take any official action that substantially affects a matter in which the official, a member of their immediate family, or an organization with which the official is associated has a substantial financial interest. Nor, may the official's office be used in a way that directly or indirectly produces or assists in the production of a substantial benefit for the official, or one or more members of the official's immediate family, or an organization that the official is associated with.

- a. Exceptions: A public official is not prohibited from taking any action concerning the lawful payment of salaries, employee benefits or reimbursement of actual and necessary expenses. Nor is the official prohibited from taking official action to any proposed modification of a municipal ordinance (19.59(1)(c)).

4. *Bribery*

Public officials and employees are prohibited from accepting any property or other personal advantage they are not authorized to receive by anyone who promises this with the intention of influencing the public official or employee's conduct regarding any matter in which law is pending (§946.10).

5. *Misconduct in office*

- a. Public officials and employees are prohibited from:
 1. Intentionally failing or refusing to perform a known mandatory, nondiscretionary, ministerial duty of their office or employment within the time or in the manner required by law (§946.12(1)).
 2. Performing an act knowingly in excess of their lawful authority or one in which they know they are forbidden by law to do in their official capacity (§946.12(2)).
 3. Whether by act of commission or omission, exercising a discretionary power in a manner inconsistent with the duties of their office or employment or the rights of others and with intention to obtain a dishonest advantage for themselves or another (§946.12(3)).
 4. Intentionally falsifying an account, record book, return, certificate, report or statement in the officer or employee's official capacity (§946.12(4)).

5. Intentionally soliciting or accepting anything of value, known by the officer or employee to be greater or less than is fixed by law, for the performance of any service or duty (§946.12(5)).

6. *Tickets and access to premium areas*

- a. Local public officials should not accept or purchase a ticket to an event, access to a loge, skybox or other premium area unless it can be clearly demonstrated that:
 1. The transaction is not prohibited under other sections of the statutes; and
 2. The ticket or access can't be expected to influence or reward an official's vote, actions, inactions or judgment; and either
 3. The ticket or access is offered for reasons unrelated to the official's current or previous office; or
 4. The ticket or access is available to the general public in the same manner (§19.45(2); §19.59(1)(a)).
- b. Exceptions
 1. **Substantive or ceremonial governmental responsibilities:** If an official's participation in an event is due to substantive or ceremonial governmental responsibilities for the benefit of the government, an official may attend the event without payment or on terms not available to the general public (§19.56(3)(c)).
 2. **Ticket of no pecuniary value:** If ticket or access is of no pecuniary value, an official may accept it.
 3. **Admission to certain stadiums:** An official should not accept a discount on the use of a skybox, private luxury box, or on the price of admission or parking at any major stadium, fieldhouse and/or sports or entertainment venue (§19.451)

7. *Sale to employees*

The governing body of a city and any department is prohibited from selling to employees any article, material, product or merchandise, except meals, public services and equipment required for the safety or health of the employees (§175.10).

8. *Sale to licensees*

The governing body of a city may not sell or offer to sell to any person holding or applying for a license any bond, material, product or thing which may be used by the licensee in carrying on the business subject to licensure (§125.51(b)).

B. Private interest in public contracts (§946.13)

1. **Private action:** An official or employee is prohibited from negotiating, bidding or entering into a contract in which they have a private pecuniary interest, direct or indirect, if the officer or employee is authorized or required by law to participate in the making of the contract or perform some official function requiring the exercise of discretion (§946.13(1)(a)).
2. **Official action:**

- a. An official or employee is prohibited from participating in the making of a contract or performing some function requiring the exercise of discretion in which they have a private pecuniary interest, direct or indirect (§946.13(1)(b)).
 - b. This section is not applicable to an officer or employee by reason of their holding not more than 2% of the outstanding capital stock of a corporate body involved in such contract (§946.13(5)).
- 3. A contract entered into in violation of this section is void and the city in whose behalf the contract was made incurs no liability (§946.13(3)).** This section is not applicable to contracts creating a public debt (as defined in §18.01(4)), if the requirements of §18.14(1) have been met. No evidence of indebtedness (as defined in §18.01(3)) shall be invalidated on account of a violation of this section by an official or employee, but such officer or employee and the surety on the officer's or employee's official bond shall be liable to the state for any loss to it occasioned by such violation (§946.13(6))

C. Eligibility of Other Officers

1. Members of the Common Council are not eligible for any office or position that has been created by, or the selection to which is vested in, the board or council, unless they resign from the board or council before being appointed to an office or position which was not created during the member's term in office (§66.0501(2)).
2. Members of a Common Council or Board may be represented on boards and commissions where no additional compensation (except a per diem), is paid to the representatives of the governing body and the tenure of the representatives is fixed. A representative who is a member of a board or commission may receive a per diem only if the remaining members of the board or commission may receive a per diem (§66.0501(2)).
3. Members of a Common Council may run for a new or existing elective office, but the compatibility doctrine applies if the member is elected and would be required to choose between two elected offices. Individuals may run for two elected offices at the same time (§8.03(2m)).

D. Incompatibility Doctrine (§66.11(2))

1. An official cannot hold two offices or an office and a position where one is superior to the other, or from a public policy perspective, it is improper for one person to perform the duties of both positions. Generally, municipal governing body

members may not hold other municipal offices or positions, unless specifically authorized by statute. However, elected officials can serve as volunteer firefighters or EMT's when the annual compensation is \$2,500 or less (including fringe benefits) (§66.11(4)).

2. Elected officials are prohibited, during their elected term, from taking municipal jobs created during their term of office, even if they resign. A governing body member may be appointed to an office or position which was not created during the member's term in office, as long as the member resigns first.
3. Governing body members may run at any time for a new or existing office, but, if elected, "incompatibility doctrine" applies.
4. Governing body members may be appointed to serve on local boards or commissions where no salary is paid to such board members.

E. State Code of Ethics Guidelines

1. *Receipt of goods and services*

- a. Under the State Board of Ethics, local public officials may accept and retain:
 1. Items and services offered unrelated to the official's position (i.e. food, drink, transportation, and lodging) (§19.59(1)(a)), and which could not be expected to influence or reward an official's vote, action or judgment.
 2. Expenses provided by or for the benefit of the governmental unit.
 3. Items of insubstantial value.
- b. Officials should not accept:
 1. Items or services offered that are more than nominal value because of an official's public position.
 2. Items that could influence an official's vote, actions or judgment.
 3. Items or services that could be considered a reward for an official's action or inaction.
 4. Transportation or traveling accommodations which would normally be charged.

2. *Seminars and conferences*

Officials may accept food, drink, travel and lodging that is provided by or approved by the event's organizer and approved by the governmental unit. Food, drink and entertainment provided outside of the conference or activities at hospitality suites or receptions should not be accepted.

3. *Participating in general policy decisions*

Officials may participate in actions where they have a personal interest as long as:

- a. The action affects a class of similarly-situated interests;
- b. The interest or the effect of the action on the interests of the official, an immediate family member, or an organization the official is associated with is not significant when compared to other members of the class.

4. *Creating or modifying a policy*

When called upon to circulate a rule or issue a policy, a public official may participate in the action, even though it may affect them, a member of their immediate family, or an organization with which they are associated, as long as:

- a. The official's action affects a whole class of similarly-situated interests.
- b. The official's interest, or that of their family, or the associated organization is insignificant when compared to all affected interests in the class.
- c. The action's effect on the official's interest, or that of their family, or the associated organization is neither significantly greater nor less than upon other members of the class.

5. *Abstaining from official action*

When a matter comes before a board, commission or other body in which the official is a member and should not participate, the official should leave that portion of the meeting that involves discussion, deliberations or votes related to the matter, and the meetings minutes should reflect this.

F. Local Ordinances

The city has enacted Sheboygan Municipal Code, Article 2- III, Division 2 establishing a Code of Ethics for public officials and employees.

G. Ethics Advisory Opinions

1. Individual (personally or on behalf of an organization or governmental body) or appointing officer (with the consent of a prospective appointee) may request of the city attorney, an advisory opinion regarding the propriety of any matter to which the person is or may become a party.

2. Advisory opinions and requests shall be in writing. Any individual requesting an advisory opinion or any individuals or organizations mentioned in the opinion shall not be made public, unless the individual, organization or governmental body consents to it and alterations are made to the summary of the opinion, which prevents disclosure of the identities of individuals involved in the opinion.

Section 5.03 ATTENDANCE/TARDINESS POLICY

Regular attendance, reporting for work on time, and working to the end of the work period is expected of each employee. Unsatisfactory attendance, including reporting late, or quitting early, may be cause for disciplinary action up to and including discharge.

- A. Reporting Absences/Tardiness: An employee who is absent from work must call his/her immediate supervisor or the Department Head as soon as possible, but no later than one-half (1/2) hour before the established starting time. The employee must indicate an anticipated return to work date at that time. If the return to work date changes, the employee must immediately notify their supervisor or Department Head of the new date. Employees must personally call in each day they are absent unless previous arrangements are made with their supervisor to cover such situations such as surgery, hospitalization, long recuperation, or similar circumstances. Employees who fail to notify their supervisor or Department Head of an absence or tardiness may result in discipline. Employees who miss work due to tardiness will not be paid for lost time nor will they be allowed to make the time up.
- B. Leaving During Working Hours: Other than Administrative Managers, Department Heads and supervisors, all other employees must obtain permission from their supervisor or Department Head prior to leaving during work hours, unless the need to leave is due to an emergency. Failure to notify a supervisor/Department Head in a nonemergency situation may result in disciplinary action.
- C. Employees who are absent from work due to illness or injury for three consecutive work days will be required to submit a certificate of illness signed by a licensed physician upon request, and a release to return to work signed by a licensed physician in some cases prior to being permitted to return to work. If the employee's time off was a covered FMLA absence, then return to work provisions under the FMLA policy will apply.
- D. In the case of suspected abuse of sick leave, or to determine fitness for duty, the City may request a doctor's excuse or fitness for duty certification at any time.
- E. The employment relationship shall be broken and considered a resignation if an employee:
 1. Is absent from work for three (3) consecutive workdays without notification;
 2. Fails to report to work within ten (10) days after having been recalled from layoff;
 or

3. Fails to report for work at the termination of an authorized leave of absence.
- F. FMLA absences are considered approved time off and not counted against an employee for disciplinary purposes.

Section 5.04 WORKPLACE VIOLENCE AND WEAPONS PROHIBITION

The city is committed to providing a safe workplace for its employees and a safe environment for the residents of the community, and has a zero-tolerance policy toward any intimidating, threatening or violent behavior at the workplace. This policy applies to any form of violence occurring on the worksite, or involving city employees engaged in the performance of their work duties whether on or off the worksite. Violence occurring at other locations involving city employees will come under this policy if it adversely affects the interests of the city. In addition, this policy applies to domestic violence situations when physical harm, threat of harm or fear of harm creates a safety issue for any employee while performing their job. Domestic violence threats at work must be met with the same level of response as any other kind of threat. Supervisors/directors will work to the extent reasonably possible to ensure that employees are free from intimidating, threatening and violent behavior while at work.

Patrons and employees are prohibited from bringing authorized, concealed and/or unconcealed weapons, as defined by state statute (i.e. handgun, knife, bully club or taser) to the worksite, including the storage of weapons with their personal belongings in the workplace. This prohibition does not include firearms stored in an employee's personal vehicle, even while on city business, and do not apply if the firearm is in a vehicle driven or parked in a parking facility, or to any part of the building, grounds or lands used as a parking facility, as well as city parks (this restriction does not apply to employees who use city-provided vehicles). Law enforcement officers employed by the City of Sheboygan Police Department or other agencies may bring firearms to the worksite if authorized by the Chief of Police.

Patrons and employees are prohibited from carrying a concealed or unconcealed weapon in a law enforcement facility, jail, secure mental health facility as defined by state law, courthouse (including areas used as municipal courts while in session) and anywhere beyond the security checkpoint at an airport [this prohibition does not apply to vehicles driven or parked at such locations].

Patrons and employees who carry authorized, concealed or unconcealed weapons or display intimidating, threatening and/or violent behavior will be held accountable under city policy and work rules, as well as local, state and federal law. An employee who harasses, threatens, attempts to or inflicts bodily harm to co-workers, representatives of other agencies, or members of the general public is in violation of this policy. All city directors/supervisors and employees are responsible for committing to and becoming involved in the prevention of workplace violence and promotion of a safe work environment.

Violence is defined as any direct, conditional or implied threat, intentional act or other conduct which reasonably arouses fear, hostility, intimidation or the apprehension of harm in its target or witnesses, regardless of the location of such acts. Workplace violence includes vandalism or the destruction of property at the worksite belonging to an employee, resident, vendor or the city.

The city property includes all items owned or leased. Weapons include any item which, in the manner it is used or intended to be used is likely to produce death, physical injury or property damage.

Workplace violence includes intimidations or threats, which is an implication or expression of intent to inflict physical or emotional harm and/or actions that a reasonable person would perceive as a threat to personal safety or property. Threatening behaviors include, but are not limited to:

- Non-verbal threats (i.e. glaring, starting with intent to intimidate, or insulting gestures)
- Mail, facsimile, messages, phone calls, texts, e-mail or any correspondence deemed by a reasonable person to be intimidating, threatening or coercing.
- Intimidating, stalking or coercing fellow employees on or off premises at any time, for any purpose, that in the employer's judgment affects the interest of the city.

A. Responsibilities and Reporting Procedures

1. Employer Responsibilities

- a. The city will provide a posted notice prohibiting firearms. The posted notice will be at least 5 inches by 7 inches, and will notify individuals not to enter to remain in a part of the building with a firearm (or a particular type of firearm), and will be prominently posted in a place near all of the entrances to the part(s) of buildings to which the restriction applies and any individual entering the building can be reasonably expected to see the sign which may say "Notice: No Firearms Allowed on Premises", "Security Notice: No Concealed Weapons Allowed" or "No Concealed Weapons Allowed on This Property".

The city shall establish a Threat Assessment Team Consisting of a representative from the following Department(s), Police, Fire, Administration, Human Resources and the City Attorney to determine the course of action and the communication plan for the organization and the employee impacted by such an event.

2. Employee Responsibilities

- a. All city employees have a responsibility to notify the police department of the presence of a concealed or unconcealed weapon.

- b. All city employees have a responsibility to notify their immediate supervisor/director, or in the absence of their supervisor, another supervisor/director, of any intimidating or threatening behavior that they witness, receive or have been told that another person has witnessed or received. The notified supervisor shall determine whether to contact the police department.
 - c. Employee involvement entails understanding and complying with the prevention program and security measures; participating in complaint or suggestion procedures covering safety and security concerns; participating on teams when assigned that receive reports of incidents or problems; conducting inspections and making recommendations for corrective strategies; and participating in training and education programs that cover techniques to recognize escalating agitation, assaultive behavior or criminal intent, and discussing appropriate responses.
3. Management Responsibilities
- a. All supervisors/directors have a responsibility to review this policy with new employees and periodically review this policy with all employees within their department. Additionally, they are responsible for maintaining a working environment that is as safe as possible for city employees.
 - b. If information received determines there may be potential for a threatening or violent situation, it is the supervisor's/director's responsibility to immediately notify the police department and/or the Crisis Management Individual/Team, the individual or team responsible for threat assessment or crisis management, which is a multi-disciplined team may include senior administrators, safety and protective service personnel, and Human Resources and City Attorney. Supervisors/Directors are required to maintain a written record that documents the incident until such time as that information is turned over to the crisis management individual team, the individual or team responsible for threat assessment or crisis management in their respective building.
 - c. Supervisors can help prevent workplace violence and threats by: knowing the early behavior pattern warning signs, knowing the sequence of workplace violence, and reducing the risk of violence. Periodic employee surveys should be conducted for ideas on the potential for violence, holes in security and other risk factors.

B. Retaliation

1. Retaliation against any employee for filing a complaint of workplace violence, or for assisting, testifying, or participating in the investigation of such a complaint, is illegal and is prohibited by the City of Sheboygan and by federal statutes.
2. Retaliation is a form of employee misconduct. Any evidence of retaliation shall be considered a separate violation of this policy and shall be handled by the same complaint procedures established for workplace violence complaints.
3. Monitoring to ensure that retaliation does not occur is the responsibility of city administration, supervisors and the appropriate internal investigative authority.

C. Restraining Orders

1. Individuals who apply for and obtain an injunction or restraining order must provide to their supervisor/director and/or the Safety Officer:
 - a. A copy of the petition and declaration used to seek the order.
 - b. A copy of any temporary protective restraining order and/or
 - c. A copy of a protective restraining order that is made permanent.
2. In cases of potential discrimination and/or sexual harassment allegations or charges, directors/supervisors are obligated to begin the investigatory process.

D. Violence Prevention

1. *Training:* It is critical that the city develop and conduct workplace violence prevention training programs at minimum every other year, including but not limited to topics such as Anti-Harassment, Civility and Tolerance.
2. *Worksite Analysis:* To the extent possible the city should assess the work environment for signs of potential violence or workplace hazards. Formal assessments may include, but are not limited to: analysis of the physical jobsite, operations and procedures for existing or potential hazards for violence, the city's vulnerability to violence and a determination of appropriate preventive actions, a review of discipline, medical, safety, worker's compensation, and insurance records (including OSHA 300 logs and police reports) to identify incidents of threats or violence, trends pertaining to particular areas, units, jobs, activities or times, the frequency and severity of incidents, and the establishment of a baseline for measuring improvement.

The following are examples of different types of preventative measures that may be taken:

- a. **Engineering Measures:** New construction or physical changes to city facilities to control access; installation of alarm systems, panic buttons, cellular phones,

cameras, motion detectors and the like; installation of metal detection devices to discover weapons; mirrors, effective indoor and outdoor lighting, windows in offices; escape routes for employees; secure restrooms, lounges and locker areas for employees; and locking access to unused doors (keeping local fire codes in mind).

- b. Administrative Control Measures:** Rules that clearly prohibit violence, harassment, fighting, weapons, drugs and alcohol, etc.; requiring employees to report threats, harassment and assaults; employee procedures for responding to danger created by intruders, customers or clients; assistance to employees in requesting police help, filing charges and obtaining protective orders; working with law enforcement agencies to maintain security and report incidents; setting procedures and responsibilities for periodic evaluation of security hazards and solutions; ensuring adequate staff coverage at all times; identification cards, badges, sign-in logs, etc. for employees and visitors; providing security escorts to parking lots during late or evening hours or in dangerous areas; limiting situations when employees work alone; confidentiality of personnel information, such as address, phone and work schedule; and flexible leaves, schedules and transfer policies for those at risk.

Section 5.05 DRUG FREE WORKPLACE POLICY

It is the policy of the City of Sheboygan to provide a drug-free workplace for all of its employees. The City requires that employees neither use nor be under the influence of drugs, intoxicants, alcohol, narcotics or any other controlled substance(s) and that a zero-tolerance standard shall prevail in the workplace. The City recognizes the importance of maintaining a safe, efficient and healthful workplace, as well as the social responsibility to aid its employees to the extent possible. Therefore, employees are expected to report to work free from any alcohol or controlled substances that could inhibit their ability to perform their duties.

Reporting of Drug Conviction:

As required by the Drug Free Workplace Act, Public Law 100-690, Title V, Subtitle D, all City employees are hereby notified that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance, alcohol or drug paraphernalia is strictly prohibited in the workplace. Furthermore, this law makes it a condition of employment that all City employees abide by the Drug and Alcohol-Free Workplace Policy. The employee must notify the City (your immediate supervisor or the Human Resources Director) of any drug statute conviction for a violation occurring in the workplace no later than five (5) days after such a conviction. Within ten (10) days of receiving such notice of conviction, the City will notify the appropriate federal contracting or granting agency as required. The Federal law requires this action.

An employee's failure to abide by the terms of the above paragraph will result in disciplinary action up to and including termination of employment. The actual action taken will be based upon the seriousness of the offense, the employee's past employment record, and the employee's willingness to participate in drug or alcohol abuse assistance or rehabilitation program.

Section 5.06 CITY DRUG AND ALCOHOL POLICY

The City recognizes that the use and/or abuse of illegal drugs and/or alcohol, as well as the abuse of prescribed medications, can have a significant impact on the workplace in terms of safety, worker's compensation claims, sick pay benefits, absenteeism and productivity. The City also recognizes the legal duty to provide a safe workplace. Moreover, the City is concerned about the health and well-being of those employees who use and/or abuse drugs and/or alcohol. In all cases where on-duty impairment an employee by alcohol or drugs is suspected, it shall be there responsibility of the employee's supervisor to assure that the employee safely returns home after any actions under this section are taken.

A. Policy Statement:

It is the City's policy that employee use, manufacture, distribution, possession or sale of illegal drugs at any time, and on the job use of or impairment by drugs and/or alcohol is prohibited. The City will subject its employees to drug and/or alcohol testing as set forth in this policy.

This policy supplements the City's D.O.T. (Department of Transportation) drug and alcohol testing policy covering employees who have a CDL (Commercial Driver's License) and are regularly or occasionally operating a commercial motor vehicle as defined by D.O.T. regulations and will apply to situations not covered under that policy. For employees covered under the D.O.T. drug and alcohol testing policy, in the event a more restrictive provision applies under the already existing policies, the more restrictive provision will apply.

B. Drug and Alcohol Tests

1. *Reasonable Suspicion*

An employee is required to submit to an alcohol or controlled substance test upon a supervisor's reasonable suspicion to believe that the employee is in violation of this policy. The determination of reasonable suspicion must be based on specific, contemporaneous, articulable observations concerning the appearance, behavior, speech or body odors of the employee. The observations may include indications of the chronic and withdrawal effects of controlled substances.

a. Reasonable Suspicion Testing Procedure

1. Upon the employee's removal from the job site, the supervisor should contact the Human Resource Department. If contact cannot be made at that time, the supervisor should proceed to the next step of this procedure and make contact with the Human Resource Department as soon thereafter as possible.
2. The supervisor is to then take the employee to the collection site for drug and/or alcohol testing, and must remain at the site until the test is completed.
3. If the alcohol test is conducted more than two (2) hours, but less than eight (8) hours, after the supervisor makes the reasonable suspicion determination, the supervisor should, if feasible, complete a report explaining the reason for the delay in conducting the test. If the alcohol test is not conducted within eight (8) hours after the supervisor makes such

reasonable suspicion determination, or if the drug test is not conducted within twenty-four (24) hours after such determination, the supervisor should, if feasible, complete a report explaining the reasons why the test was not conducted.

4. Once the drug and/or alcohol test has been completed the supervisor is to make arrangements for the employee to be taken home. The employee will not be permitted to drive their own car home at that time. The employee may have a family member or a friend pick them up or the supervisor may take the employee home.
5. The employee is to be advised not to report to work. The City will contact the employee once the test results are known (this normally takes 24-48 hours) and a decision has been made as to the employee's status.
6. The results of the drug and/or alcohol test will be sent directly to the Human Resource Department. When the results are obtained, the employee's supervisor(s) will meet with the Human Resource Department Representative to determine the appropriate course of action to be taken.
7. This is a confidential process. Test results will be held strictly confidential and are not to be discussed or shared with anyone who does not need to know. Likewise, a supervisor must not discuss the suspected reason for a referral or termination with anyone who does not need to know.
8. Once the test has been completed and the employee has been taken home, the supervisor must submit a written report to the Human Resources Department outlining in detail what happened and what behavior was observed that led the supervisor to believe the employee was under the influence of alcohol and/or drugs. This report is to be done within 24 hours of testing.

2. *Return-to-Duty/Follow-Up Testing*

An employee is required to undergo an alcohol and/or drug test prior to returning to duty, following a violation of this policy and evaluation by a substance abuse professional (SAP). The results of the test must indicate an alcohol concentration of less than 0.02 and/or a negative result for drug use. The City is responsible for deciding whether the employee is returned to duty.

Following successful compliance with a recommendation for education and/or treatment, the employee must submit to the follow-up testing plan established by the SAP, which shall be provided to the City of Sheboygan. The City must carry out the SAP's follow up testing requirements and must ensure that the tests are unannounced with no pattern to their timing and that the employee is given no advance notice.

3. *Test Refusal*

The following behavior constitutes a test refusal for drugs and alcohol:

- a. Failure to appear for the test in the time frame specified by the City of Sheboygan
- b. Failure to remain at the testing site until the testing process is completed
- c. Failure to provide a urine specimen, saliva or breath specimen, as applicable.

- d. Failure to provide a sufficient volume of urine or breath without a valid medical explanation for the failure.
- e. Failure to undergo a medical examination as part of the verification process.
- f. Failure to cooperate with any part of the testing process.
- g. Failure to permit the observation or monitoring of specimen donation when so required.
- h. Failure to take a second test required by the City or collector.
- i. A drug test result that is verified by the MRO as adulterated or substituted (applicable to drug test only).

4. *Results of a Positive Alcohol or Drug Test*

Any employee who tests positive for drugs or for alcohol concentration of 0.02 or higher is subject to discipline, up to and including discharge.

5. *Controlled Substances, Over-the-Counter, and Prescription Medications*

a. Non-Safety Sensitive Positions

Prescription and over-the-counter drugs are not prohibited when taken in standard dosage and/or according to a physician's prescription. Any employee taking prescribed or over-the-counter medications will be responsible for consulting the prescribing physician and/or pharmacist to ascertain whether the medication may interfere with safe performance of his/her job. If the use of a medication could compromise the safety of the employee, fellow employees or the public, it is the employee's responsibility to use appropriate personnel procedures (i.e. call in sick, use leave, request change of duty, change medications, notify supervisor, notify City Occupational Health Clinic) to avoid unsafe workplace practices.

b. Safety-Sensitive Positions

The following positions are deemed safety-sensitive and must following the protocol outlined in this section of the policy: All sworn fire personnel, Police Department Chief, Police Department Captains, Police Department Lieutenants, Police Department Sergeants, Police Department Officers, Police Department Communications and Electronics Technician, Police Department Community Service Officers, Police Department Fleet Mechanic, Building Inspectors, Code Enforcement Officers, Public Works Director, Public Works Supervisors, Public Works Superintendents, Public Works Engineers, Public Works Engineering Technicians, Public Works GIS Project Specialist, Public Works Maintenance Workers, Public Works Seasonal Maintenance Workers, Public Works Bridge Tenders, Public Works Technicians, Public Works Electrician, Public Works Foremen, Public Works Heavy Equipment Operators, Public Works Equipment Operators, Public Works City Forester, Public Works Arborist, Public Works Cemetery Worker, Senior Services Program and Wellness Coordinator, Mead Public Library Public Safety Specialist, Transit Utility Director, Transit Utility Dispatchers, Transit Utility SET Supervisor, Transit Utility Mechanics, Transit Utility Fixed Route and Paratransit Operators, Parking Utility Director, Parking Utility Maintenance Workers, Parking Utility Lead and Maintenance/Ground Workers, Wastewater Utility Superintendent, Wastewater Utility Assistant Superintendent, Wastewater Utility Supervisors, Wastewater Utility Technicians, Wastewater Utility Process System/OPCO, Wastewater Utility Mechanics, Wastewater Utility Operators, Motor Vehicle Supervisor, Motor Vehicle Mechanics.

Before performing any work-related duties, employees must notify their supervisor if they are taking any legally prescribed medication, therapeutic drug (to include the use of CBD Oils), or any non-prescription (over-the-counter) drug especially if it contains any measurable amount of alcohol or if it carries a warning label that indicates the employee's mental functioning, motor skills, or judgment may be adversely affected by the use of this medication. It is the responsibility of the employee to inform their physician of the type of safety-sensitive function that they perform in order that the physician may determine if the prescribed substance could interfere with the safe and effective performance of their duties or operation of City of Sheboygan, vehicle and other equipment. However, as required by the Federal Regulations, any employee who uses or possesses medication containing alcohol or any substance which would cause a positive test while on duty or who tests positive for alcohol or controlled substance(s) will be removed from his or her position, and subject to the provisions of this policy, even though the reason for the positive test is the fact that the employee's prescription medication contains alcohol or a controlled substance.

The appropriate use of Rx and OTC is not prohibited. A legally prescribed drug is one where the employee has a prescription or other written approval from a physician for the use of the drug in the course of medical treatment. The prescription must include the patient's name, the name of the substance, quantity/amount to be taken, and the period of authorization. The misuse or abuse of legal controlled substances while performing City business is prohibited.

It is the responsibility of any employee to remove themselves from service if they are experiencing any adverse effects from medication or the use of a medication that could compromise the safety of the employee, fellow employees or the public. It is the employee's responsibility to use appropriate personnel procedures (i.e., call in sick, use leave, request change of duty, notify supervisor, notify City Occupational Health Clinic) to avoid unsafe workplace practices.

The City may require an employee to provide documentation from a medical professional verifying the use of a prescription or a legal non-prescription controlled substance will not impair his/her ability to safely and effectively perform his/her job. A physician must specifically advise the employee that the substances in a prescription will not adversely affect the employee's ability to safely perform their job.

Depending on the circumstances, employees may be reassigned, prohibited from performing certain tasks, or prohibited from working if they are determined to be unable to perform their jobs safely and properly while taking the prescription.

6. *Medical Review Officer (MRO)*

The MRO serves as an independent, impartial gatekeeper regarding the accuracy and integrity of drug testing. As a safeguard to quality and accuracy, the MRO reviews each test for accuracy.

When the laboratory reports a confirmed positive, adulterated, substituted, or invalid drug test from the laboratory, test results are reviewed and interpreted by the MRO before they are reported to the City. The MRO conducts a verification process with

the employee during which time he/she will obtain information to determine if an alternative medical explanation for the test result.

If the MRO determines that a legitimate medical explanation exists, the drug test result may be reported as negative to the City. Even if there is a legitimate medical explanation and verifies a negative test, the MRO has a responsibility to raise fitness-for-duty considerations with the City. When no legitimate medical reason is established, the MRO may verify a test result as a positive or refusal to test, as applicable.

7. *Confidentiality of Records*

The City respects the confidentiality and privacy rights of all employees. Accordingly, the results of any test administered under this policy and the identity of any employee participating in the City's EAP or other assessment or treatment program will not be revealed by the City to anyone except as required by law. The City will release any employee's records as directed by the express written consent of the employee authorizing release to an identified person. In addition, the City will ensure that any lab, agency or Medical Review Officer (MRO) used to conduct testing under this policy will maintain the confidentiality of employee test records.

The Medical Review Officer (MRO) will not reveal individual test results to anyone except the individual tested, unless the MRO has been presented with a written authorization from the tested employee. The City may be requested by the MRO to have a tested employee contact the MRO if the employee was unable to be reached after a minimum of three (3) attempts over a 24-hour period. The MRO will disclose information related to a verified positive drug or alcohol test of an individual to the Director of Human Resources. The City may disclose information to the employee or to the decision maker in a lawsuit, grievance or other proceeding by or on behalf of the individual which arises from any action taken in response to a positive drug or alcohol test; or as required by law, including court orders and subpoenas; or upon the tested employee's written authorization and consent.

All records related to drug and alcohol tests of individual employees will be maintained in individual files separate from the employee's personnel file. These records will be stored in a locked cabinet and access will only be allowed to those City employees who have a legitimate need to review the records of a particular employee.

C. Prevention and Rehabilitation

The goals of this policy are prevention and rehabilitation whenever possible, rather than discipline or termination. The City encourages employees who have an alcohol or other drug problem to seek help to deal with their problem.

Help is available through the City's Employee Assistance Program (EAP). For more details on this program, view the EAP information in the resources section in ESS.

Section 5.07 DRUG AND ALOCHOL POLICY - D.O.T. COVERED EMPLOYEES

The City of Sheboygan recognizes that the use and/or abuse of alcohol or controlled substances by drivers of our commercial motor vehicles present a serious threat to the safety and health of the driver and the general public. It is the policy of the City of Sheboygan that its drivers should be free of drugs and alcohol at all times while performing any work for the organization, or while on any city property. In order to further the goal of obtaining a drug-free and alcohol-free environment, and to be in full compliance with the DOT-regulated testing requirements of 49 CFR Parts 40 and 382, the City of Sheboygan has implemented a drug and alcohol testing program which is designed to help reduce and prevent vehicle accidents and injuries to the organization's employees and the public, to discourage substance use and alcohol abuse, and to reduce absenteeism, accidents, health care costs, and other drug and alcohol-related problems.

The Federal Motor Carrier Safety Administration (FMCSA) has issued federal regulations (49 CFR Parts 40 and 382) implementing the provisions of the federal Omnibus Transportation Employee Testing Act of 1991 which requires alcohol and controlled substance testing of drivers who are required to have a commercial driver's license (CDL). These regulations include detailed procedures for urine drug testing and breath alcohol testing of employees involved in safety-sensitive functions. Impacted employees can find the specifics of these requirements in the DOT Regulated Employees Drug and Alcohol Policy Documents available on ESS and from their Department Head.

Section 5.08 USE OF CITY EQUIPMENT

The City of Sheboygan provides any supplies, uniforms, equipment, vehicles and materials necessary for employees to perform their job. These items are to be used solely for City related business. Employees will not:

1. Obtain, use or divert city property, including records, for personal use and/or benefit;
2. Materially alter or destroy City property or records without proper authorization; and,
3. Borrow or use City property, unless for City work related use. Any removal of City property for personal non-work-related use is not permissible.

Employees are expected to exercise care in the use of City equipment and property and use such property only for authorized purposes. Loss, damages or theft of City property should be reported to supervisors immediately. Negligence in the care and use of City property may be considered grounds for discipline, up to and including discharge.

Section 5.09 VEHICLE AND DRIVING POLICY

In order to establish and maintain a high level of professionalism in the operation of motor vehicles and equipment within the scope of employment and office, which applies to all City employees and elected officials, the City has created the following standards:

- A. Use of Personal Vehicle on City Business:

1. Requires prior approval (except elected officials) of the appropriate administrative manager;
2. The employee must have auto insurance with the following minimum acceptable limits: \$100,000 liability per person and \$300,000 per occurrence, \$50,000 property damage coverage, and \$100,000 per person and \$300,000 per accident uninsured motorist protection. Reimbursement for mileage shall not be paid if an individual is not in compliance with this requirement;
3. Employees and officials providing their own vehicle to be used on City business will be reimbursed on a per mile basis at a rate determined by the City. All maintenance, operating, insurance and other expenses are the responsibility of the employee and elected official. The employee's or elected official's insurance shall be considered primary.
4. If the employee's or elected official's regular vehicle is out of service or otherwise unavailable, it is the employee's or elected official's responsibility to provide an alternate vehicle;
5. Motorcycles and/or mopeds shall not under any circumstances be used to conduct City business and are not eligible for mileage reimbursement;
6. It is the responsibility of an employee to immediately inform his/her supervisor of any restriction, suspension or revocation of driving privileges that would affect his/her legal ability to operate a vehicle on City business. Failure to comply with this requirement shall result in disciplinary action up to and including termination. An elected official whose driving privilege is restricted, suspended or revoked shall not use his vehicle on City business; and,
7. An employee's failure to comply with City policy, loss of driving privileges or fraudulent reporting of vehicle use could result in disciplinary action or loss of the privilege to operate a vehicle on City business. The City may review the driving records of employees who are required to drive in the course of their employment.

B. Use of City Owned Vehicles:

The operation of a City-owned vehicle is a privilege that may be withdrawn at any time at the sole discretion of the City. An employee or elected official shall not operate a City vehicle of any type unless he/she complies with the following:

1. Maintains a valid Wisconsin Driver's License at all times and maintains a satisfactory driving record. An employee shall immediately report to his/her supervisor any loss or restriction of driving privileges. Failure to immediately inform the supervisor of any restriction, suspension or revocation of driving privileges will result in disciplinary action up to and including termination;

2. Performs all required maintenance and equipment checks in accordance with department policy and keeps the windows and interior clean at all times; and,
3. Does not authorize non-City employees to operate or ride in a City vehicle without departmental permission.

C. Personal Use of City Owned Vehicles:

1. Due to the nature of certain positions, employees may be assigned the use of city owned vehicles. Supervisor approval is required for use of any city vehicle. Upon approval, at times, this assignment may require the employee use the vehicle for transportation to and from their personal residence.
2. Generally speaking, personal use of city owned vehicles is limited to trips to and from home and work locations. However, brief stops along the way to and from a personal residence may be permitted. Brief stops are considered a de minimis benefit; i.e., the stop is so small or insignificant that accounting for it would be unreasonable or administratively impractical and would not be treated as taxable income to the employee. An example of this is an employee who stops for lunch or runs a personal errand while driving a City car on business.
3. If an employee uses the city vehicle for other personal use, proper records of personal use must be maintained by the employee and submitted as established under general city policy and IRS regulations.

D. Seat Belt Use:

All City employees and volunteers are required to use seat belts when operating either their private or City owned vehicle as a part of their job. Any employee who is on duty and is a passenger in another person's vehicle is also required to wear a seat belt.

Employees traveling in a vehicle that does not have seat belts or whose daily job duties are specifically exempted by State Statutes are not covered under this rule.

Section 5.10 CELL PHONE USAGE

The City recognizes the advantages of using cellular phones and Smartphones to conduct City business. In determining which employees will be approved to carry one of these devices, the following criteria will be considered:

1. Employee's position
2. Whether the employee is out in the field as part of their regular duties
3. Whether the employee regularly works in an "on call" capacity
4. Whether the employee has a responsibility for key City operations and is required to respond to emergency incidents

5. Whether the employee is away from their desk or office (while working) for considerable periods of time, and the resulting lack of communication impacts their ability to perform their work
6. Whether the employee needs mobile communication for personal safety

If the device requested is a Smartphone, such as an iPhone or Android (i.e., a cellular device that is capable of both sending and receiving phone calls as well as data such as e-mail), it may be necessary for the employee to respond to e-mail conversations in real time as essential to efficiently perform their duties OR there is a need for the employee to have access to e-mail in order to be notified of emergencies outside of work hours

If a Supervisor wishes to request approval for one of these devices for an employee, the request and justification should be made by the Department Head and to Human Resources and Information Technology in writing.

On a monthly basis, the Purchasing and/or Finance Department shall review each department's City-provided cell phone usage to confirm appropriate use. The Information Technology Department and/or appropriate Department Head will also periodically review usage to verify compliance. Any anomalies or concerns shall be reported to the Director of Human Resources and Labor Relations, and/or the City Administrator.

On an annual basis, Department Heads must conduct a review of the individual cell phone and Smartphone assignments to determine if there is a continuing need, and if the cost is justified.

Any equipment issued by the City of Sheboygan is City property. Loss, theft or damage to a City issued cell phone/device shall be reported immediately to the employee's direct supervisor. Loss or theft of a cell phone/device under the "Personal Device" policy shall also be reported immediately to the employee's direct supervisor. If the employee is found to be at fault for the loss of the City issued cell phone due to gross negligence, this may result in disciplinary action. Each Department shall immediately contact the Information Technology Department upon receiving information of a loss, theft or damage to a City issued cell phone/device or BYOD device. The Information Technology Department is authorized to clear all confidential City information from the phone remotely. This includes City issued phones and phones under the BYOD policy. This may result in personal information being erased from the device as well.

The City prohibits excessive personal calls, texts or other messaging during the workday regardless of the device those phone calls take place on. This interferes with employee productivity. Excessive personal communications may result in disciplinary action.

Employees who are not required by their job duties to use telecommunication equipment for City business but are granted access to the City's information on their personal device out of convenience must adhere to this policy. In addition, only standard business use is to be utilized on personal or city provided devices.

Employees are prohibited from sending, receiving, or accessing electronic communication that is insulting, profane, vulgar, lewd, indecent, sexually explicit, illegal, profit-making, political, unprofessional, or in violation of the City's policies while using a personal or City owned device during work hours. This does not apply to an employee's personal device during non-working hours.

A. Use of City Provided Cell Phones

City owned cell phones and Smartphones are intended for City business only. Personal use of City owned phones is restricted to essential personal calls. Essential personal calls are defined as calls of a minimal duration and frequency that are critical in nature, and are not practical to be made from another phone or at another time. Examples of essential personal calls are calls to arrange for care of a child or other family emergency, to alert a family member of an unexpected delay due to a change in work schedule, to arrange for transportation or service in the event of car trouble, etc.

Personal use of a City cell phone or Smartphone is not intended to be a fringe benefit. Employees have no expectation of privacy or confidentiality in electronic communication sent, received, or accessed on City issued cell phones or Smartphones. As such, the City has the right to monitor, review, audit and otherwise access the content of all electronic communication sent, received, or accessed on City issued cell phones or Smartphones with or without prior notice to the employee for both non-investigative work-related reasons, and for investigation of employee misconduct. Employees are responsible for keeping track of and identifying their personal calls. No more than 30 minutes of essential personal calls should be made and/or received per month ("de minimis use"). Employees making or receiving excessive personal calls on a City cell phone are expected to reimburse the City for any costs or charges relating to personal use of their cell phones. In the event that the department head's review of usage indicates that an employee may have exceeded the de minimis use standard, the employee must document the business purpose of each call that is not a call to a City telephone or cell phone number. The documentation for these calls must include who was called and for what business purpose. Any call that cannot be documented for a business purpose will be treated as a personal (unauthorized) call and must be reimbursed to the City at the per minute rate established under the current City cell phone service contract.

For City phones where texting is enabled for business use, only essential texts, based on the same criteria above, are allowed. No more than 6 non-business texts should be sent per month. The reimbursement policy for telephone calls also applies to personal texts.

Employees are expected to use a City cell or Smartphone responsibly and in accordance with this policy and any applicable work rules. Use of a City cell phone in violation of the City's policies

and work rules, including, but not limited to excessive personal use beyond the di minimis use standard, may result in revocation of the cell phone or smartphone assignment and disciplinary action against the employee, up to and including termination.

Electronic communication made on City issued cell phones is subject to state record retention requirements and may be subject to the Wisconsin Public Records Law. The content of employee electronic communication may be subject to disclosure in litigation, audits, and other purposes. Users are authorized limited incidental use of the City's issued cell phones for personal purposes, but employees have no expectation of privacy or confidentiality in such use. Personal devices of employees being used for government business are subject to the same legal requirement under the Wisconsin Public Records Law in communications related to City business. Communications of purely personal nature are exempt. By accepting reimbursement for their device, employees are authorizing the Information Technology Department to have access to their device.

B. Use of Personal Cell Phone for City Business

The City understands the inconvenience of carrying two phones – one for personal use, and one for business use, and therefore offers certain employees the ability to use their personal phone for City business. This provision is only available for employees approved to carry a City cell phone or Smartphone for City business as qualified under the eligibility and approval process detailed previously in this policy and is subject to Department Head and Human Resources recommendation and City Administrator Approval.

If an employee wishes to purchase and maintain their own device for personal use, and further wishes to use this device for business, they may do so after the City's Information Technology Department is consulted to confirm the device meets the data access and security requirements. The City assumes no responsibility for repairs, replacements, troubleshooting or the carrier's reception quality. The City of Sheboygan Information Technology Department will not provide maintenance under this policy.

By choosing to use a personal device, the employee agrees to password protect their cell phone and provide the IT Department the ability to wipe City e-mails and documents in the event that the device is lost or stolen or the employee leaves City employment. Additionally, the employee consents to the retrieval of files and documents from the device in order to recover City records and documents.

The City is required to comply with the Wisconsin Public Records Law, including electronic media. All messages / data that are transferred from a City server to a personal telephone device will be subject to the public record law obligations of the City. Such messages and data shall be archived by the City on its own internal servers. Text messages sent and / or received and phone logs pertaining to City business will be retrieved from the employee's personal service provider if required for compliance with the public records law.

Employees who wish to use their personal device for City business must agree to cooperate with and assist the City in obtaining records from the employee's service provider if required for

purposes of public records, an investigation or as a result of litigation. For purposes of open records requests, purely personal calls, emails and texts evince no violation of law or policy will be redacted and not released under open records law. Employees have no expectation of privacy or confidentiality in electronic communication related to official City business sent, received, or accessed on personal devices under this policy. Furthermore, the employee consents to a review of their device in relation to City business or employee discipline. Failure to cooperate with a reasonable City request to review the personal device could result in discipline action, including revocation of cell phone privileges, and discipline, up to an including termination of employment.

Section 5.11 TECHNOLOGY AND ELECTRONIC COMMS SYSTEMS POLICY

A. Use of Technology

1. Access and Authority

- a. Each Department Head shall determine which employees in their department shall have access to the City of Sheboygan-owned and City of Sheboygan-provided technology, based on business practices and necessity, and who shall have authority to communicate on behalf of the City of Sheboygan through the utilization of and access to such technology.
- b. The provisions of this policy shall apply to the use of City of Sheboygan-owned/provided technology.
- c. City of Sheboygan-owned/-provided technology may be removed from city premises solely for City of Sheboygan work-related purposes pursuant to prior authorization from the Department Head.

2. Prohibited Uses of Municipality-Owned/-Provided Technology

- a. Employees are prohibited from engaging in the following activities while using technology that is owned or provided by the City of Sheboygan:
 1. Engaging in personal, non-City of Sheboygan-related activities, including activities for gain or profit (e.g., consulting for pay or advertising or selling goods or services for personal gain);
 2. Copying, disseminating, or printing copyrighted or other protected materials, which can include articles, images, games, and other software, in violation of the law;
 3. Accessing, sending, soliciting, displaying, printing, or otherwise disseminating material that is reasonably likely to harass, threaten, or embarrass others or that is obscene, defamatory, discriminatory, fraudulent, or otherwise inappropriate in a professional environment;

4. Searching for, accessing, or transmitting content that is reasonably likely to be perceived as offensive or disparaging of others, including content that is sexually explicit, profane, pornographic, disrespectful, disparaging based on race, national origin, sex, sexual orientation, age, disability, religious, or political beliefs or any other legally protected basis;
5. Engaging in illegal activities or using the technology for any illegal purposes, including initiating or receiving communications that would violate any laws or regulations;
6. Engaging in activities that interfere with or disrupt the work of other employees or which are otherwise contrary to the City of Sheboygan's business interests;
7. Except as specifically authorized, gaining access by using any access control mechanism (e.g., login name, password, etc.) not assigned to the user, or permitting anyone to have access by using another person's access control mechanism;
8. Unless first authorized by the City of Sheboygan's Information Technology Department, downloading, transferring to or from, or deleting software or data from technology. Employees must never install downloaded software to networked storage devices without the assistance and approval of appropriate personnel.
9. Unless first authorized by the City of Sheboygan's Information Technology Department, disabling, tampering with, or otherwise adjusting any anti-virus, anti-malware, or other similar software installed on the City of Sheboygan's technology.
10. Engaging in any transaction or other conduct that, if done through other means other than through the use of technology, would not be authorized or lawful.

If an employee has a question about whether a particular use of the City of Sheboygan's technology is proper, then they should consult their Department Head before engaging in such use.

3. *Personal Use*

- a. Except as otherwise stated herein, technology is provided by the City of Sheboygan for business use during the employee's work time. Limited, occasional, or incidental use of technology for personal non-business purposes is permitted as set forth below:

1. Personal use must not interfere with the productivity of the employee or their co-workers;
2. Personal use must not involve any prohibited activity (see Section I.B.2);
3. Personal use must not consume system resources or storage capacity on an ongoing basis
4. Personal use must not involve large file transfers or otherwise deplete system resources available for business purposes;

4. *Access to Municipality-Owned/-Provided Technology*

Employees utilizing the City of Sheboygan-owned/-provided technology shall have no expectation of privacy in regards to use of such technology. An employee's use of the City of Sheboygan's technology constitutes acceptance of the city's monitoring and disclosure of such use. Use of the City of Sheboygan's technology can be limited by the city at any time for any reason. The City of Sheboygan may consent to the disclosure of information from use of technology or any other property, the city may consent or authorize a law enforcement agency to search or review the city's technology, and the City of Sheboygan may use such information for its intentions and purposes.

B. ELECTRONIC COMMUNICATIONS SYSTEMS

1. *Appropriate Use of Electronic Communication System*

- a. Employees must respect the confidentiality of other individuals' electronic communications. Except in cases in which explicit authorization has been granted by the Information Systems Director, employees are prohibited from engaging in, or attempting to engage in:
 1. Monitoring or intercepting the files or electronic communications of other employees or third parties;
 2. Hacking or obtaining access to systems or accounts they are not authorized to use;
 3. Using other people's log-ins or passwords; and
 4. Breaching, testing, or monitoring computer or network security measures.
- b. No e-mail or other electronic communications can be sent that attempt to hide the identity of the sender or represent the sender as someone else.

- c. Electronic media and services should not be used in a manner that is likely to cause network congestion or significantly hamper the ability of other people to access and use the system.
- d. Anyone obtaining electronic access to other organizations', business', companies', municipalities' or individuals' materials must respect all copyrights and cannot copy, retrieve, modify, or forward copyrighted materials except as permitted by the copyright owner.

Employees must understand that the unauthorized use or independent installation of non-standard software or data may cause computers and networks to function erratically, improperly, or cause data loss. Therefore, before installing any new software or data, users should seek assistance of the IT Department. Users must never install downloaded software to networked storage devices without the assistance and approval of appropriate personnel. Most of the City's computing facilities automatically check for viruses before files and data which are transferred into the system from external sources are run or otherwise accessed. On computers where virus scanning takes place automatically, the virus scanning software must not be disabled, modified, uninstalled, or otherwise inactivated. If you are uncertain as to whether the workstation you are using is capable of detecting viruses automatically, or you are unsure whether the data has been adequately checked for viruses, you should contact the Information System Department's Help Desk.

Anyone receiving an electronic communication in error shall notify the sender immediately. The communication may be privileged, confidential and/or exempt from disclosure under applicable law. Such privilege and confidentiality shall be respected.

- e. Employees are prohibited from engaging in the following activities while engaging in the use of the electronic communications system:
 1. Personal business on City time (e.g. sports pools, games, shopping, correspondence, or other non-business-related items/documents), except as otherwise allowed under #3 below;
 2. Discriminatory or harassing;
 3. Derogatory to any individual or group;
 4. Obscene as defined in Wis. Stats. § 944.21;
 5. Defamatory or threatening; or
 6. Engaged in for any purpose that is illegal or contrary to the City's policy or business interests.

- f. For the protection, integrity and security of the City's System, electronic media shall not be used to download or transfer software, unless authorized by the Information Systems Director.

If an employee has a question about whether a particular use of the city's electronic communications system is proper, then they should consult their Department Head before engaging in such use.

2. *Personal Use*

- a. Except as otherwise provided, electronic media and services are provided by the City for employees' business use during City time. Limited, occasional, or incidental use of electronic media (sending or receiving) for personal non-business purposes is permitted as set forth below:
1. Personal use is limited to breaks, lunch or immediately before/after work;
 2. Personal use must not interfere with the productivity of the employee or his or her co-workers;
 3. Personal use does not involve any prohibited activity;
 4. Personal use does not consume system resources or storage capacity on an ongoing basis;
 5. Personal use does not involve large file transfers or otherwise deplete system resources available for business purposes.
- b. City telephones and cellular phones are to be used for City business. However, brief, limited personal use is permitted during the work day.
- c. Employees should not have any expectation of privacy with respect to personal use of the City's electronic media or services.

3. *Monitoring and Accessing the Use of the Electronic Communications System*

- a. Communications sent or received through the electronic communications system are subject to monitoring, access, auditing, interception, and disclosure by the City of Sheboygan at the city's sole discretion and as permitted by law. As such, no expectation of privacy shall apply to such use, including when such use is for the transmission or receipt of private or personal communications. All communications sent or received through the electronic communications system may constitute a public record under Wisconsin's Public Records Law and, as a result, may be subject to disclosure under the law. Therefore, employees are prohibited from deleting any such communications so as to ensure compliance with the City of Sheboygan's retention requirements. To the extent possible, employees should avoid sending and receiving personal messages through the electronic communications system, particularly when such messages are private or confidential in nature. If an internal communication is business related and confidential, it should be distributed personally or by a confidential routing envelope and not by e-mail

or other electronic forms. If an external communication is business related and confidential, careful dissemination of such communication is required. To ensure careful dissemination of external, confidential communications, employees should consult their Department Head before sending the communication in question.

- b. Electronic communications may reside on the electronic communications system in different recoverable forms (system backup, sent mail folders, spool queues, etc.). Employees should not assume that deleting a personal electronic communication removes all incidents of their existence. If there is a review of the information or an investigation, litigation, or other proceeding that requires or makes desirable the review or production of Employer records, it is likely that electronic communications will be requested and potentially disclosed.

C. PASSWORDS AND ENCRYPTION

1. Access to certain technology and electronic communications systems may require the use of a log-in identification and password. All such log-in identifications and passwords may be assigned to an employee or may be created by the employee using such technology and shall be immediately filed in writing with the appropriate Department Head.
2. Each time an employee changes a log-in identification or password from that which is on file with the Department Head, the employee shall immediately file the new log-in identification and password with the Department Head. Whenever requested, employees are required to cooperate with the City of Sheboygan for purposes of disclosing the log-in identification and password associated with technology. Log-in identifications and passwords constitute the property of the City of Sheboygan and, thus, failure to cooperate with the disclosure of such information may subject an employee to discipline, as well as pursuit of criminal or civil liability. Employees have no expectation of privacy in login identifications and passwords.
3. Unless otherwise authorized or consistent with this policy, employees are required to keep log-in identifications and passwords strictly confidential. Log-in identifications and passwords are never to be disclosed through nonconfidential sources such as over the telephone, through electronic communications, or otherwise posted in public areas.
4. Unless otherwise authorized, employees are strictly prohibited from encrypting any data, software, files, or other information stored, received, sent, or otherwise transmitted on or through technology. Employees are likewise prohibited from installing any encryption software or programs on such technology. Employees with a business need to encrypt certain data, software, files, or other information are required to obtain written

authorization from their Department Head before engaging in encryption. Any passwords and log-in information associated with an employee's encryption must be immediately filed with the appropriate Department Head, and any changes to such log-in information or passwords must be provided to the appropriate Department Head at the time of such change.

Section 5.12 SOCIAL MEDIA AND NETWORKING POLICY

The City of Sheboygan has an overriding interest and expectation in deciding what is “announced” or “spoken” on behalf of the city through the use of social media. This policy establishes guidelines for the establishment and use of social media by the City of Sheboygan for conveying information about the city and its events and activities. This policy also establishes guidance for employees acting in a personal capacity when using social media.

The City of Sheboygan's intent is to create a “government speech forum” or a “limited forum” devoted exclusively to the city's postings to the public. Nothing in this policy shall be applied to prohibit or infringe upon any communication, speech or expression that is protected or privileged under law. This includes speech and expression protected under state or federal constitutions as well as labor laws or other applicable laws.

A. City Website

The City of Sheboygan's website (<http://www.sheboyganwi.gov>) is the City of Sheboygan's primary and predominant internet presence. All of the City of Sheboygan's website content and social media sites that are posted by departments and offices will be subject to approval by the City Administrator or designee. Social media use should complement rather than replace the City of Sheboygan's primary website. Only employees pre-authorized by the City Administrator or designee are authorized to post content on the City of Sheboygan's website.

B. Employee Personal Use of Social Media

1. Employees shall not use their government-issued email address for their primary login for personal social media profiles and/or platforms.
2. Employees should be mindful that personal social media platforms may be subject to legal discovery or record requests.
3. Employees are discouraged from sending or accepting social media friend requests to or from City of Sheboygan clients or contractors, with the exception of LinkedIn requests.
4. Employees shall not conduct any official City business through their personal social media sites. All official City social media content and posts shall be conducted through City social media sites.
5. Employees should ensure that their personal social media sites are personal in nature and are used to only share personal opinion or non-work-related information, with the exception of advertising for the city.
6. When an employee is posting on or from their personal social media c count, a disclaimer is required whenever that post, 1. Refers to work being done by the City, or 2. Refers to any City related business or issue. Such disclaimer should clearly state that “the views or comments expressed are my own and do not represent the City's positions, strategies, opinions, or views.”

7. Employees should not use their personal accounts when responding and commenting to questions about City work and operations, and instead should direct traffic and communication to official City pages or websites.
8. Posted content has the potential to be shared broadly, including with individuals you did not intend to communicate. Therefore, an employee is responsible for ensuring that any content related to work is consistent with the City policy regarding how to treat co-workers. For example, an employee should not post content that would violate the City's policy regarding discrimination and harassment.
9. Employees may not post, share, or upload onto their personal page any media containing City personnel, clients, or City of Sheboygan residents, gained in the course of employment without the express permission of the person. This includes images, video, or audio taken at any City sponsored event, inside any City facility, or any other work-related event.
10. Employees should be mindful that being on social media brings with it the possibility that people outside of the intended audience may see or read posts. Further, as an employee of the City, each employee has the potential to be assumed to be a representative of the City at any time. Dishonorable content such as racial, ethnic, sexual, religious, and physical disability slurs are not tolerated in the workplace, and if such a post affects the ability for an employee to effectively do their job at the city, discipline may occur, up to and including termination.

C. Department Use of Social Media

1. Department Heads are responsible for deciding whether the use of social media is appropriate for their department. In the event that it is determined that a department will create or use a social media platform, the Department Head is responsible for maintaining and approving all posts and content.
2. A Department Head may elect to place other employees in charge of the day to day posting, however the Department Head remains the responsible party for any questions, actions, or record requests.
3. Department Social Media platforms are to be used only for City business and events. Department Heads are responsible for ensuring that each platform used is used appropriately.
4. No employee may request the personal social media username and password from any potential or current employee.
5. Use of all social media platforms shall adhere to applicable state, federal, local laws, and regulations, including copyright and trademark infringement laws.
6. The City reserves the right to restrict or remove any content that it deems in violation of this policy or any applicable law.
7. No post may contain video footage or photographs of a minor under the age of 18 without consent by a parent or guardian, unless the minor is unidentifiable. In no case shall the Department identify the minor by name in any posting.
8. No department may post any content related to or including the name of any candidate who is running for any political office.
9. Social media posts should be treated as an extension of the City's official website. Whenever possible, links should direct viewers back to the City's official website for more information.

10. Every departmental page must have at least three (3) individuals listed as an admin on their page, one of whom is the Department Head, and should provide that list to the City Administrator.
11. No post may be removed without the approval of an attorney for the City.

D. Record Retention

The City of Sheboygan must retain all social media content published by the city for the purposes of public records retention as may be required by applicable law. Records required to be maintained pursuant to a relevant records retention schedule for the required retention period in a format that preserves the integrity of the record and is accessible. Any content removed by the City of Sheboygan based on these guidelines must be retained in accordance with the applicable retention schedule including the time, date and identity of the poster, when available.

E. Open Meetings Law Compliance

All conduct by officials serving on a governmental body must comply with Wisconsin's Open Meetings Law. Officials should refrain from discussing business or action of the governmental body with one another while using social media. Authorized employees publishing on the City of Sheboygan's social media profile should not engage officials serving on a governmental body when engaging in the City of Sheboygan's social media activity.

F. Compliance with Policy

The City of Sheboygan reserves the right to monitor and analyze social media use to ensure compliance with policy, directives and expectations, to evaluate use, and to recommend and implement changes to use of social media, among other legitimate government interests. Failure to comply with this policy by any employee may result in disciplinary action up to and including termination of employment. Failure to comply with this policy by any officeholder may result in pursuit of any lawful action against any official in violation of policy.

Section 5.13 CONFIDENTIALITY

The City of Sheboygan recognizes employees may have access to confidential information including Private Health Information ("PHI"), Personally Identifiable Information ("PII"), private payroll and/or miscellaneous data from computer printouts, software, profits, costs, services performed, pricing, etc., and any other information not available to the public.

You may not copy, discuss or distribute any confidential program, material, or other information which comes into your possession as a result of employment with the City of Sheboygan, other than for an approved use. In addition, confidential business information shall not be disclosed via e-mail, the internet or any social media, such as blogging, Facebook, Twitter, instant messaging, etc. In all circumstances, the City of Sheboygan prohibits the recording of information involving customer privacy, HIPAA-protected health information or other proprietary information relating to the City of Sheboygan.

Employees, vendors, elected officials and volunteers may be asked to sign and comply with the provisions of a confidentiality agreement with the City of Sheboygan. Whether or not a confidentiality agreement is signed, all information related to the City of Sheboygan not available to the public must be treated as confidential. It is a condition of employment that such information be maintained on a confidential basis and used prudently to serve the best interest of the City of Sheboygan.

In addition, it is against the City of Sheboygan policy for any employee to work for another company, contractor, or organization or the like during his/her “on-duty” hours. Employees who engage in such activity are subject to disciplinary action, including termination of employment on the first offense.

Requests for confidential information from any internal or external source, or requests for media interviews, should be referred to the Office of the City Attorney or City Administrator.

If in doubt as to whether any program, material or other information is confidential, you must ask the City Attorney, Assistant City Attorney, or Director of Human Resources and Labor Relations prior to such disclosure.

Upon termination of employment, you will be required to return all materials and information, and any copies of such materials, to your supervisor.

Unauthorized release or misuse of City of Sheboygan information, including employees, contractors, elected officials and volunteers, will be investigated thoroughly. Any actions found to have violated this policy will face corrective action, including termination of employment and/or possible personal/criminal liability, subject to criminal sanctions under the Privacy Act, for any violation that may occur due to an oversight or negligence.

Section 5.14 DRESS CODE

At the City of Sheboygan, we strive to present a positive and professional image to the community we serve. This guidelines policy serves a large number of city employees. However, employees who are part of a Collective Bargaining Agreement (CBA) and/or work within a department with additional Dress and Grooming guidelines policy may experience differences. Employees should consult their supervisor/director to clarify the appropriate dress and grooming guidelines policy within their respective department.

We ask that our City of Sheboygan employees use good judgment when deciding what to wear to work. Employees will wear attire appropriate to their workday and anticipate interaction with customers. In general, the acceptable attire for city workplaces is business casual clothing.

Employee identification (ID) badge, or each departments’ respective form of ID, should be worn during work hours whenever possible. There may be instances, such as while running equipment, where it may be hazardous to wear an ID badge. If an employee is not able to wear an ID badge for safety reasons, the employee should have the ID badge accessible for security reasons.

Supervisors/Directors are responsible for assuring that employees are appropriately dressed for their assigned work area. If a supervisor/director determines that an employee's dress is not appropriate, the supervisor/director should discuss the attire with the employee, or contact the Human Resources Department to engage in that discussion.

Employees' are expected to take pride in representing the City of Sheboygan and the residents we serve. We ask our employees to please avoid the following items unless approved by your supervisor:

- Sweat pants or pajama pants
- Exercise wear
- Extremely worn out and torn pants or jeans
- Shorts
- Shirts with significant holes or frays (t-shirt and/or sleeved shirt)
- Tank tops, muscle shirts, crop tops, halter tops
- Caps/hats (unless required for your position)
- Any clothing displaying offensive language, signs or symbols, or political endorsements

Section 5.15 POLITICAL ACTIVITY

Employees will not be discriminated in favor or against because of political contribution, permitted political activity or neutrality. Employees may not engage in any form of political activity on-the-job. Employees may not engage in political activity off-the-job to such an extent that it interferes with doing his/her job.

Section 5.16 SMOKING AND TOBACCO USE

It is the policy of the City that any City employee who continues to smoke during working hours will limit such smoking only during the employee's normal break(s) or lunch period. Failure to comply will subject the employee to discipline up to and including termination. No employee will be permitted to use tobacco or e-cigarettes while in a City building or in any City-owned vehicle. Failure to comply will subject the employee to discipline up to and including termination.

Under Sheboygan Municipal Code, no employee shall smoke within 25 feet of a main entrance of any City owned Building.

Section 5.17 SECONDARY EMPLOYMENT

Employment with the City by regular part-time and regular full-time employees should be considered the employee's primary employment. Secondary employment with other entities must not conflict, whether real or implied, with the duties of the employee. The City shall have priority call on the services of its employees regardless of any conflict with secondary employment. An employee who engages in secondary employment must clearly define himself or herself as an employee of the secondary employer and not act or treat himself or herself as an employee or agent

of the City. Employees must still comply with all policies, rules and general expectations of conduct when engaging in off-duty behavior regardless of such secondary employment. The City may terminate the employment of an employee whose secondary employment may interfere with the performance of his or her work, where a conflict, whether real or implied exists, where the interests of the City are impacted as a result of the secondary employment, or where such employment or conduct negatively affects the image of the City or its employees. An employee will not be permitted to work for another employer while on a leave of absence or while absent for illness from the City. An employee who holds secondary employment while employed by the City must notify his or her supervisor of such secondary employment.

Employees who engage in outside employment shall not conduct any business related to such employment on City premises or during hours in which such employees are working for the City or advertise the outside employment either directly or indirectly on City premises during work.

Section 5.18 EMPLOYEE PERSONAL RELATIONSHIPS

The City of Sheboygan strongly believes that an environment where employees maintain clear boundaries between employee personal and business interactions is most effective for conducting business. Although this policy does not prevent the development of friendships or romantic relationships between coworkers, it does establish very clear boundaries as to how relationships will progress during working hours and within the working environment. Individuals in supervisory relationships or other influential roles are subject to more stringent requirements under this policy due to their status as role models, their access to sensitive information, and their ability to influence others.

- A. During working time and in working areas employees are expected to keep personal exchanges limited so that others are not distracted or offended by such exchanges and so that productivity is maintained.
- B. During non-working time, such as lunches, breaks and before and after work periods, employees are not precluded from having appropriate personal conversations in non-work areas as long as their conversations and behaviors could in no way be perceived as offensive or uncomfortable to a reasonable person.
- C. Employees are strictly prohibited from engaging in physical contact that would in any way be deemed inappropriate by a reasonable person while anywhere on City premises, whether during working hours or not.
- D. Employees who allow personal relationships with coworkers to affect the working environment will be subject to the appropriate provisions of the City's disciplinary policy. An employee's failure to change such behavior and maintain work performance and environment is viewed as a serious disciplinary matter.
- E. Employee off-duty conduct is generally regarded as private, as long as such conduct does not create problems within the workplace. An exception to this private-conduct

- principle, however, is romantic or sexual relationships between supervisors and subordinates, which are never appropriate.
- F. Supervisors, managers, executives, or anyone else in sensitive or influential positions must disclose the existence of any relationship with another coworker that has progressed beyond a platonic friendship. Disclosure may be made to the immediate supervisor or the Human Resources Manager. This disclosure will enable the organization to determine whether any conflict of interest exists because of the relative positions of the individuals involved.
 - G. Where problems or potential risks are identified, the organization will work with the parties involved to consider options for resolving the problem. The initial solution may be to make sure that the parties involved no longer work together on matters where one is able to influence the other or act for or regarding the other. Matters such as hiring, firing, promotions, performance management, compensation decisions, financial transactions, etc. are examples of situations that may require reallocation of duties to avoid any actual or perceived reward or disadvantage. In some cases, other measures may be necessary such as transfer to other positions or departments. Refusal to accept reasonable alternative positions, if available, will be deemed a voluntary resignation.
 - H. Continued failure to work with the organization to resolve such a situation in a mutually agreeable fashion may ultimately be deemed insubordination and therefore serve as cause for discipline, up to and including, termination. The organization's disciplinary policy will be consulted to ensure consistency, however, before any such extreme measures are undertaken.
 - I. The provisions of this policy apply regardless of the sexual orientation of the parties involved.
 - J. Where doubts exist as to the specific meaning of the terms used above, employees should consult their supervisors and make judgments on the basis of the overall spirit and intent of this policy.
 - K. Notwithstanding anything else contained in this policy, there are certain positions for which very close personal and romantic relationships with fellow employees are never acceptable. This includes such relationships between supervisors and subordinates. In addition, because of the sensitive nature of personal employee information available to members of the Human Resources Department, it is never appropriate for members of the Human Resources Department to have close personal and romantic relationships with any other City employee.
 - L. Any employee who feels they have been disadvantaged as a result of this policy, or who believes this policy is not being adhered to, should make their feelings known to the Human Resources Manager or other designated individual.

Section 5.19 PUBLIC RECORDS

It is public policy that all individuals are entitled to as much information as provided by law regarding the affairs of government and the official actions of representatives of government.

Per Wisconsin Statute §19.34(1), the City of Sheboygan is required to adopt, display and make available for inspection and copying at its offices, a notice containing a description of the City and the established times and places at which the public may obtain information and access to records from the legal custodian of the department, make requests for records, or obtain copies of records, and how much will be charged for the copies. Per Wisconsin Statute §19.34 2(a) and 2(b), access to records must be provided during office hours if there are regular hours at the location where the record is. If there are not regular hours, the City must provide access (1) on 48 hours advance notice; or (2) in an established period of at least 2 consecutive hours per week.

A record requester shall be allowed to inspect or copy a record and the City must provide facilities comparable to those used by its employees during established office hours. The City is not required to purchase or lease equipment or to provide a separate room for the inspection, copying or abstracting of records (§19.35 (2)). However, the law does not require the immediate, unlimited access to records, and there are certain records that may not be disclosed to the public under any circumstances. Under no circumstances is the City required to create a record to respond to a public records request. In addition, the law permits a records custodian time to reflect upon the request and assure a proper disclosure is made.

Upon receiving a request for open records under the Wisconsin Public Records Law, record custodians shall follow the following procedures:

1. Do not agree, upon first contact with the requestor, to release any records;
2. If the request is made orally, memorialize the information sought. Advise the requestor that he/she will receive a response as soon as practicable and without delay. Do not promise a response by any particular date.
3. Contact the City Attorney's Office for advice and guidance as to your response.

Section 5.20 GIFTS AND FAVORS

City employees are trusted to act in the public's best interest when fulfilling their employment duties. It is inconsistent with that trust to accept gifts or favors for the execution of their duties.

City employees shall not directly or indirectly solicit or accept any personal gifts, favors, services, money or anything with an individual or cumulative value of \$40.00 or more from the public or any organization. Employees shall not accept gifts, money, or anything of value for services which they are employed by the City to provide.

Employees are required to immediately disclose to their Supervisor and the Human Resources Department any offer or receipt of a gift or money or anything of value which may tend to influence the impartial discharge of the employee's duties from any person, business entity or other organization to the employee or a member of his/her immediate family.

Employees with enforcement/inspection/decision-making responsibilities should bear in mind that the donor of gifts, presents, or favors may come to expect or seek preferential treatment later. Gifts from “grateful/appreciative” citizens are to be discouraged. If gifts cannot be declined gracefully, the employee should report receipt of his/her immediate supervisor who will coordinate appropriate disposition.

This rule does not apply to gifts, favors, services, money, or anything of value if the receipt of such gift is completely random or occurs by chance (such as a raffle or drawing) where any non-employee would have the same chances of receiving the item as the employee, and there is no expectation or services from the City.

Section 5.21 WHISTLEBLOWER POLICY

This whistleblower policy is intended to encourage and enable employees to raise serious concerns internally so that the City of Sheboygan can address and correct inappropriate conduct and actions. It is the responsibility of all elected officials and employees to report concerns about suspected violations of the City of Sheboygan’s code of conduct or violations of laws, regulations, ordinances or policies which govern the City of Sheboygan’s operations.

A. No Retaliation

It is contrary to the values of the City of Sheboygan for anyone to retaliate against any elected official, employee, or member of the public who in good faith reports an ethics violation, a suspected violation of law, such as a complaint of discrimination, fraud, or a suspected violation of any regulation governing the operations of the City of Sheboygan. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

B. Reporting Procedure

The City of Sheboygan has an open-door policy and recommends that employees share their questions, concerns, suggestions or complaints with their direct supervisor. If an employee is not comfortable speaking with their direct supervisor, or is not satisfied with their supervisor’s response, they are encouraged to speak with their Department Head, the City Attorney, or the Director of Human Resources. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor, their Department Head, the City Attorney or the Director of Human Resources. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the City Attorney or the Director of Human Resources.

C. Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good

faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

D. Confidentiality

Violations or suspected violations may be submitted on a confidential or anonymous basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

E. Handling of Reported Violations

The City Attorney or the Director of Human Resources will notify the person who submitted a complaint (if known) and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Procedure

Concerns or complaints may be submitted through any of the following:

- Phone: 920-550-2847 (920-550-2TIP)
- Direct extension: 2847 (2TIP).
- Email: whistleblower@sheboyganwi.gov.

City of Sheboygan Director of HR
 CONFIDENTIAL
 828 Center Avenue
 Sheboygan, WI 53081

The City Attorney and Director of Human Resources are the only persons with access to this voicemail and email address to ensure confidentiality. The City Attorney and Director of Human Resources will review each complaint and investigate or forward the complaint to the appropriate authority(ies) for investigation depending on the nature of the complaint. If either the City Attorney or the Director of Human Resources is the subject of the concern or complaint, that person will not take part in the investigation.

Section 5.22 HANDLING CITIZENS' COMPLAINTS

Citizens' complaints provide an opportunity for feedback and identifying problem areas. How well complaints are handled determines the level of confidence and respect the public holds for its municipal government. When handling a complaint, be polite and never argue with the complainant even if he/she is angry, unreasonable or insulting towards you and the City. Stay calm, cool and collected.

When you receive a complaint, it is very important to follow through properly. This can be accomplished by doing the following:

1. Receive and record information pertinent to the complaint.

2. Determine which City employee is responsible to investigate and take corrective action and forward the complaint accordingly.

Section 5.23 TELEWORK/ REMOTE WORK

A. Primary Office

The sole determination of whether a long-term remote work arrangement will be effective will be made by each employee's Department Head after consulting the Director of Human Resources and the City Administrator, and considering the needs of the position, the department, the City of Sheboygan, employee performance, and whether the work and member and/or team communication can be accomplished remotely.

B. Remote Location Needs

The City of Sheboygan will provide the equipment necessary for employees to work remotely, including a laptop, docking station, monitor (if deemed necessary), and keyboard/mouse. In order to work remotely, the employee must have a reliable private, secured internet connection with which they can connect to the city's virtual private network (VPN). The remote location must be within a private home setting, rather than a public communal area. All other furniture, equipment, utilities, insurance, taxes, telephone, and internet access are provided by the employee at the employee's expense and are not reimbursable to the employee by the city.

Employees and their supervisor/director will work directly with Information Technology department to arrange for the remote work equipment, and to ensure proper set-up and connection to the city's VPN.

C. Remote Employee Expectations

The City of Sheboygan Administration reserves the right to modify a remote work arrangement at any time and to remove the employee from the arrangement for any reason. With proper notice to their supervisor/director, the employee may discontinue the remote work arrangement at any time.

Employees should be available during their scheduled work hours, or the specific hours as required by their department for communication through phone, e-mail, video-conferencing, in-person or other appropriate communication tools (i.e. text). Employee initiated schedule changes must be approved in advance by their supervisor/director.

Employees who participate in a remote work arrangement agree that City of Sheboygan Administration or their Department Head may make onsite visits during established work hours and that such visits may be made without notice.

All records, papers, and correspondence done remotely are considered the City of Sheboygan's business and property, and employees should take precautions to protect records from unauthorized disclosure or damage. Employees must continue to maintain all information which is protected by federal or state regulations in a confidential manner. Telephone contacts involving

such information should be conducted in a private area. Passwords and authenticator codes to the City of Sheboygan's software must be kept confidential. Employees must ensure that family members and others will not have access to protected information at any time.

Occasionally a remote employee's presence may be required in the traditional office for meetings or other purposes and it is the responsibility of the employee to be present when requested. In most cases the employee will be notified in advance of the requirement.

D. Remote Office Requirements

Remote employees must have safe and adequate workspace to work from home. Following are criteria must be met for home office safety requirements:

- The temperature, noise, ventilation, and lighting levels of the dedicated office area must be adequate for maintaining normal levels of job performance.
- The employee must have a space designated for work (i.e. a desk, table, work station) and cannot consistently work from other areas (a bed, couch, etc.).
- The employee must have reliable internet and telephone/cell phone coverage and be able to respond at any time.
- Data lines, electrical cords and other extension wires are secured.
- Aisles, corners, and doorways in the work area are free of obstructions.
- Require the use of surge protectors for the City of Sheboygan's equipment while working from home.

E. Child/Elder Care

Remote work is not an alternative for child or elder care and the remote employee agrees to make other dependent care arrangements during remote work. Any employee who is working remotely must attest that they are not responsible for the full-time supervision of a child or elder while working remotely. The City understands that there may be childcare/elder care needs that arise while working remotely, and short non-substantial breaks are permitted. However, at no time should an employee be working remotely while also providing full time supervision of others in their care. If this situation arises, the employee must request and take paid time off (PTO).

Examples: An employee with a one year old who needs to be watched all the time would be unable to work remotely without having secured alternative child care for the child. However, an employee with a 10-year-old child who can be left to entertain and supervise themselves, but cannot be left home alone would be allowed to work from home so long as the employee only needed to take breaks for minor issues (such as making lunch, answering questions, putting on a movie, etc.)

F. Remote Office Equipment

The City of Sheboygan reserves the right to make the determination as to the appropriate equipment which is subject to change at any time. Equipment needs may be periodically assessed

by the Information Technology Department to ensure that the employee is equipped for remote work based on the needs of the position. The city will provide necessary computer equipment including laptop pre-loaded with required standard programs, docking station, monitor (if deemed necessary), keyboard/mouse, and a FortiClient “FortiToken” to establish the required secure VPN connection.

Remote employees will be responsible for providing Internet connectivity that is at least a standard speed, which doesn’t impede the employee from completing online work in an efficient manner. Connectivity should be checked before the employee begins working remotely.

In no event shall the use of the City of Sheboygan’s equipment change the ownership of or impede the city’s access to their equipment. All equipment and materials provided by the City of Sheboygan shall remain city’s property. The employee agrees to return all City of Sheboygan-owned hardware, software, furniture, equipment, and supplies in proper working condition and agrees to take financial responsibility for missing and/or broken items upon the termination of the remote working arrangement or termination from employment. If the employee’s own home equipment (i.e. home phone) is used, it will be at the employee’s expense. Special supplies not normally provided by City of Sheboygan may be the employee’s responsibility. Expenses for supplies normally available in the office may or may not be reimbursed depending on the circumstances.

Equipment provided by the City of Sheboygan must not be used for purposes other than city business and must be kept in a secure, confidential location, and protected against damage and unauthorized use. The City of Sheboygan equipment will be serviced and maintained by city during normal business hours (8:00 a.m. – 4:30 p.m. CST). Equipment used remotely may be initially set up by the City of Sheboygan’s Information Technology Department, if feasible. Employees should make arrangements directly with the Information Technology Department if this is the case.

If equipment requires repair or replacement where it is impossible for the employee to work remotely, the employee may be temporarily assigned to another location or may suffer loss of pay for hours not worked. Any lost hours may be made up within the confines of the Fair Labor Standards Act (FLSA).

The City of Sheboygan will not be responsible for operating costs, home maintenance, or any other incidental costs (i.e. internet cost, utilities) associated with the use of the employee’s residence. The City of Sheboygan is not responsible for insuring any personal equipment in the employee’s remote office. The employee understands that they responsible for any tax and insurance from this arrangement.

G. Legal Compliance

- 1. Liability
The City of Sheboygan will not be liable for damages to the employee’s property resulting from participation in the Remote Work Agreement. By participating in this agreement, the employee agrees to hold the City of Sheboygan harmless against any

and all claims including injuries to others at the remote location. If an employee is injured while working remotely, the employee should follow City of Sheboygan's established procedures for reporting on-the-job injuries.

2. Employment Laws

Remote employees will be held to the same employment law standards as employees in the working in the City of Sheboygan's office. They will adhere to normal work schedules and will have to obtain prior management approval for any change to their normal work schedule (including overtime).

3. Time Off

Remote employees agree to follow established procedures for requesting and obtaining approval of leave, including PTO usage (in the event of illness). Remote work may be used as a temporary arrangement in lieu of paid time off at the Department Director and Human Resource Director's discretion.

Section 5.24 EMPLOYEE FRATERNIZATION POLICY

The City of Sheboygan expects employees to work together as team members to efficiently provide for the needs of the City and its citizens. It is in the best interests of City employees to keep work relationships separate from personal relationships. All employees shall exercise good judgment and discretion in engaging in consensual social personal relationships.

Under no circumstances shall an employee in a management or supervisory position enter into a romantic relationship with a subordinate.

Provisions/Requirements

1. If employees choose to enter into a consensual social relationship, the relationship will not be allowed to disrupt City business.
2. If employees marry each other, they will not be allowed to report to the same immediate supervisor after they are married. One spouse will not be allowed to supervise the other.
3. If a manager/supervisor enters into a consensual social relationship with any City of Sheboygan employee, that changes into romantic involvement, the management level employee shall promptly and confidentially provide a written notice to his/her immediate supervisor and the Human Resources Manager. The supervisor and the Human Resources Manager will immediately review the duties and responsibilities between the employees to determine if their relationship may disrupt City business. Although the relationship is not prohibited (except as provided below), it will not be allowed to disrupt business.

The City expressly prohibits any consensual social relationship, including marriage, between a manager/supervisor and an employee in his/her line of authority.

4. If a consensual social relationship is either prohibited or disrupts City business, the City

will take appropriate action to transfer one or both of these employees if possible and in the City's best interests. If transfer is not possible, termination of the employment of one or both employees may be necessary. Failure to promptly and voluntarily report a consensual social relationship as required above may result in immediate transfer or termination of one or both employees,

ARTICLE VI: DISCIPLINE AND GRIEVANCE

Section 6.01 GRIEVANCE PROCEDURE

The purpose of this article is to provide guidance for employees and supervisors concerning discipline of covered city employees. In addition, the purpose of this article is to establish a procedure to provide those city employees who are not covered by a grievance procedure as part of a collective bargaining agreement to resolve grievances while in the employ of the city.

This procedure is intended to comply with Wis. Stats. § 66.0509, and provides a grievance procedure addressing issues concerning workplace safety, discipline, and termination. This procedure applies to all employees covered under Wis. Stats. § 66.0509, and excepts all police and fire employees subject to Wis. Stats. § 62.13(5). A covered employee may appeal any level of discipline under this grievance procedure. Any grievance filed under the article shall be filed on behalf of an individual employee. No grievance may be filed on behalf of more than one employee, a group of employees, or any collective bargaining unit.

Nothing in this article is intended to create a legally binding contract between the city and covered employees or to change the at-will nature of employment for covered employees with the city. Employment with the city is voluntarily entered into and employees are free to resign at any time with or without cause. Similarly, the city may terminate the employment of any covered employee, at any time with or without cause, subject to applicable federal, state, or local law.

The city reserves its management rights to exclusively manage its operations.

A. Definitions

1. "Days" as used in this policy means business days.
2. "Employee discipline" includes all levels of progressive discipline, but shall not include the following:
 - a. Placing an employee on administrative leave pending an internal investigation;
 - b. Counseling(s), meetings or other pre-disciplinary action;
 - c. Wage, salary or benefit or salary adjustments for reasons other than disciplinary action;
 - d. Performance evaluations or reviews;
 - e. Actions taken to address work performance, including a performance improvement plan or plan of correction;
 - f. Demotion, transfer or change in job assignment for reasons other than disciplinary action; or
 - g. Other personnel actions taken by the employer that are not a form of progressive discipline.

3. "Employee termination" shall include action taken by the employer to terminate an individual's employment for misconduct or performance reasons, but shall not include the following personnel actions:
 - a. Voluntary quit or resignation;
 - b. Retirement;
 - c. Position elimination;
 - d. Layoff, furlough, reduction in force or failure to be recalled from layoff;
 - e. Job abandonment, "no-call, no-show", or other failure to report to work; or
 - f. End or completion of assignment in temporary, contract or seasonal employment; or
 - g. Any other cessation of employment not involving involuntary termination.
4. "Workplace safety" is defined as conditions of employment affecting an employee's physical health or safety, the safe operation of workplace tools and equipment, safety of the physical work environment, personal protective equipment, workplace violence, and training related to same.
5. "Grievant" is the individual filing the grievance or appeal who is personally affected by the discipline, termination or workplace safety issue. A grievant is the only person who may file a grievance. The issue raised in the grievance must relate to issues personal to the grievant filing the grievance and may not relate to matters affecting other parties.

B. Procedure

1. Grievance Processing

An employee must process his/her grievance outside of normal work hours, unless the employee elects to use accrued paid time off in order to be paid for time spent processing his/her grievance through the various steps of the grievance procedure.

A written grievance filed under this policy must contain the following information:

- The name and position of the employee filing it;
- A statement of the issue involved;
- A detailed explanation of the facts supporting the grievance;
- The date the event giving rise to the grievance took place;
- The identity of the policy, procedure or rule that is being challenged; and
- A statement of the remedy sought.

2. Steps of the Grievance Procedure

Employees should first discuss complaints or questions with their immediate supervisor. Every reasonable effort should be made by supervisors and employees to resolve any questions, problems or misunderstandings that have arisen before filing a grievance.

Step 1 – Written Grievance Filed with the Department

The employee must prepare and file a written grievance with his/her Department Head within five (5) days of when the employee knows, or should have known, of the events giving rise

to the grievance. The Department Head or his/her designee will investigate the facts giving rise to the grievance and inform the employee of his/her decision, if possible within ten (10) days of receipt of the grievance. In the event the grievance involves the Department Head, the employee may initially file the grievance with the Human Resources Director, who shall conduct the Step 1 investigation.

Step 2 – Review by Human Resources Director [or City Administrator]

If the grievance is not settled at Step 1, the employee may appeal the grievance to the Human Resources Director [or City Administrator] within five (5) days of the receipt of the decision of the Department Head at Step 1. The Human Resources Director [or City Administrator] or his/her designee will review the matter and inform the employee of his/her decision, if possible within ten (10) days of receipt of the grievance.

Step 3 – Impartial Hearing Officer

If the grievance is not settled at Step 2, the employee may file, within five (5) days following receipt of the decision of the Human Resources Director [or City Administrator], a written appeal for review by an impartial hearing officer. The City shall select the impartial hearing officer, who shall not be a City employee. In all cases, the grievant shall have the burden of proof. The jurisdiction of the impartial hearing officer is limited to answering the following question: Based upon the preponderance of the evidence, has the Grievant proven that the action of the City was arbitrary and capricious?

This process does not involve a hearing before a court of law; thus, the rules of evidence will not be followed. Depending on the issue involved, the impartial hearing officer will determine whether a hearing is necessary, or whether the case may be decided based on a submission of written documents. The impartial hearing officer may admit all evidence that he/she deems relevant to the issues raised, and may exclude immaterial, irrelevant or repetitious testimony or evidence. After the Grievant and the City have presented all relevant witnesses and evidence, the impartial hearing officer shall close the hearing. The impartial hearing officer may ask for oral or written closing statements.

The impartial hearing officer shall prepare a written decision within ten (10) days of the close of the hearing. The impartial hearing officer shall have no authority to issue a remedy, but the impartial hearing officer may recommend remedy. Remedial action and authority shall be subject to the determination and approval of the City Council, and shall be addressed in the event a grievance is sustained.

Step 4 – Review by the Governing Body

If the grievance is not resolved after Step 3, the Grievant or the City may request, within five (5) days of receipt of the written decision from the hearing officer, a written review by the Governing Body. In most instances, the appeal shall be heard by the City Council. For Library, Transit and Water Utility employees, the appeal shall be filed with the Library Board, Transit Commission, or Water Utility Board.

The Governing Body shall not take testimony or evidence; it may only determine whether the impartial hearing officer reached an arbitrary or incorrect result based on a review of the record before the impartial hearing officer. The matter will be scheduled for the Governing

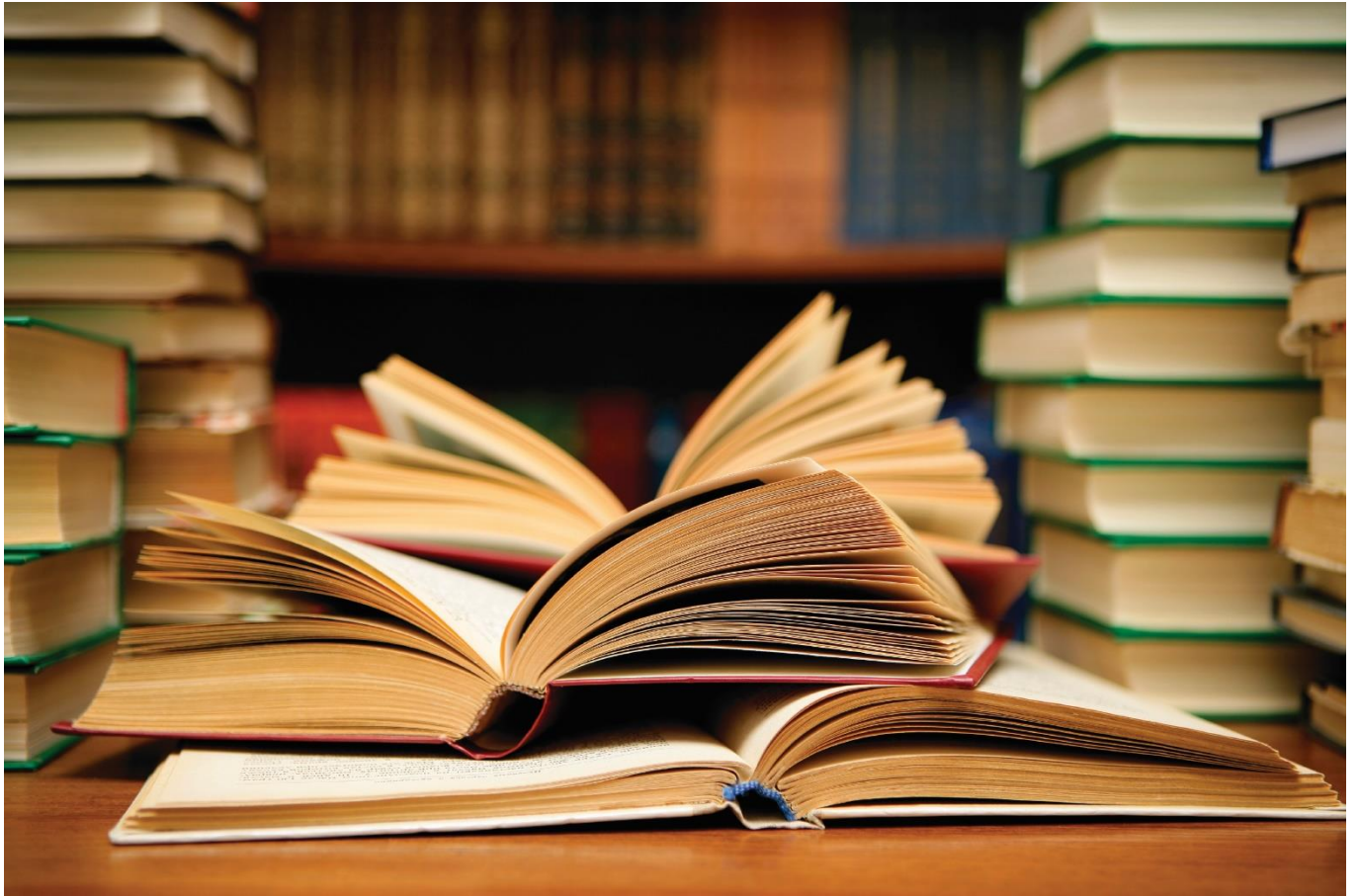
Body's next regular meeting. If it is impossible to comply with the deadlines due to meeting notice requirements or meeting preparation, the grievance will be reviewed at the next possible meeting date. The Governing Body shall not substitute its judgment for that of the impartial hearing officer. Findings of fact shall be upheld unless they are clearly erroneous. The Governing Body will inform the employee of its findings and decision in writing within ten (10) days of its meeting. The Governing Body shall decide the matter by simple majority vote and this decision shall be final and binding.

Employee Representation

An employee shall have the right to be represented by an attorney or other representative at Step 3 of the grievance procedure at the employee's expense. The representative may not be a material witness to the dispute. Employee discussion with his/her representative shall not take place during working hours.

Time Limits

The timelines provided in this policy must be strictly followed. If the Grievant fails to meet the timelines set forth above, the grievant shall be considered resolved. If the City fails to meet the timelines set forth above, the grievance shall advance to the next step of the process. The only exception to this policy is if the Grievant and the City mutually agree in writing to waive a timeline, but such waiver must occur in advance of the expiration of the timeline.



*Addendum to the
City of Sheboygan Employee Handbook*

Mead Public Library

(Addendum to City of Sheboygan Employee Handbook)

Powers of the Library Board of Trustees

The Mead Public Library is governed by an autonomous board of trustees whose members are appointed by the Mayor of Sheboygan, the Sheboygan County Board Supervisors and the Sheboygan Area School District Superintendent (WI. Statute 43.54(1)(a)). It is the responsibility of the library board of trustees to approve personnel policy for the library staff that formally establishes compensation and benefit policies, rules and conditions of employment for library staff, etc. (WI. Statute 43.58(4)). While the Mead Public Library Board of Trustees strives to align library personnel policy with the City of Sheboygan personnel policy, there are sometimes variances. If you have questions about any of these policies, please contact staff in the library administration office or Human Resources.

File Attachments for Item:

19. R. O. No. 9-24-25 by City Clerk submitting various license applications. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

**CITY OF SHEBOYGAN
R. O. 9-24-25**

BY CITY CLERK.

May 6, 2024.

Submitting various license applications.

CHANGE OF AGENT

Jennifer Lynn Waning is replacing Samuel D. Ames as agent effective immediately for Kwik Trip #780 located at 2622 S. Business Drive.

CHANGE OF AGENT

Sara Jane Stenske is replacing Jennifer L. Waning as agent effective immediately for Kwik Trip #1138 located at 1526 Broadway Avenue.

CHANGE OF PREMISE

<u>No.</u>	<u>Name</u>	<u>Address</u>
3445	J & J's Hotspot	1823 N. 12 th Street – One day event 5/11/24 to include current premise and entire parking lot on Southside of the building.
2085	Legend Larry's	733 Pennsylvania Avenue – One day event to be held 6/11/24: to include temporarily add to the existing premises the area within the following 4 points: The north west corner of the existing premise, the south west corner of the existing premise, the point at the center of 8 th street west of the south west corner of the Legend Larry's building, and the center of 8 th street where 8 th meets Pennsylvania Avenues south edge.

- 2085 Legend Larry's 733 Pennsylvania Avenue – One day event to be held 6/18/24: to include temporarily add to the existing premises the area within the following 4 points: The north west corner of the existing premise, the south west corner of the existing premise, the point at the center of 8th street west of the south west corner of the Legend Larry's building, and the center of 8th street where 8th meets Pennsylvania Avenues south edge.
- 2085 Legend Larry's 733 Pennsylvania Avenue – One day event to be held 6/25/24: to include temporarily add to the existing premises the area within the following 4 points: The north west corner of the existing premise, the south west corner of the existing premise, the point at the center of 8th street west of the south west corner of the Legend Larry's building, and the center of 8th street where 8th meets Pennsylvania Avenues south edge.
- 2085 Legend Larry's 733 Pennsylvania Avenue – One day event to be held 7/2/24: to include temporarily add to the existing premises the area within the following 4 points: The north west corner of the existing premise, the south west corner of the existing premise, the point at the center of 8th street west of the south west corner of the Legend Larry's building, and the center of 8th street where 8th meets Pennsylvania Avenues south edge.
- 2085 Legend Larry's 733 Pennsylvania Avenue – One day event to be held 7/9/24: to include temporarily add to the existing premises the area within the following 4 points: The north west corner of the existing premise, the south west corner of the existing premise, the point

at the center of 8th street west of the south west corner of the Legend Larry's building, and the center of 8th street where 8th meets Pennsylvania Avenues south edge.

2085 Legend Larry's

733 Pennsylvania Avenue – One day event to be held 7/16/24: to include temporarily add to the existing premises the area within the following 4 points: The north west corner of the existing premise, the south west corner of the existing premise, the point at the center of 8th street west of the south west corner of the Legend Larry's building, and the center of 8th street where 8th meets Pennsylvania Avenues south edge.

2085 Legend Larry's

733 Pennsylvania Avenue – One day event to be held 7/23/24: to include temporarily add to the existing premises the area within the following 4 points: The north west corner of the existing premise, the south west corner of the existing premise, the point at the center of 8th street west of the south west corner of the Legend Larry's building, and the center of 8th street where 8th meets Pennsylvania Avenues south edge.

2085 Legend Larry's

733 Pennsylvania Avenue – One day event to be held 7/30/24: to include temporarily add to the existing premises the area within the following 4 points: The north west corner of the existing premise, the south west corner of the existing premise, the point at the center of 8th street west of the south west corner of the Legend Larry's building, and the center of 8th street where 8th meets Pennsylvania Avenues south edge.

2085 Legend Larry’s 733 Pennsylvania Avenue – One day event to be held 8/6/24: to include temporarily add to the existing premises the area within the following 4 points: The north west corner of the existing premise, the south west corner of the existing premise, the point at the center of 8th street west of the south west corner of the Legend Larry’s building, and the center of 8th street where 8th meets Pennsylvania Avenues south edge.

2085 Legend Larry’s 733 Pennsylvania Avenue – One day event to be held 8/13/24: to include temporarily add to the existing premises the area within the following 4 points: The north west corner of the existing premise, the south west corner of the existing premise, the point at the center of 8th street west of the south west corner of the Legend Larry’s building, and the center of 8th street where 8th meets Pennsylvania Avenues south edge.

“CLASS B” LIQUOR LICENSE (June 30, 2025)(RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1040	Tankard Inc. (Brennans On Michigan)	1101 Michigan Avenue
2192	Calumet Diner, Inc. (Harry’s Diner)	2504 Calumet Drive
1525	Shar, Inc. (Fountain Park Lounge)	922 N. 8 th Street
3355	Bentley’s LLC (Sharpie’s On Broadway)	1645 S. 12 th Street
1516	Wayne H Emmer (Emmers)	906 S. 15 th Street

2949	Prohibition Bistro Inc. (Harrys Prohibition Bistro)	668 South Pier Drive
3603	Nanseas & KT Inc. (Itty Bitty Bar)	2140 Calumet Drive
2807	Sheboygan Columbus Institute (Knights Of Columbus)	833 Center Avenue
1936	Catering With Culinary Artists LLC (Black Pig)	821 N. 8 th Street
2100	Final Quest LLC (Whats Up)	1635 Michigan Avenue
2085	Legend Larrys LLC (Legend Larry's Wings & Things)	733 Pennsylvania Avenue
1795	Luigis Italian Restaurant (Luigis Italian Restaurant)	2910 Kohler Memorial Drive
3136	Sack Realty LLC (Franks Place)	3023 N. 15 th Street
3271	Sheboygan Tavern Enterprises LLC (Limelight Pub)	1702 S. 17 th Street
3508	Pop's Burger & Pizza House Inc. (Pop's Burger & Pizza House)	920 Michigan Avenue
3307	Umi Sushi & Steakhouse Inc. (Umi Sushi & Steak House)	519 N. 8 th Street
1799	James T. Passmore (George Michaels)	1422 N. 10 th Street

CLASS "B" BEER LICENSE (June 30, 2025) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
3407	Two Fingers LLC (Nanglo Momos & Curry)	1410 Indiana Avenue

“CLASS C” LICENSE (June 30, 2025) (RENEW)

3407 Two Fingers LLC 1410 Indiana Avenue
(Nanglo Momos & Curry)

“CLASS A” LIQUOR LICENSE (June 30, 2025) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2423	Wal-Mart Stores East LP (Wal-Mart Supercenter #1276)	3711 S. Taylor Drive
3214	Oneguide, Inc. (Tietz’s Piggly Wiggly #332)	3124 S. Business Drive
2702	Oneguide, Inc. (Tietz’s Piggly Wiggly #331)	2905 N. 15 th Street
2929	Aldi Inc. Wisconsin (Aldi #94)	919 S. Taylor Drive
3357	Aneek Inc. (Alex’s Corner Market)	723 Center Avenue

CLASS “A” BEER/”CLASS A” CIDER ONLY LICENSE (June 30, 2025) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2710	Vish LLC (The Pig Stop)	2917 N. 15 th Street

CLASS “A” FERMENTED MALT BEVERAGE LICENSE (June 30, 2025) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
3447	Krishna 1 Petroleum LLC (Fountain Park Stop -N- Go)	905 Erie Avenue
3287	Sheboygan Minimart LLC (Sheboygan BP)	1030 S. 14 th Street

CIGARETTE/TOBACCO (June 30, 2025) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2423	Wal-Mart Supercenter #1276	3711 S. Taylor Drive
3214	Tietz's Piggly Wiggly #332	3124 S. Business Drive
2702	Tietz's Piggly Wiggly #331	2905 N. 15 th Street
3287	Sheboygan BP	1030 S. 14 th Street
3357	Alex's Corner Market	723 Center Avenue
3447	Fountain Park Stop -N- Go	905 Erie Avenue
3374	VapinUSA	2629 Calumet Drive
3286	VapinUSA	2123 S. Business Drive
3582	The Dispensary	2113 S. Business Drive
3523	Speed Up 9	1230 N. Taylor Drive

File Attachments for Item:

20. Res. No. 1-24-25 by Alderperson Dekker requesting the Mayor to reactivate various special committees for the 2024-2025 Council year. ADOPT RESOLUTION

**CITY OF SHEBOYGAN
RESOLUTION 1-24-25**

BY ALDERPERSON DEKKER.

MAY 6, 2024.

A RESOLUTION requesting the Mayor to reactivate various special committees for the 2024-2025 Council year.

WHEREAS, Res. 1-23-24, the Mayor was requested to reappoint various special committees.

NOW, THEREFORE, BE IT RESOLVED: That the Mayor is hereby respectfully requested to reactive the following committees by reappointment of members thereon:

- Mayor’s International Committee
- Sustainable Sheboygan Task Force

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of Sheboygan

Melissa Clevenger, Deputy City Clerk, City of Sheboygan

File Attachments for Item:

21. Res. No. 9-24-25 by Alderpersons Mitchell and Ramey approving the General Development Plan submitted by Abacus Architects, Inc. for construction of an addition to the Sheboygan Christian School on parcel nos. 59281321763, 59281321761, and 59281321762 within a Planned Unit Development (PUD) zone. ADOPT THE RESOLUTION

**CITY OF SHEBOYGAN
RESOLUTION 9-24-25**

BY ALDERPERSONS MITCHELL AND RAMEY.

MAY 6, 2024.

A RESOLUTION approving the General Development Plan submitted by Abacus Architects, Inc. for construction of an addition to the Sheboygan Christian School on parcel nos. 59281321763, 59281321761, and 59281321762 within a Planned Unit Development (PUD) zone.

WHEREAS, prior to consideration of this resolution, the Common Council will have approved rezoning of the parcels involved from Suburban Residential - 5 (SR-5) to Suburban Residential - 5 with Planned Unit Development (PUD) overlay; and

WHEREAS, Abacus Architects, Inc. (Abacus) submitted a Planned Unit Development General Development Plan (GDP) for construction of an addition to the Sheboygan Christian School on parcel nos. 59281321763, 59281321761, and 59281321762, a copy of which is attached; and

WHEREAS, the packet submitted by Abacus included the required application fee and all items required pursuant to Sheboygan Municipal Code § 105-1005(e)(3); and

WHEREAS, the plan commission held a public hearing concerning the proposed PUD-GDP designation after publication of a Class II legal notice in accordance with Chapter 985 of the Wisconsin Statutes, listing the time and place, and brief description of the PUD; and

WHEREAS, following the public hearing, the plan commission voted to recommend to the common council that the GDP be approved as presented; and

WHEREAS, the common council has held a public hearing concerning the proposed PUD-GDP designation after publication of a Class II legal notice in accordance with Chapter 985 of the Wisconsin Statutes, listing the time and place, and brief description of the PUD; and

WHEREAS, the common council has carefully considered the plan commission's recommendations and any comments at the public hearing it held; and

WHEREAS, in addition to the GDP, Abacus submitted to the plan commission an application for a proposed Specific Implementation Plan (SIP), a copy of which is attached; and

WHEREAS, the SIP application included the required application fee and all items required pursuant to Sheboygan Municipal Code § 105-1005(e)(4); and

WHEREAS, the plan commission voted to recommend to the common council that the SIP be approved subject to the following conditions:

1. Prior to building permit issuance, the applicant shall obtain all licenses and permits as well as meet all required codes including but not limited to building, plumbing, electrical, HVAC, fire, water, sewer, health, storm drainage, etc. An occupancy permit will be granted only at such time as the applicant has met all requirements.
2. Submittal/approval of a proposed storm drainage plan prior to building permit issuance.
3. All new lighting shall be installed per Section 105-932 of the City of Sheboygan Zoning Ordinance (site lighting, building lighting, signage, etc.). There shall be no spillover light onto adjacent properties or the streets.
4. All areas used for parking/maneuvering of vehicles shall be paved prior to issuance of an occupancy permit.
5. All areas that are not required to be paved shall be landscaped with grass and/or approved landscaping.
6. Applicant will provide adequate public access along all streets and sidewalks and will take all appropriate actions to minimize the time period that adjacent properties and streets/sidewalks are impacted by the development (utilities, streets, etc.).
7. Applicant shall immediately clean any and all sediments, materials, tracking, etc. that may be spilled off-site on private or public lands and streets.
8. Streets and infrastructure damaged and/or disturbed during construction of all private and/or public improvements shall be promptly repaired by the applicant.
9. All vehicles, equipment, materials, products, etc. shall be located on the applicant's property (no storage on public rights-of-way).
10. Applicant is responsible for working with all private and public utilities in order to adequately service this development proposal (applicant will need to provide the necessary easements and/or relocate utilities as necessary).
11. City Development staff will issue a building permit only if the applicant has adequately satisfied all concerns related to the Sheboygan Fire Department, including but not limited to fire lane access at the site, sprinkler systems, hydrants, water pressures, etc.
12. Any changes to the landscape plan will need City Staff approval prior to installation.
13. Owner and the City of Sheboygan understand that the project will be done in phases. Each construction phase and corresponding landscape will need to be completed at the same time.
14. Owner and City of Sheboygan understand that future phased construction may change. If such changes occur, the landscape plan will need to be re-evaluated at that time.
15. The Department of Planning and Development must inspect the landscaping. Failure to comply with any of the above conditions may require the removal and replanting of plants. Please call Janet M Duellman for an onsite inspection at 920/459-3380.
16. Plantings located around the Fire Department Connection must be maintained to make sure that it is accessible at all times.
17. All plantings will need to be maintained per Section 105-894(b) Maintenance.
18. If there are any amendments to the approved SIP (including but not limited to site plan, architectural design, use, etc.), the applicant will be required to submit a new SIP application reflecting those amendments.

NOW, THEREFORE, BE IT RESOLVED: That the Common Council hereby approves the GDP submitted by Abacus Architects, Inc. for construction of an addition to the Sheboygan Christian School on parcel nos. 59281321763, 59281321761, and 59281321762 within a Planned Unit Development (PUD) zone and directs that the PUD boundaries be shown on the city's zoning map.

BE IT FURTHER RESOLVED: That the Common Council hereby approves the SIP submitted by Abacus Architects, Inc. for the same property subject to the conditions imposed by the plan commission, noting that, pursuant to Code, all portions of an approved SIP not fully developed within five years of final common council approval shall expire, and no additional PUD-based development shall be permitted unless the common council extends the five-year period by up to five additional years via a majority vote following a public hearing.

BE IT FURTHER RESOLVED: That Common Council approval is made contingent upon the conditions and restrictions contained in Sheboygan Municipal Code § 105-1005(f)(3).

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of Sheboygan

Melissa Clevenger, Deputy City Clerk, City of Sheboygan

Conditions of Approval:

1. Any changes to the landscape plan will need City Staff approval prior to installation.
2. Owner and the City of Sheboygan understand that the project will be done in phases. Each construction phase and corresponding landscape will need to be completed at the same time.
3. Owner and City of Sheboygan understand that future phased construction may change. If such changes occur, the landscape plan will need to be re-evaluated at that time.
4. The Department of Planning & Development must inspect the landscaping. Failure to comply with any of the above conditions may require the removal and replanting of plants. Please call Janet M Duellman for an onsite inspection at 920/459-3380.
5. Plantings located around all ingress/egress of the site shall be maintained to not interfere with vehicular/pedestrian traffic.
6. Plantings located around the Fire Department Connection must be maintained to make sure that it is accessible at all times.
7. All plantings will need to be maintained per Section 105-894(b) Maintenance.

Exception:

1. To not meet the location requirements for Sections 105-886 (Building Foundation), 105-887 (Developed Lot), 105-888 (Street Frontage), and 105-889 (Paved Area).

Special Notes:

- City staff will work with landscaper, if landscaper decides that the approved plan isn't able to be installed as approved.
- See attached phase descriptions



P.U.D Landscape Plan

April 2024

Overview:

This Landscape Plan reflects the schedule and location of trees and plants in four phases. These phases are labeled by color so as to not set an order of completion but rather the alignment with proposed building phases. The selections and locations were made considering factors such as; multiple phases limiting the possibility of trees and plants needing to be removed, open space needed for school related sports and activities, and diversity of plantings contributing to both the neighborhood and wildlife habitat.

Note: Foundation plantings do not reflect plants with no point value. Also due to scale and no exact location of doors and windows, locations are approximate in regards to future buildings. Furthermore, removal of dead Ash trees on property lines will be replaced with tall-medium deciduous tree species, at a spacing appropriate for growth and maturity, considering above mentioned factors, where possible.

Requirements:

Green-	Paved sq feet	47,265 sq ft	=379 pts
	Roof sq ft	19,086 sq ft	=380 pts
	Foundation ln ft	352 ft	=140 pts
	Total points needed		899 pts

Blue-	Paved sq ft	0	=0 pt
	Roof sq ft	14,059 sq ft	= 282 pts
	Foundation ln ft	245 ft	=98 pts
	Total points needed		380 pts

Purple-	Paved sq ft	0	=0 pts
	Roof sq ft	11,167 sq ft	=224 pts
	Foundation ln ft	345 ln ft	=138 pts
	Total point needed		362 pts

Red-	Paved sq ft	7,440 sq ft	=60 pts
	Roof sq ft	21,000 sq ft	=420 pts
	Foundation ln ft	530 ln ft	= 212 pts
	Total points needed		692 pts



Scholarship | Discipleship | Citizenship

Green

Paved sq feet 47,265 sq ft =379 pts
 Roof sq ft 19,086 sq ft =380 pts
 Foundation In ft 352 ft =140 pts
Total points needed 899 pts

Botanical name	Common Name	Quantity	Points per	Total value
Quercus ruba	Red Oak	6	75	450
Acer x freemanii "jeffersred"	Autumn Blaze Maple	2	30	60
Picea glauca var. densata	Black Hills Spruce	3	40	120
Malus cultivar 'red jewel'	Crab Apple	2	10	20
Malus cultivar 'purple prince'	Crab Apple	2	10	20
Thuja occidentalis 'fastigiata'	Pyramidal Arborvitae	4	12	48
Thuja occidentalis	American Arborvitae	3	20	60
Pyrus claleryana 'cleveland select'	Cleveland Pear	4	10	40
J. communis hybrid	Juniper	5	5	25
Euonymus alatus 'Compactus'	Dwarf Burning Bush	10	3	30
Taxus x cuspidata 'nana'	Dwarf Japanese Yew	6	5	30
TOTAL:				903



Scholarship | Discipleship | Citizenship

Blue

Paved sq ft 0 =0 pt
 Roof sq ft 14,059 sq ft = 282 pts
 Foundation ln ft 245 ft =98 pts
Total points needed 380 pts

Botanical name	Common Name	Quantity	Points per	Total value
Picea glauca var. densata	Black Hills Spruce	2	40	80
Salix alba tristis	Golden Weeping Willow	2	15	30
Quercus bicolor	Swamp White Oak	1	75	75
Pyrus claleryana 'cleveland select'	Cleveland Pear	4	10	40
J. communis hybrid	Juniper	6	5	30
Euonymus alatus 'Compactus'	Dwarf Burning Bush	10	3	30
Taxus x cuspidata 'nana'	Dwarf Japanese Yew	6	5	30
Acer saccharum	Sugar Maple	1	75	75
TOTAL				390



Scholarship | Discipleship | Citizenship

Purple

Paved sq feet 0 sq ft =0 pts
Roof sq ft 11,167 sq ft =224 pts
Foundation In ft 345 ft =138 pts
Total points needed 362 pts

Botanical name	Common Name	Quantity	Points per	Total value
Picea glauca var. densata	Black Hills Spruce	13	40	520
Quercus ruba	Red Oak	6	75	450
J. communis hybrid	Juniper	13	5	65
Euonymus alatus 'Compactus'	Dwarf Burning Bush	6	3	18
Total				520



Scholarship | Discipleship | Citizenship

Red

Paved sq feet 7,440 sq ft =60 pts
Roof sq ft 21,000 sq ft =420 pts
Foundation In ft 530 In ft =212 pts
Total points needed 692 pts

Botanical name	Common Name	Quantity	Points per	Total value
Malus cultivar 'red jewel'	Crab Apple	5	10	50
Malus cultivar 'purple prince'	Crab Apple	4	10	40
Pinus Strobus	Eastern White Pine	2	40	80
Quercus ruba	Red Oak	6	75	450
J. communis hybrid	Juniper	13	5	65
Euonymus alatus 'Compactus'	Dwarf Burning Bush	6	3	18
TOTAL				703



Scholarship | Discipleship | Citizenship

Plant replacement:

SCS understands that trees removed due to construction must be replaced in existing locations if possible or relocated.

Green Phase

Remove	Replace
17 Apple trees	17 spruce trees
Golden Willow	Due to concerts with new underground storm pipes-Unsure- may be replaced with different species.

Blue Phase

Remove	Replace
Foundation plantings	Shown foundation plantings not included in count
2 Red Oaks	2 Red oaks south of green addition (depicted with brown circle)
1 Silver Maple	Replace with Autumn Blaze in SW corner of property (depicted with a brown circle)

Purple Phase

Remove	Replace

Red Phase

Remove	Replace
1 Locust tree	Relocate south off of new drive
4 arborvitae	Replace with new arborvitae surrounding new dumpster location once determined



Civil Engineering Services

GENERAL DEVELOPMENT PLAN

Building Additions and Site Improvements
Sheboygan Christian School
929 Greenfield Avenue, Sheboygan, WI 53081

March 2024

OWNER CONTACT:

Ann Steenwyk – Director of Education and Instruction
Sheboygan Christian School
929 Greenfield Avenue
Sheboygan, WI 53081
(920) 458-9981
ann.steenwyk@sheboyganchristian.com

REGISTERED PROFESSIONAL ENGINEER:

Joel VanEss, P.E.
Abacus Architects, Inc.
1135A Michigan Avenue
Sheboygan, WI 53081
(920) 452-4444
jvaness@abacusarchitects.net

PROJECT DESCRIPTION

Tax Key Numbers: 59281321763

Zoning: Suburban Residential – 5 (SR-5)

A total of about 103,000 sq.ft. of new building additions will be added to the existing Sheboygan Christian High School over multiple phases to bring K through 8th grade students into the same building as the high school students and to add an auditorium and new gym.

Proposed additions will include:

- The reconstruction of the west side of the existing building and a portion of the existing parking lot.
- New building additions to the south and southeast of the existing building.
- Pavement additions and restriping of the west parking lot.
- A new drive exit and restriping of the north parking lot.
- A new drive and turnaround on the south side of the building.
- Relocation of the stormwater pond.
- A new proposed gym building to the south of the west parking lot.

PUD zoning is proposed to help streamline the review process for the future additions to the proposed site through its multiple phases. No modifications are required for land use, density and intensity, or parking and loading requirements. However, the proposed future building addition to the southeast falls within the SR-5 nonresidential building to residential side lot line setback of 50 feet at approximately 15 feet from the property line.

Civil plans found in the appendix show the extent of changes for the proposed project, as well as a proposed grading plan, and a proposed stormwater and utility plan.

The original landscape plan for the project can be found in the appendix. A future landscape plan will be updated and sent by April 3rd.

APPENDIX TABLE OF CONTENTS

LOCATION MAP

OWNER AND ZONING MAP

CIVIL PLAN SET

LANDSCAPING PLAN

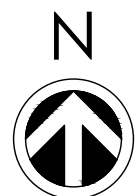
LOCATION MAP



3/18/2024

P:\2023\CONTRACTS\2023\96\Sheboygan Children School - Phase 3\Phase - 2\Construction Documents\3.3 Site\2023\96 - Base Plan.dwg

LOCATION MAP



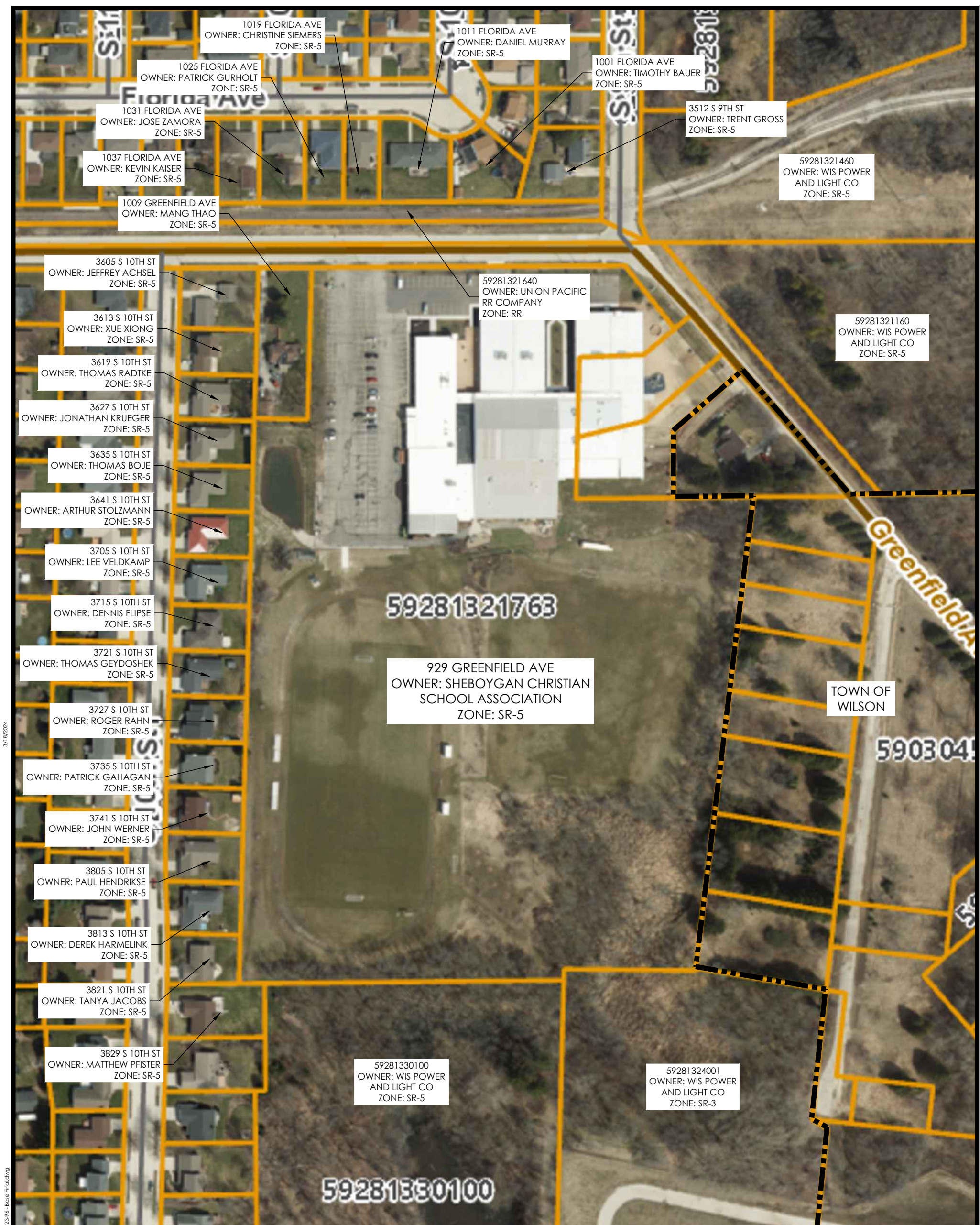
SCALE: 1"=150'

Date _____
Project Name _____
Location _____ Proj. No. _____

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OWNERS AND ZONING MAP



3/18/2024

P:\2023-CONTRACTS\2023-96 Sheboygan Christian School - Phase 3\Phase - 2\Construction Documents\3.3 Site\2023-96 - Base Final.dwg

OWNER MAP



SCALE: 1"=150'

March 18, 2024

Sheboygan Christian School

929 Greenfield Avenue, Sheboygan, WI

Proj. No. 2023-96

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CIVIL PLAN SET



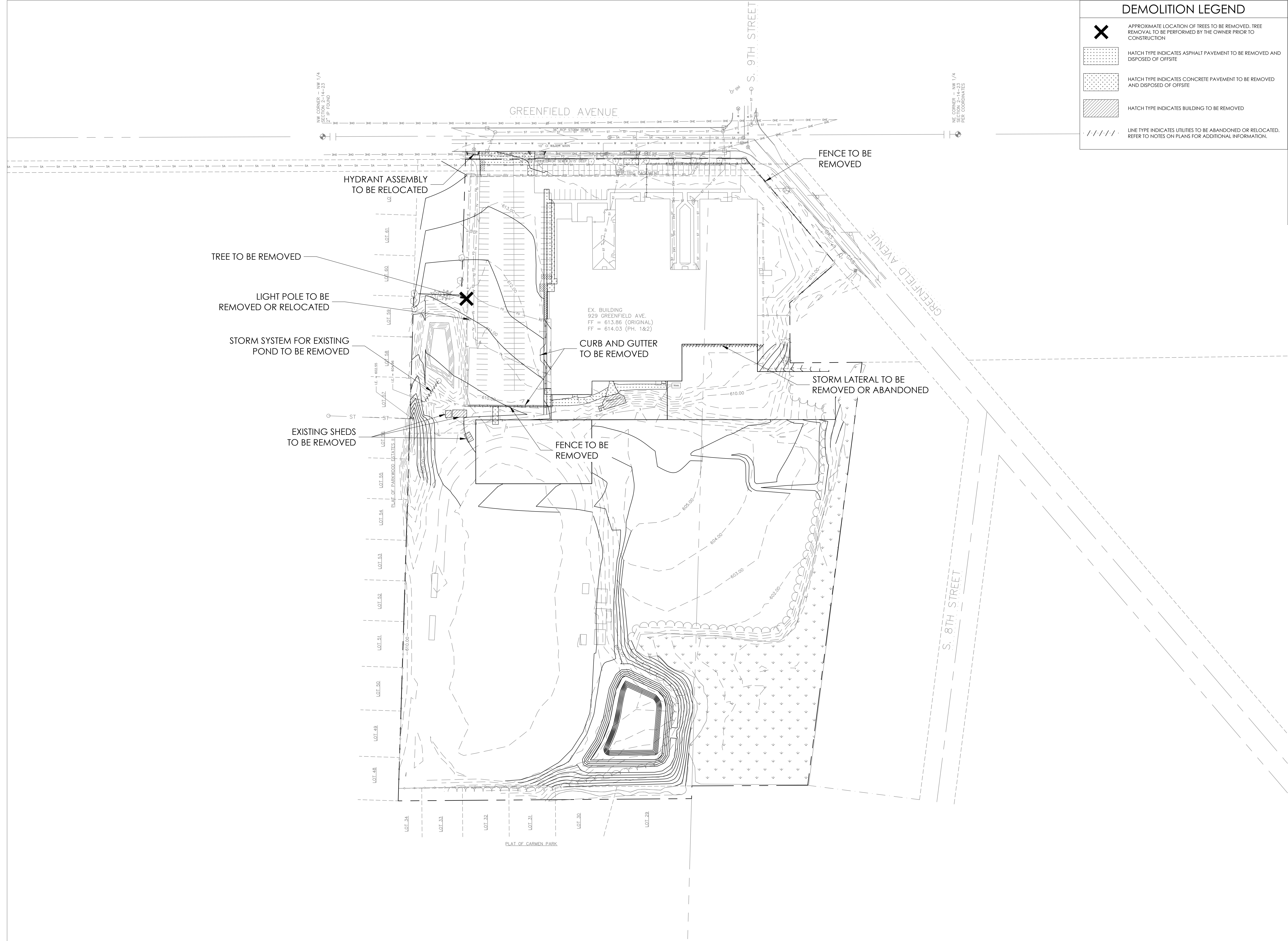
DEMOLITION LEGEND

- APPROXIMATE LOCATION OF TREES TO BE REMOVED. TREE REMOVAL TO BE PERFORMED BY THE OWNER PRIOR TO CONSTRUCTION
- HATCH TYPE INDICATES ASPHALT PAVEMENT TO BE REMOVED AND DISPOSED OFF-SITE
- HATCH TYPE INDICATES CONCRETE PAVEMENT TO BE REMOVED AND DISPOSED OFF-SITE
- HATCH TYPE INDICATES BUILDING TO BE REMOVED
- LINE TYPE INDICATES UTILITIES TO BE ABANDONED OR RELOCATED. REFER TO NOTES ON PLANS FOR ADDITIONAL INFORMATION.

REVISIONS:

DATE	ISSUE

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 BIDDERS SHALL REVIEW ALL DRAWINGS AND SPECIFICATION SECTIONS TO DETERMINE THE IMPACT OF OTHER SECTIONS OF WORK. ON THEIR OWN WORK
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FEBRUARY 9, 2024
 BUILDING ADDITION - PHASE 3

SHEBOYGAN CHRISTIAN SCHOOL
 929 GREENFIELD AVENUE, SHEBOYGAN, WI 53081

1135A MICHIGAN AVE., SHEBOYGAN, WI 53081 | (920) 452-4444 | 400 N. VEL. R. PHILLIPS AVE., SUITE 210, MILWAUKEE, WI 53202 | (414) 837-4450

DRAWN BY: JMN

CHECKED BY: JRV

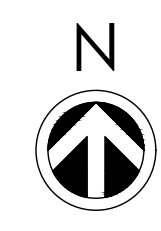
EXISTING CONDITIONS AND DEMO PLAN

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200

PROJ. NO. 2023-96

EXISTING CONDITIONS AND DEMO PLAN

SCALE: 1"=60'





REVISIONS:

DATE	ISSUE

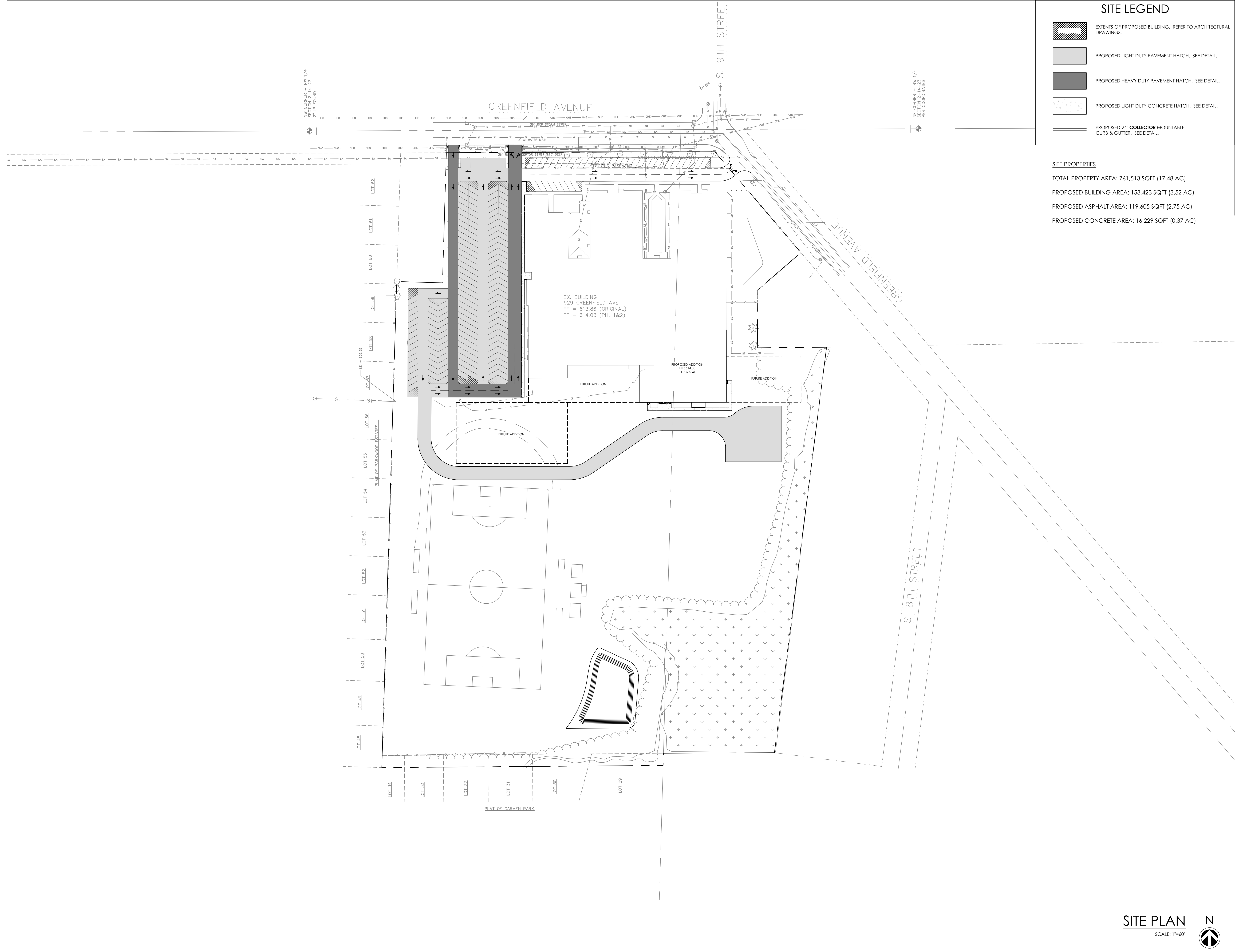
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SITE LEGEND

- EXTENTS OF PROPOSED BUILDING. REFER TO ARCHITECTURAL DRAWINGS.
- PROPOSED LIGHT DUTY PAVEMENT HATCH. SEE DETAIL.
- PROPOSED HEAVY DUTY PAVEMENT HATCH. SEE DETAIL.
- PROPOSED LIGHT DUTY CONCRETE HATCH. SEE DETAIL.
- PROPOSED 24" COLLECTOR MOUNTABLE CURB & GUTTER. SEE DETAIL.

SITE PROPERTIES

TOTAL PROPERTY AREA: 761,513 SQFT (17.48 AC)
 PROPOSED BUILDING AREA: 153,423 SQFT (3.52 AC)
 PROPOSED ASPHALT AREA: 119,605 SQFT (2.75 AC)
 PROPOSED CONCRETE AREA: 16,229 SQFT (0.37 AC)



FEBRUARY 9, 2024
 BUILDING ADDITION - PHASE 3
SHEBOYGAN CHRISTIAN SCHOOL
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DRAWN BY: JMN
 CHECKED BY: JRV

SITE PLAN

A
201

PROJ. NO. 2023-96

SITE PLAN
 SCALE: 1"=60'

GRADING LEGEND

- 595 - PROPOSED CONTOUR
- 595 - EXISTING CONTOUR
- 595.00 - PROPOSED SPOT ELEVATION
- 595.00± - MATCH EXISTING ELEVATION
- TC 595.00 - PROPOSED TOP OF CURB ELEVATION
- BC 595.50 - PROPOSED BOTTOM OF CURB ELEVATION

EROSION CONTROL LEGEND

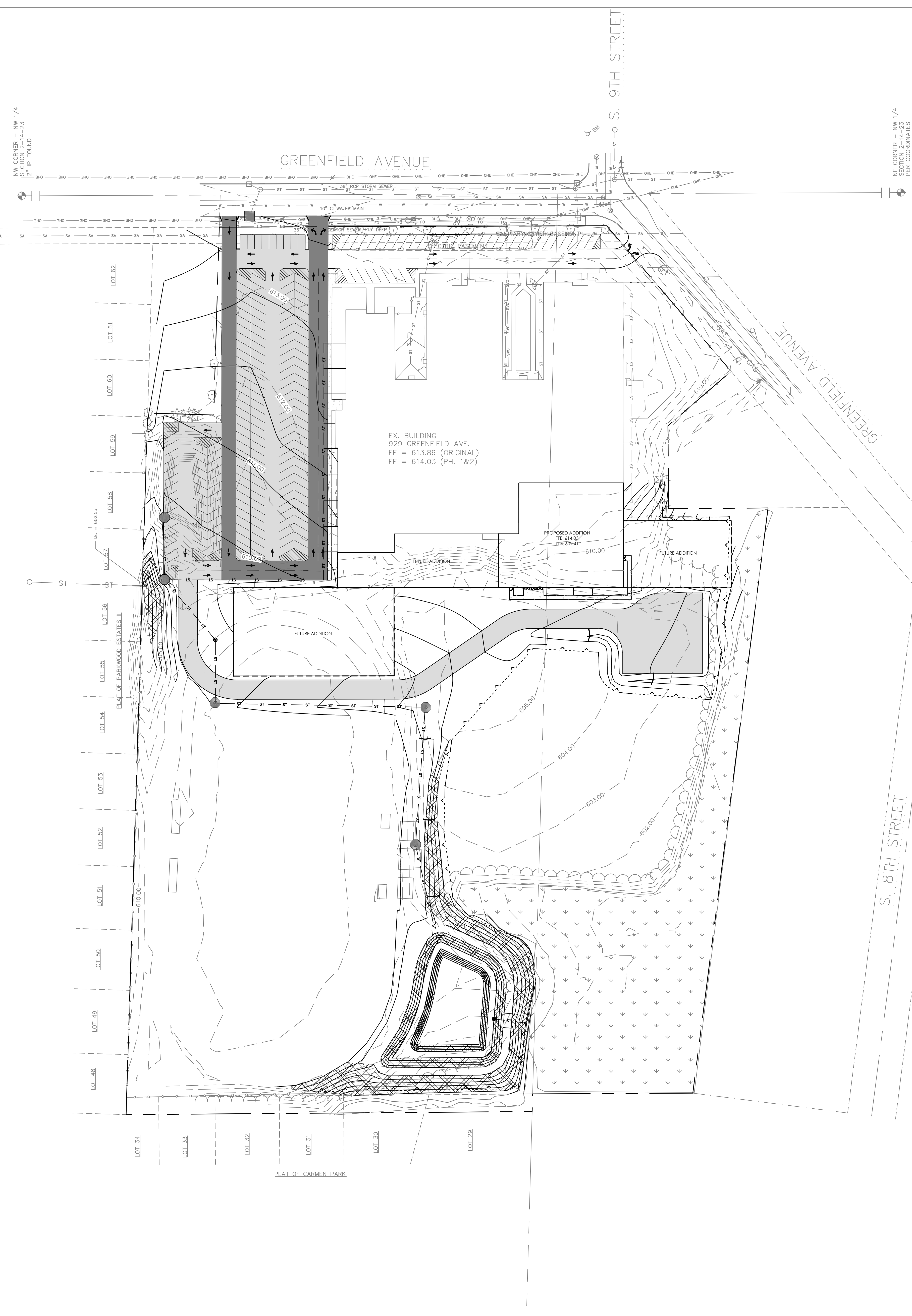
- EXTENTS OF EROSION MAT AS SPECIFIED. INSTALL ON DISTURBED AREAS WITH SLOPE GREATER THAN 4H:1V. SEE DETAIL.
- PROPOSED SILT FENCING TO BE PLACED AROUND THE PERIMETER OF THE PROPOSED GRADING LIMITS. SEE DETAIL.
- INLET PROTECTION TO BE INSTALLED IN EXISTING STORM SEWER INLETS PRIOR TO ANY CONSTRUCTION ACTIVITIES BEING PERFORMED. SEE DETAIL.
- INLET PROTECTION TO BE INSTALLED AFTER INSTALLATION OF PROPOSED STORM SEWER INLETS. SEE DETAIL.
- SILT SOCK DITCH CHECK



REVISIONS:

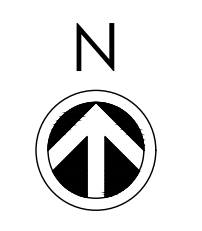
DATE	ISSUE

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GRADING AND EROSION CONTROL PLAN

SCALE: 1"=60'



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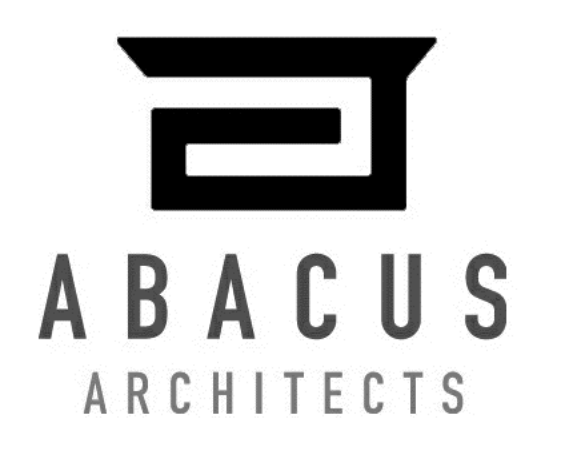
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GRADING AND EROSION CONTROL PLAN

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202

PROJ. NO. 2023-96

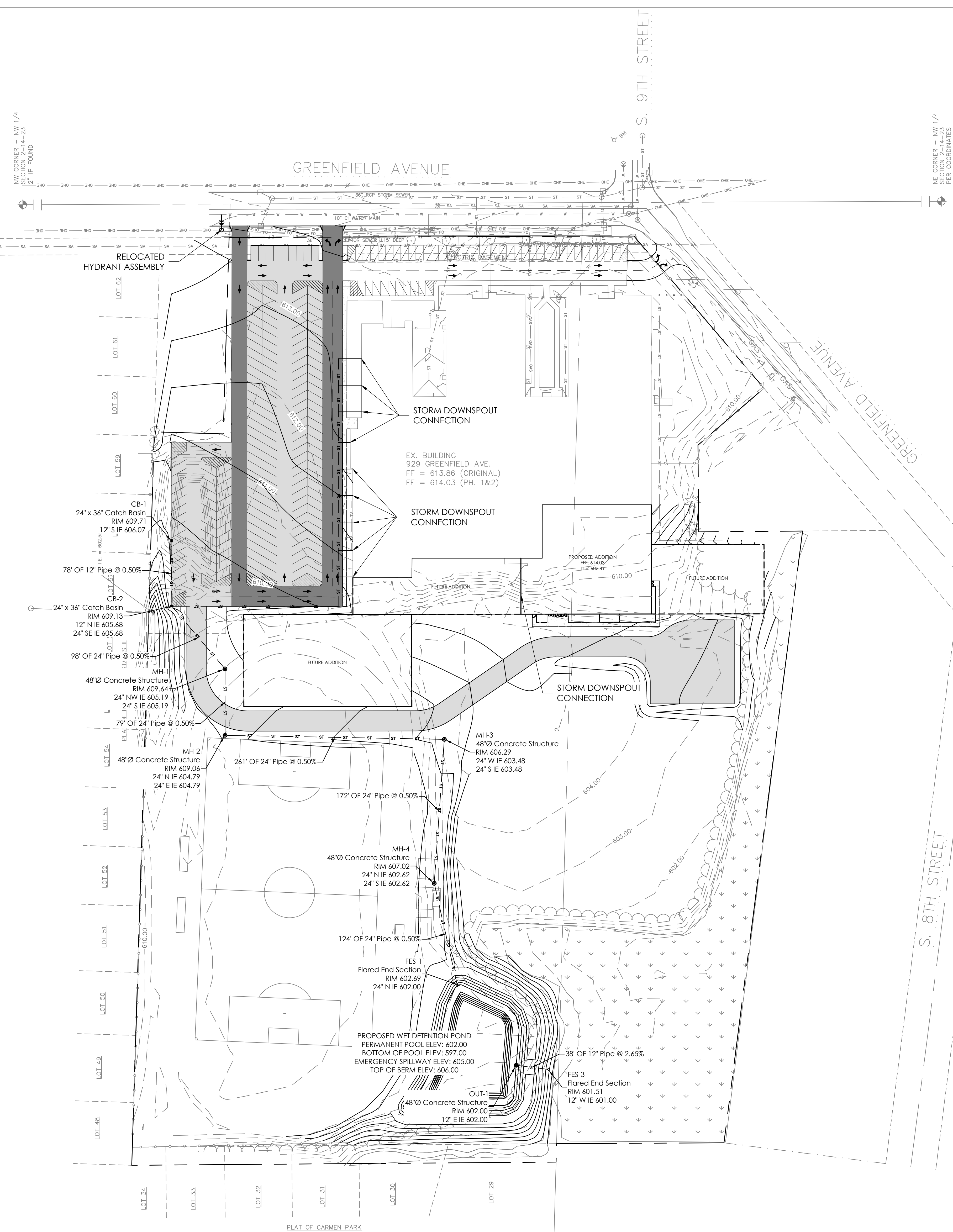
FEBRUARY 9, 2024
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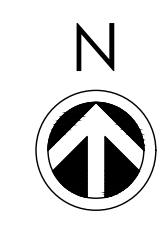
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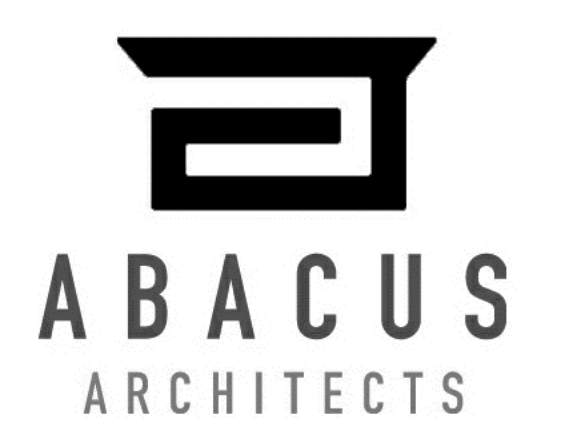
UTILITY PLAN

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PROJ. NO. 2023-96

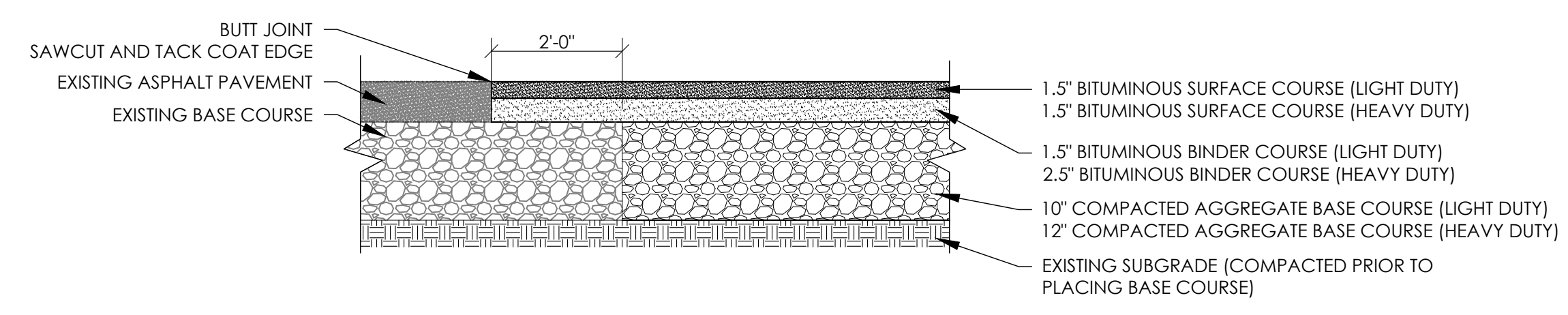
UTILITY PLAN
 SCALE: 1"=60'



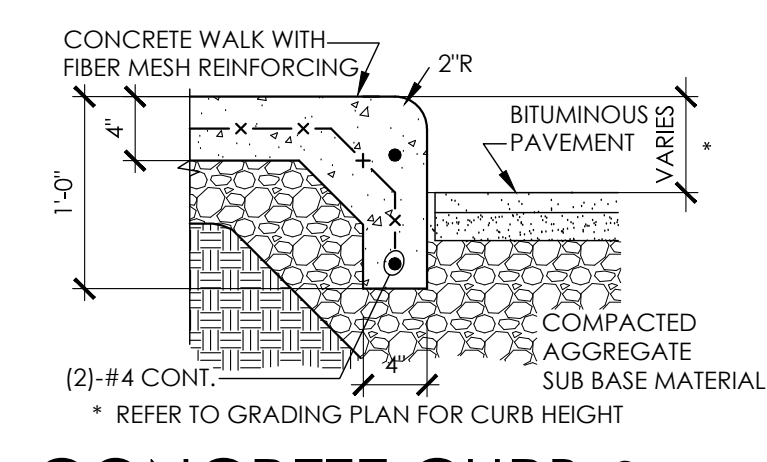


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DATE	ISSUE

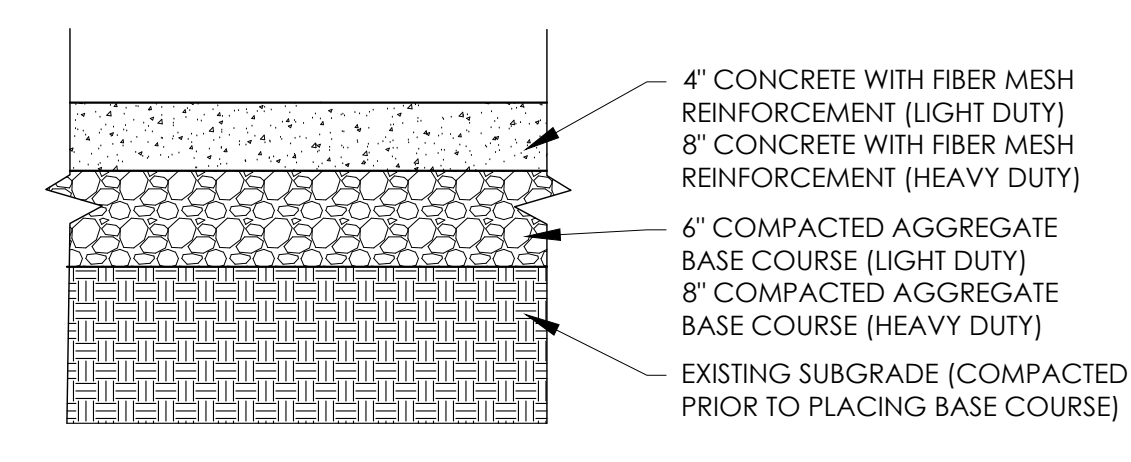
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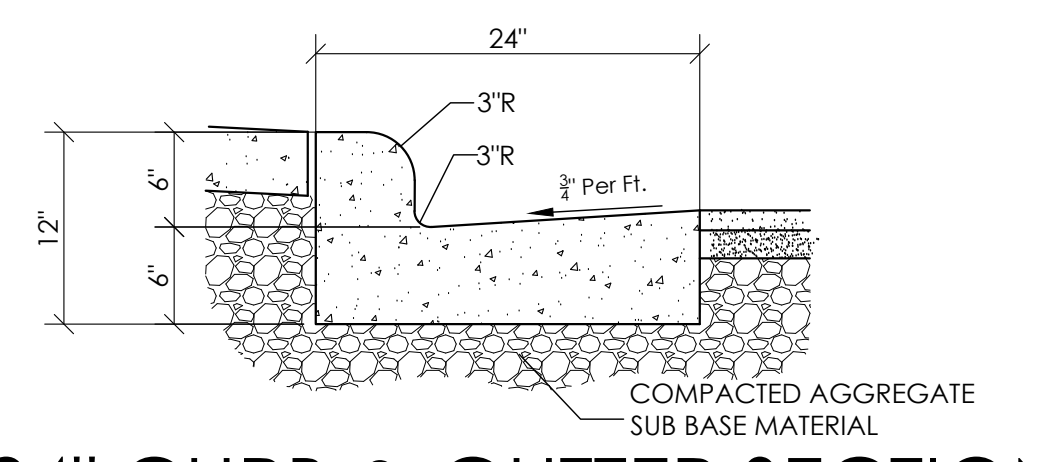
ASPHALT PAVEMENT CROSS SECTION



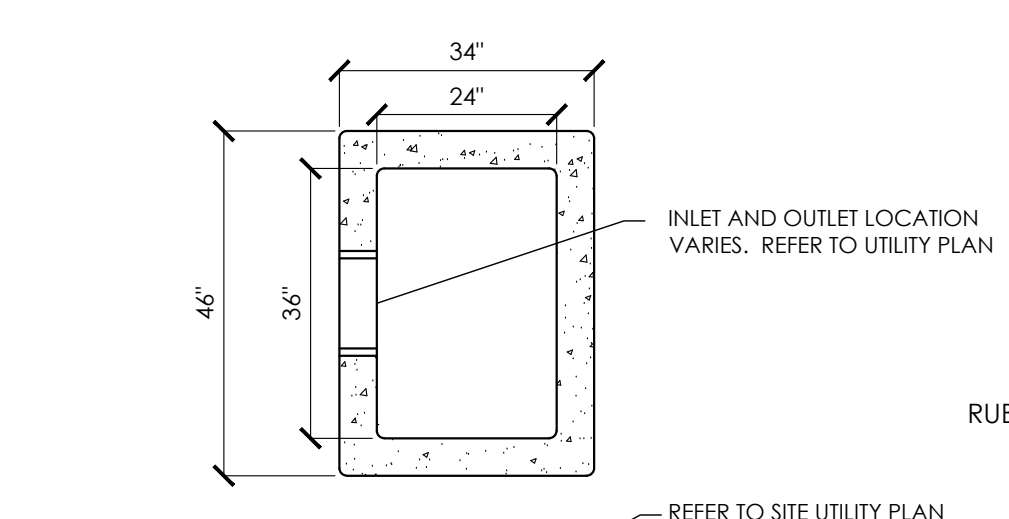
CONCRETE CURB & SIDEWALK SECTION



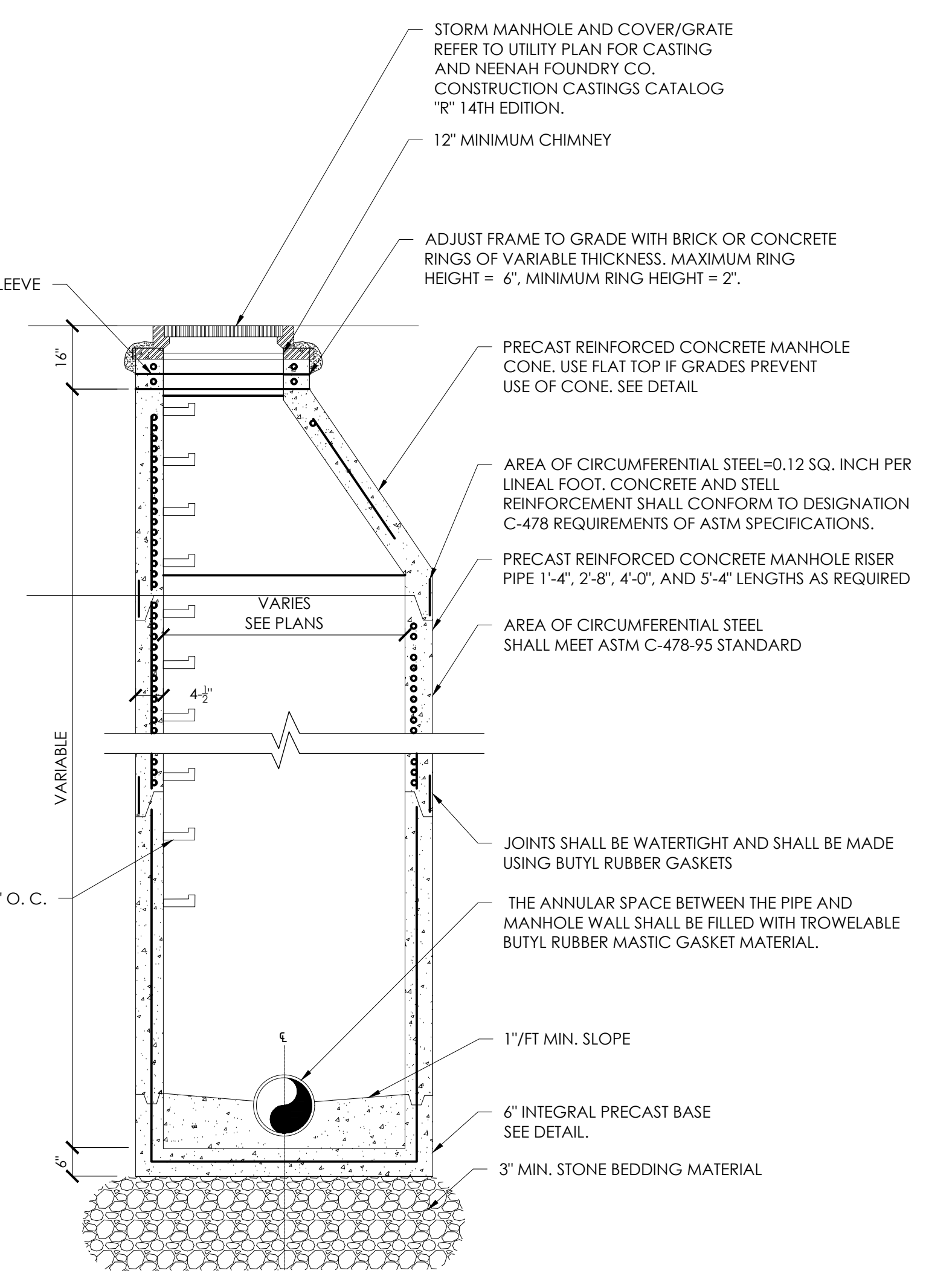
CONCRETE PAVEMENT CROSS SECTION



24" CURB & GUTTER SECTION



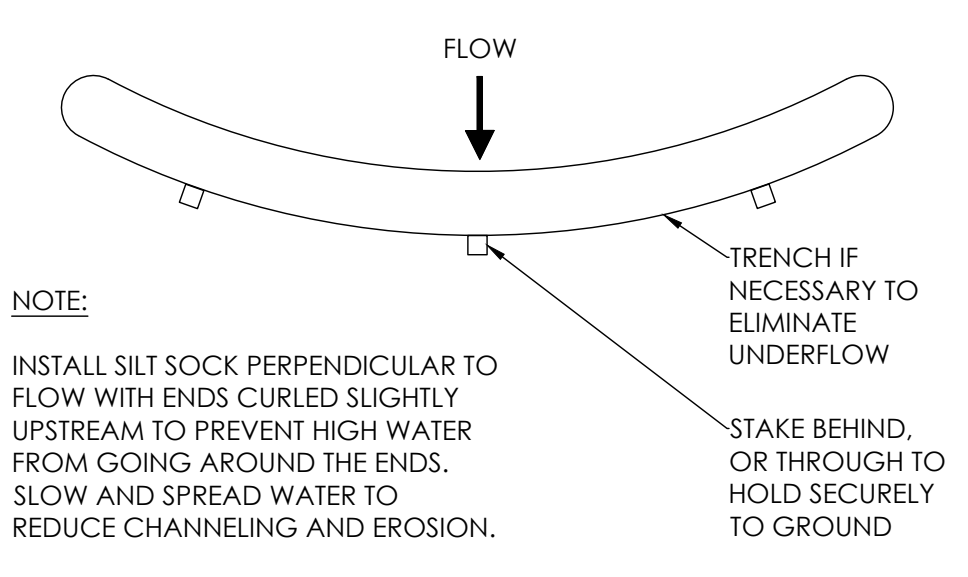
PRECAST REINFORCED CONCRETE ACCEPTABLE CURB INLET SECTION



STORM MANHOLE NOTES:

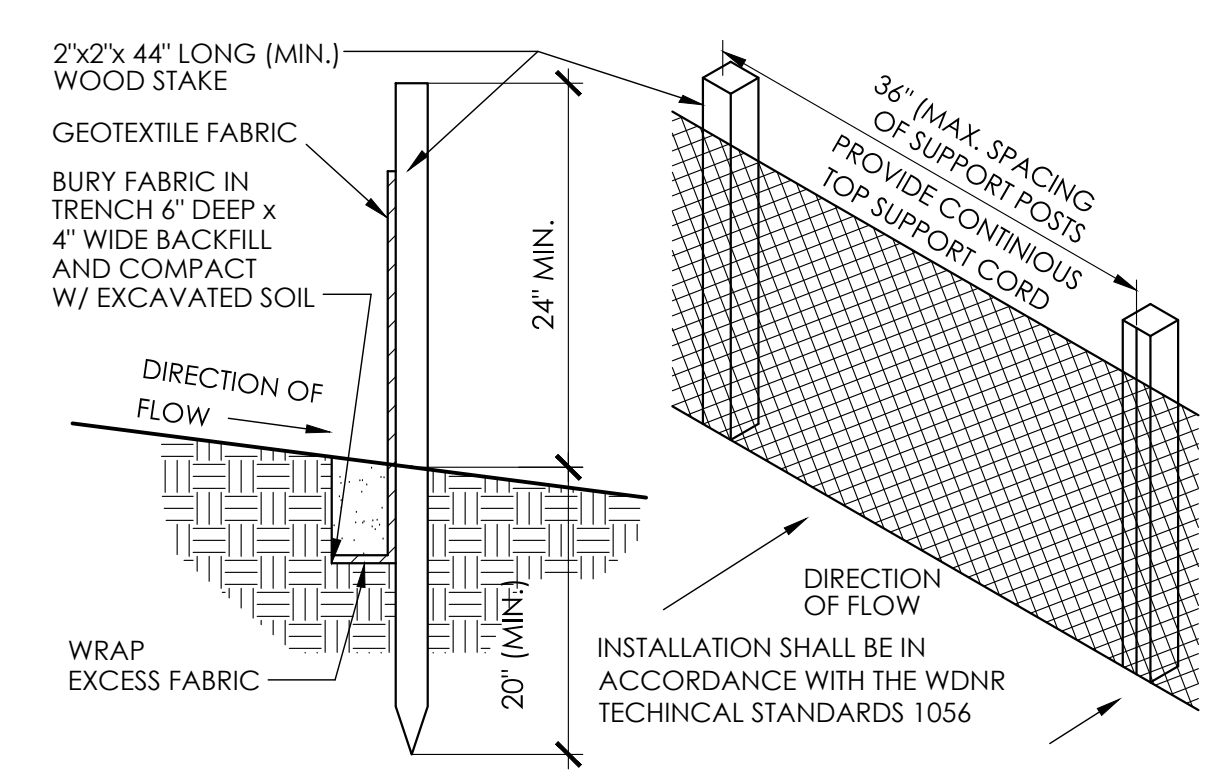
1. PRECAST ADJUSTING RINGS TO BE REINFORCED WITH ONE HOOP OF STEEL CENTERED WITH THE RING. WHERE NECESSARY, RINGS SHALL BE GROOVED TO RECEIVE STEP.
2. CONCRETE AND STEEL REINFORCEMENT SHALL CONFORM TO DESIGNATION C-478 REQUIREMENTS OF ASTM SPECIFICATIONS.
3. 3" MIN. BEDDING MATERIAL REQUIRED UNDER MANHOLE BASE AND AND BACKFILLED STRUCTURE WITH GRANULAR BACKFILL MATERIAL.
4. SEE STANDARD SPECIFICATIONS, FILE NO. 12 FOR PRECAST MANHOLE AND FILE NO. 13 FOR MANHOLE INVERTS, INCLUDING INVERTS OF LATERAL SEWERS THAT CONNECT DIRECTLY TO MANHOLES.

STORM MANHOLE DETAIL

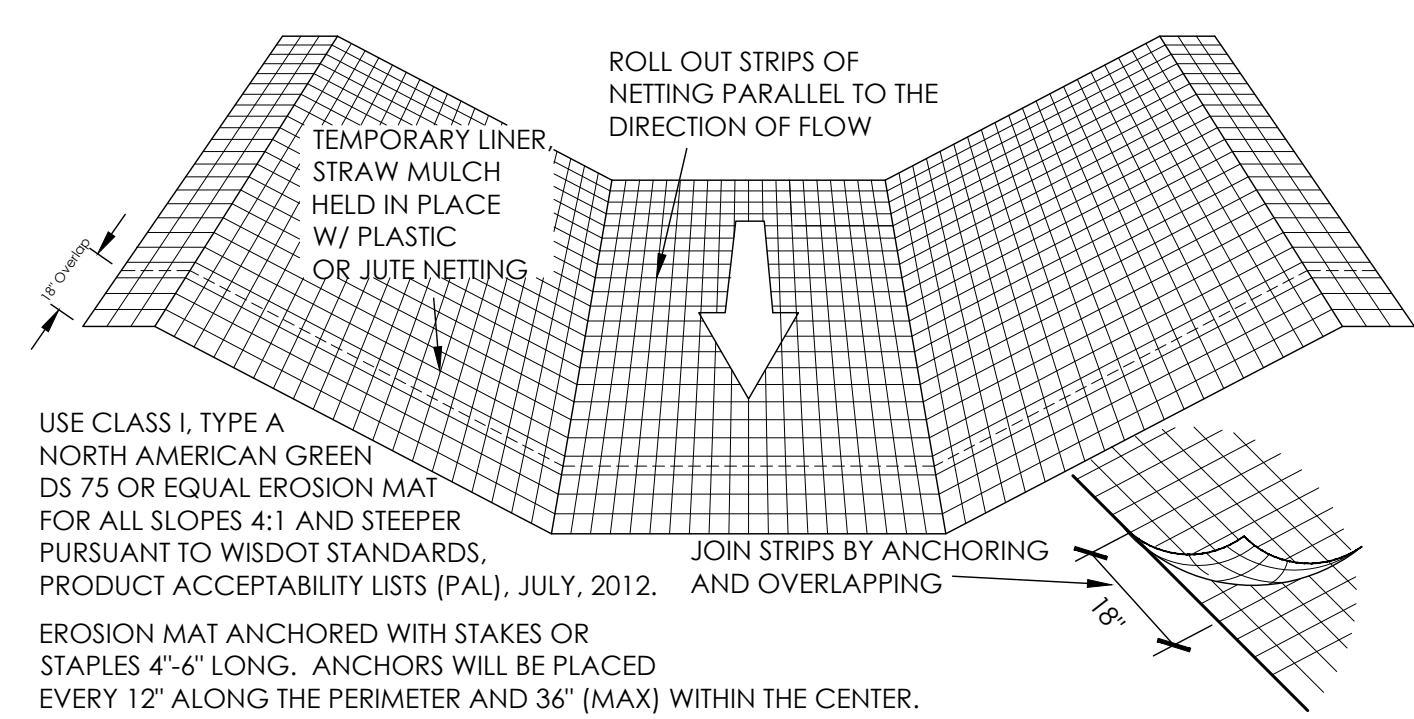


SILT SOCK DITCH CHECK

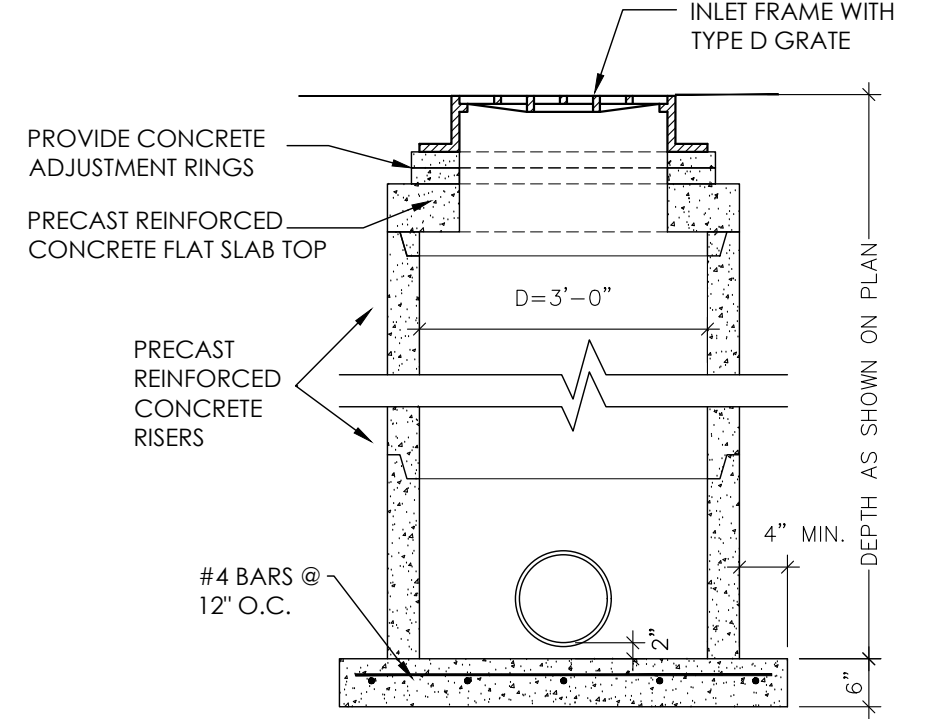
NOTE:
 INSTALL SILT SOCK PERPENDICULAR TO FLOW WITH ENDS CURLED SLIGHTLY UPSTREAM TO PREVENT HIGH WATER FROM GOING AROUND THE ENDS. SLOW AND SPREAD WATER TO REDUCE CHANNELING AND EROSION.



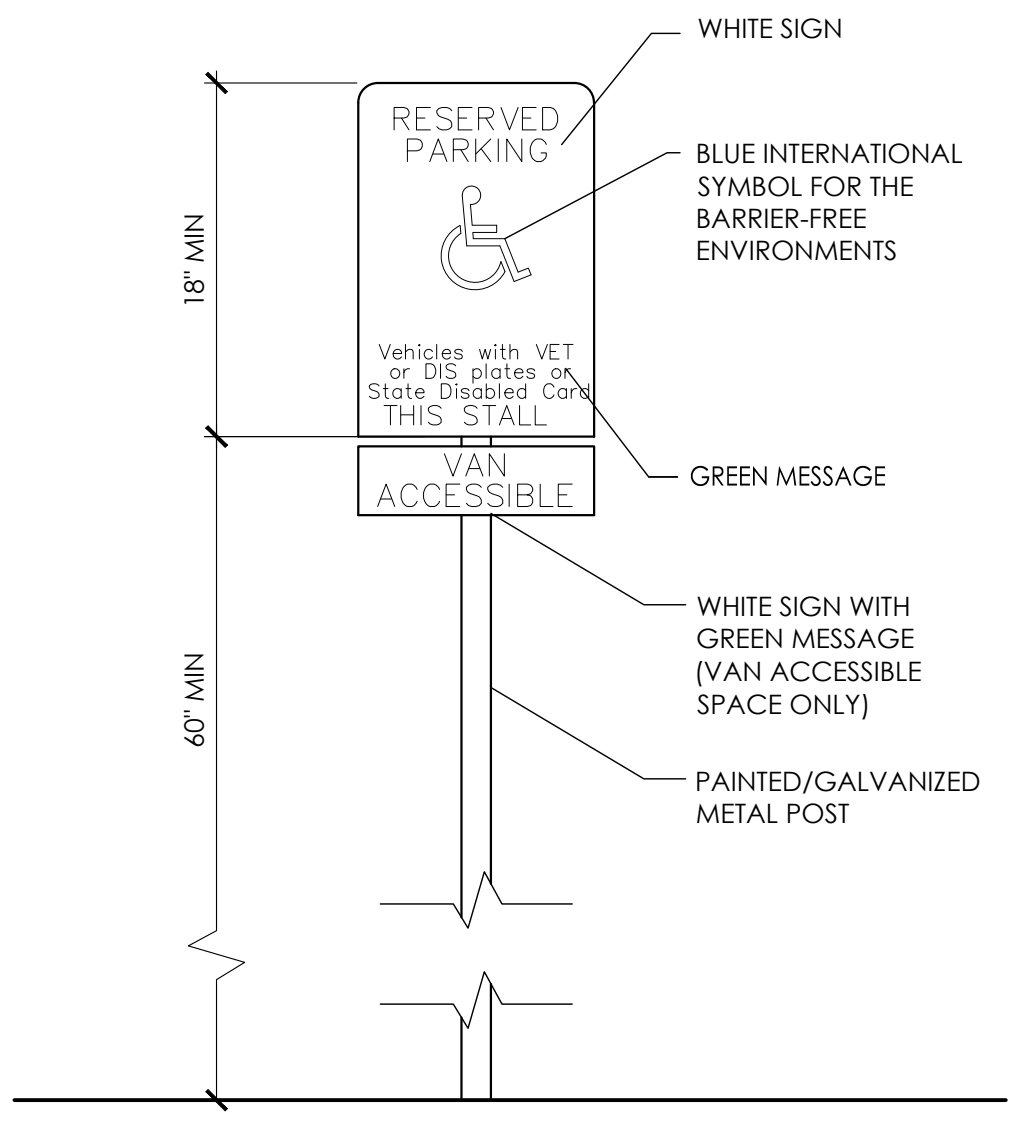
SILT FENCE SECTION & DETAIL



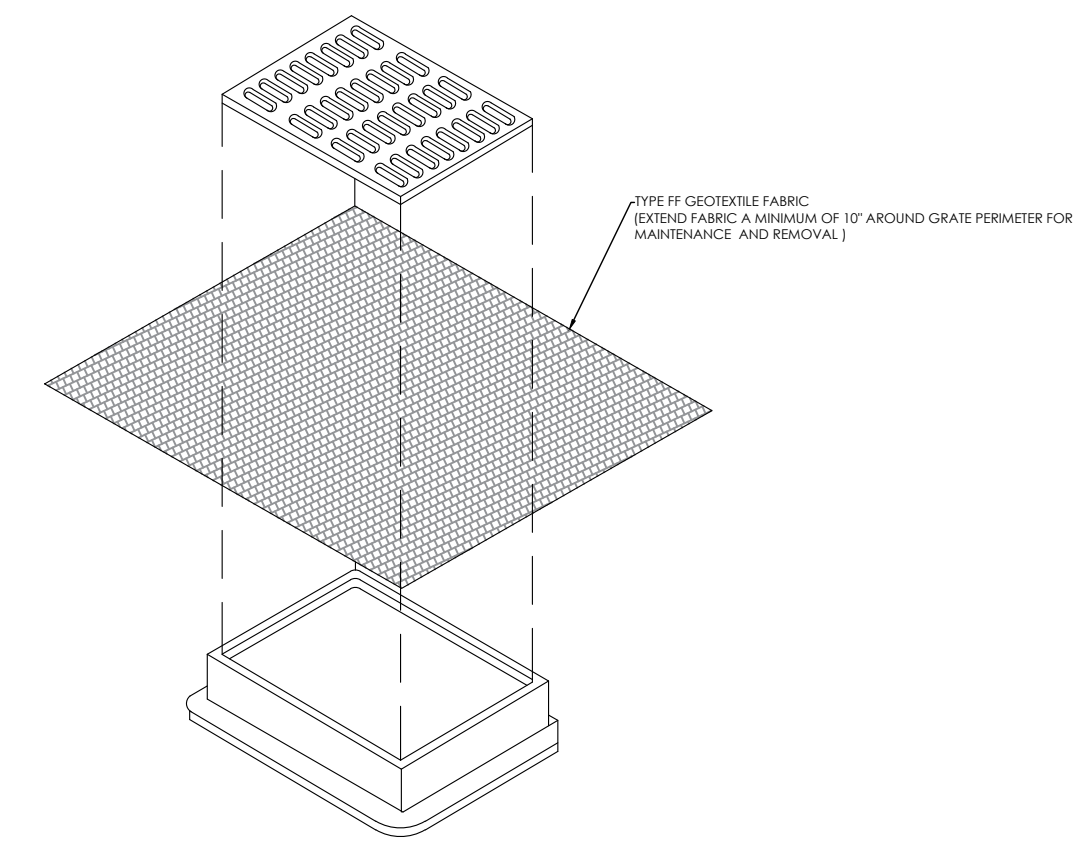
EROSION MATTING DETAIL (FOR SIDE SLOPES ONLY - NOT FOR CHANNELIZED FLOW)



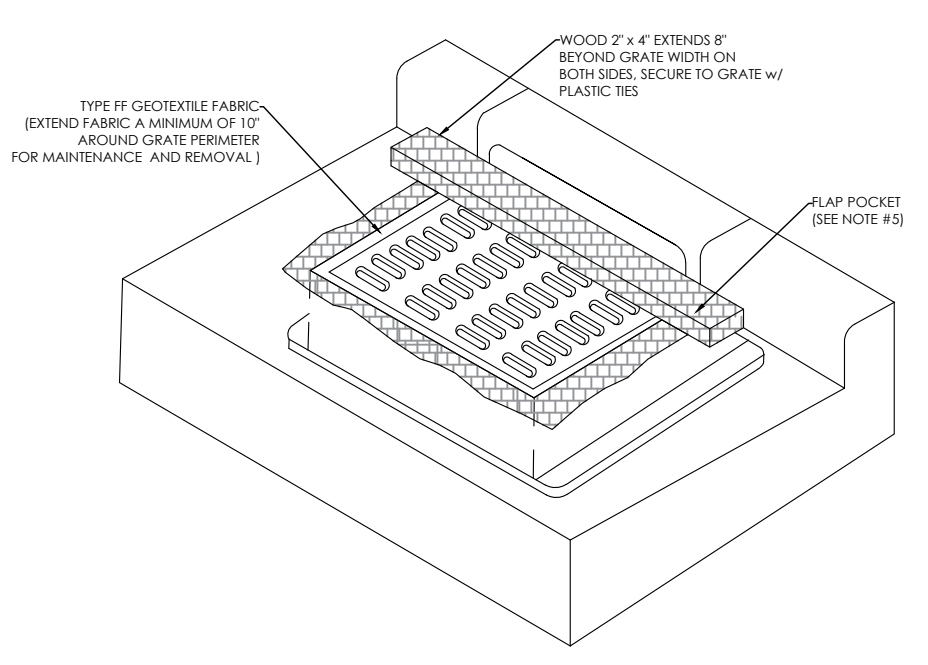
PRECAST REINFORCED CONCRETE ACCEPTABLE STORM INLET SECTION



ACCESSIBLE PARKING SIGNAGE DETAIL



INLET PROTECTION TYPE "B"



INLET PROTECTION TYPE "C"

MAINTENANCE NOTES:
 1. WHEN REMOVING OR MAINTAINING INLET PROTECTION, CARE SHALL BE TAKEN SO THAT THE SEDIMENT TRAPPED IN THE FABRIC DOES NOT FALL INTO THE STRUCTURE. MATERIAL THAT HAS FALLEN INTO THE INLET SHALL BE IMMEDIATELY REMOVED.

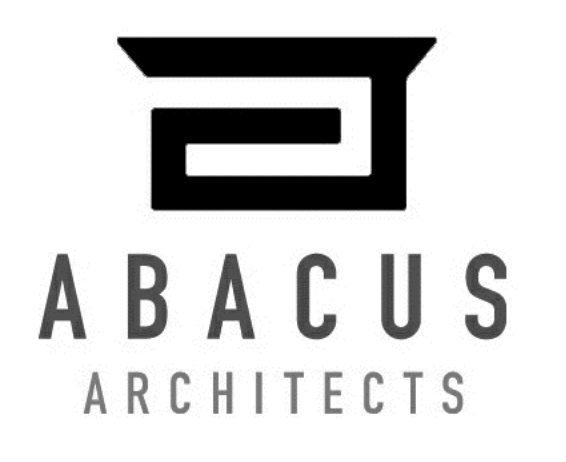
FEBRUARY 9, 2024
 BUILDING ADDITION - PHASE 3
 SHEBOYGAN CHRISTIAN SCHOOL
 929 GREENFIELD AVENUE, SHEBOYGAN, WI 53081
 1135A MICHIGAN AVE., SHEBOYGAN, WI 53081 | (920) 452-4444 | 400 N. VEL. R. PHILLIPS AVE., SUITE 210, MILWAUKEE, WI 53202 | (414) 837-4450

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 CHECKED BY: JRV

DETAILS
 A
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PROJ. NO. 2023-96

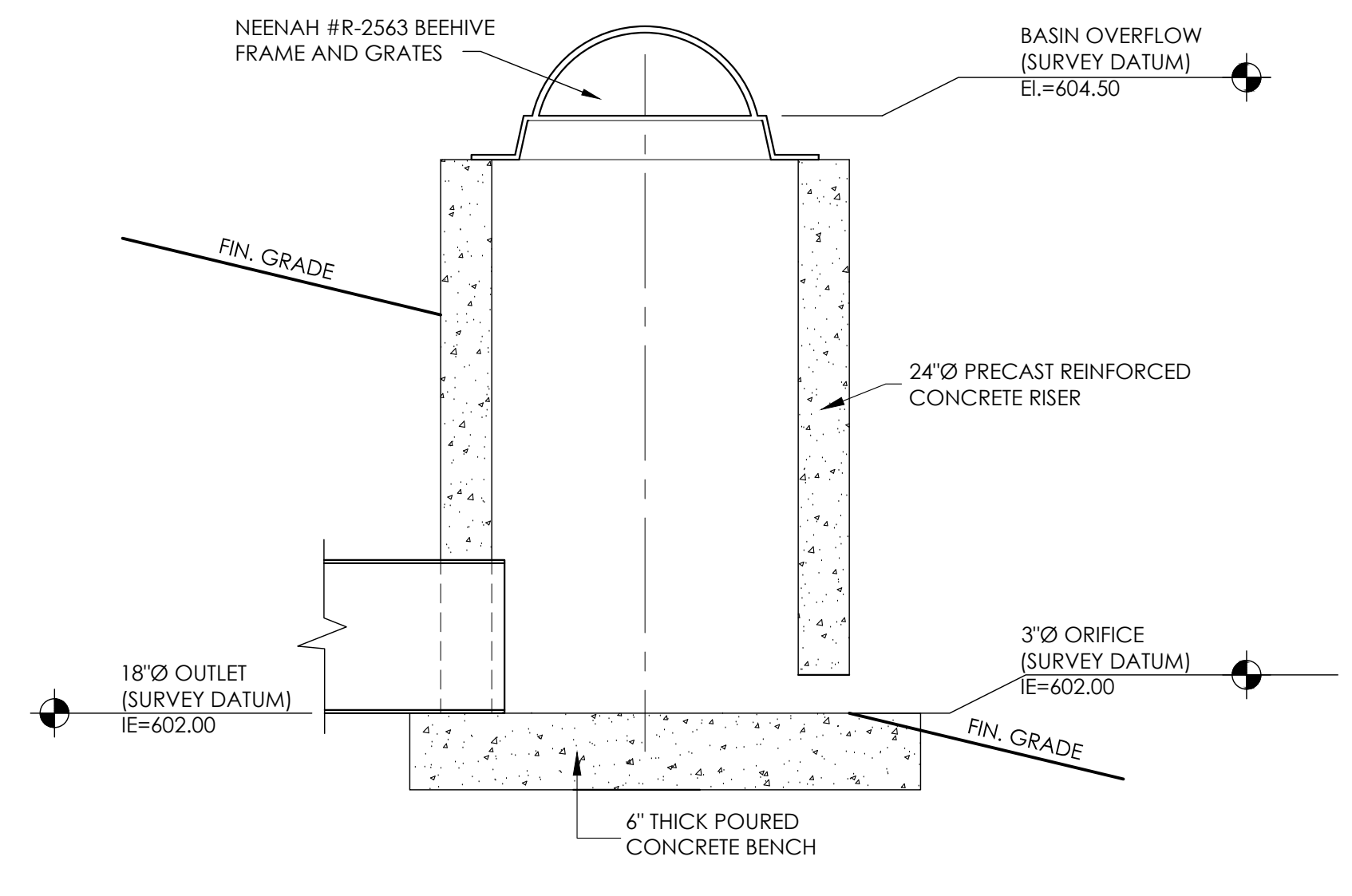
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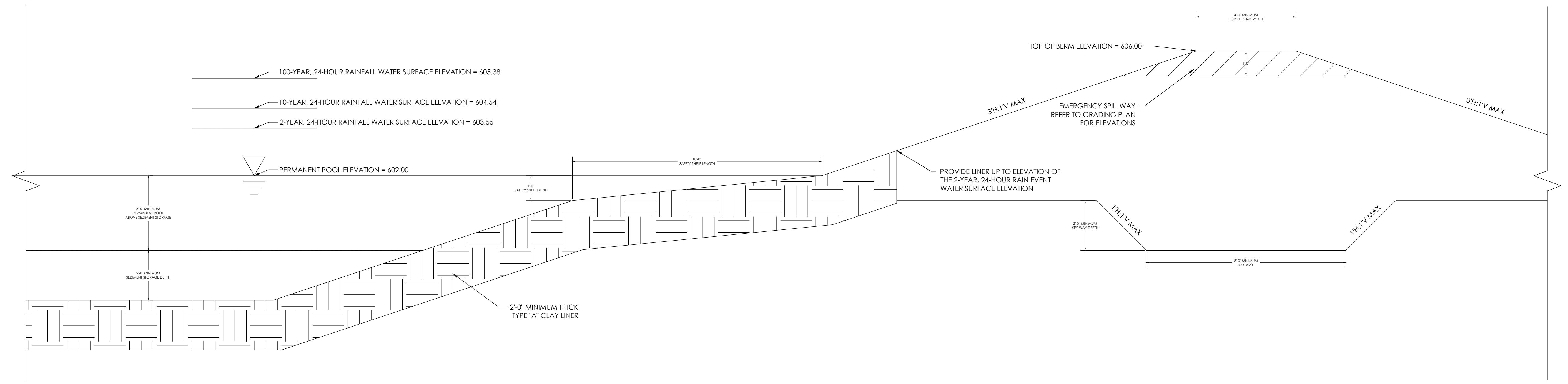
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DATE	ISSUE

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POND OUTLET SECTION



WET DETENTION POND CROSS SECTION

DETAILS

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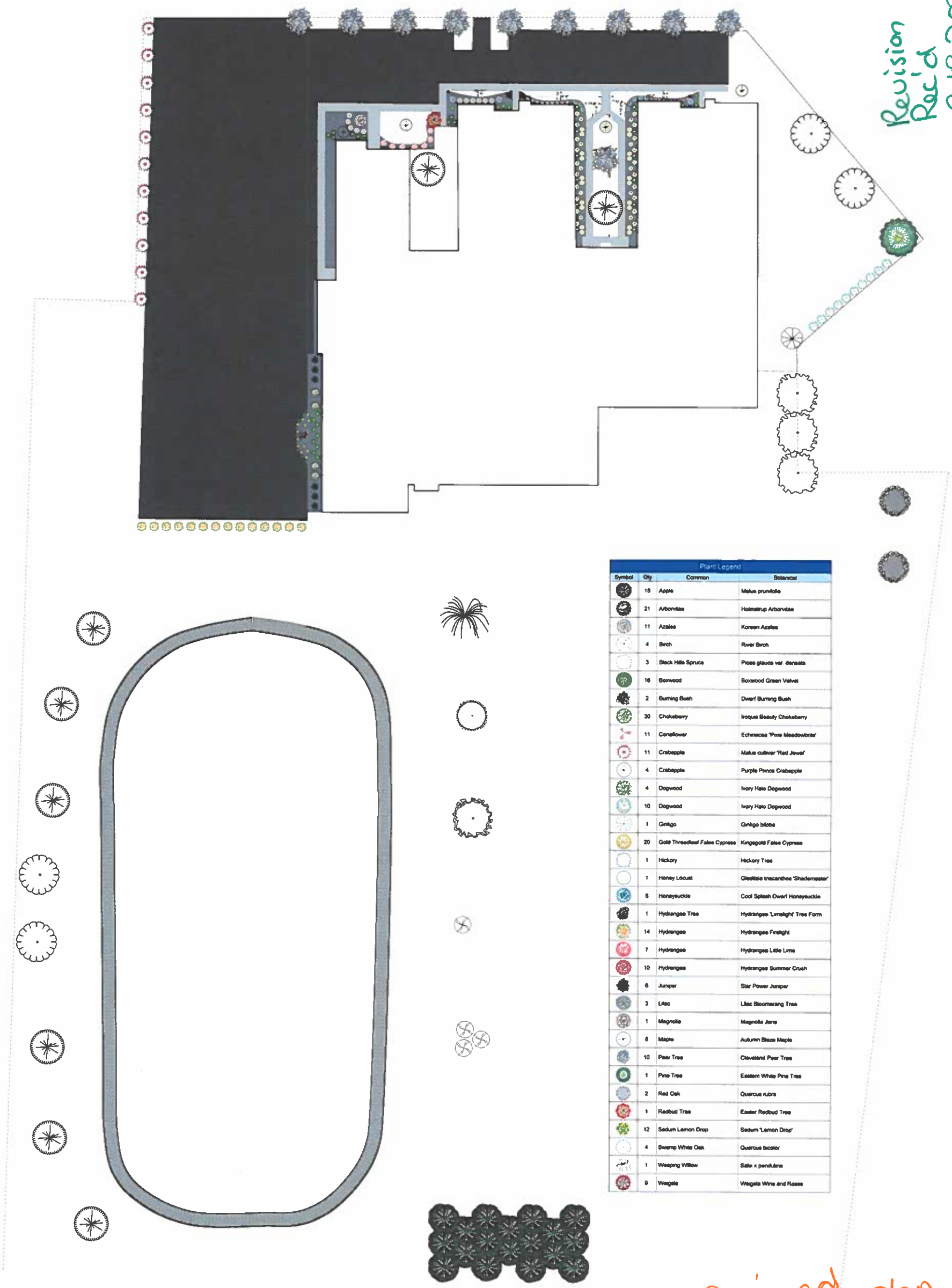
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LANDSCAPING PLAN



Revision
Rec'd
8-18-2021
jmc

Plant Legend			
Symbol	Qty	Common	Botanical
[Symbol]	18	Apple	Malus prunifolia
[Symbol]	21	Arboretum	Hormisrup Arboretum
[Symbol]	11	Azalea	Korean Azalea
[Symbol]	4	Birch	River Birch
[Symbol]	3	Black Hills Spruce	Picea glauca var. densata
[Symbol]	18	Borwood	Borwood Green Velvet
[Symbol]	2	Burning Bush	Dwarf Burning Bush
[Symbol]	30	Chokeberry	Iroquo Beauty Chokeberry
[Symbol]	11	Cornflower	Echinacea 'Pure Meadowbrite'
[Symbol]	11	Crabapple	Malus cultivar 'Red Jewel'
[Symbol]	4	Crabapple	Purple Prince Crabapple
[Symbol]	4	Dogwood	Ivory Halo Dogwood
[Symbol]	10	Dogwood	Ivory Halo Dogwood
[Symbol]	1	Ginkgo	Ginkgo biloba
[Symbol]	20	Gold Threadleaf False Cypress	Kinggold False Cypress
[Symbol]	1	Hickory	Hickory Tree
[Symbol]	1	Honey Locust	Gleditsia inaequalis 'Shademaster'
[Symbol]	8	Honeysuckle	Cool Splash Dwarf Honeysuckle
[Symbol]	1	Hydrangea Tree	Hydrangea 'Lunelight' Tree Form
[Symbol]	14	Hydrangea	Hydrangea Frelight
[Symbol]	7	Hydrangea	Hydrangea Little Lime
[Symbol]	10	Hydrangea	Hydrangea Summer Crush
[Symbol]	6	Juniper	Star Power Juniper
[Symbol]	3	Lilac	Lilac Blooming Tree
[Symbol]	1	Magnolia	Magnolia Jane
[Symbol]	8	Maple	Autumn Blaze Maple
[Symbol]	10	Pear Tree	Cleveland Pear Tree
[Symbol]	1	Pine Tree	Eastern White Pine Tree
[Symbol]	2	Red Oak	Quercus rubra
[Symbol]	1	Redbud Tree	Easter Redbud Tree
[Symbol]	12	Sedum Lemon Drop	Sedum 'Lemon Drop'
[Symbol]	4	Swamp White Oak	Quercus bicolor
[Symbol]	1	Weeping Willow	Salix x pendulina
[Symbol]	9	Weigela	Weigela Wine and Roses

Designed by:
**Texture
Not Found**

Designer:
Jeremy Jensema
920-917-0673
proflandscapejj@gmail.com
proflandscape.com

Designed For:
Sheboygan Christian
School

Revised
Landscape Plan
Approved w/
Conditions
8-20-2021
jmc



Civil Engineering Services

SPECIFIC IMPLEMENTATION PLAN

Building Additions and Site Improvements
Sheboygan Christian School
929 Greenfield Avenue, Sheboygan, WI 53081

March 2024

OWNER CONTACT:

Ann Steenwyk – Director of Education and Instruction
Sheboygan Christian School
929 Greenfield Avenue
Sheboygan, WI 53081
(920) 458-9981
ann.steenwyk@sheboyganchristian.com

REGISTERED PROFESSIONAL ENGINEER:

Joel VanEss, P.E.
Abacus Architects, Inc.
1135A Michigan Avenue
Sheboygan, WI 53081
(920) 452-4444
jvaness@abacusarchitects.net

PROJECT DESCRIPTION

Tax Key Numbers: 59281321763

Zoning: Suburban Residential – 5 (SR-5)

A total of about 103,000 sq.ft. of new building additions will be added to the existing Sheboygan Christian High School over multiple phases to bring K through 8th grade students into the same building as the high school students and to add an auditorium and new gym. This phase adds multiple classrooms, men and women locker rooms, a kitchen, storage rooms, with alternate bids for a building extension and a small greenhouse.

Proposed additions this phase will include:

- The reconstruction of the west side of the existing building and a portion of the existing parking lot.
- The new building addition to the south of the existing building.
- Pavement additions and restriping of the west parking lot.
- A new drive and turnaround on the south side of the building.
- Relocation of the stormwater pond.

PUD zoning is proposed to help streamline the review process for the future additions to the proposed site through its multiple phases. No modifications are required for land use, density and intensity, or parking and loading requirements. However, the proposed alternate #1 building addition to the southeast falls within the SR-5 nonresidential building to residential side lot line setback of 50 feet at approximately 25 feet from the property line.

Civil plans found in the appendix show the extent of changes for this proposed phase of the project, as well as a proposed grading plan, and a proposed stormwater and utility plan.

Architectural plans found in the appendix show the exterior building elevations and provide details as to the materials and colors used for this phase of the project.

The original landscape plan for the project can be found in the appendix. A future landscape plan will be updated and sent by April 3rd.

APPENDIX TABLE OF CONTENTS

LOCATION MAP

OWNER AND ZONING MAP

CIVIL PLAN SET

ARCHITECTURAL PLAN SET

LANDSCAPING PLAN

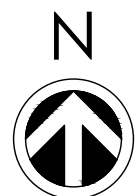
LOCATION MAP



3/18/2024

P:\2023\CONTRACTS\2023\96 Shelbygan Christian School - Phase 3\Phase - 2\Construction Documents\3.3 Site\2023\96 - Base Field.dwg

LOCATION MAP



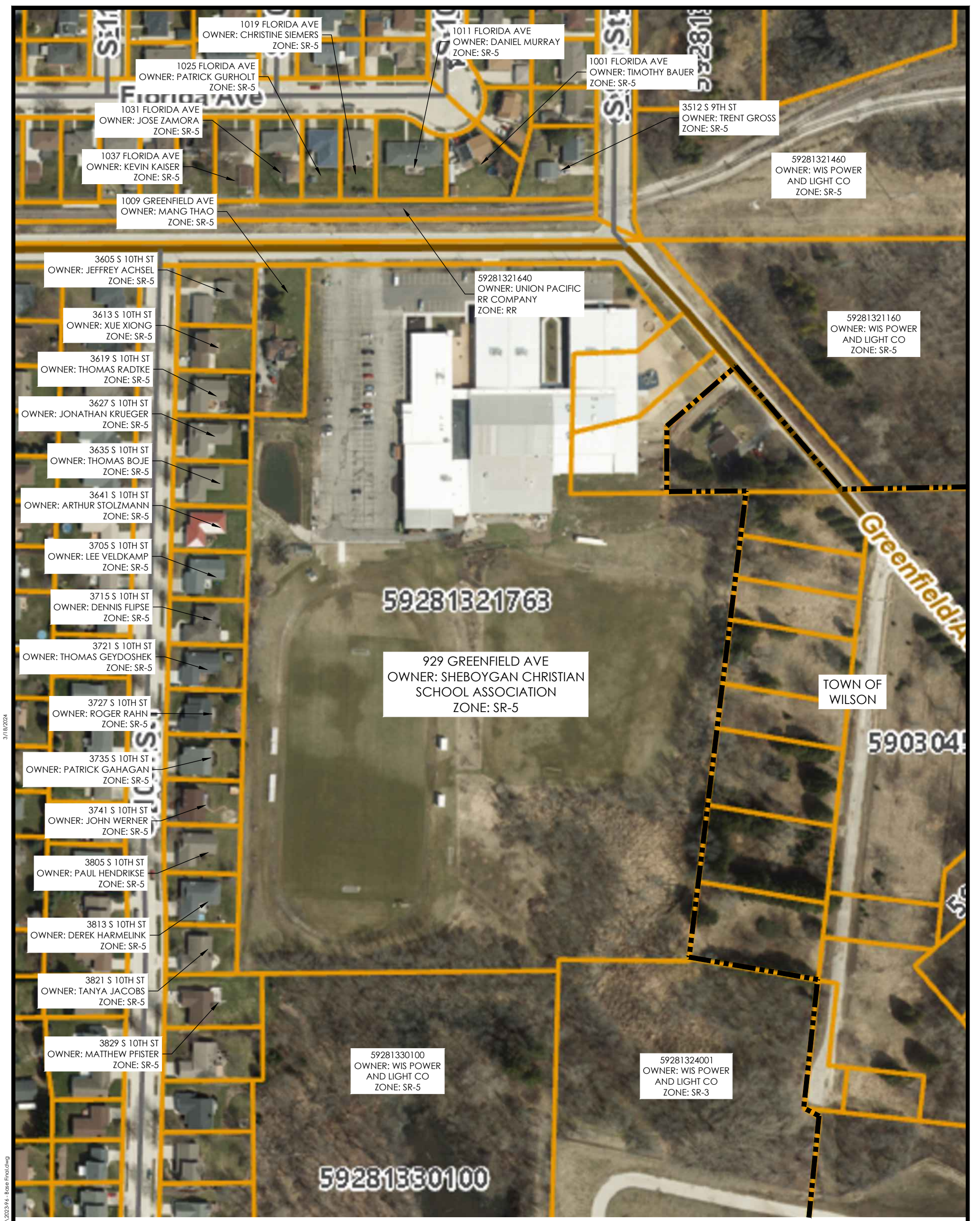
SCALE: 1"=150'

Date _____
Project Name _____
Location _____ Proj. No. _____

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OWNERS AND ZONING MAP



3/18/2024

P:\2023\CONTRACTS\2023-96\Sheboygan Christian School - Phase 3\Phase - 2\Construction Documents\3.3 Site\2023-96 - Base Final.dwg

OWNER MAP



SCALE: 1"=150'

March 18, 2024

Sheboygan Christian School

929 Greenfield Avenue, Sheboygan, WI

Proj. No. 2023-96

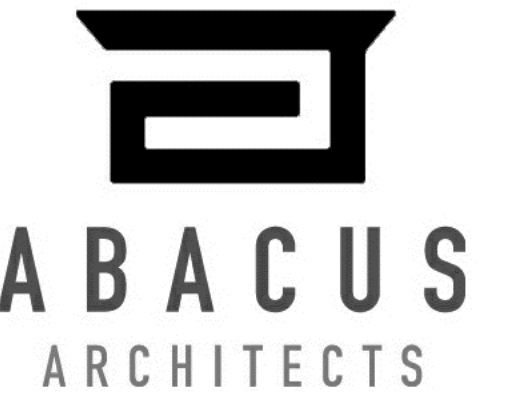
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CIVIL PLAN SET

DEMOLITION LEGEND

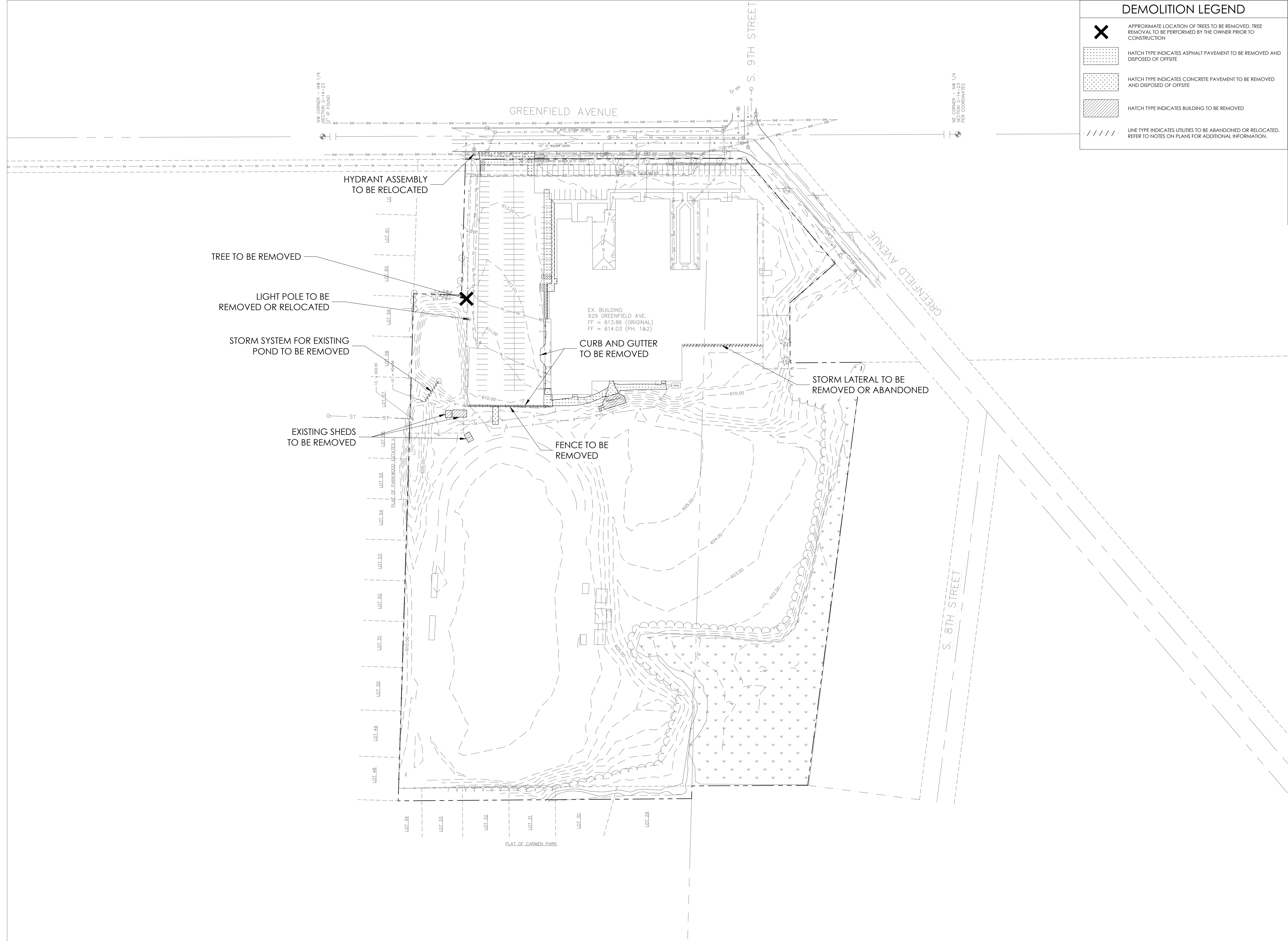
- APPROXIMATE LOCATION OF TREES TO BE REMOVED. TREE REMOVAL TO BE PERFORMED BY THE OWNER PRIOR TO CONSTRUCTION
- HATCH TYPE INDICATES ASPHALT PAVEMENT TO BE REMOVED AND DISPOSED OFF-SITE
- HATCH TYPE INDICATES CONCRETE PAVEMENT TO BE REMOVED AND DISPOSED OFF-SITE
- HATCH TYPE INDICATES BUILDING TO BE REMOVED
- LINE TYPE INDICATES UTILITIES TO BE ABANDONED OR RELOCATED. REFER TO NOTES ON PLANS FOR ADDITIONAL INFORMATION.



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HYDRANT ASSEMBLY TO BE RELOCATED

TREE TO BE REMOVED

LIGHT POLE TO BE REMOVED OR RELOCATED

STORM SYSTEM FOR EXISTING POND TO BE REMOVED

EXISTING SHEDS TO BE REMOVED

EX. BUILDING
 929 GREENFIELD AVE
 FF = 613.86 (ORIGINAL)
 FF = 614.03 (PH. 1&2)

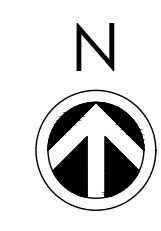
CURB AND GUTTER TO BE REMOVED

FENCE TO BE REMOVED

STORM LATERAL TO BE REMOVED OR ABANDONED

EXISTING CONDITIONS AND DEMO PLAN

SCALE: 1"=60'



DRAWN BY: JMN

CHECKED BY: JRV

EXISTING CONDITIONS AND DEMO PLAN

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200

PROJ. NO. 2023-96

FEBRUARY 9, 2024
BUILDING ADDITION - PHASE 3

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929 GREENFIELD AVENUE, SHEBOYGAN, WI 53081

1135A MICHIGAN AVE., SHEBOYGAN, WI 53081 | (920) 452-4444 | 400 N. VEL. R. PHILLIPS AVE., SUITE 210, MILWAUKEE, WI 53022 | (414) 837-4450

PERMIT SET



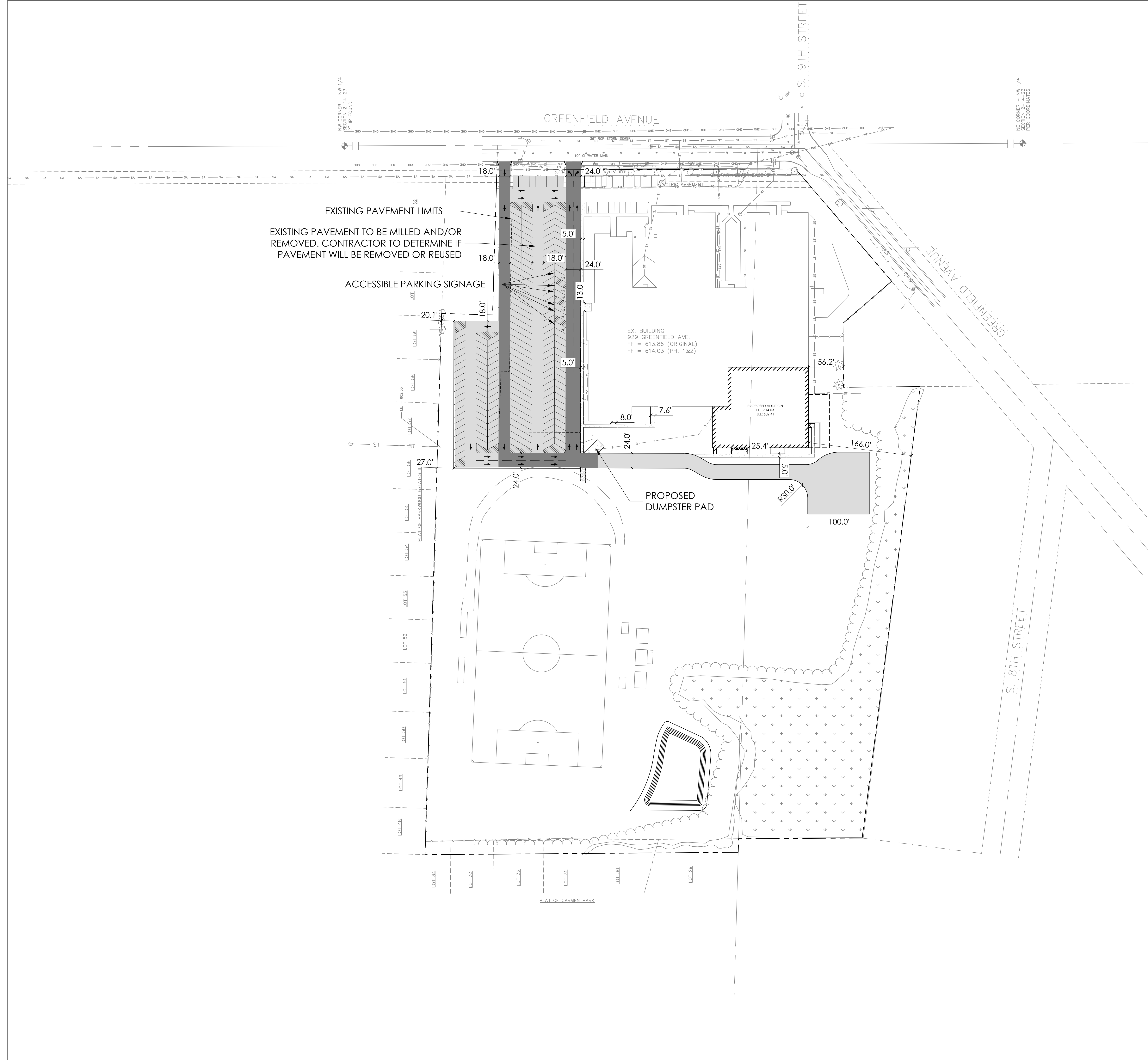
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SITE LEGEND

- EXTENTS OF PROPOSED BUILDING. REFER TO ARCHITECTURAL DRAWINGS.
- PROPOSED LIGHT DUTY PAVEMENT HATCH. SEE DETAIL.
- PROPOSED HEAVY DUTY PAVEMENT HATCH. SEE DETAIL.
- PROPOSED LIGHT DUTY CONCRETE HATCH. SEE DETAIL.
- PROPOSED 24" COLLECTOR MOUNTABLE CURB & GUTTER. SEE DETAIL.



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 CHECKED BY: JRV

SITE PLAN

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201

PROJ. NO. 2023-96

SITE PLAN
 SCALE: 1"=60'



GRADING LEGEND

- 595 - PROPOSED CONTOUR
- 595 - EXISTING CONTOUR
- 595.00 PROPOSED SPOT ELEVATION
- 595.00± MATCH EXISTING ELEVATION
- TC 595.00 PROPOSED TOP OF CURB ELEVATION
- BC 595.50 PROPOSED BOTTOM OF CURB ELEVATION

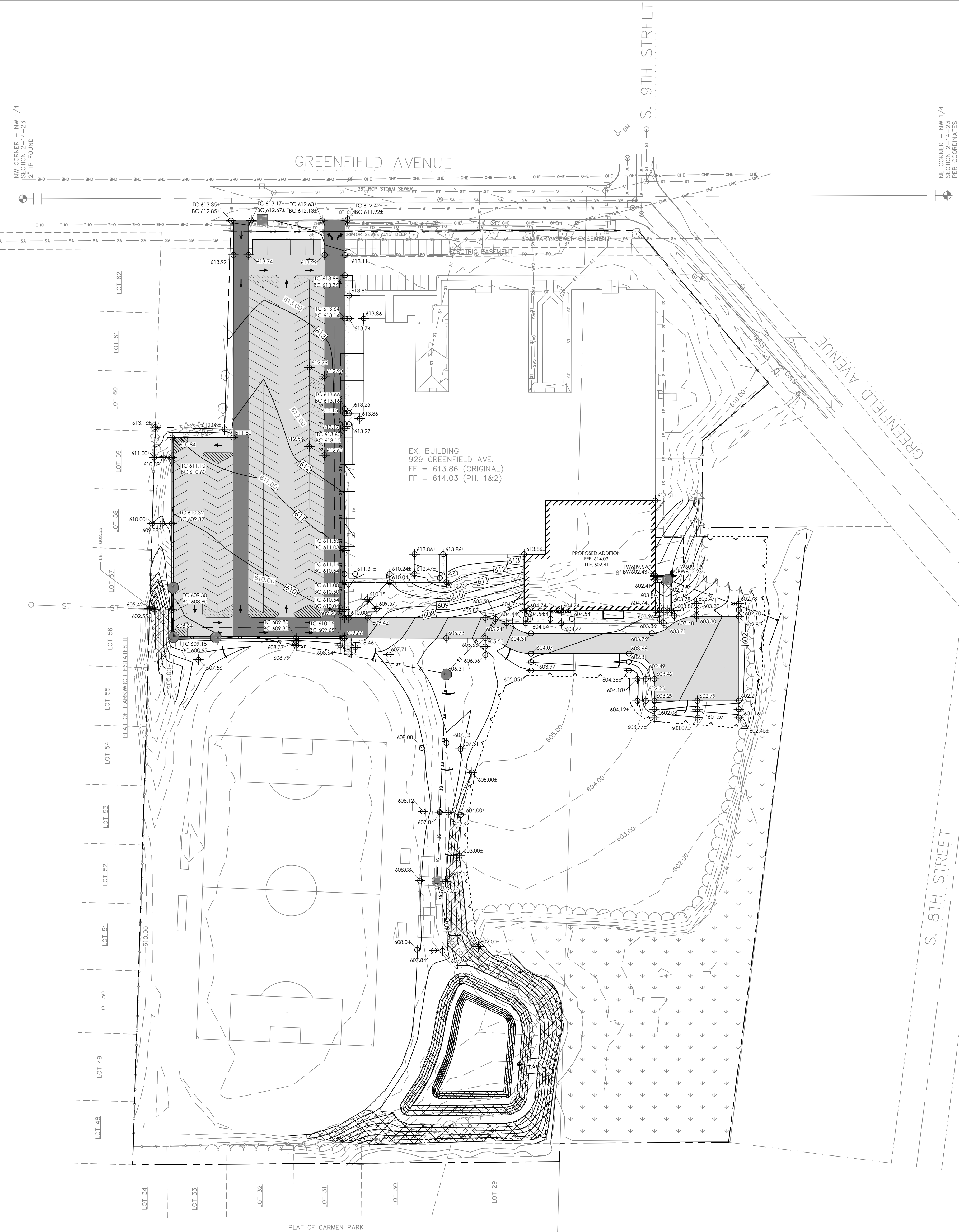
EROSION CONTROL LEGEND

- EXTENTS OF EROSION MAT AS SPECIFIED. INSTALL ON DISTURBED AREAS WITH SLOPE GREATER THAN 4%:1V. SEE DETAIL.
- PROPOSED SILT FENCING TO BE PLACED AROUND THE PERIMETER OF THE PROPOSED GRADING LIMITS. SEE DETAIL.
- INLET PROTECTION TO BE INSTALLED IN EXISTING STORM SEWER INLETS PRIOR TO ANY CONSTRUCTION ACTIVITIES BEING PERFORMED. SEE DETAIL.
- INLET PROTECTION TO BE INSTALLED AFTER INSTALLATION OF PROPOSED STORM SEWER INLETS. SEE DETAIL.
- SILT SOCK DITCH CHECK

REVISIONS:

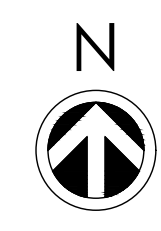
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GRADING AND EROSION CONTROL PLAN

SCALE: 1"=60'



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GRADING AND EROSION CONTROL PLAN

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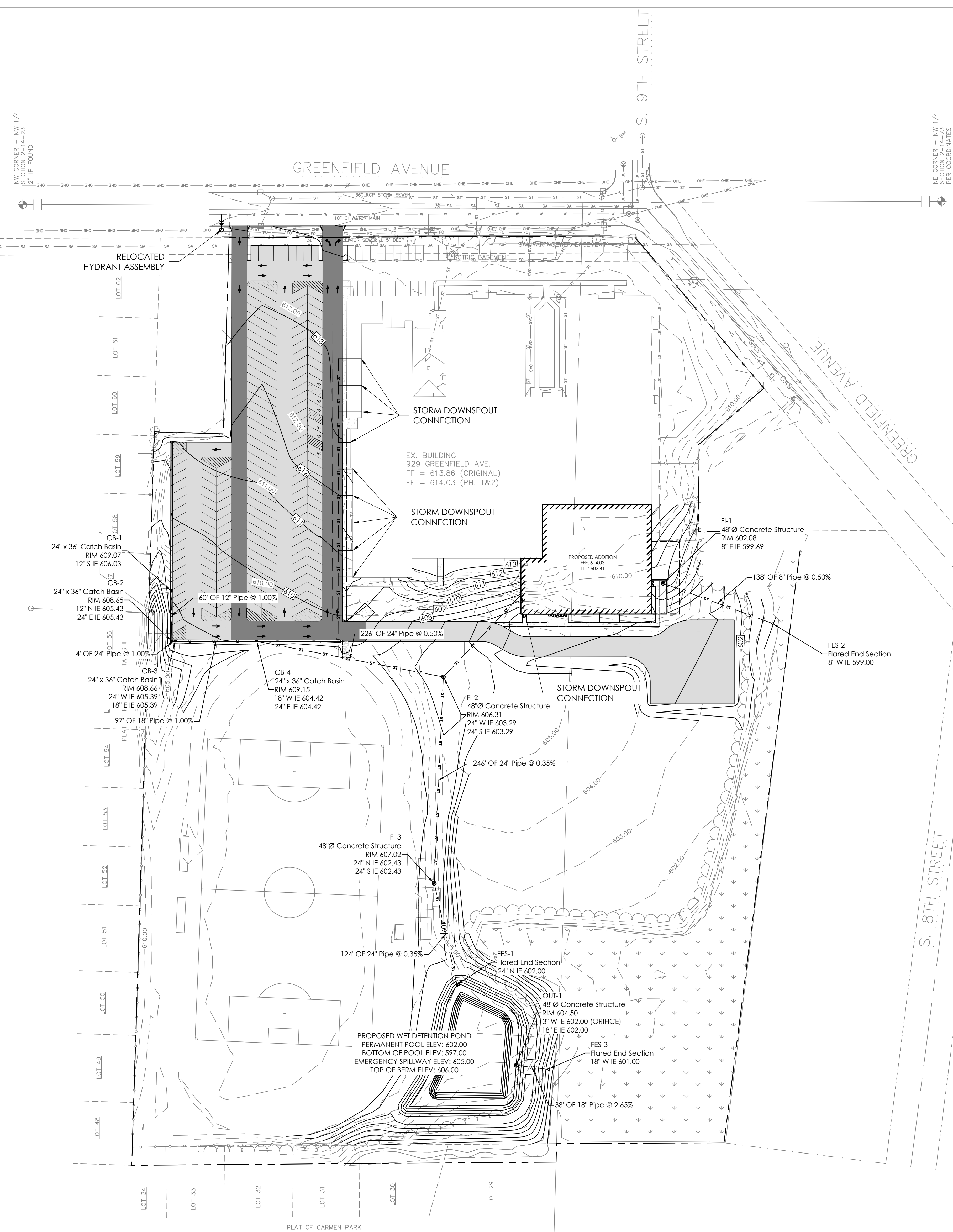
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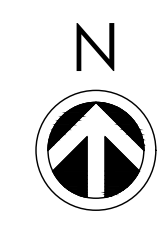
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UTILITY PLAN

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PROJ. NO. 2023-96

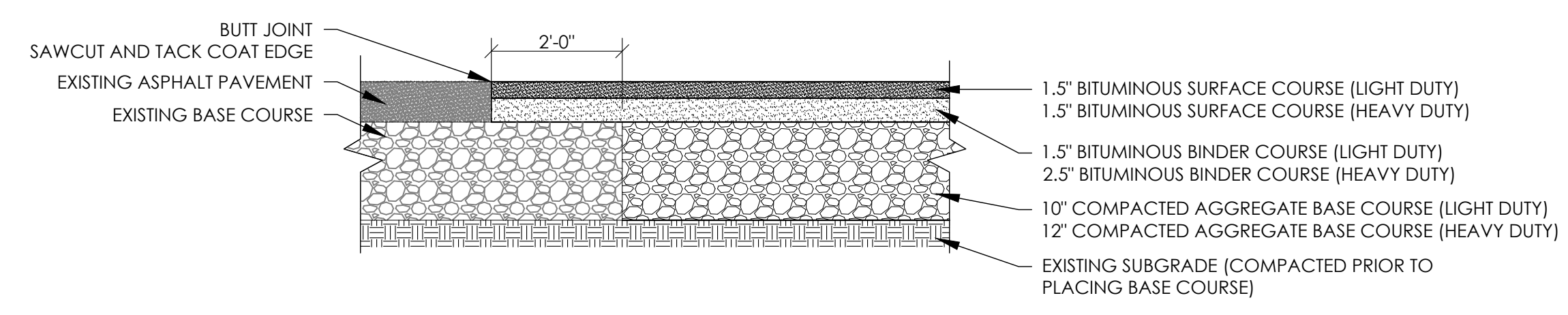
UTILITY PLAN
 SCALE: 1"=60'



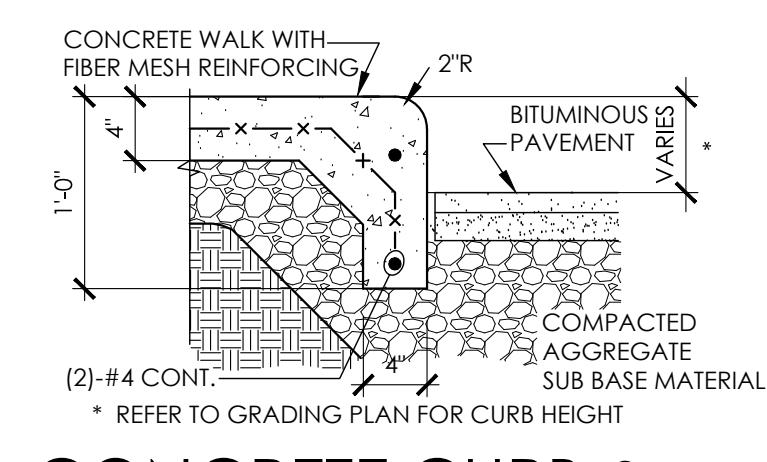
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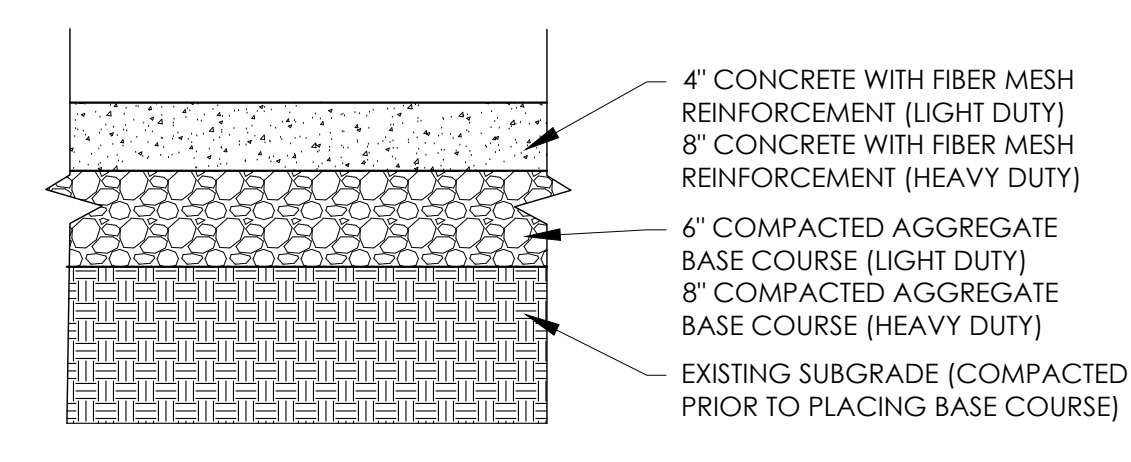
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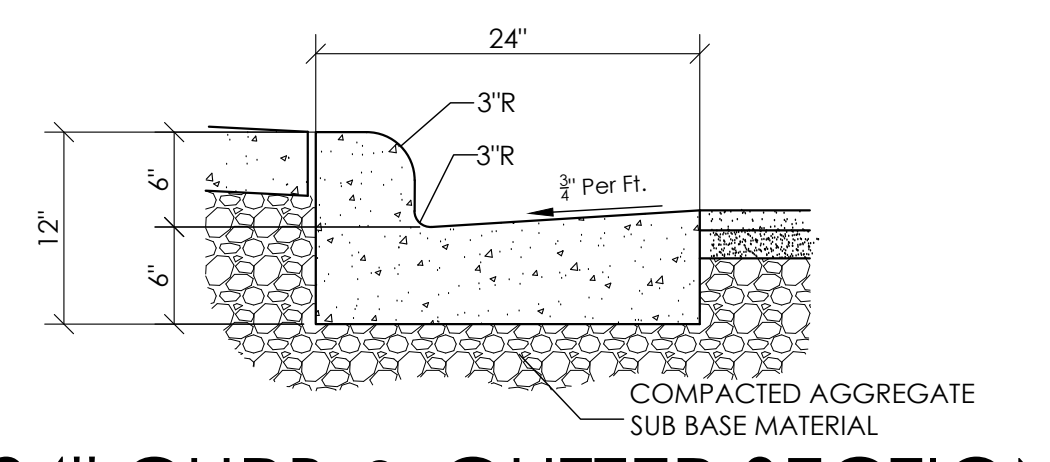
ASPHALT PAVEMENT CROSS SECTION



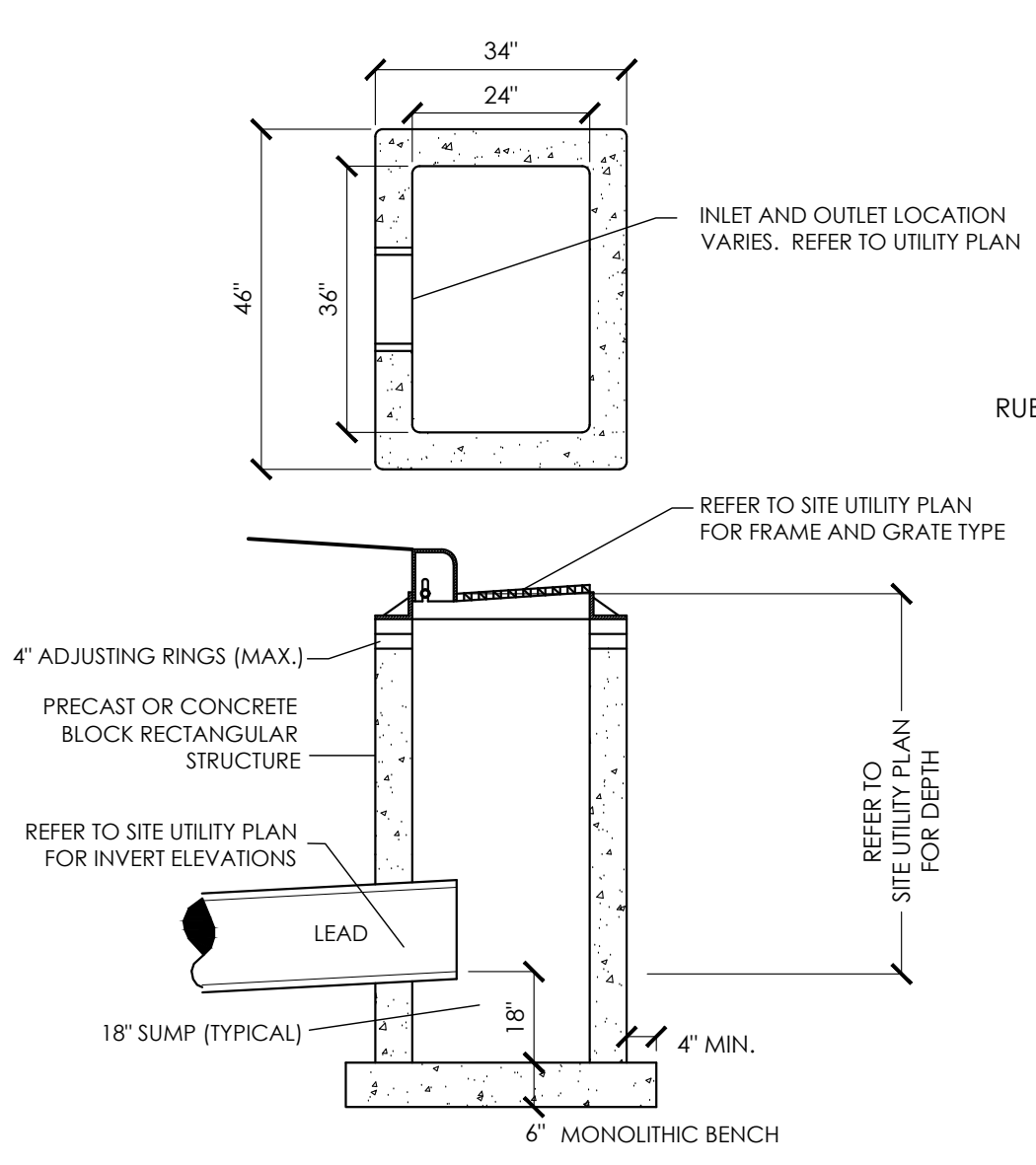
CONCRETE CURB & SIDEWALK SECTION



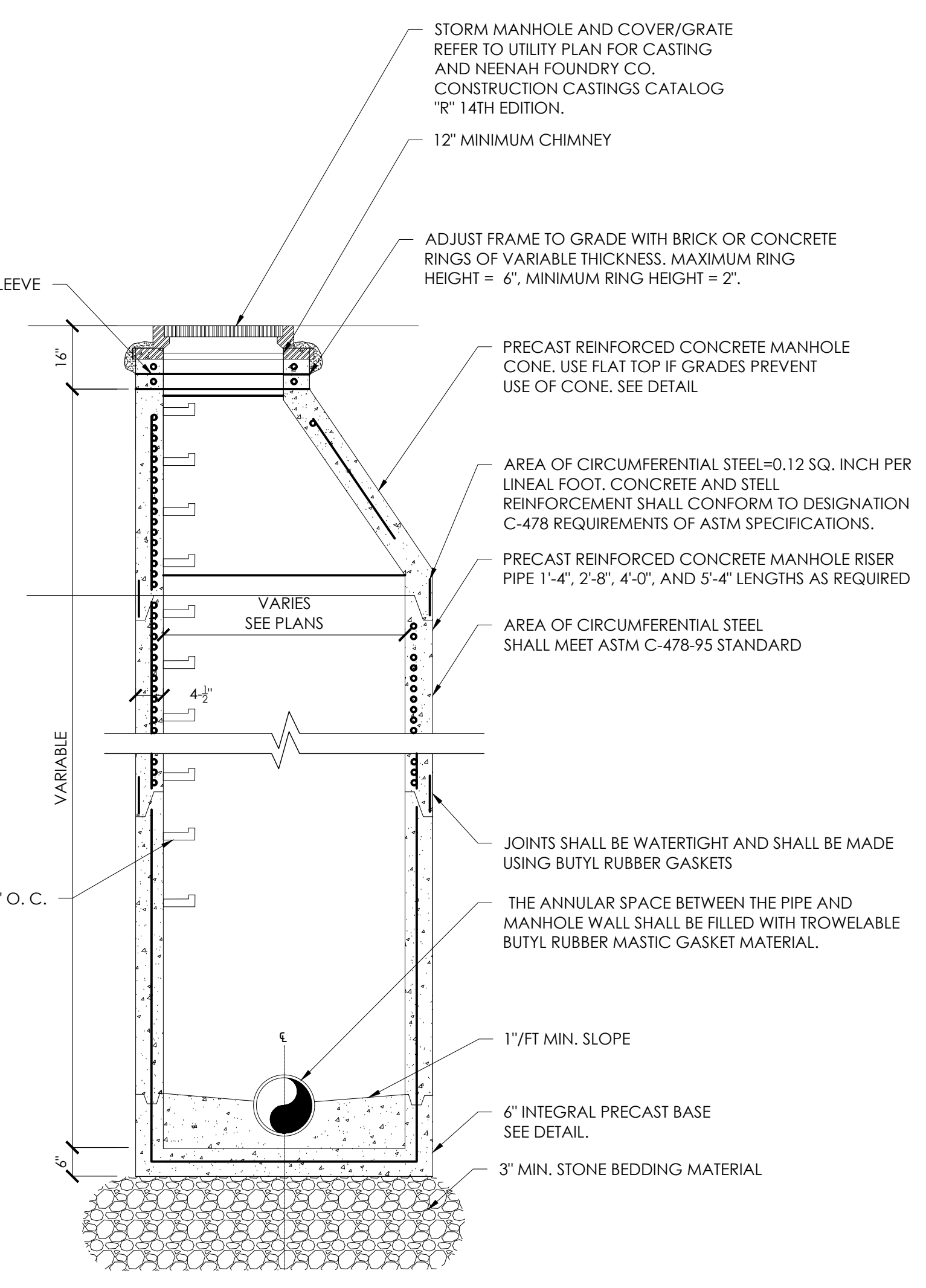
CONCRETE PAVEMENT CROSS SECTION



24\"/>



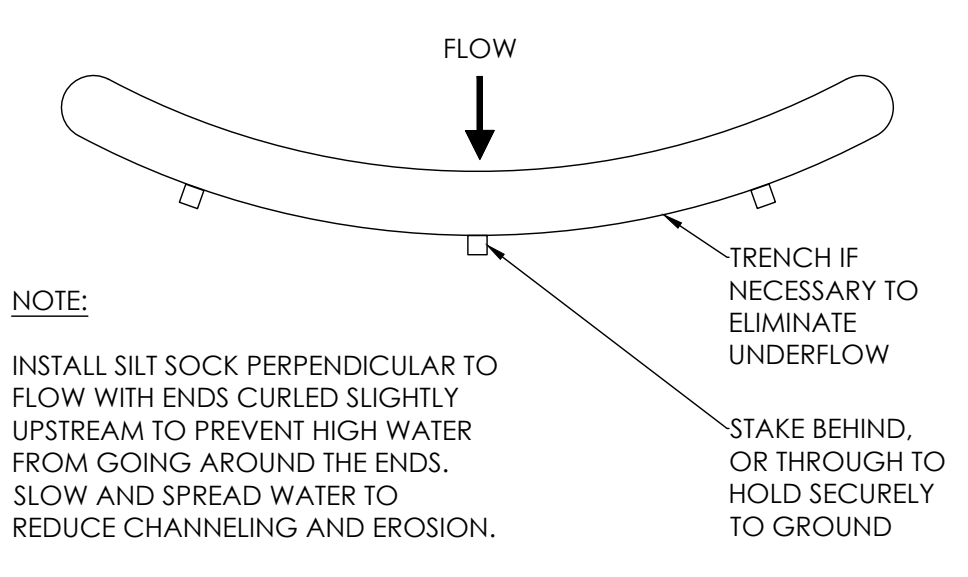
PRECAST REINFORCED CONCRETE ACCEPTABLE CURB INLET SECTION



STORM MANHOLE NOTES:

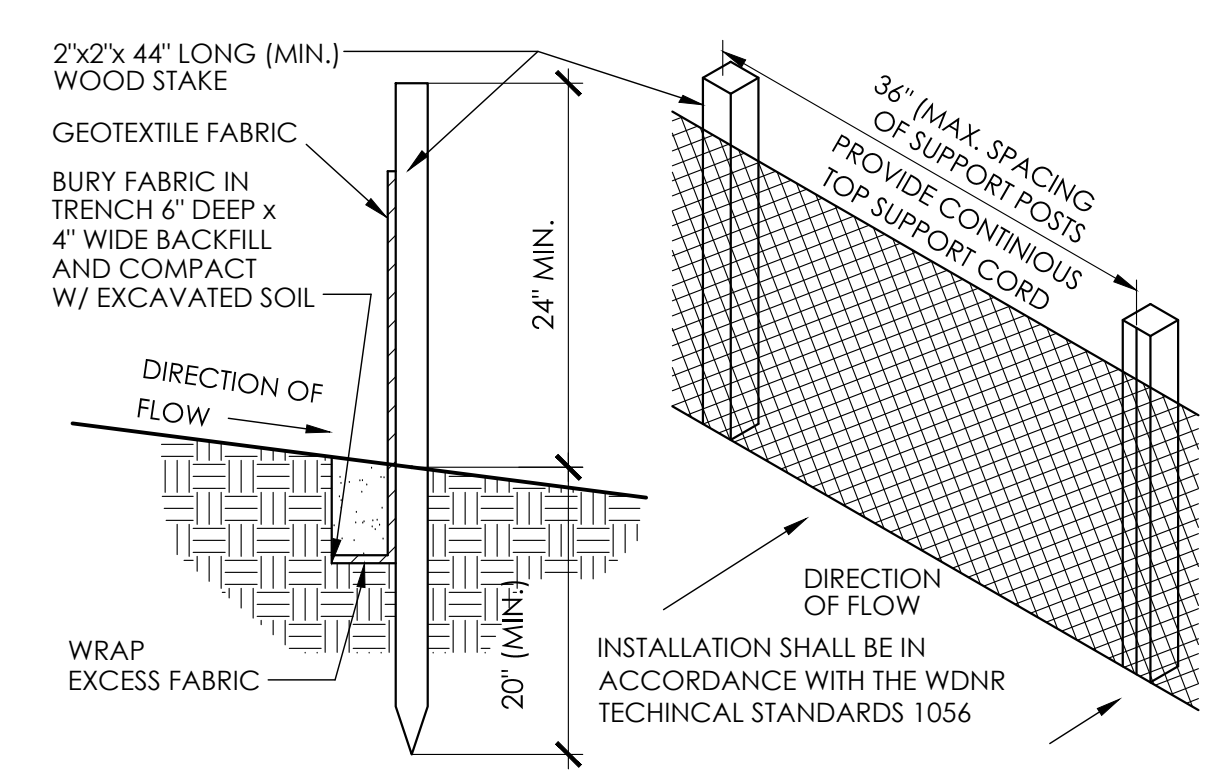
1. PRECAST ADJUSTING RINGS TO BE REINFORCED WITH ONE HOOP OF STEEL CENTERED WITH THE RING. WHERE NECESSARY, RINGS SHALL BE GROOVED TO RECEIVE STEP.
2. CONCRETE AND STEEL REINFORCEMENT SHALL CONFORM TO DESIGNATION C-478 REQUIREMENTS OF ASTM SPECIFICATIONS.
3. 3\"/>

STORM MANHOLE DETAIL

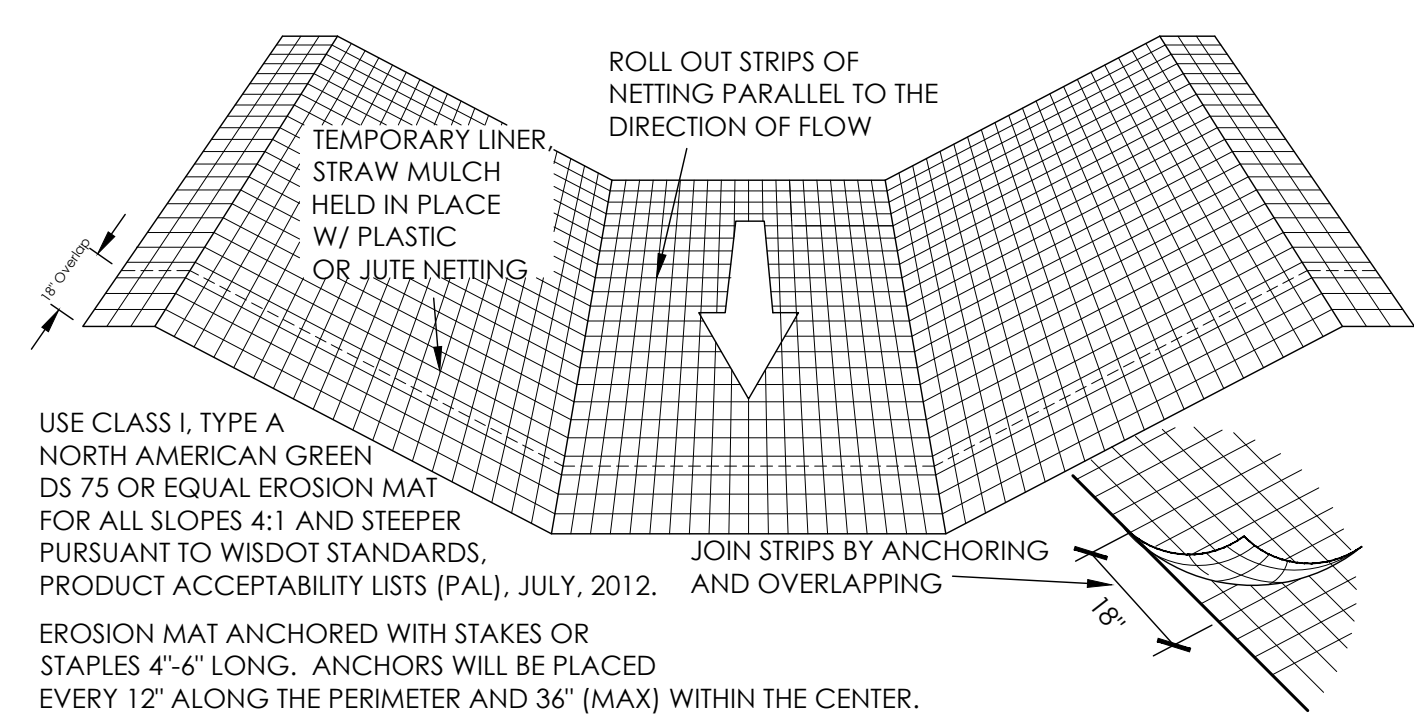


SILT SOCK DITCH CHECK

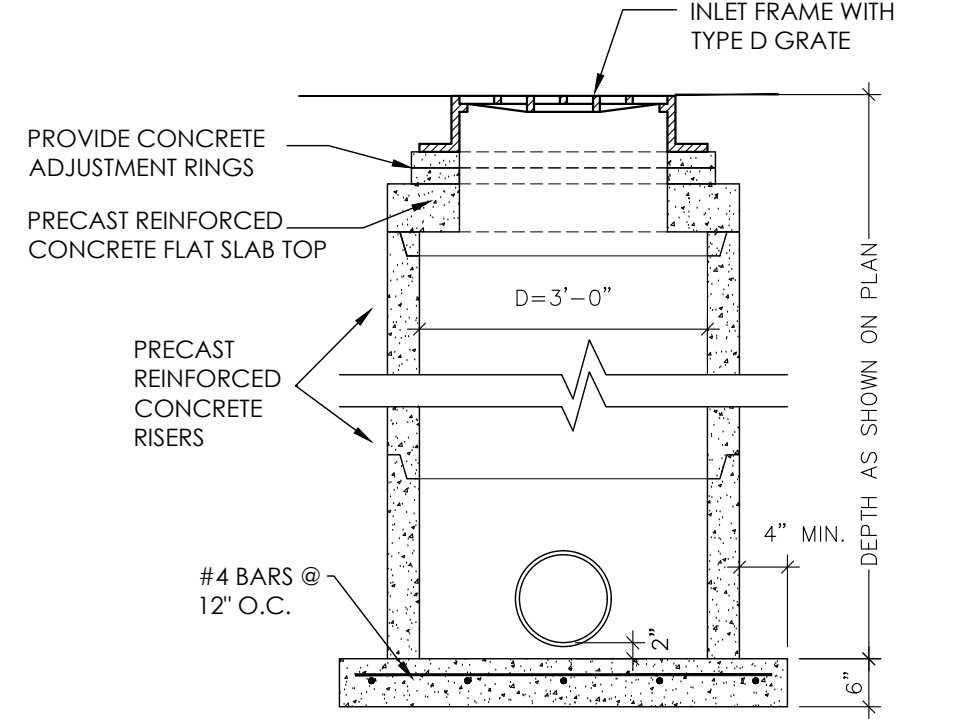
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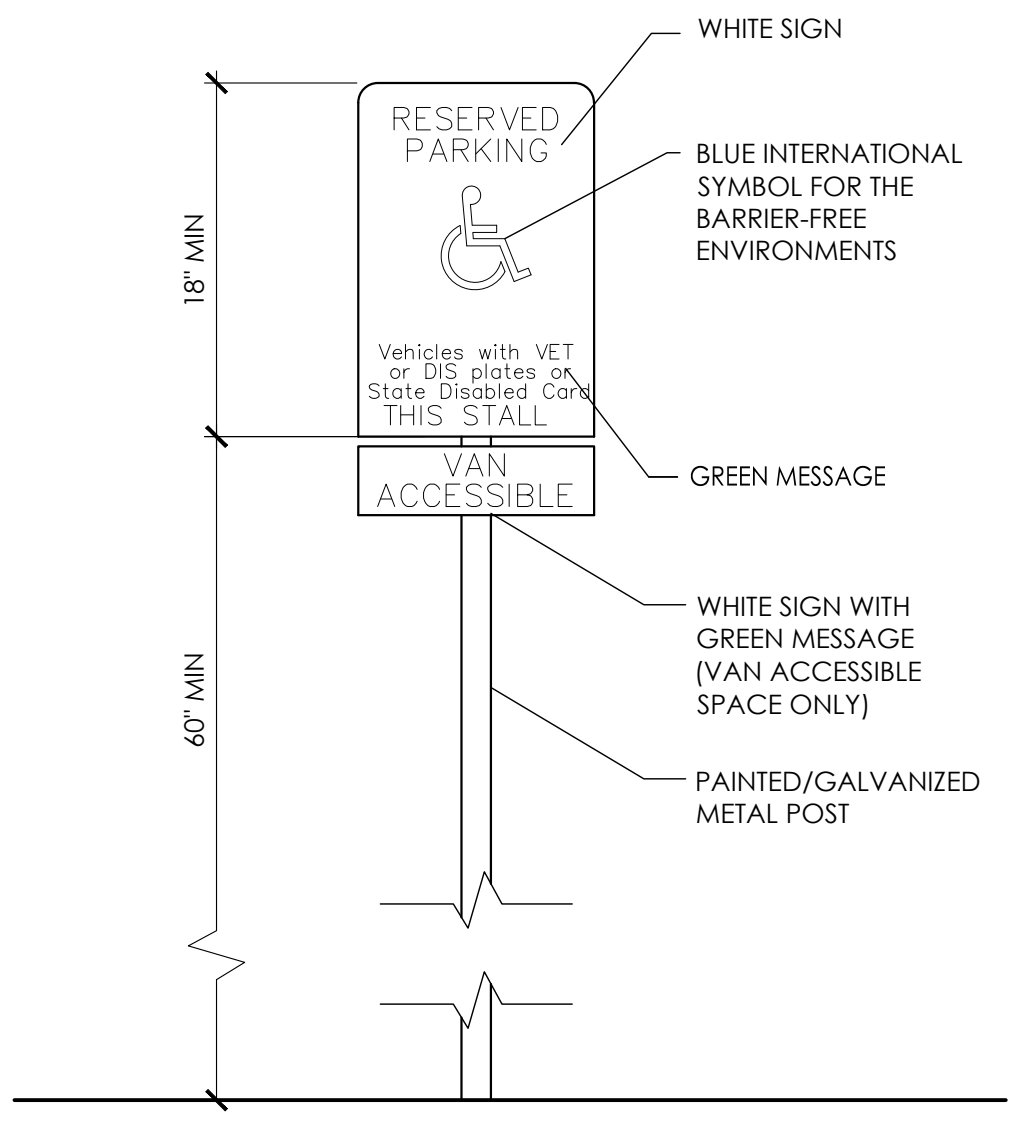
SILT FENCE SECTION & DETAIL



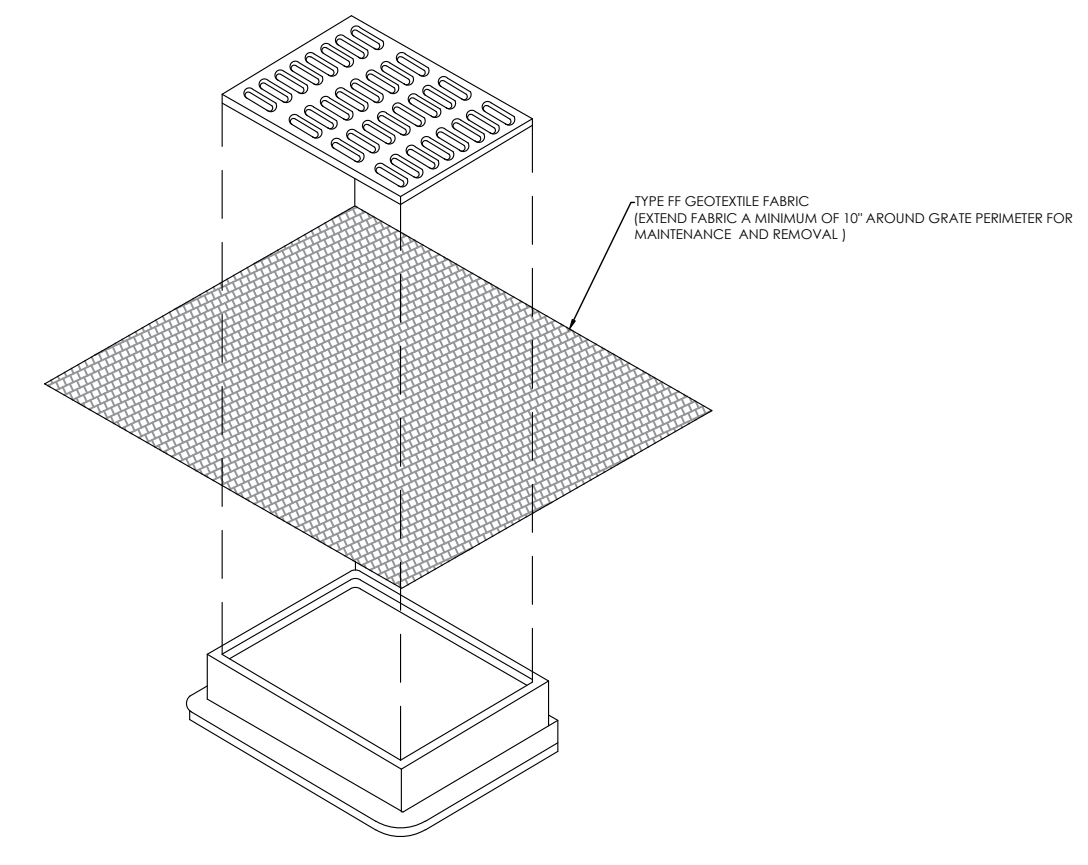
EROSION MATTING DETAIL (FOR SIDE SLOPES ONLY - NOT FOR CHANNELIZED FLOW)



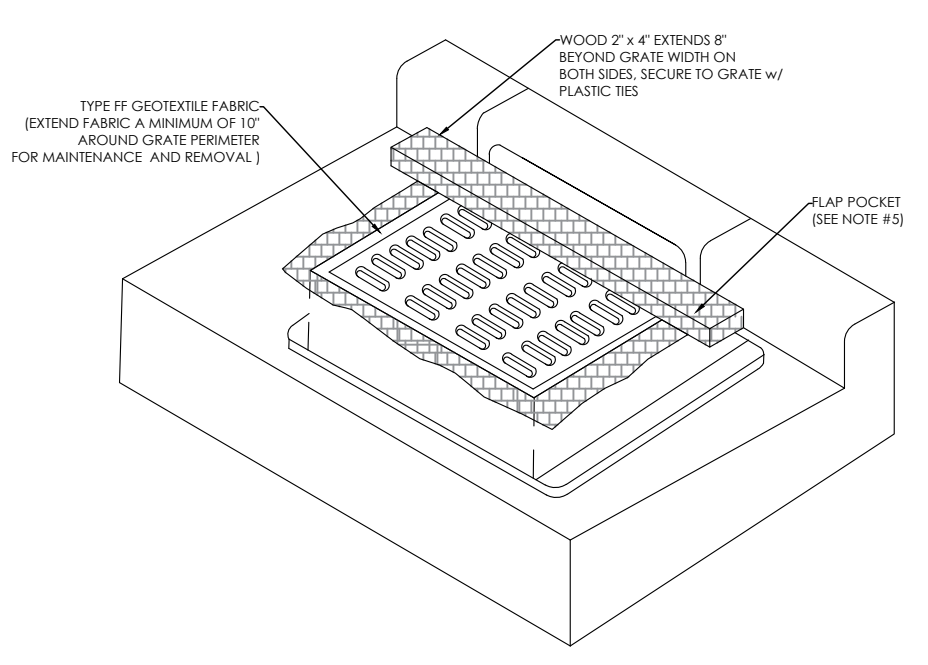
PRECAST REINFORCED CONCRETE ACCEPTABLE STORM INLET SECTION



ACCESSIBLE PARKING SIGNAGE DETAIL



INLET PROTECTION TYPE \"/>



INLET PROTECTION TYPE \"/>

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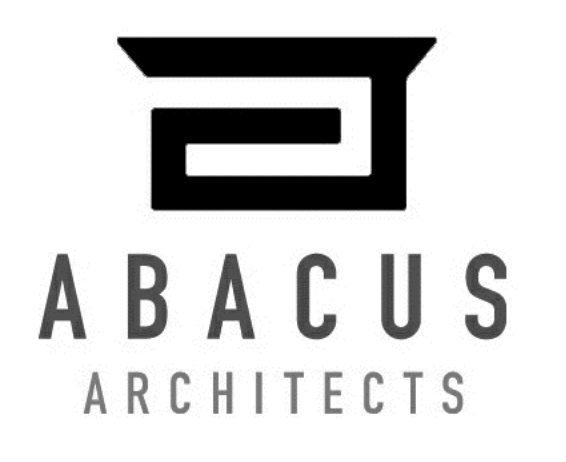
DETAILS

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PROJ. NO. 2023-96

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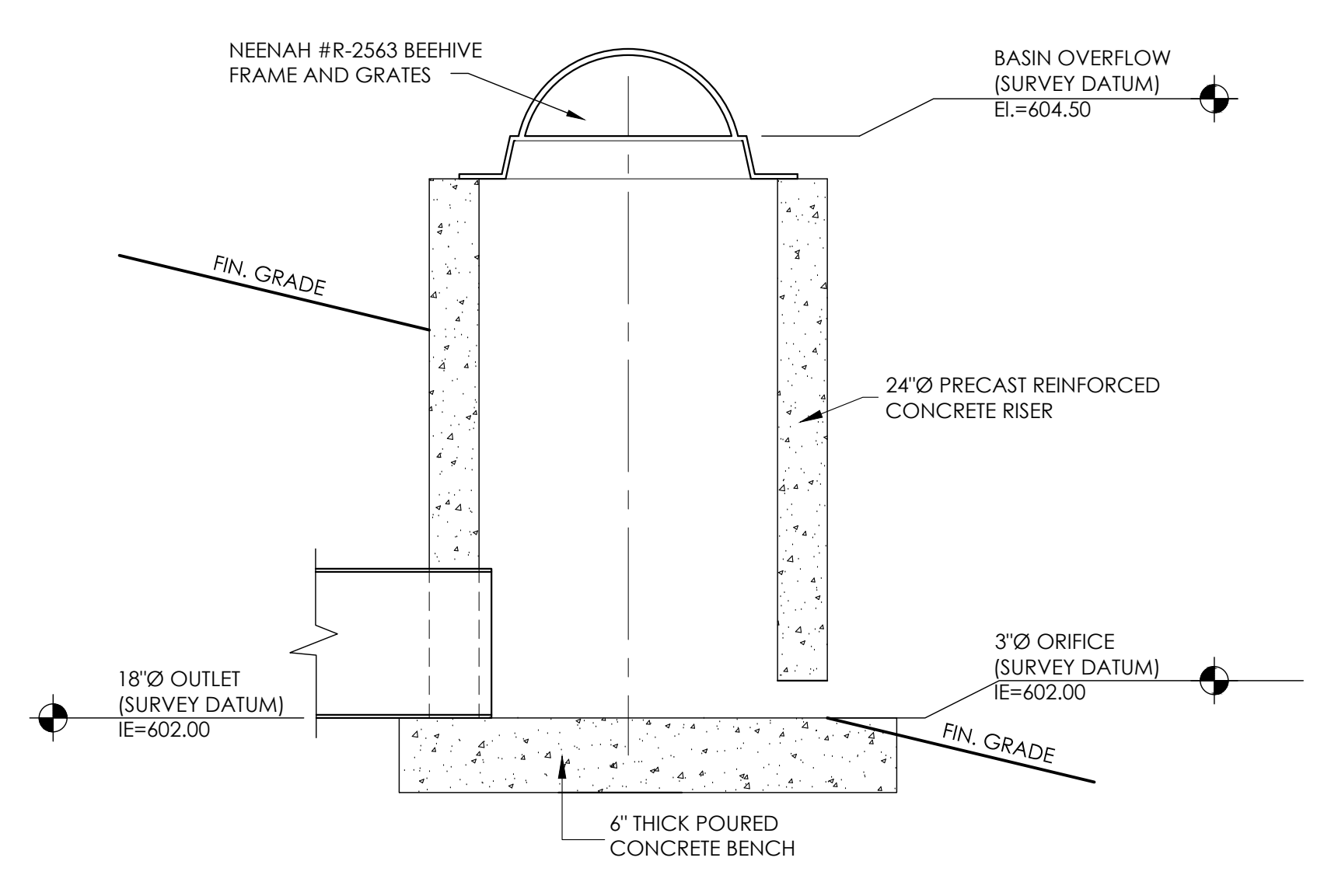
PERMIT SET



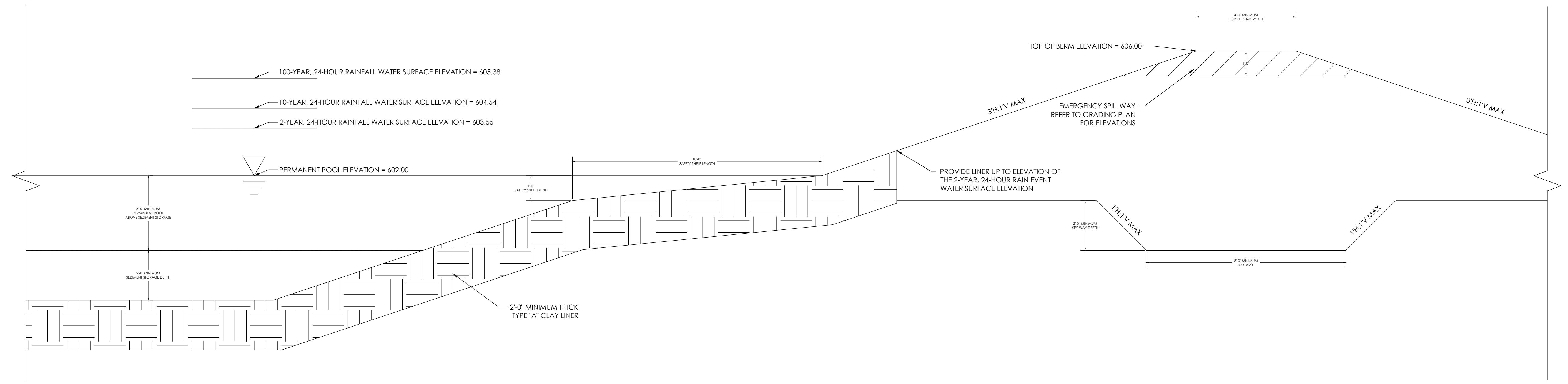
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POND OUTLET SECTION



WET DETENTION POND CROSS SECTION

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PROJ. NO. 2023-96

DETAILS

ARCHITECTURAL PLAN SET

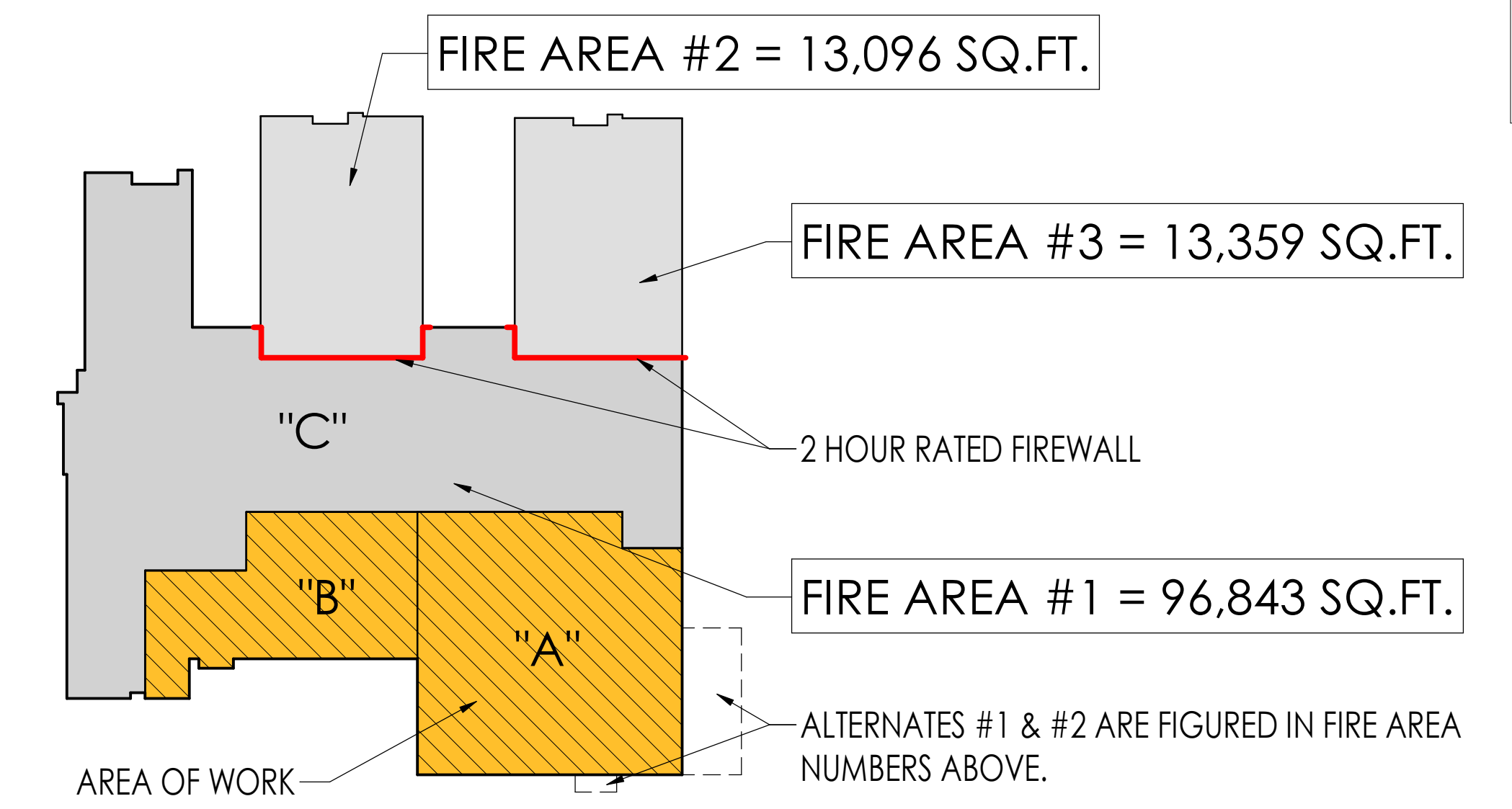
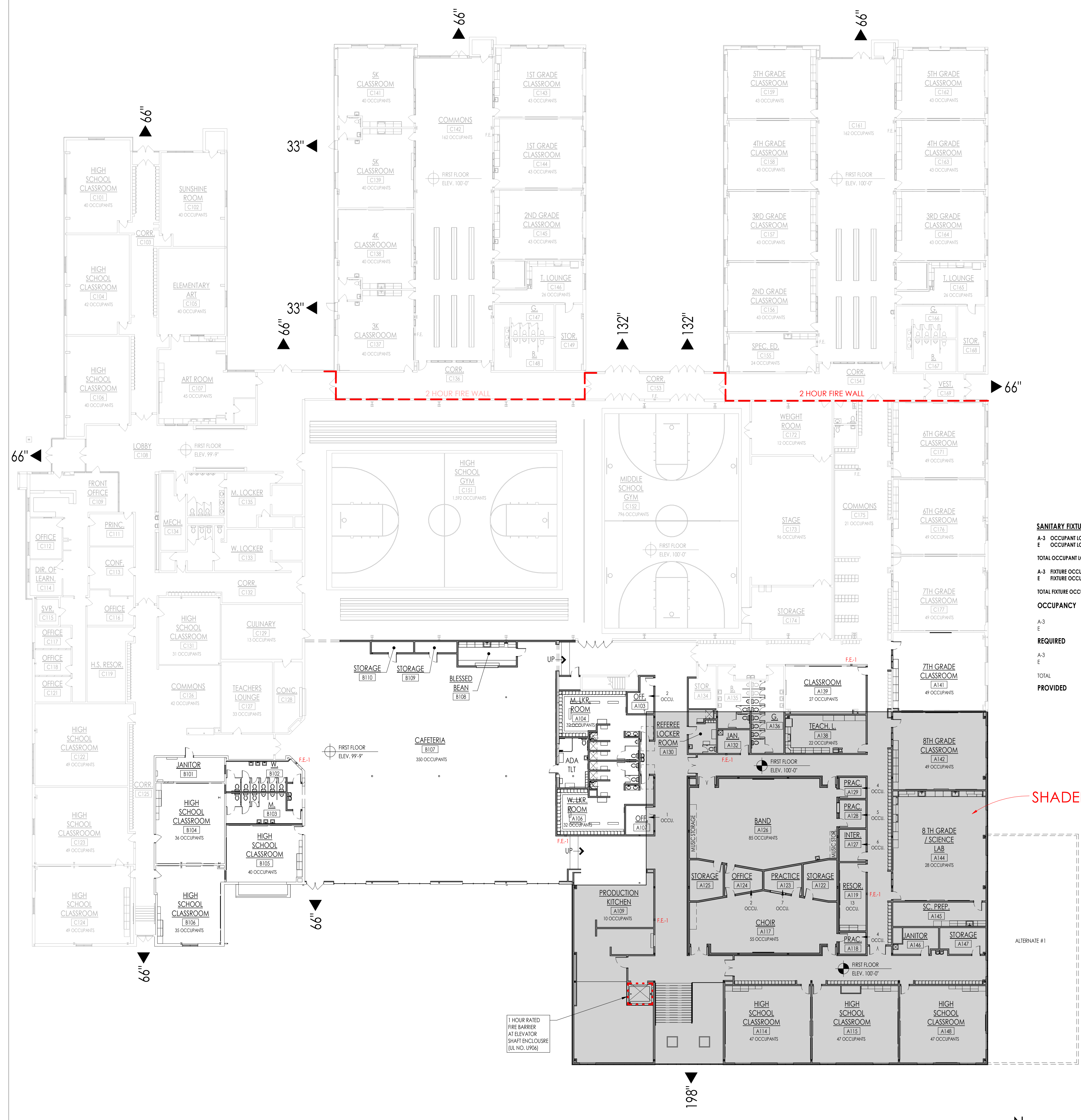


REVISIONS:

NOTICE TO BIDDERS
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- ### GENERAL PLAN NOTES
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 - EXTERIOR DIMENSIONS TAKEN FROM FACE OF SHEATHING, FACE OF CONCRETE, OR FACE OF MASONRY.
 - INTERIOR DIMENSIONS TAKEN FROM FACE OF STUD, FACE OF CONC., FACE OF MASONRY OR FINISH FACE OF EXISTING CONSTRUCTION.
 - GENERAL CONTRACTOR VERIFY ALL FIELD CONDITIONS & DIMENSIONS.
 - ALL DOORS IN STUD WALLS TO BE 6" FROM PERPENDICULAR WALL OPENINGS UNLESS OTHERWISE NOTED.
 - ALL INSULATION SHOWN IN INTERIOR STUD WALLS TO BE MINERAL FIBER BATT INSULATION FOR SOUND.
 - INSTALL MOISTURE RESISTANT GYPSUM DRYWALL IN TOILET ROOMS, WALL AREAS WITHIN 8 FEET OF SINKS, AND OTHER DAMP OR HIGH HUMIDITY AREAS.
 - PROVIDE BLOCKING FOR ALL WALL SUPPORTED EQUIPMENT AND ACCESSORIES MOUNTED ON STUD WALLS - COORDINATE WITH OWNER.
 - WHERE MOUNTING HEIGHTS ARE NOT INDICATED, MOUNT INDIVIDUAL UNITS OF WORK AT ADA STANDARD MOUNTING HEIGHTS FOR THE PARTICULAR APPLICATION INDICATED (SEE DETAIL 3/A301).
 - ALL COLUMN BOX-OUTS ARE WALL TYPE 'E' UNLESS OTHERWISE NOTED.
 - ALL INTERIOR ELEVATION TAGS SHOWN ON FINISH PLANS.

- ### LIFE SAFETY PLAN LEGEND
- ACCESSIBLE PATH OF EGRESS
 - 33" EXIT AND AVAILABLE EXIT INCHES
 - FE-1 & FE-2 FIRE EXTINGUISHER
 - FIRE AND SMOKE PROTECTION FEATURES
 - 2-HOUR FIRE WALL
 - REQUIRED AT WALLS INDICATED ON PLAN
 - EXTEND TO UNDERSIDE OF FLOOR OR ROOF SHEATHING, OR SLAB OR DECK ABOVE
 - 30" MIN. ABOVE ADJACENT ROOFS
 - AT STEPPED ROOF LOCATIONS, EXTEND 30" MIN ABOVE TOP OF ADJACENT ROOF
 - 1-HOUR FIRE BARRIER
 - REQUIRED AT WALLS WHICH ENCLOSE RATED ROOMS
 - EXTEND TO UNDERSIDE OF FLOOR OR ROOF SHEATHING, OR SLAB OR DECK ABOVE

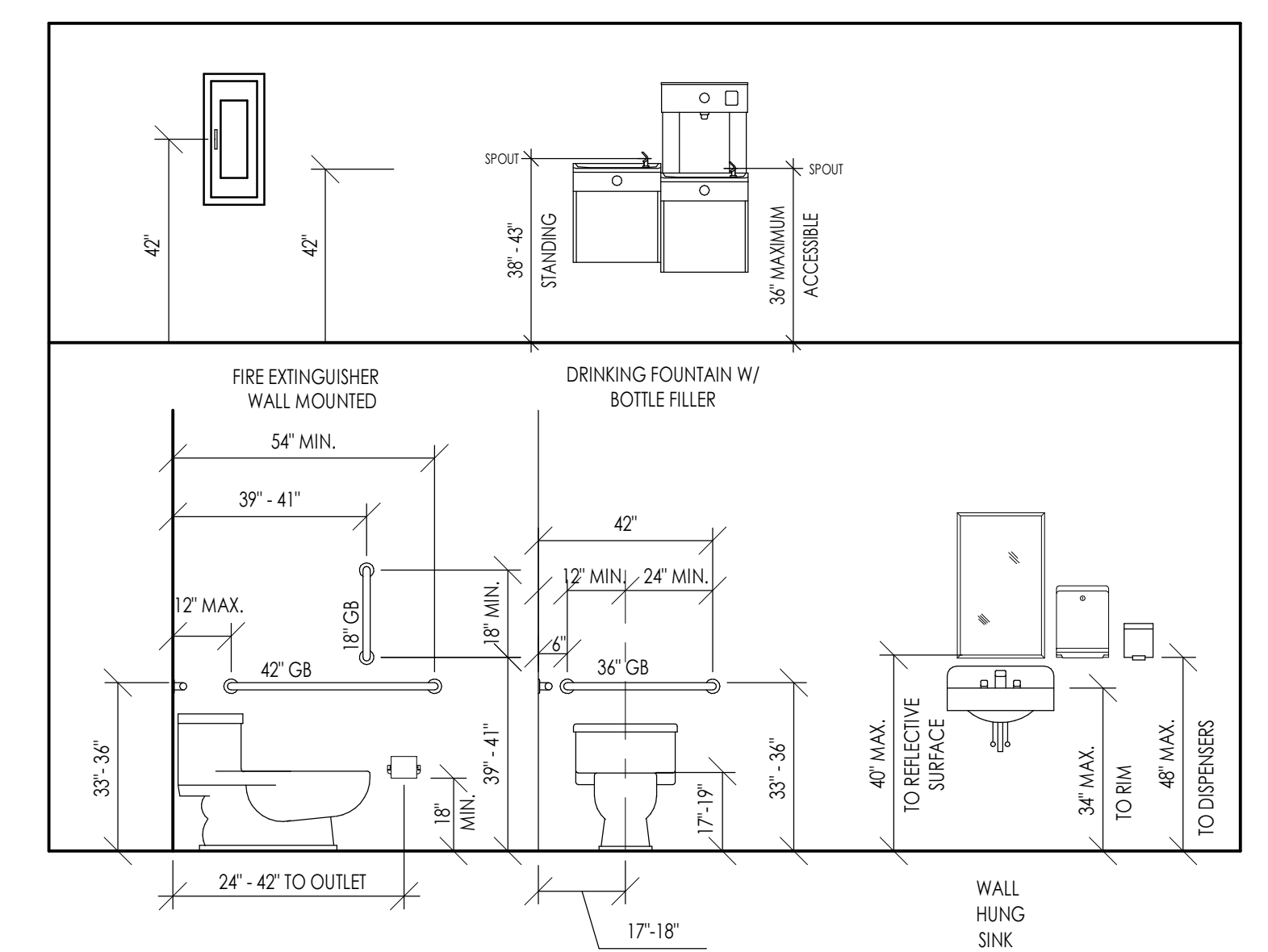


SANITARY FIXTURES

A-3 OCCUPANT LOAD	- 2,738
E OCCUPANT LOAD	- 2,338
TOTAL OCCUPANT LOAD	- 5,041
A-3 FIXTURE OCCUPANT LOAD	- 2,738 x .55 = 1,506
E FIXTURE OCCUPANT LOAD	- 2,338 x .55 = 1,286
TOTAL FIXTURE OCCUPANT LOAD	- 2,792

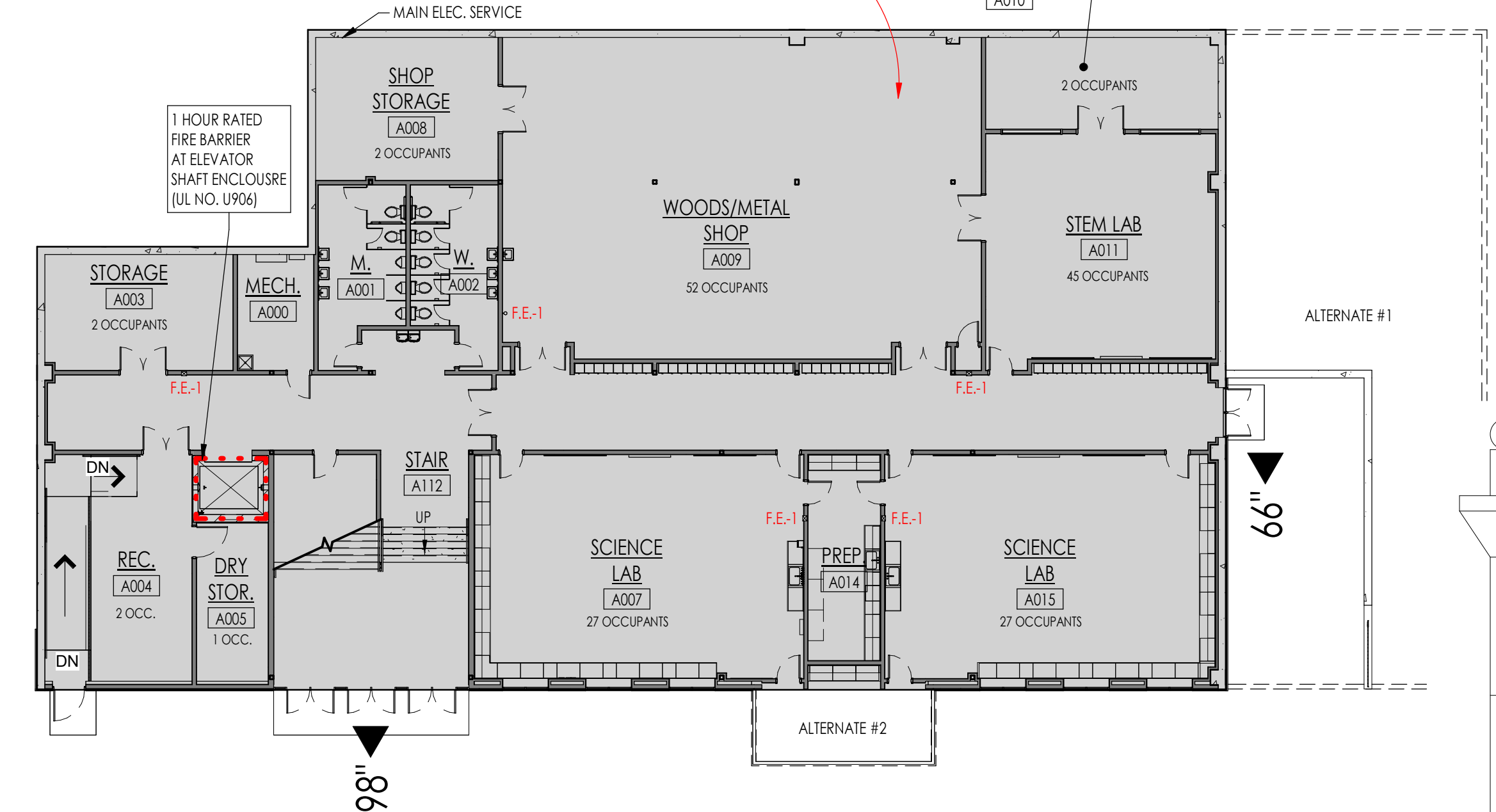
OCCUPANCY	WATER CLOSETS	LAVATORIES	DRINKING
A-3	M 1:150 W 1:75	M 1:200 W 1:200	1:1000
E	M 1:150 W 1:50	M 1:150 W 1:50	1:1000
REQUIRED			
A-3	M 6 W 11	M 4 W 4	2
E	M 13 W 13	M 13 W 13	13
TOTAL	M 19 W 24	M 17 W 17	15
PROVIDED			
	M 26 W 38	M 20 W 22	16

KEY PLAN - OVERALL



ACCESSORY MOUNTING HEIGHTS SCALE: 3/8" = 1'-0" (A 301)

SHADED AREA DENOTES NEW ADDITION



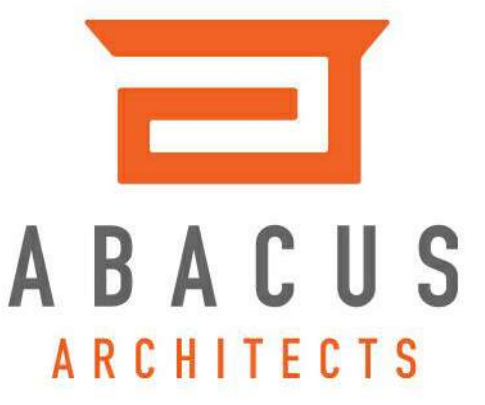
LOWER LEVEL LIFE SAFETY PLAN SCALE: 1/16" = 1'-0" (A 301)

FIRST FLOOR LIFE SAFETY PLAN SCALE: 1/16" = 1'-0" (A 301)

DRAWN BY: DG / SLL
CHECKED BY: PGM
LIFE SAFETY PLAN
A 301
PROJ. NO. 2023-96

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1135A MICHIGAN AVE. SHEBOGAN, WI 53081 (720) 452-4444 | 313 N. PLANKINGTON AVE. SUITE 208, MILWAUKEE, WI 53203

FEBRUARY 9, 2024
PHASE THREE



REVISIONS:

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FEBRUARY 9, 2024
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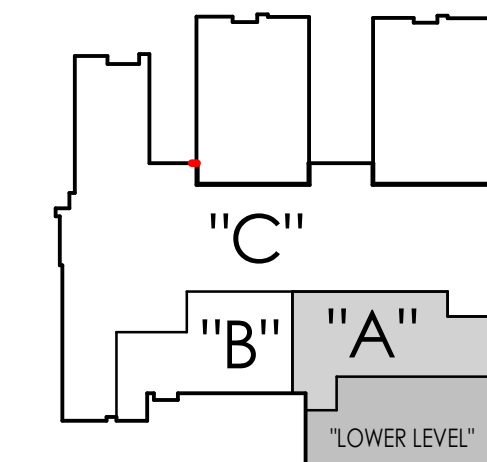
DRAWN BY: DG/SLL

CHECKED BY: PGM

LOWER LEVEL FLOOR PLAN

A
305

PROJ. NO. 2023-96



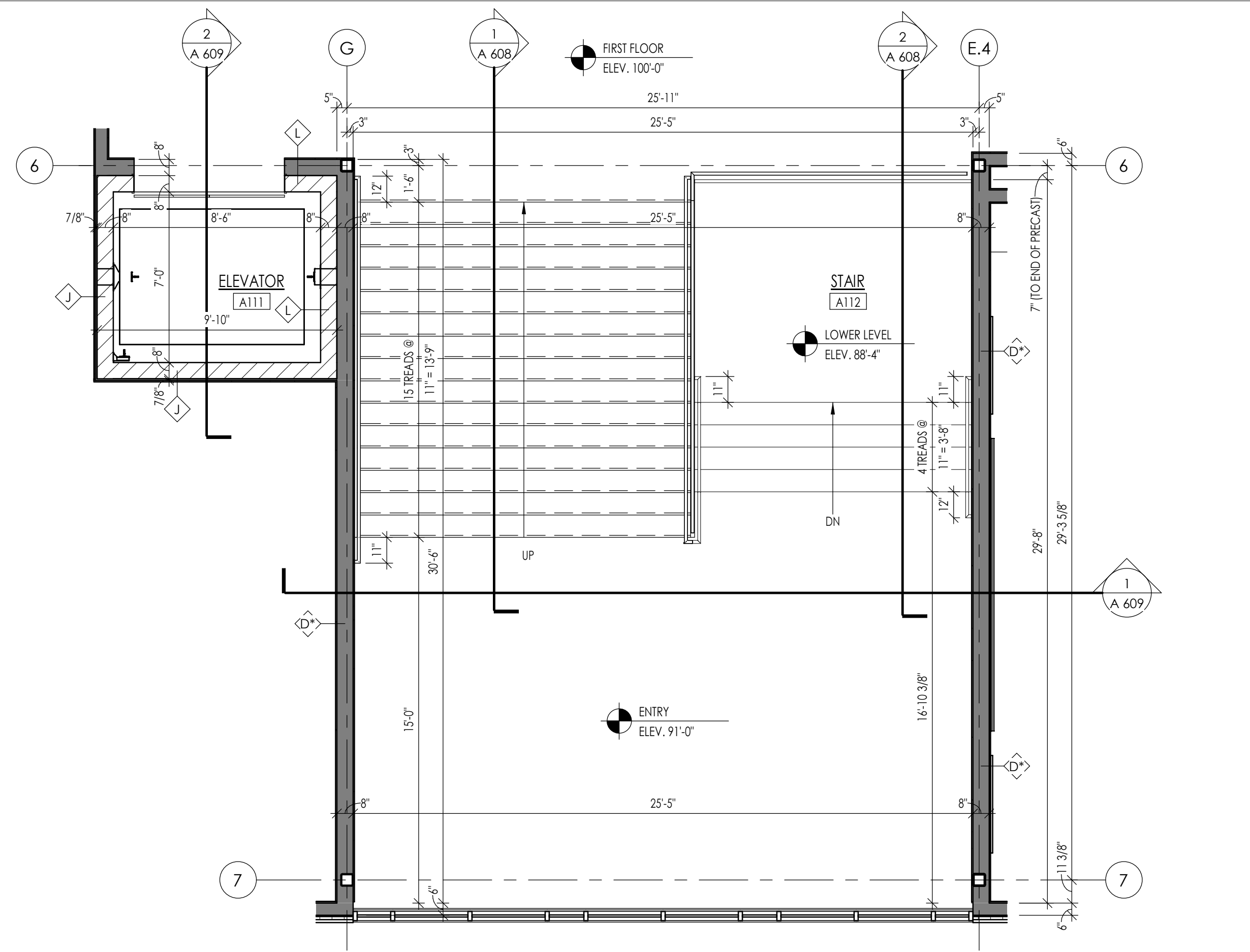
AREA KEY

GENERAL PLAN NOTES

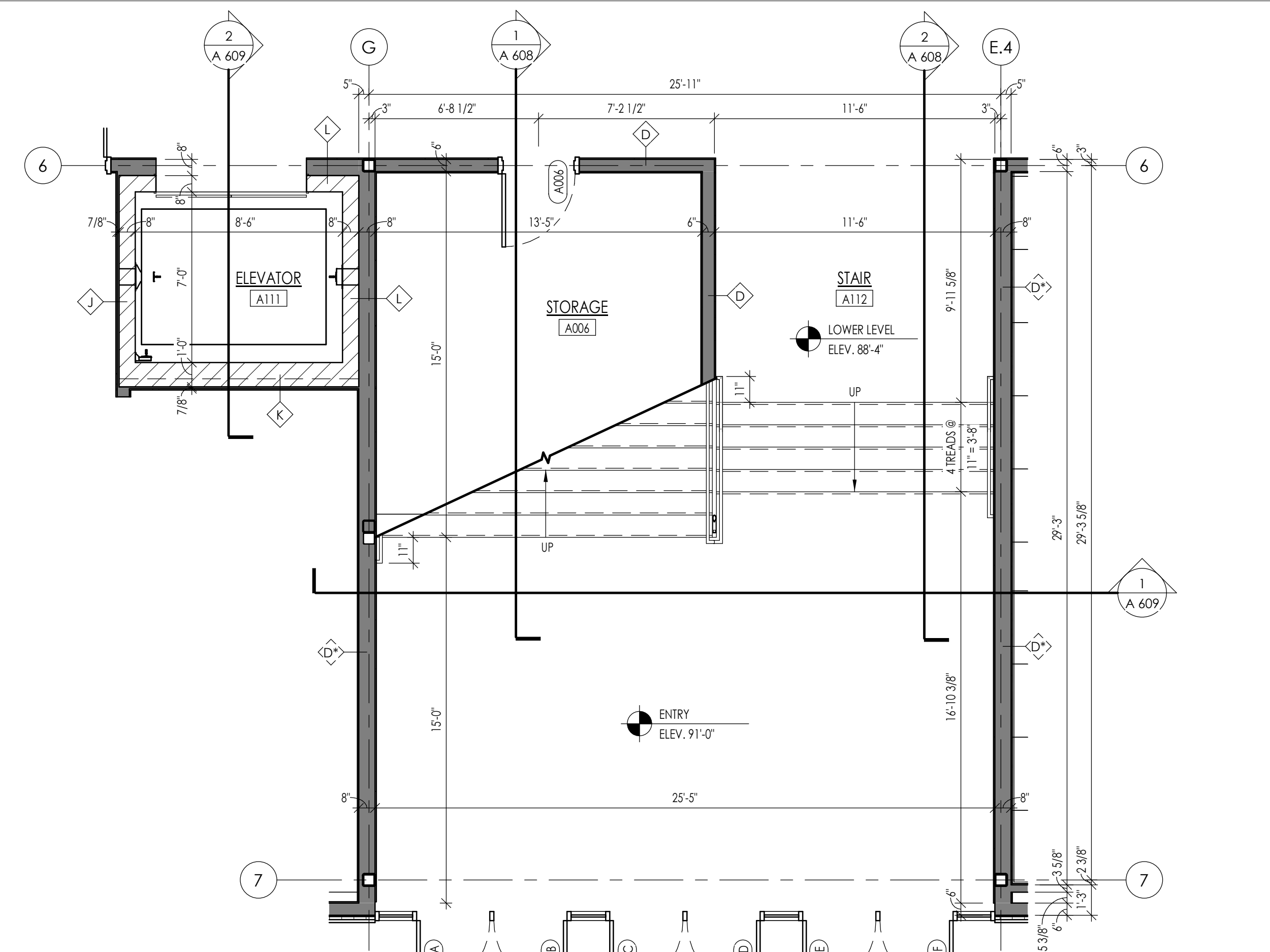
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FLOOR PLAN KEYNOTES

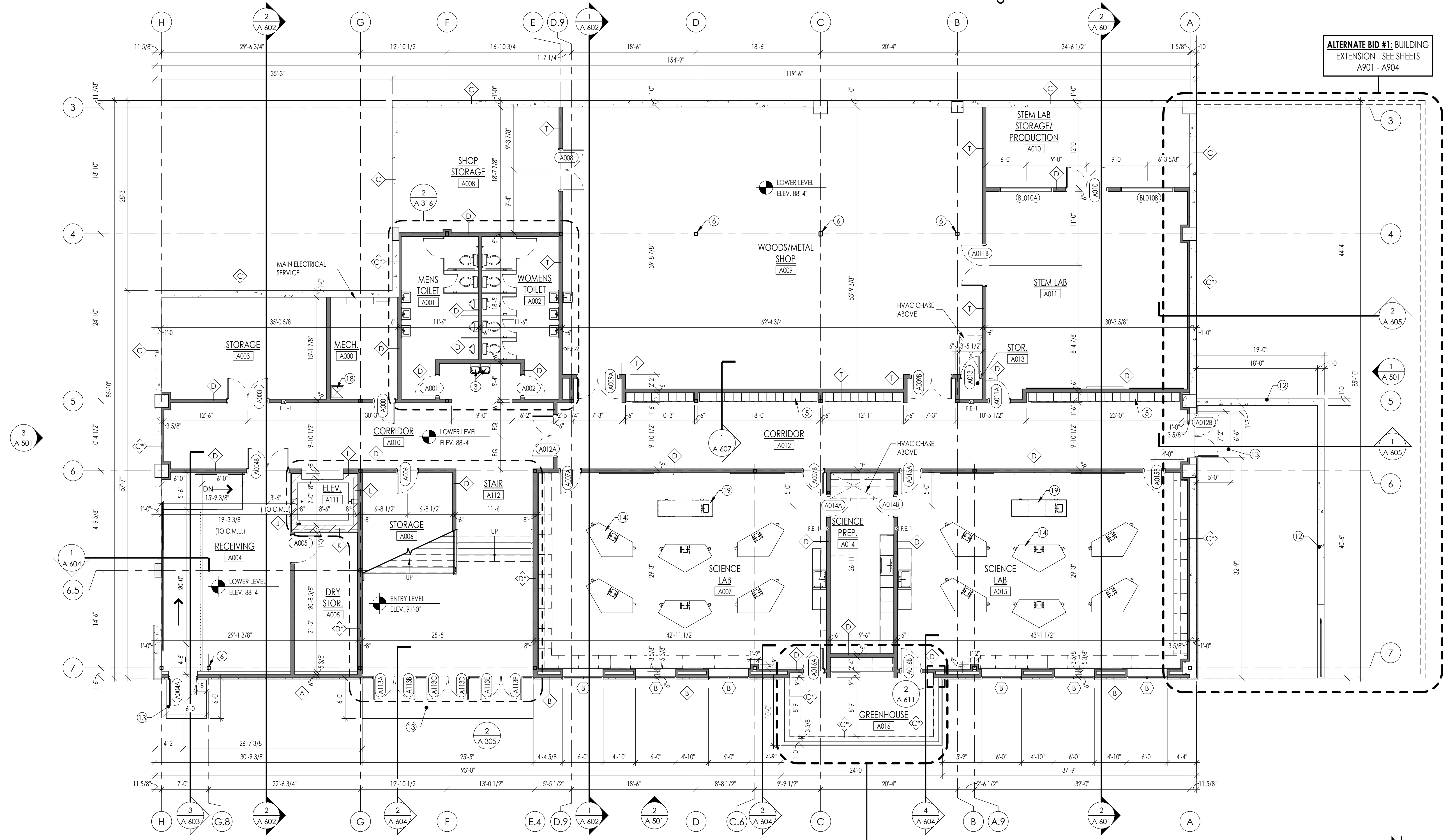
NO.	DESCRIPTION
1	INFILL WALL WITH SIMILAR MATERIALS TO EXISTING ADJACENT CONSTRUCTION - PROVIDE SMOOTH, SEAMLESS TRANSITION BETWEEN NEW & EXISTING CONSTRUCTION
2	EXACT LOCATION OF TRANSITION BETWEEN EXISTING AND NEW CONSTRUCTION TO BE DETERMINED IN FIELD.
3	NEW DRINKING FOUNTAIN WITH BOTTLE FILLER AT ACCESSIBLE HEIGHT
4	EXISTING ELECTRICAL PANEL
5	NEW LOCKERS - SEE DETAIL 2/A306
6	PAINT EXPOSED EXISTING/NEW STEEL COLUMN
7	EXISTING MASONRY PIER TO REMAIN - VERIFY EXTENTS IN FIELD
8	ALIGN FINISH FACE OF NEW & EXISTING CONSTRUCTION
9	ELECTRICIAN TO SUPPLY OUTLET BOX ABOVE EACH TABLE FOR DROPDOWN POWER CORD.
10	OWNER SUPPLIED REFRIGERATOR
11	COOLER & FREEZER TO BE SET 8" BELOW FIRST FLOOR ON TOP OF PRECAST PLANK IN HATCHED AREA - COORDINATE WITH PRODUCTION KITCHEN DRAWINGS AND OTHER TRADES AS NEEDED.
12	CONCRETE RETAINING WALL W/ PAINTED STEEL GUARDRAIL SYSTEM - SEE STRUCTURAL DRAWINGS
13	CONCRETE STOOP - SEE STRUCTURAL DRAWINGS
14	SCIENCE ISLANDS BASED OFF OF FLINN SCIENTIFIC CLASSROOM LAB STATIONS ITEM #AP6205
15	EXISTING RELOCATED STORAGE CABINETS
16	WALLS WITH PLUMBING FIXTURES TO RECEIVE VERTICAL TILE AS SHOWN, WALLS WITHOUT PLUMBING FIXTURES TO RECEIVE 4" HIGH HORIZONTAL TILE WAINSCOTTING (CT-1)
17	NEW TILE PATTERN TO START AND FOLLOW EXISTING TILE PATTERN AS SHOWN
18	FIBERGLASS FLOOR MOUNTED SLOP SINK, PROVIDE FIBERGLASS PANELS ON WALL BEHIND SINK.
19	INSTRUCTORS DEMONSTRATION TABLE BASED OFF OF FLINN SCIENTIFIC ITEM #AP6548
20	OWNER SUPPLIED WASHING MACHINE & DRYER
21	PLASTIC LAMINATE COUNTERTOP ON BRACKETS AT 2'-10" A.F.F.
24	RUN TILE AROUND CORNER TO FACE OF LOCKERS



FIRST FLOOR STAIR PLAN
SCALE: 1/4" = 1'-0"



LOWER LEVEL STAIR PLAN
SCALE: 1/4" = 1'-0"

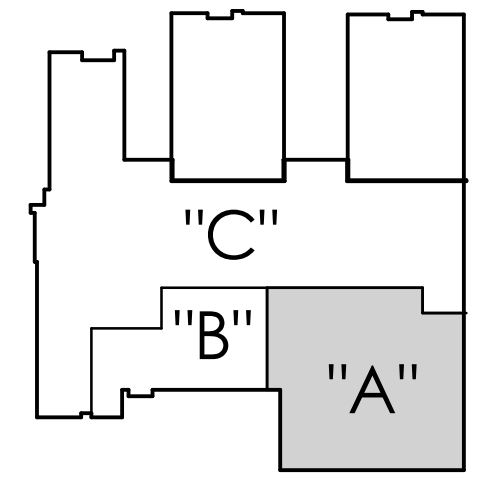
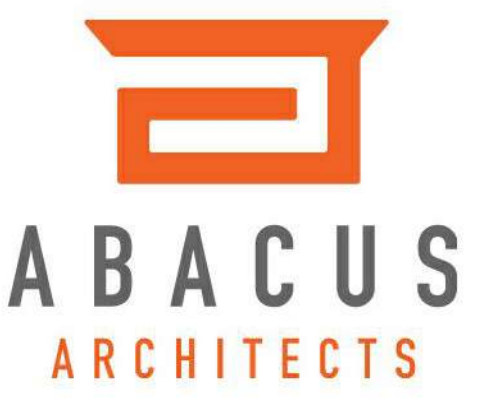


LOWER LEVEL FLOOR PLAN - AREA "A"
SCALE: 1/8" = 1'-0"

NOTE: BASE BID FOR ALTERNATE BID #2 (GREENHOUSE) OMIT GREENHOUSE CONSTRUCTION AND EXTEND EXTERIOR WALL THROUGH LOCATION WHERE GREENHOUSE IS SHOWN ON PLAN. OMIT GREENHOUSE CASWORK AND DOORS A016A & A016B. EXTEND ROOM #404 (SCIENCE PREP) 2'-4" SOUTH AND ADJUST LOCATION OF SCIENCE PREP CASWORK ACCORDINGLY.

ALTERNATE BID #2: GREENHOUSE

ALTERNATE BID #1: BUILDING EXTENSION - SEE SHEETS A901 - A904



AREA KEY

REVISIONS:

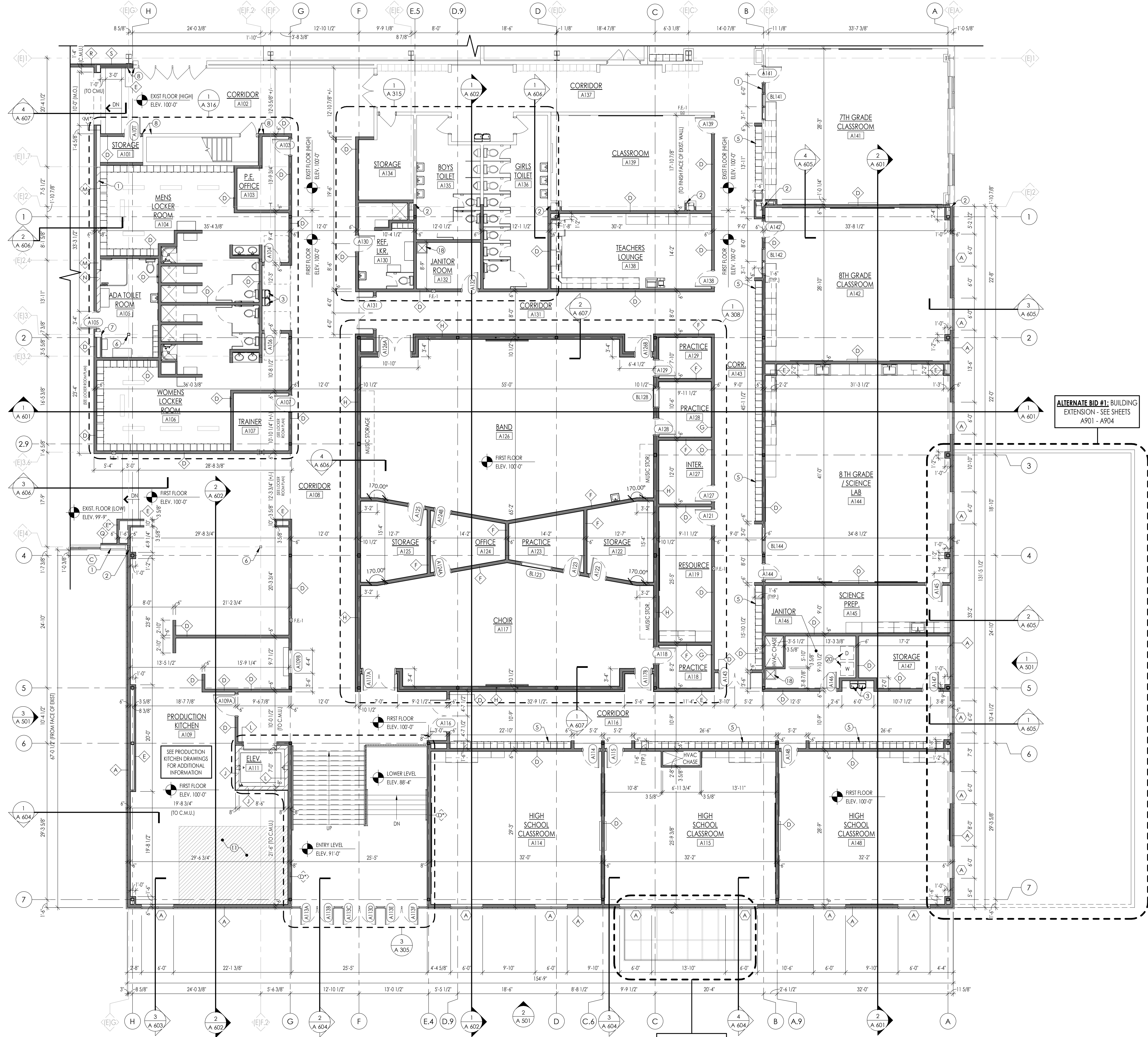
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FLOOR PLAN KEYNOTES

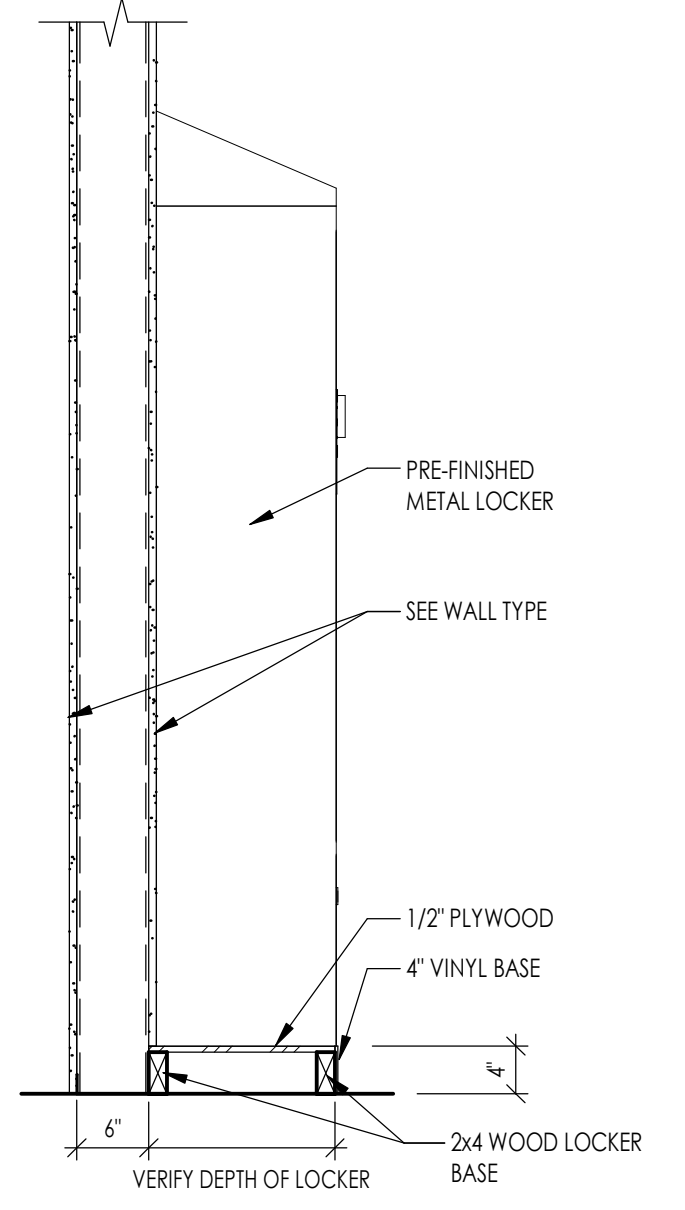
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5	NEW LOCKERS - SEE DETAIL 2/A306
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7	EXISTING MASONRY PIER TO REMAIN - VERIFY EXTENTS IN FIELD
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13	CONCRETE STOOP - SEE STRUCTURAL DRAWINGS
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21	PLASTIC LAMINATE COUNTERTOP ON BRACKETS AT 2'-10" A.F.F.
24	RUN TILE AROUND CORNER TO FACE OF LOCKERS



ALTERNATE BID #1: BUILDING EXTENSION - SEE SHEETS A901 - A904

ALTERNATE BID #2: GREENHOUSE (BELOW)

FIRST FLOOR PLAN - AREA "A"
SCALE: 1/8" = 1'-0" A 306



LOCKER WALL DETAIL
SCALE: 3/4" = 1'-0" A 306

DRAWN BY: DG/SLL
CHECKED BY: PGM

FIRST FLOOR PLAN - AREA "A"

A
306

PROJ. NO. 2023-96

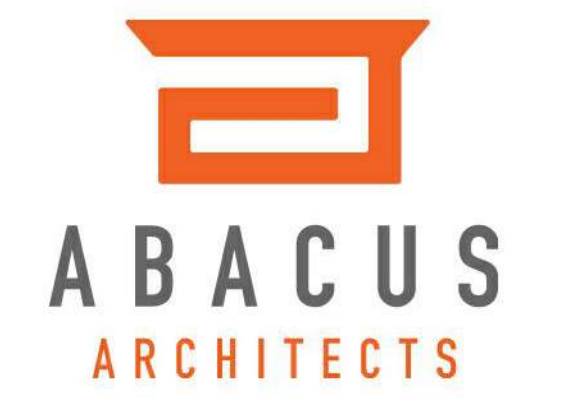
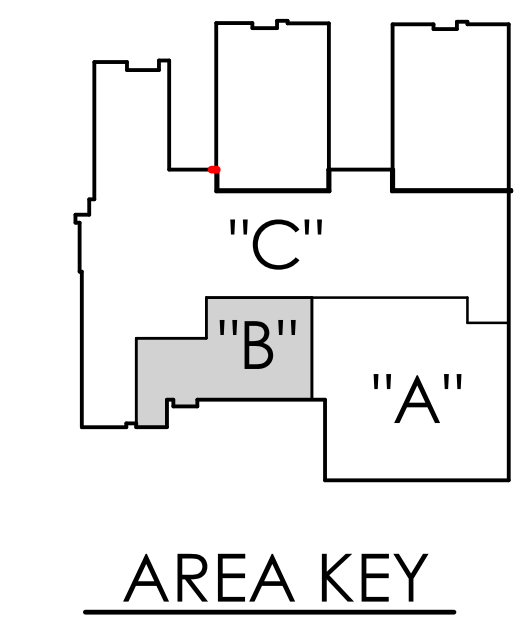
FEBRUARY 9, 2024
 PHASE THREE
 SHEBOYGAN CHRISTIAN SCHOOL
 929 GREENFIELD AVE. SHEBOYGAN, WI 53081
 1135A MICHIGAN AVE. SHEBOYGAN, WI 53081 (P) 414.444.3131 N. PLANKINTON AVE. SUITE 208, MILWAUKEE, WI 53203

FLOOR PLAN KEYNOTES

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4	EXISTING ELECTRICAL PANEL
5	NEW LOCKERS - SEE DETAIL Z/A306
6	PAINT EXPOSED EXISTING/NEW STEEL COLUMN
7	EXISTING MASONRY PIER TO REMAIN - VERIFY EXTENTS IN FIELD
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GENERAL PLAN NOTES

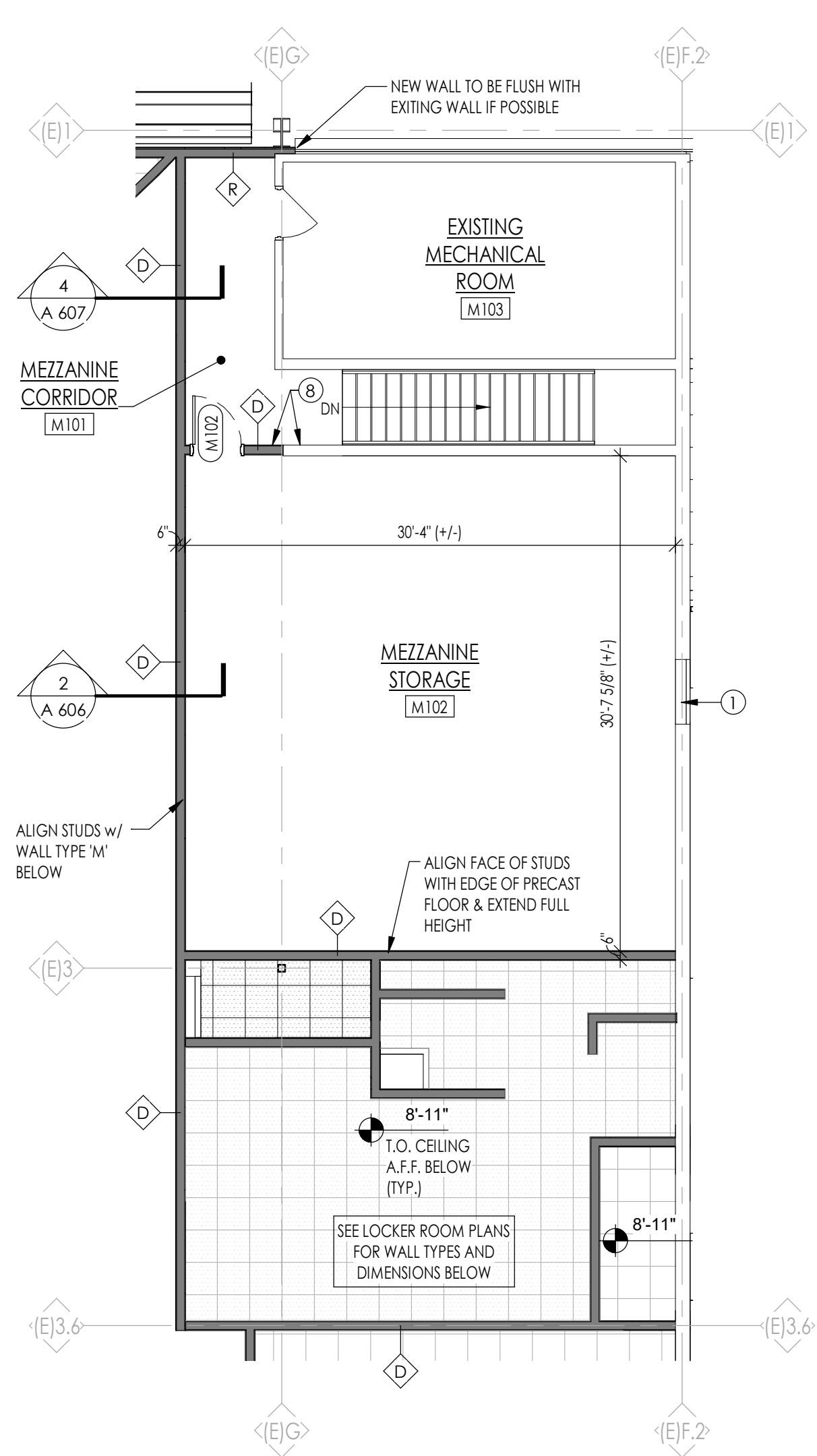
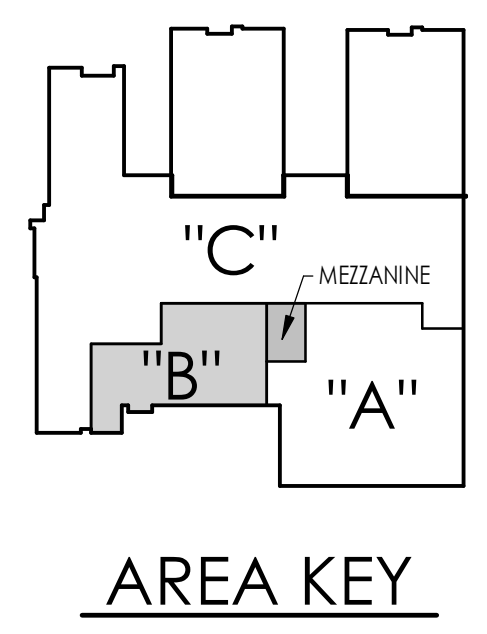
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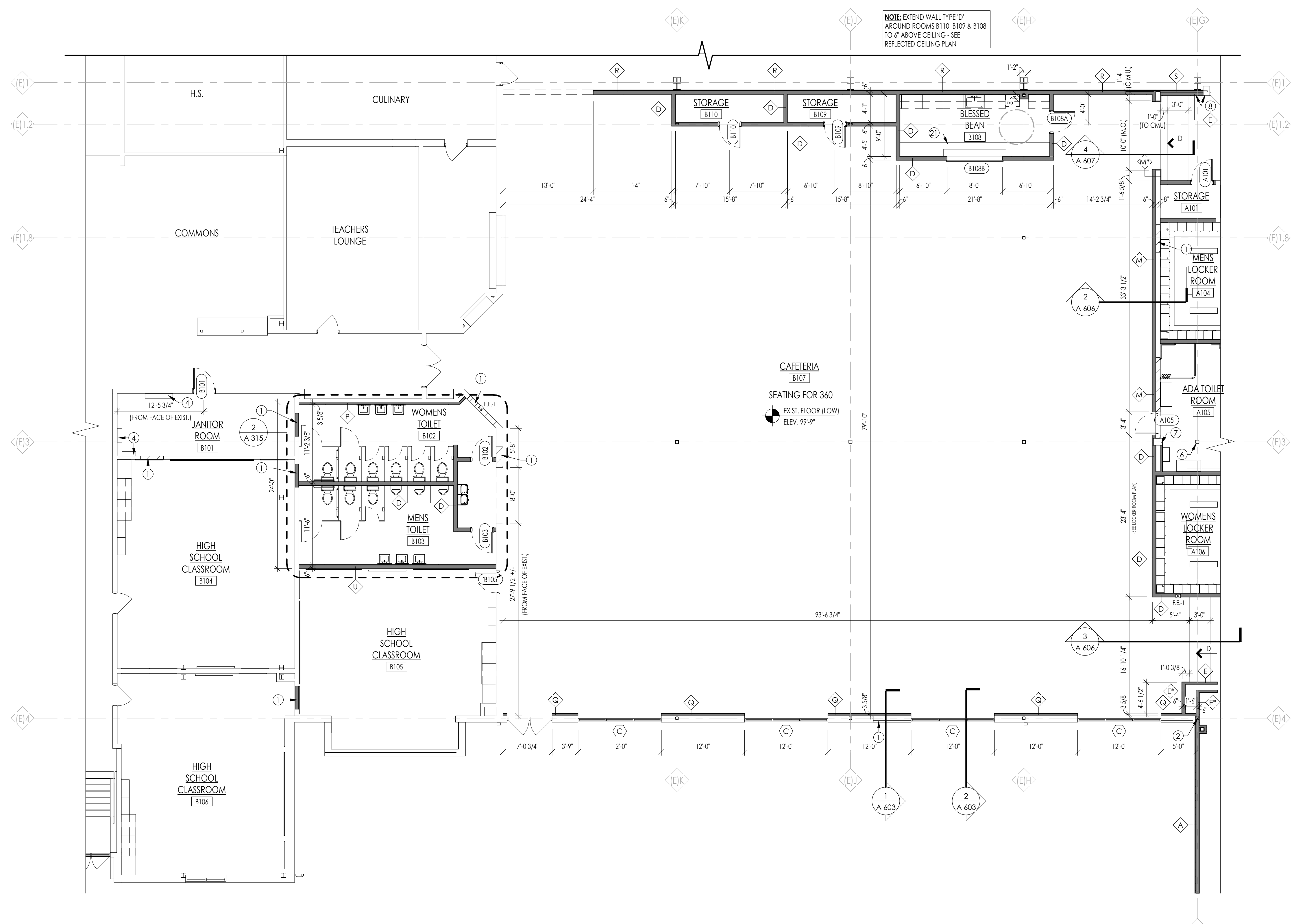
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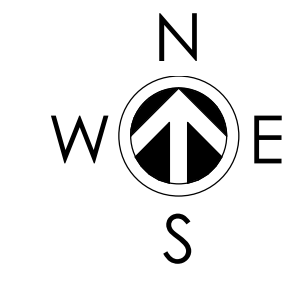
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MEZZANINE PLAN
 SCALE: 1/8" = 1'-0"
 2
 A 307



FIRST FLOOR PLAN - AREA "B"
 SCALE: 1/8" = 1'-0"
 1
 A 307



FEBRUARY 9, 2024
 PHASE THREE
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 1135A MICHIGAN AVE. SHEBOYGAN, WI 53081 (P) 432-4444 | 313 N. PUNKINTON AVE. SUITE 208, MILWAUKEE, WI 53203

DRAWN BY: DG/SLL
 CHECKED BY: PGM

FIRST FLOOR PLAN - AREA "B"

A
 307

PROJ. NO. 2023-96



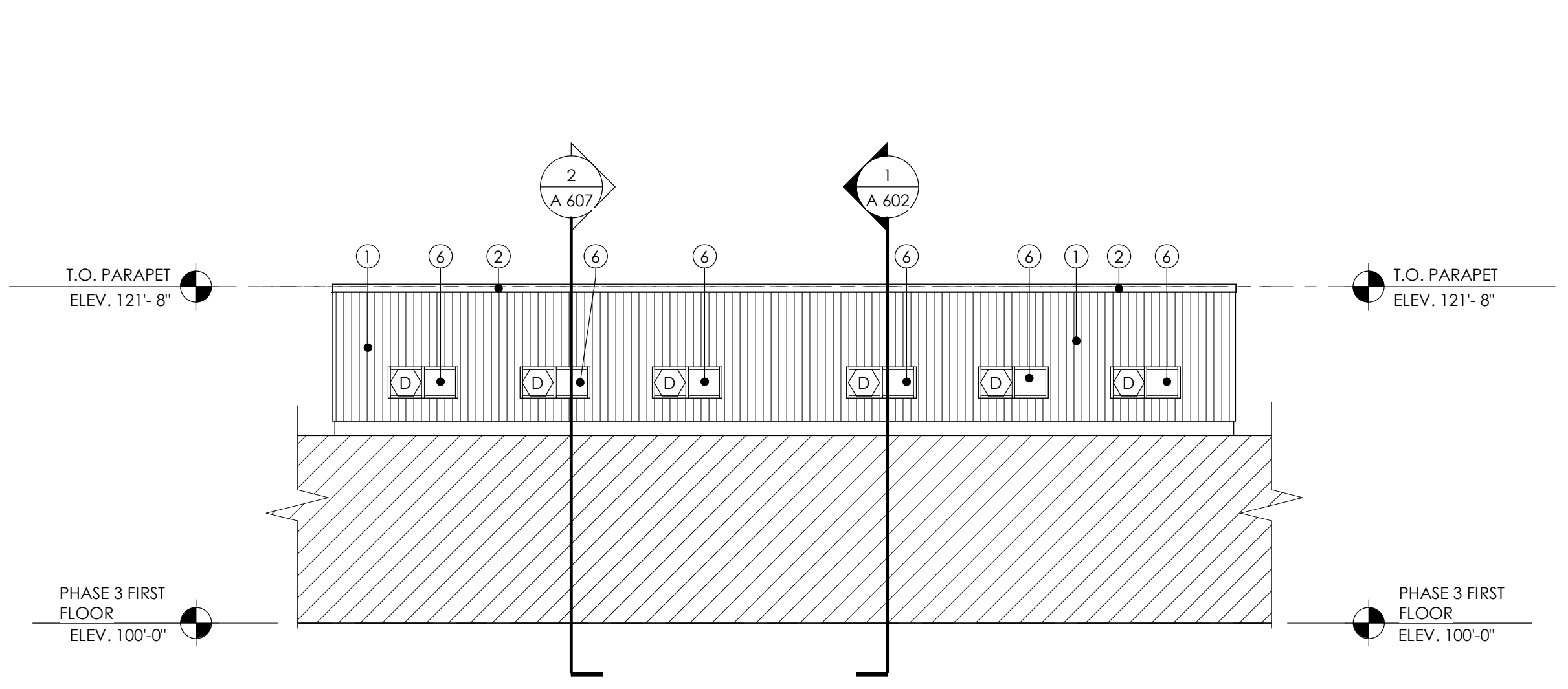
ELEVATION KEYNOTES	
NO.	DESCRIPTION
1	VERTICAL METAL WALL PANEL
2	PRE-FINISHED METAL COPING
3	INSULATED HOLLOW METAL DOOR & FRAME
4	EXISTING BUILDING
5	ALUMINUM STOREFRONT ENTRANCE DOOR AND FRAME
6	ALUMINUM STOREFRONT WINDOW ASSEMBLY
7	INFILL EXISTING METAL WALL PANEL (MATCH EXISTING)
8	FOUNDATION & FOOTING - SEE STRUCTURAL DRAWINGS
9	RETAINING WALL WITH PAINTED STEEL GUARDRAIL - SEE STRUCTURAL DRAWINGS
10	PRE-FABRICATED GREENHOUSE FRAME AND GLAZING - ALTERNATE #2

GENERAL EXTERIOR ELEVATION NOTES

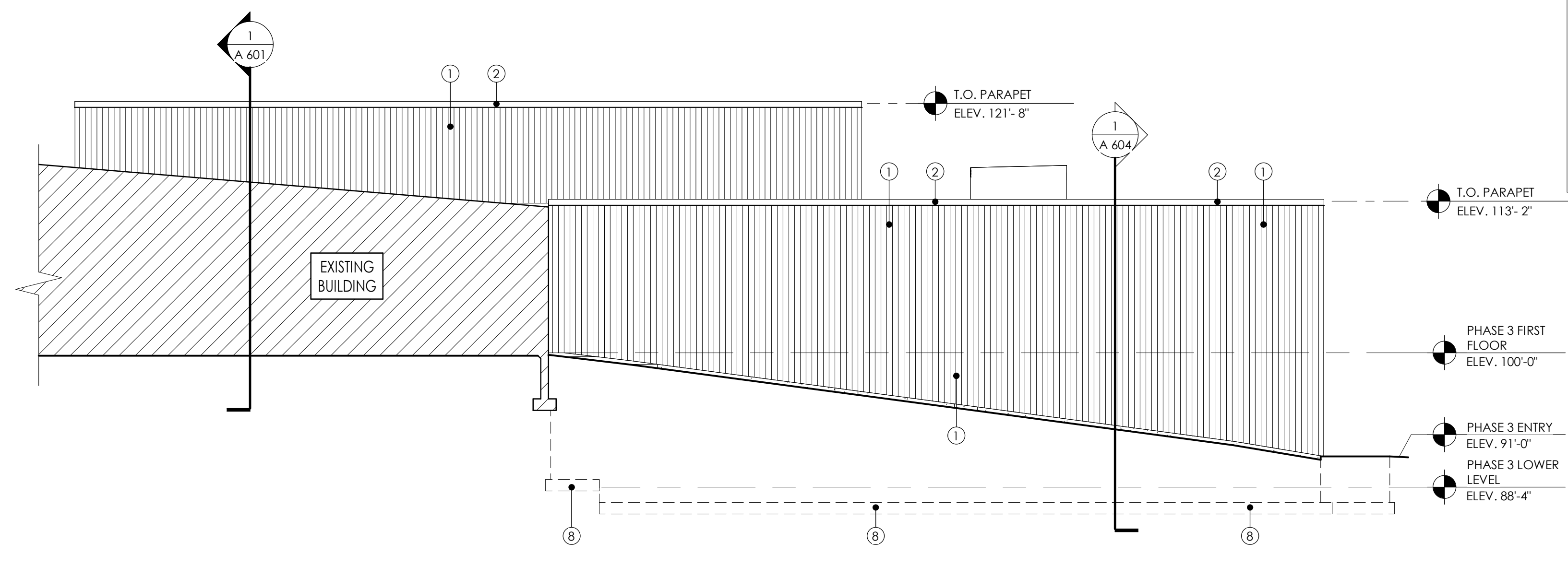
- ALL EXPOSED MISC. EXTERIOR STEEL SHALL BE PAINTED WITH PAINT FINISH E-1.
- MASONRY CONTROL JOINTS SHALL BE LOCATED AT ALL MASONRY HEIGHT CHANGES, WINDOW OPENINGS, DOOR OPENINGS, 5' MAX. FROM BUILDING CORNERS, AND 25' MAX. AT CONTINUOUS WALL LOCATIONS.

REVISIONS:

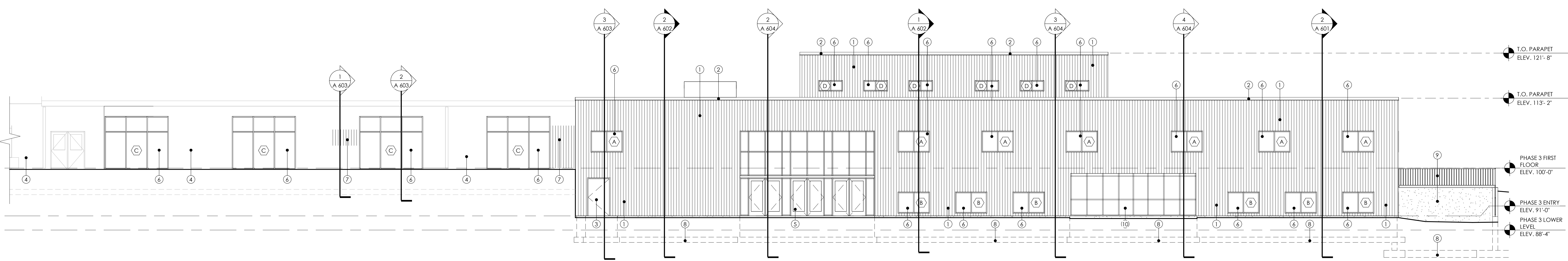
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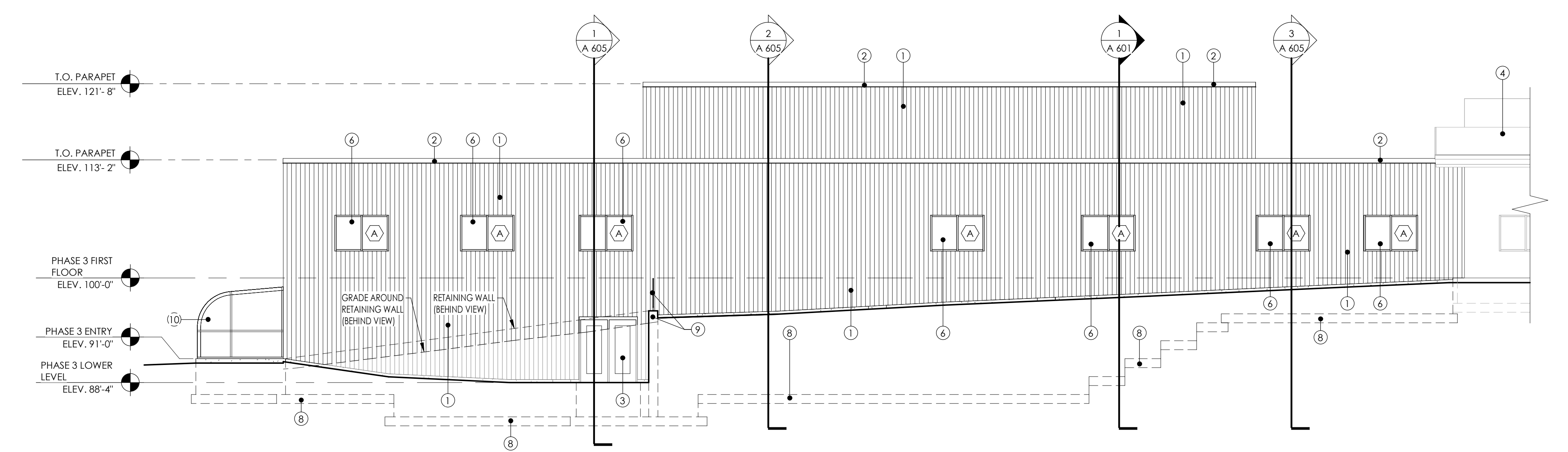
NORTH ELEVATION 4
 SCALE: 1/8" = 1'-0" A 501



WEST ELEVATION 3
 SCALE: 1/8" = 1'-0" A 501



SOUTH ELEVATION 2
 SCALE: 1/8" = 1'-0" A 501



EAST ELEVATION 1
 SCALE: 1/8" = 1'-0" A 501

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 1135A MICHIGAN AVE. SHEBOYGAN, WI 53081 | (720) 452-4444 | 313N. PLANKINGTON AVE. SUITE 208, MILWAUKEE, WI 53203

DRAWN BY: DG/SLL
 CHECKED BY: PGM

EXTERIOR ELEVATIONS

A 501

PROJ. NO. 2023-96

NOTE: ALL VERTICAL METAL PANEL SIDING AT BUILDING ADDITION WILL MATCH THE SIDING ON THE EXISTING ADJACENT BUILDING SHOWN IN THE IMAGES BELOW



REVISIONS:

DATE	ISSUE

NOTICE TO BIDDERS
BIDDERS SHALL REVIEW ALL DRAWINGS AND SPECIFICATION SECTIONS TO DETERMINE THE IMPACT OF OTHER SECTIONS OF WORK ON THEIR OWN WORK
© 2023 ABACUS ARCHITECTS, INC.

ISSUE DATE: FEBRUARY 9, 2024
 PHASE THREE
SHEBOYGAN CHRISTIAN SCHOOL
 929 GREENFIELD AVE. SHEBOYGAN, WI 53081
 1135A MICHIGAN AVE. SHEBOYGAN, WI 53081 | 920 | 462-4444 | 640 VEI. E. PHILIPS AVE. SUITE 210, MILWAUKEE, WI 53203

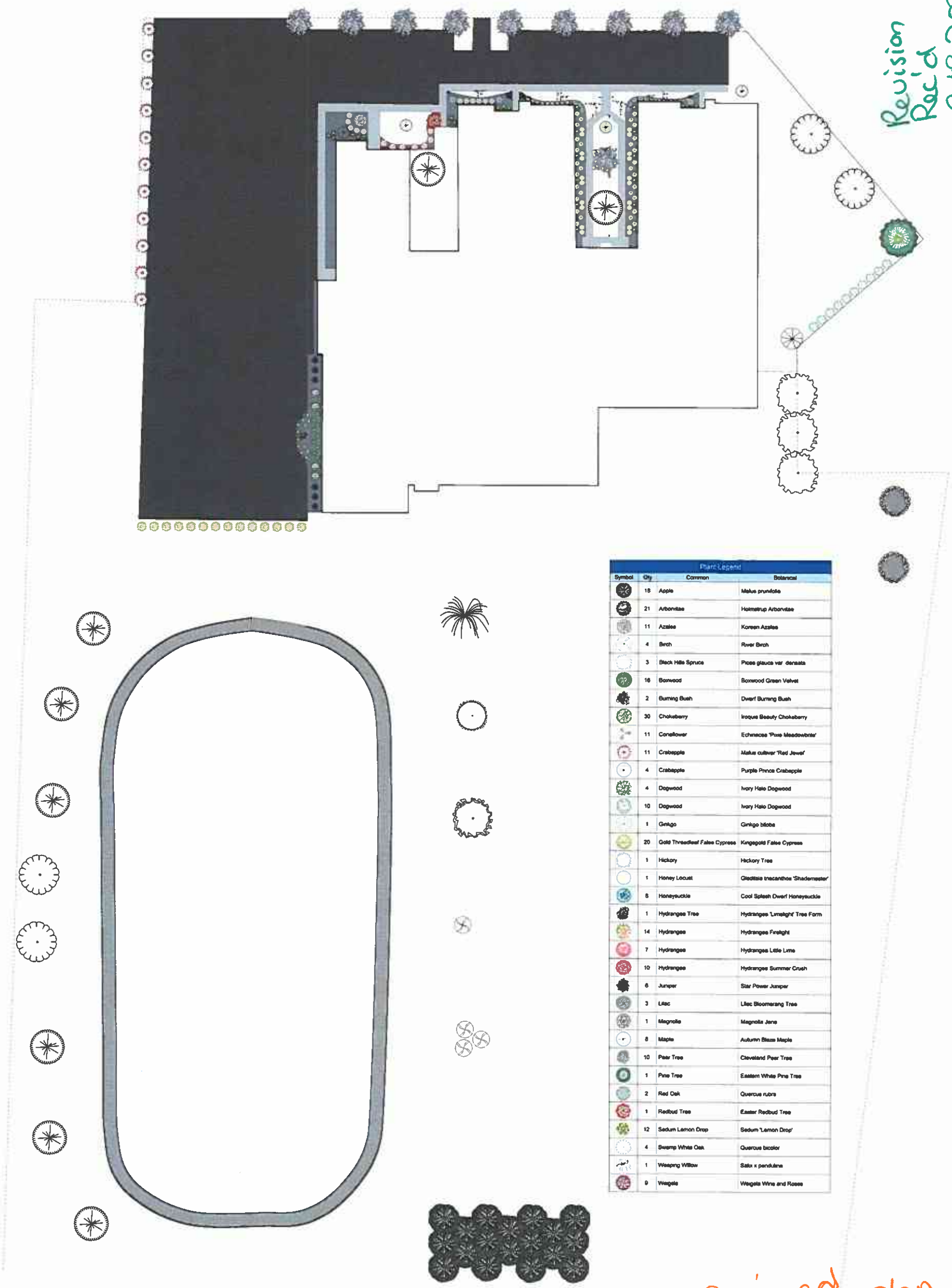
DRAWN BY: Author
CHECKED BY: Checker

EXTERIOR PHOTOS

M1

PROJ. NO. 2023-96

LANDSCAPE PLAN



Revision
Rec'd
8-18-2021
jmc

Plant Legend			
Symbol	Qty	Common	Botanical
[Symbol]	18	Apple	Malus prunifolia
[Symbol]	21	Arborvitae	Hormstrup Arborvitae
[Symbol]	11	Azalea	Korean Azalea
[Symbol]	4	Birch	River Birch
[Symbol]	3	Black Hills Spruce	Picea glauca var. densata
[Symbol]	18	Borwood	Borwood Green Velvet
[Symbol]	2	Burning Bush	Dwarf Burning Bush
[Symbol]	30	Chokeberry	Iroquo Beauty Chokeberry
[Symbol]	11	Cornflower	Echinacea 'Pure Meadowbrite'
[Symbol]	11	Crabapple	Malus cultivar 'Red Jewel'
[Symbol]	4	Crabapple	Purple Prince Crabapple
[Symbol]	4	Dogwood	Ivory Halo Dogwood
[Symbol]	10	Dogwood	Ivory Halo Dogwood
[Symbol]	1	Ginkgo	Ginkgo biloba
[Symbol]	20	Gold Threadleaf False Cypress	Kinggold False Cypress
[Symbol]	1	Hickory	Hickory Tree
[Symbol]	1	Honey Locust	Gleditsia inaequalis 'Shademaster'
[Symbol]	8	Honeysuckle	Cool Splash Dwarf Honeysuckle
[Symbol]	1	Hydrangea Tree	Hydrangea 'Lunelight' Tree Form
[Symbol]	14	Hydrangea	Hydrangea Frelight
[Symbol]	7	Hydrangea	Hydrangea Little Lime
[Symbol]	10	Hydrangea	Hydrangea Summer Crush
[Symbol]	6	Juniper	Star Power Juniper
[Symbol]	3	Lilac	Lilac Blooming Tree
[Symbol]	1	Magnolia	Magnolia Jane
[Symbol]	8	Maple	Autumn Blaze Maple
[Symbol]	10	Pear Tree	Cleveland Pear Tree
[Symbol]	1	Pine Tree	Eastern White Pine Tree
[Symbol]	2	Red Oak	Quercus rubra
[Symbol]	1	Redbud Tree	Easter Redbud Tree
[Symbol]	12	Sedum Lemon Drop	Sedum 'Lemon Drop'
[Symbol]	4	Swamp White Oak	Quercus bicolor
[Symbol]	1	Weeping Willow	Salix x pendulina
[Symbol]	9	Weigela	Weigela Wine and Roses

Designed by:
**Texture
Not Found**

Designer:
Jeremy Jensema
920-917-0673
proflandscapejj@gmail.com
proflandscape.com

Designed For:
Sheboygan Christian
School

Revised
Landscape Plan
Approved w/
Conditions
8-20-2021
jmc



CITY OF SHEBOYGAN

**APPLICATION FOR
CONDITIONAL USE**

Item 21.

Fee: \$250.00

Review Date: _____

Zoning: _____

Read all instructions before completing. If additional space is needed, attach additional pages.

SECTION 1: Applicant/ Permittee Information			
Applicant Name (Ind., Org. or Entity) Abacus Architects, Inc.		Authorized Representative Joel VanEss	
Title Principal			
Mailing Address 1135A Michigan Avenue		City Sheboygan	State WI
ZIP Code 53081			
Email Address jvaness@abacusarchitects.net		Phone Number (incl. area code) (920)452-4444	
SECTION 2: Landowner Information (complete these fields when project site owner is different than applicant)			
Applicant Name (Ind., Org. or Entity) Sheboygan Christian School		Contact Person Ann Steenwyk	
Title Director of Education and Instruction			
Mailing Address 929 Greenfield Avenue		City Sheboygan	State WI
ZIP Code 53081			
Email Address ann.steenwyk@sheboyganchristian.com		Phone Number (incl. area code) (920) 458-9981	
SECTION 3: Project or Site Location			
Project Address/Description 929 Greenfield Avenue		Parcel No. 59281321763	
SECTION 4: Proposed Conditional Use			
Name of Proposed/Existing Business:	Sheboygan Christian School		
Existing Zoning:	SR-5		
Present Use of Parcel:	School		
Proposed Use of Parcel:	School		
Present Use of Adjacent Properties:	Residential		
SECTION 5: Certification and Permission			
<p>Certification: I hereby certify that I am the owner or authorized representative of the owner of the property which is the subject of this Permit Application. I certify that the information contained in this form and attachments is true and accurate. I certify that the project will be in compliance with all permit conditions. I understand that failure to comply with any or all of the provisions of the permit may result in permit revocation and a fine and/or forfeiture under the provisions of applicable laws.</p> <p>Permission: I hereby give the City permission to enter and inspect the property at reasonable times, to evaluate this notice and application, and to determine compliance with any resulting permit coverage.</p>			
Name of Owner/Authorized Representative (please print) Ann Steenwyk		Title Director of Education and Instruction	Phone Number (920) 458-9981
Signature of Applicant 		Date Signed 3/19/24	

Complete application is to be filed with the Department of City Development, 828 Center Avenue, Suite 208. To be placed on the agenda of the City Plan Commission, application must be filed three weeks prior to date of meeting – check with City Development on application submittal deadline date. Applications will not be processed if all required attachments and filing fee of \$250 (payable to the City of Sheboygan) are not submitted along with a complete and legible application. Application filing fee is non-refundable.

File Attachments for Item:

22. Res. No. 3-24-25 by Alderpersons Dekker and Rust authorizing expenditure of funds received as part of the Criminal Justice, Law Enforcement Drug Trafficking Response (2024) Grant Solicitation. SUSPEND THE RULES AND ADOPT THE RESOLUTION

**CITY OF SHEBOYGAN
RESOLUTION 3-24-25**

BY ALDERPERSONS DEKKER AND RUST.

MAY 6, 2024.

A RESOLUTION authorizing expenditure of funds received as part of the Criminal Justice, Law Enforcement Drug Trafficking Response (2024) Grant Solicitation.

WHEREAS, the City of Sheboygan Police Department has obtained a Law Enforcement Drug Trafficking Response Grant in the amount of \$43,084.00 from the State of Wisconsin, Department of Justice to support the Sheboygan County MEG Unit.

WHEREAS, rule suspension is requested so as to comply with the Wisconsin Department of Justice deadline for signing documents required in order to release the funds.

NOW, THEREFORE, BE IT RESOLVED: That the City of Sheboygan Common Council authorizes the appropriate City officials to sign all documents necessary for the acceptance, administration, and expenditure of the Law Enforcement Drug Trafficking Response Grant.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of Sheboygan

Melissa Clevenger, Deputy City Clerk, City of Sheboygan

File Attachments for Item:

23. Res. No. 10-24-25 by Alderpersons Dekker and Ramey amending the Marina and Riverfront Slips Fee Schedule. SUSPEND THE RULES AND ADOPT THE RESOLUTION

**CITY OF SHEBOYGAN
RESOLUTION 10-24-25**

BY ALDERPERSONS DEKKER AND RAMEY.

MAY 6, 2024.

A RESOLUTION amending the Marina and Riverfront Slips Fee Schedule.

WHEREAS, staff is requesting suspension of the rules and immediate adoption of this Resolution in order to process reservations for the 2024 Harbor Centre Marina season at a competitive price.

WHEREAS, the City hired a Harbor Centre Marina Manager with significant professional experience in commercial marina management and operations; and

WHEREAS, part of the manager's duties include identifying operational changes that will help with marina cashflow; and

WHEREAS, the manager has identified that making various, minimal changes to slip fees will aid in marina cashflow while keeping the marina competitive; and

WHEREAS, these changes include slightly increasing transient slip fees to be better aligned with other marina slip fee rates, substantially decreasing sport port platform rates to increase demand and bring the City's rate in line with the market, and increase slip holders; and

WHEREAS, these changes will include an added amenity for marina slip holders which will attract more long-term slip holders and with limited cost to the marina.

NOW, THEREFORE, BE IT RESOLVED: That the City of Sheboygan Common Council hereby adopts the attached Marina and Riverfront Slips Fee Schedule.

BE IT FURTHER RESOLVED: That the fees adopted in the herein-adopted Marina and Riverfront Slips Fee Schedule shall supersede fees previously adopted.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of Sheboygan

Melissa Clevenger, Deputy City Clerk, City of Sheboygan



City of Sheboygan Marina and Riverfront Slips Fee Schedule

Slip Rates	Charter Rate	Pleasure Rate
25ft (Electric/Water)	\$1,800.00	\$1,500.00
25ft Discount (non-electric/water)	\$1,200.00	\$1,000.00
30ft	\$2,040.00	\$1,700.00
35ft	\$2,520.00	\$2,100.00
40ft	\$3,240.00	\$2,700.00
45ft	\$3,960.00	\$3,300.00
50ft	\$4,400.00	\$3,700.00
T dock (55ft minimum)	\$90.00 per foot	\$75.00 per foot
Sport Ports (Jet Ski)	\$600.00	\$500.00

Transient Fees (\$1.75/ft up to 90ft, \$2.00/ft over 100ft)	Rate
25ft	\$43.75
30ft	\$52.50
35ft	\$61.25
40ft	\$70.00
45ft	\$78.75
50ft	\$87.50
60ft	\$105.00
70ft	\$122.50
80ft	\$140.00
90ft	\$157.50
100ft	\$200.00

May, 2024

Miscellaneous Fees

	Rate
Pump-out Service	\$15.00/Non-Slip Tenant Free/Slip Tenants
Daily Launch Pass	\$8.00
Annual Launch Pass (Resident)	\$60.00
Annual Launch Pass (Non-Resident)	\$70.00
Fuel Surcharge	*Market Rate *\$.10 Discount/Gallon for Slip Tenants

Note: Charters will pay a rate of 20% more based on the increased demands on city services and the facilities, unless otherwise indicated.

May, 2024



City of Sheboygan Marina and Riverfront Slips Fee Schedule

Slip Rates	Charter Rate	Pleasure Rate
25ft (Electric/Water)	\$1,800.00	\$1,500.00
25ft Discount (non-electric/water)	\$1,200.00	\$1,000.00
30ft	\$2,040.00	\$1,700.00
35ft	\$2,520.00	\$2,100.00
40ft	\$3,240.00	\$2,700.00
45ft	\$3,960.00	\$3,300.00
50ft	\$4,400.00	\$3,700.00
T dock (55ft minimum)	\$90.00 per foot	\$75.00 per foot
Sport Ports (Jet Ski)	\$600.00	\$500.00

Transient Fees <u>(\$1.75/ft up to 90ft, \$2.00/ft over 100ft)</u> <i>(formerly \$20 per day)</i>	Rate
25ft	\$43.75
30ft	\$52.50
35ft	\$61.25
40ft	\$70.00
45ft	\$78.75
50ft	\$87.50
60ft	\$105.00
70ft	\$122.50
80ft	\$140.00
90ft	\$157.50
100ft	\$200.00

Miscellaneous Fees

Pump-out Service

Rate

\$15.00/Non-Slip Tenant

Free/Slip Tenants

Daily Launch Pass

\$8.00

Annual Launch Pass (Resident)

\$60.00

Annual Launch Pass (Non-Resident)

\$70.00

Fuel Surcharge

*Market Rate

*\$0.10 Discount/Gallon

for Slip Tenants

(formerly 25%)

Note: Charters will pay a rate of 20% more based on the increased demands on city services and the facilities, unless otherwise indicated.

File Attachments for Item:

24. Res. No. 2-24-25 by Alderpersons Mitchell and Perrella authorizing City staff to file a claim in *In re Payment Card Interchange Fee and Merchant Discount Antitrust Litigation, MDL 1720 (MKB) (JO)*. REFER TO FINANCE AND PERSONNEL COMMITTEE

**CITY OF SHEBOYGAN
RESOLUTION 2-24-25**

BY ALDERPERSONS MITCHELL AND PERRELLA.

MAY 6, 2024.

A RESOLUTION authorizing City staff to file a claim in *In re Payment Card Interchange Fee and Merchant Discount Antitrust Litigation, MDL 1720 (MKB) (JO)*.

WHEREAS, the U.S. District Court, Eastern District of New York, approved, and the United States Court of Appeals for the Second Circuit affirmed, a class-action settlement requiring payment of \$5.54 billion to the merchants included within the Settlement Class for interchange fees attributable to merchants that accepted Visa or Mastercard credit or debit cards between January 1, 2004 and January 25, 2019; and

WHEREAS, City staff believe that the City is likely entitled to settlement proceeds but the value of the City’s claim would be determined by the case claims administrator; and

WHEREAS, the deadline for filing a claim is May 31, 2024.

NOW, THEREFORE, BE IT RESOLVED: That the Finance Director is hereby authorized to file a claim in *In re Payment Card Interchange Fee and Merchant Discount Antitrust Litigation, MDL 1720 (MKB) (JO)* and to work with the case claims administrator to provide all information to determine the value of the City’s claim.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of Sheboygan

Meredith DeBruin, City Clerk, City of Sheboygan

File Attachments for Item:

25. Res. No. 4-24-25 by Alderpersons Mitchell and Perrella authorizing an amendment to the 2024 budget for the transfer of remaining cash balances from the TID 6, 10, 12, 13, 14 and 15 Funds to the Affordable Housing Fund. REFER TO FINANCE AND PERSONNEL COMMITTEE

**CITY OF SHEBOYGAN
RESOLUTION 4-24-25**

BY ALDERPERSONS MITCHELL AND PERRELLA.

MAY 6, 2024.

A RESOLUTION authorizing an amendment to the 2024 budget for the transfer of remaining cash balances from the TID 6, 10, 12, 13, 14 and 15 Funds to the Affordable Housing Fund.

WHEREAS, TID 6, 10, 12, 13, 14 and 15 closed in 2023. Following the audit and closing, all overlapping taxing jurisdictions received settlement payments from the TID closing balance; and

WHEREAS, the City of Sheboygan's portion of the settlement remains in each fund; and

WHEREAS, the remaining funds, which total \$1,582,350.38, can assist the City with future housing needs through the Affordable Housing Fund.

NOW, THEREFORE, BE IT RESOLVED: That the Finance Director is authorized to transfer the remaining TID Fund balances to the Affordable Housing Fund via the following budget amendment:

INCREASE:

Tax Increment District 6 Fund – TID 6 – Interfund Transfers Out (Acct. No. 406660-811100)	\$492,360.74
Tax Increment District 10 Fund – TID 10 – Interfund Transfers Out (Acct. No. 410660-811100)	\$242,586.35
Tax Increment District 12 Fund – TID 12 – Interfund Transfers Out (Acct. No. 412660-811100)	\$ 80,037.55
Tax Increment District 13 Fund – TID 13 – Interfund Transfers Out (Acct. No. 413660-811100)	\$ 91,981.54
Tax Increment District 14 Fund – TID 14 – Interfund Transfers Out (Acct. No. 414660-811100)	\$611,941.16
Tax Increment District 15 Fund – TID 15 – Interfund Transfers Out (Acct. No. 415660-811100)	\$ 63,443.04
Affordable Housing Fund – Affordable Housing – Interfund Transfers In (Acct. No. 261-492000)	\$1,582,350.38

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of
Sheboygan

Meredith DeBruin, City Clerk, City of
Sheboygan

File Attachments for Item:

26. Res. No. 5-24-25 by Alderpersons Mitchell and Perrella discontinuing collection efforts for historical warrant fees. REFER TO FINANCE AND PERSONNEL COMMITTEE

**CITY OF SHEBOYGAN
RESOLUTION 5-24-25**

BY ALDERPERSONS MITCHELL AND PERRELLA.

MAY 6, 2024.

A RESOLUTION discontinuing collection efforts for historical warrant fees.

WHEREAS, on June 19, 2023, Common Council adopted Gen. Ord. No. 9-23-24 deleting certain fees from the City Municipal Code; and

WHEREAS, this change removed a \$25 fee associated with warrant pickups for other law enforcement jurisdictions due to the significant process burden that it created; and

WHEREAS, the staff time of attempting to collect these warrant fees due to lack of historical information would not be the best utilization of resources and time; and

WHEREAS, the fee has often been outstanding for many years and would be deemed uncollectible in accounting best practices; and

WHEREAS, the warrant fee receivables are not included in the City’s financial statements.

NOW, THEREFORE, BE IT RESOLVED: That the Common Council directs the Finance Department to discontinue collection efforts for warrant fees.

BE IT FURTHER RESOLVED: That the warrant fees in the attached document are considered uncollectible and are written off.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of Sheboygan

Meredith DeBruin, City Clerk, City of Sheboygan

INDIVIDUALS

Last	First	Amount	Description
Achilles	Brian Scott	50.00	Warrant
Ackles	Matthew David	25.00	Warrant
Ackley	Dalene	25.00	Warrant
Adams	Darnell Venard Jr	50.00	Warrant
Adams	James Don	25.00	Warrant
Adams	Terrence R	25.00	Warrant
Adams	James W	25.00	Warrant
Adams-Miller	Darnell	50.00	Warrant
Addison	Demetrius P	25.00	Warrant
Adler	Michael R	25.00	Warrant
Aguilar	Leovardo Q	25.00	Warrant
Aguirre	Pascual Martinez	75.00	Warrant
Ahrens	Nathan Allan	25.00	Warrant
Albrecht	Nathan	50.00	Warrant
Aldag	Robert	25.00	Warrant
Aldag	Robert R	25.00	Warrant
Alexander	Johnnie T	25.00	Warrant
Alexander	Johnnie T	25.00	Warrant
Alexander	Trenne A.	25.00	Warrant
Alfaro-Perez	Jose W	25.00	Warrant
Alfonsi	Jason J	25.00	Warrant
Allen	Andre D	25.00	Warrant
Allen	Joshua M	25.00	Warrant
Allen	Joshua M	25.00	Warrant
Allen	Travon D	25.00	Warrant
Allison	Michael A	50.00	Warrant
Altamirano	Natividad, Jr	25.00	Warrant
Alten	Jeffrey K	75.00	Warrant
Alten	Michael P	25.00	Warrant
Althen	Greg Adam	25.00	Warrant
Amador	Alberto H	50.00	Warrant
Amador	Angel I	25.00	Warrant
Amador	Christopher J	25.00	Warrant
Amador	Guillermo H	65.00	Warrant
Amador	Guillermo H	25.00	Warrant
Amador	Manual Alberto	25.00	Warrant
Amador	Victor Sr	25.00	Warrant
Amel	Trevor P	50.00	Warrant
Amweg	Lee C	25.00	Warrant
Anderson	Gary	25.00	Warrant
Anderson	Gene E	25.00	Warrant
Anderson	Jesse C	25.00	Warrant
Anderson	Jordan M	25.00	Warrant
Andrade	Javier	25.00	Warrant
Andre	Nicole Marie	100.00	Warrant
Angela	Allen	25.00	Warrant
Aponte	Bradley John	25.00	Warrant
Appleton	Benaiah A	25.00	Warrant
Appleton	Isaish Jeremiah	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Applewhite	Aaron E	50.00	Warrant
Applewhite	Avery L	25.00	Warrant
Apuzzo	Troy Wayne	25.00	Warrant
Arciniega	Cesar G	25.00	Warrant
Arciniega	Juan M	25.00	Warrant
Arizola	Alexander C	25.00	Warrant
Arizola	Malissa I	25.00	Warrant
Armstrong	Keith	25.00	Warrant
Arndt	Katrina F	25.00	Warrant
Arrington	Kevin E	50.00	Warrant
Arroyo	Julio Daniel	25.00	Warrant
Ashford	Tywan	25.00	Warrant
Aterberry Hughes	Daniel L	25.00	Warrant
Atkinson	Santos	50.00	Warrant
Austeng	Shelly	100.00	Warrant
Austin	Michael D	25.00	Warrant
Autman	Robert D	150.00	Warrant
Avila	Ernesto	25.00	Warrant
Avila	Joseph Michael	25.00	Warrant
Ayalaolmos	Jaime	25.00	Warrant
Ayala-Santago	Angel Kay	50.00	Warrant
Ayres?(Ayers?)	Deseree Meun	50.00	Warrant
Backhaus	Jerry M	25.00	Warrant
Badtke	David	25.00	Warrant
Baibee	Edward Lewis	25.00	Warrant
Baibee	Edward Lewis	25.00	Warrant
Baker	Dan A	25.00	Warrant
Baker	Ian Axel	25.00	Warrant
Baker	Rick M	25.00	Warrant
Balditt	Fernando Jr	25.00	Warrant
Baldwin	Jeanie A	25.00	Warrant
Ball	Brandon M	25.00	Warrant
Ball	Melissa P	25.00	Warrant
Ball	Rebecca	25.00	Warrant
Balma	John F	75.00	Warrant
Balzer	Tami S	25.00	Warrant
Barron	Shyanne E	25.00	Warrant
Barth	Jeremy L	50.00	Warrant
Barsh	Joseph L	50.00	Warrant
Bartzen	Jayson Michael	25.00	Warrant
Basler	Matthew W	25.00	Warrant
Bastian	James V	50.00	Warrant
Bates	Marlon Donte	25.00	Warrant
Bates	Wanda Gwen	25.00	Warrant
Bauer	Jamie A	25.00	Warrant
Baumann	Benjamin Todd	25.00	Warrant
Beach	Walter Gernia III	25.00	Warrant
Beaudoin	Jason T	50.00	Warrant
Becerra	Martin	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Beck	Julian H	25.00	Warrant
Becker	Karen M	25.00	Warrant
Bedolla - Perez	Alejandro	25.00	Warrant
Bell	Aaron A	50.00	Warrant
Bell	Anthony J	25.00	Warrant
Bell	Sara A	25.00	Warrant
Bell, Jr	Jeason E	25.00	Warrant
Bemorscjle	Erica Marie	25.00	Warrant
Benirschke	Adam R	25.00	Warrant
Benirschke	William R	25.00	Warrant
Benton	Ollie D	50.00	Warrant
Benton	Ollie DeWayne Jr	25.00	Warrant
Berg	Matthew C	25.00	Warrant
Berg	Michelle	25.00	Warrant
Bergin	Theresa L	25.00	Warrant
Bermudez	Kaitlyn R	25.00	Warrant
Bero	Troy Alllen	25.00	Warrant
Berry	Demetria Nicole	25.00	Warrant
Bertholf	Matthew A	25.00	Warrant
Besau	Travis L	50.00	Warrant
Betts	Monique M	25.00	Warrant
Betts	Monique M	25.00	Warrant
Betts	Ronald D	25.00	Warrant
BIRJHOLZ	Christina L	25.00	Warrant
Bie	Kelley	25.00	Warrant
Biederwolf	Matthew James	25.00	Warrant
Bies	Samantha V	25.00	Warrant
Biller	Tanner	25.00	Warrant
Birkley	Michael Santonio	25.00	Warrant
Black	Jake Charles	25.00	Warrant
Black	Jeremy Christopher	25.00	Warrant
Black	Steve M	25.00	Warrant
Blackburn	Jessica L	25.00	Warrant
Blackburn	Timothy Lee	25.00	Warrant
Blackburn	Timothy Lee	75.00	Warrant
Blackburn	Thomas Wayne	50.00	Warrant
Blackshear	Marvin T	25.00	Warrant
Blackshear	Sherri Lynne	25.00	Warrant
Bleisner	Justin	25.00	Warrant
Blevons	Jean Lue	25.00	Warrant
Blockman	Darryl T.	25.00	Warrant
Blockman	Darryl T.	25.00	Warrant
Boakai	Mu Su	25.00	Warrant
Boatwright	Jennifer Dawn	25.00	Warrant
Bogart	Trent W	50.00	Warrant
Bohenstengel	Todd M	25.00	Warrant
Bohenstengel	Todd W	175.00	Warrant
Bohlman	Dzaimal Johnathan	25.00	Warrant
Bolle	Tammy L	50.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Bonebrake	Allen Lee	125.00	Warrant
Bonilla	Gerardo R	25.00	Warrant
Bonnell	William T. Jr.	25.00	Warrant
Bontemps	Asia Dr	25.00	Warrant
Booth	David Allen	25.00	Warrant
Borenz	Jeffrey D	50.00	Warrant
Boston	Kevin B	25.00	Warrant
Bottoff	Teanna L	25.00	Warrant
Boudwine	James Themas	25.00	Warrant
Boutillier	Jonathan Stuart	25.00	Warrant
Boutillier	Jonathan Stuart	25.00	Warrant
Bower	Lee Jacob	25.00	Warrant
Bower	Philip J	125.00	Warrant
Bowes	Ishawn D	25.00	Warrant
Bowie	Patrick D	25.00	Warrant
Bowles	Darrin A Jr	25.00	Warrant
Bowman	Lawanda E	25.00	Warrant
Boyd	Karey S	25.00	Warrant
Boyks	Ishawn D	25.00	Warrant
Boyland	Christopher CK	125.00	Warrant
Boyland	Ebony A	25.00	Warrant
Braaten	Toni L	75.00	Warrant
Braatz	David T	25.00	Warrant
Braatz	Ricky jJ.	25.00	Warrant
Braatz	Ricky J.	25.00	Warrant
Braatz	Ricky J.	25.00	Warrant
Bradford	David M	25.00	Warrant
Bradford	Elliot Derrell	25.00	Warrant
Bramstaedt	Dustin W	100.00	Warrant
Bramstedt	Dustin W.	25.00	Warrant
Brandenburg	Marchel M	25.00	Warrant
Brandenburg	Steven A	75.00	Warrant
Brasted	Terry D	25.00	Warrant
Breadon	Phillip A	25.00	Warrant
Briesemeister	Jack C	50.00	Warrant
Briggs	Jordan Michael	25.00	Warrant
Brion	Steven A	25.00	Warrant
Britton	Tony Curtis	25.00	Warrant
Britton Jr	Johnnie L	50.00	Warrant
Brock	Nicholas A	25.00	Warrant
Brown	DeWaun A	25.00	Warrant
Brown	Gregory A	25.00	Warrant
Brown	Ismail Rashard	25.00	Warrant
Brown	Joseph III	25.00	Warrant
Brown	Krystal Nicole	25.00	Warrant
Brown	Richard Lee	50.00	Warrant
Brown	Samuel William	25.00	Warrant
Brown	Linda J	25.00	Warrant
Brown	Matthew II	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Brunette	Rick Thomas	25.00	Warrant
Brunn/Vanderlois	Kimberly A	25.00	Warrant
Bullard	Andrea Sue	25.00	Warrant
Bunde	Bruce E	25.00	Warrant
Burby	Donald A	50.00	Warrant
Burke	Patrick M	25.00	Warrant
Burke	Robert L	50.00	Warrant
Burns	Larry Jr	25.00	Warrant
BurnsJones	Antwan Wayne	25.00	Warrant
Burrell	Scott Wade	25.00	Warrant
Burrows	Ronald J	25.00	Warrant
Burt	Cindy M	25.00	Warrant
Burton	Cindy Marie	25.00	Warrant
Burton	Robert L	25.00	Warrant
Buschman	Robert A	25.00	Warrant
Butler	Emily M	50.00	Warrant
Butler	Marcus L	25.00	Warrant
Butler	Shemika S	25.00	Warrant
Buttera	Dean LeRoy	25.00	Warrant
Byrd	Demetrice	25.00	Warrant
Cabrera	Memphis Cira	25.00	Warrant
Cahala	Toni Danielle	25.00	Warrant
Calderin	Brian	25.00	Warrant
Calderin	Edwin	25.00	Warrant
Callejas Olivas	Juan Carlos	25.00	Warrant
Calpin	Colleen Therese	25.00	Warrant
Campbell	Jerry L	25.00	Warrant
Campbell	Mario Dontell	50.00	Warrant
Campbell	Noah Lamack	25.00	Warrant
Campbell	Taylor James	75.00	Warrant
Campos	Martin C	25.00	Warrant
Canon	James E	25.00	Warrant
Canon	Kenneth M	25.00	Warrant
Canseco-Perez	Caroli I	25.00	Warrant
Caraeoza	Jorge Luis	25.00	Warrant
Carawan	Dennis Liegh	25.00	Warrant
Cardona	Hector J	25.00	Warrant
Carlisle	Demetris D	25.00	Warrant
Carlson	Benjamin I	25.00	Warrant
Carlson	Greg R	25.00	Warrant
Carmody	Justin J	25.00	Warrant
Carmody	Kelly T	75.00	Warrant
Carmona-Peralta	Jose L	25.00	Warrant
Carnot	John Michael	25.00	Warrant
Carr	Jared Lanfest	25.00	Warrant
Carranza	Enrique	25.00	Warrant
Carter	Arian Tormel	25.00	Warrant
Casper	Kenneth K	25.00	Warrant
Castillo	Daniel Jose	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Cerda	Alamar Amilkar	25.00	Warrant
Chandler	Jesse	25.00	Warrant
Chang	Al Bee	25.00	Warrant
Chang	Fong	25.00	Warrant
Chang	Michael L	50.00	Warrant
Chang	Michael	25.00	Warrant
Chang	Moua	25.00	Warrant
Chang	Pao C	25.00	Warrant
Chang	Ya	25.00	Warrant
Chapman	Sarah Beth	25.00	Warrant
Chavarin	Krystle R	25.00	Warrant
Childress	Thelonius O	25.00	Warrant
Childs	Dana	25.00	Warrant
Childs	Jamonte Marchello	25.00	Warrant
Chong	Yeng Yang	25.00	Warrant
Christensen	Heidi M	50.00	Warrant
Christmas	Ayla Rhiann	25.00	Warrant
Church	Dewayne Eddie	25.00	Warrant
Cisneros	Carlos	25.00	Warrant
Clark	Duane	25.00	Warrant
Clark	Jason Lee	75.00	Warrant
Clark	Jessie Jr	25.00	Warrant
Clark	Lamon Shawn	50.00	Warrant
Clayborn	Devon D	25.00	Warrant
Clayborn	Curtis L	25.00	Warrant
Clayborn	Julius N	25.00	Warrant
Clayborn	Shem M Jr	25.00	Warrant
Clement	Jonathan Scott	25.00	Warrant
Coenen	Tamlyn Raelle	25.00	Warrant
Colby	James A	25.00	Warrant
Coldren	Robert T	25.00	Warrant
Coleman	Scott T	25.00	Warrant
Coles	Derrick Corderal	25.00	Warrant
Coles	Eric	25.00	Warrant
Collier	Eligene Louisi	25.00	Warrant
Collins	James D	50.00	Warrant
Collins	Amber Leann	25.00	Warrant
Collins/Kocourek	Hope M	25.00	Warrant
Colter	Reginald Dontrell	25.00	Warrant
Coltrane Dallas	Barry	25.00	Warrant
Colvin	Allen	25.00	Warrant
Colvin	Rachel K	25.00	Warrant
Compton	Jacob Robert	25.00	Warrant
Compton	Jacob Robert	25.00	Warrant
Conlin	Cassiopia Ann	25.00	Warrant
Connors	Charles Daniel Jr	25.00	Warrant
Connors	Corey Shamar	25.00	Warrant
Connley	Willie	25.00	Warrant
Contreras	Fidel, Jr	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Cook	David D	25.00	Warrant
Cook	Robert L	25.00	Warrant
Cook	Stuart Anthony	25.00	Warrant
Coon	Jacqueline Delores	25.00	Warrant
Cooney	Vincent Thomas	50.00	Warrant
Cooper	Dana L.	25.00	Warrant
Copeland	Chendra M	25.00	Warrant
Copeland	Corey Barnett	75.00	Warrant
Corkhill	Daniel G	25.00	Warrant
Cornelius-Backus	Heather Jo	25.00	Warrant
Cornell	Kristine Lee	25.00	Warrant
Cortez	Ramon	25.00	Warrant
Costa	Anthony M	25.00	Warrant
Cotter	Amy Marie	50.00	Warrant
Cotter	Donovan J	25.00	Warrant
Cotton	Melvin D	25.00	Warrant
Coulter	George N	25.00	Warrant
Courchaine	Dustin A	25.00	Warrant
Cox	Jermaine Deandre	75.00	Warrant
Crane	Christopher J	25.00	Warrant
Crane	Jessica D	25.00	Warrant
Crane	Todd Eric	50.00	Warrant
Crawford	Christopher Dean	25.00	Warrant
Crawford	Cynthia H	25.00	Warrant
Culpepper	Romallie	50.00	Warrant
Cumplido	Marcehino	25.00	Warrant
Curry	Tyree Jamal	25.00	Warrant
Curtin	Shane Russell	25.00	Warrant
Cyr	Richard J	25.00	Warrant
Cyras	Craig M.	25.00	Warrant
Daggett	Ashley C	25.00	Warrant
Daily	Matthew D	25.00	Warrant
Daniel	Jacob D	25.00	Warrant
Daniels	Michael J	50.00	Warrant
Darby	Jennifer Lynn	25.00	Warrant
Darby	Quincy Larell	50.00	Warrant
Darrah	Charles Emerson	25.00	Warrant
Dauss	Cynthia S	25.00	Warrant
Davenport	Devontray Antoine	25.00	Warrant
Davey	Damien T	50.00	Warrant
Davey	Devlin D	50.00	Warrant
David	Matthew N	25.00	Warrant
Davidson	Renee Amy	25.00	Warrant
Davidson	Ronnie F	50.00	Warrant
Davidson	Ronnie F.	25.00	Warrant
Davis	Brandon J	25.00	Warrant
Davis	Charles	50.00	Warrant
Davis	Jutorya	25.00	Warrant
Davis	Lavonte S	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Davis	Michael L	50.00	Warrant
Davis	Perez Quovadis	25.00	Warrant
Davise	Robert	25.00	Warrant
Dayton	Matthew William	25.00	Warrant
Deal	Jeri Lynn	25.00	Warrant
Deavers	Kevin John	25.00	Warrant
DeBecker	Kevin J	100.00	Warrant
Decker	Joshua M.	25.00	Warrant
Degallardo	Mauricio	25.00	Warrant
DeGroff	Derek Wilbur	25.00	Warrant
Dehn	Benjamin R	25.00	Warrant
Dekker	Alan Robert	25.00	Warrant
Delatorre	Jose Jesus	25.00	Warrant
Delean	Joseph M	25.00	Warrant
Delgado	Steven I	25.00	Warrant
Delisle	Brian S	25.00	Warrant
DeMaster	Jesse Ray	25.00	Warrant
Demers	Dana John	25.00	Warrant
Demler	Kathryn A	25.00	Warrant
DeSmith	Christine M	25.00	Warrant
Dessarae	Arnold	25.00	Warrant
Diaz	Miguel Angel	25.00	Warrant
Diaz-Jimenez	Jose L	25.00	Warrant
Dickey	Brian T D	25.00	Warrant
Dickoss	Amiee D	100.00	Warrant
Dicosimo	Nathaniel J	25.00	Warrant
Dietrich	Daniel D	25.00	Warrant
Dimas	Joel	50.00	Warrant
Dismukes	T D	25.00	Warrant
Dixon	William W	25.00	Warrant
Dollas Coltrane	Barry	25.00	Warrant
Doran	Jeremy Joseph	25.00	Warrant
Dorsey	Deshawn Dominique A	25.00	Warrant
Dotz	Mark A	25.00	Warrant
Doxtator	Russell L	25.00	Warrant
Doyle	Mario Rezell	25.00	Warrant
Drone	Robert Anthony	25.00	Warrant
Ducksworth	Jacqueline L	25.00	Warrant
Duenk	Jerome A	25.00	Warrant
Dumko	Allan K	25.00	Warrant
DuMonthier	David J	25.00	Warrant
Dymko	Allan Kazimirovich	25.00	Warrant
Eastman	Missie L	25.00	Warrant
Ebner	Randi Eden	50.00	Warrant
Edwards	Tristan C	25.00	Warrant
Ehlenbeck	Jesse L	25.00	Warrant
Ehlert	Lisa Jane	25.00	Warrant
Eigenberger	Edward S	25.00	Warrant
Eiland	Vanity	50.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Eirich	Ashley Lynn	25.00	Warrant
Eldridge	Simon	25.00	Warrant
Elias	Joel C	25.00	Warrant
Ellinger	Shane Dean	50.00	Warrant
Ellis	Steven Joseph	25.00	Warrant
Emisse	Danelle L	25.00	Warrant
Emmerich	Meredion M.	50.00	Warrant
Emmrich	Charity R	25.00	Warrant
Engstrom	Hdina M	25.00	Warrant
Erickson	Brandon Grant	25.00	Warrant
Erickson	Wanda K	75.00	Warrant
Ernisse	Danielle L	25.00	Warrant
Erwin	Jerry E	75.00	Warrant
Escalera	Fernando M Sr	25.00	Warrant
Escobar	Armando G	50.00	Warrant
Escobar	Eric J	25.00	Warrant
Escobar	Eric J	25.00	Warrant
Escobar	Phililip	150.00	Warrant
Escobar	Travis F	25.00	Warrant
Escobedo	Christopher M	25.00	Warrant
Eslinger	Shana A	75.00	Warrant
Espinoza	Natalie A	25.00	Warrant
Essex	Nicole E	25.00	Warrant
Etzel	Shane Michael	25.00	Warrant
Eubanks	Akim A	25.00	Warrant
Evans	Deqwon	25.00	Warrant
Evans	Ray Anthony	50.00	Warrant
Evans Miller	Montrel C	25.00	Warrant
Ewing	Jazzie Jasmin	25.00	Warrant
Fahey	James M	25.00	Warrant
Fairbanks	Kelli Ann	25.00	Warrant
Fairchild	Cody N	25.00	Warrant
Faust	Jacob B	25.00	Warrant
Faust	Jeremy M	50.00	Warrant
Faust	Jessica Faye	25.00	Warrant
Fazlic	Kemal	50.00	Warrant
Fedeler	Jason R	50.00	Warrant
Felde	David L	25.00	Warrant
Felde	Karen L	25.00	Warrant
Felde	Mark J	25.00	Warrant
Felix	Ray Bernard	25.00	Warrant
Fellerer	Jennie M.	25.00	Warrant
Felsinger	Cassandra L	25.00	Warrant
Felton/Felten (?)	Darin Lee	25.00	Warrant
Felton/Felten (?)	Craig A	50.00	Warrant
Ferguson	Taqueta L	2,500.00	Warrant
Fernandez	Ricardo	25.00	Warrant
Ferry	Andrew Theodore	25.00	Warrant
Fines-Vargas	Jorge L.	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Finger	Robert P	25.00	Warrant
Fischer	Donna L	25.00	Warrant
Fish	Anthony A Jr	50.00	Warrant
Fish	Edward D	25.00	Warrant
Fisher	Lashun J.	25.00	Warrant
Fleck	Christopher James	25.00	Warrant
Flood	Tryone A	25.00	Warrant
Flores	Juan A	25.00	Warrant
Fluty	Samuel Lee	25.00	Warrant
Foote	Ryan Donald	25.00	Warrant
Foth	Seth Andrew	75.00	Warrant
Foth	Seth Andrew	25.00	Warrant
Franklin	Willie A	25.00	Warrant
Franz	Andrew T	75.00	Warrant
Franz	Casey B	25.00	Warrant
Franz	Gideon Dakota	25.00	Warrant
Franzen Sr	Michael Allen	25.00	Warrant
Freeman	Averron Keaire	25.00	Warrant
Frewert	Robert K	25.00	Warrant
Freyberg	Michael S	25.00	Warrant
Fritsch	Nathan	25.00	Warrant
Fuller	Mason Alan	50.00	Warrant
Funches	Charles	25.00	Warrant
Funches	Quan N	25.00	Warrant
Gabow	Frederick F III	25.00	Warrant
Gabrielse	Jeremiah Richard	50.00	Warrant
Gabrish	Joshua E	25.00	Warrant
Gabryel	Gary Edward	25.00	Warrant
Gahagan	Dacoda	25.00	Warrant
Gahagan	Timothy J	25.00	Warrant
Gahagan	Timothy J Jr	75.00	Warrant
Galicia-Rodriquez	Silvano	25.00	Warrant
Galvez	Kelly Jean	25.00	Warrant
Gant	Ladonia L	50.00	Warrant
Garbash	Jeremy A	25.00	Warrant
Garcia	Alejandro	50.00	Warrant
Garcia	Antonio Apolinar	25.00	Warrant
Garcia	Anthony E	25.00	Warrant
Garcia	Cesar Horacio	25.00	Warrant
Garcia	Erica Lynn	25.00	Warrant
Garcia	Haron Lee	25.00	Warrant
Garcia	Jessica	25.00	Warrant
Garcia	Joshua B	50.00	Warrant
Garcia	Kayla M	25.00	Warrant
Garcia	Pablo Sanchez	25.00	Warrant
Garcia	Salvador J	25.00	Warrant
Garcia-Bravo	Carlos	25.00	Warrant
Garcia-Bravo	Carlos	25.00	Warrant
Garcia-Minjarez	Irving Abigain	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Gardner	Keenan L.	25.00	Warrant
Garibay	Diana Lucina	50.00	Warrant
Garibo-Mayo	Jesus	25.00	Warrant
Gartmann	Joshua P	25.00	Warrant
Garza	Crystal L	50.00	Warrant
Garza	Jesus	25.00	Warrant
Garza	Ricardo	25.00	Warrant
Garza	Roque V	25.00	Warrant
Gasch	Lynn Marie	25.00	Warrant
Gasser	Michele	25.00	Warrant
Gates	Antonio Lamar	25.00	Warrant
Geib	Ronald D	25.00	Warrant
Gensch	Casey J	25.00	Warrant
Genske	Jazmen C	25.00	Warrant
Genson	Craig A	25.00	Warrant
Gerk	Collin Z	25.00	Warrant
Gerken	Roy Earl	25.00	Warrant
Giebel-Keesler	Joseph	25.00	Warrant
Gieske	Shannon L	25.00	Warrant
Gilberto	Garcia Emilio	25.00	Warrant
Gill	Adam J	50.00	Warrant
Gilliam	Alexander Rafael	25.00	Warrant
Gilligan	Carol Ann	25.00	Warrant
Girard	Joseph	25.00	Warrant
Gleason	Brittany E	50.00	Warrant
Goines, Jr	Scott Ramone	25.00	Warrant
Goldston	Andrew C	25.00	Warrant
Golpe-Coto	Noe	25.00	Warrant
Gomez-Rosas	Raul	25.00	Warrant
Gonering	Dennis Joseph	25.00	Warrant
Gonzales	Rafael	25.00	Warrant
Gonzalez	Andrew M	50.00	Warrant
Gonzalez	Barojas A	25.00	Warrant
Gonzalez	Lucia Avila	25.00	Warrant
Gonzalez	Mary Elizabeth	25.00	Warrant
Gonzalez	Paul D	25.00	Warrant
Gonzalez	Victor Carios	25.00	Warrant
Gonzalez	Vito Raymond	50.00	Warrant
Goodlow	Corey Jermain Dwight	25.00	Warrant
Gordon	Emeran M	25.00	Warrant
Grado	Abril Itzel	25.00	Warrant
Graf	Steven M	25.00	Warrant
Graham	Jemehl Keyshon	25.00	Warrant
Grande	Paula J	100.00	Warrant
Graubner	James R	50.00	Warrant
Graubner	Trent Allen	50.00	Warrant
Green	Brionna E.	25.00	Warrant
Green	Damon	50.00	Warrant
Green	Robert E	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Green	Romell	25.00	Warrant
Gregerson	Jeremy Michael	25.00	Warrant
Greil	Chad Brandon	25.00	Warrant
Griffith	Cody Michael	25.00	Warrant
Griffith	Cody M.	25.00	Warrant
Grimins	Jeremy L	50.00	Warrant
Gross	Brittaney Rose	50.00	Warrant
Grosskreutz	Daniel C	25.00	Warrant
Groth	Samuel L	25.00	Warrant
Grover	Joseph Davontia	50.00	Warrant
Grover	Penny T	25.00	Warrant
Grover	Sean R	25.00	Warrant
Grubbs	Eva E	25.00	Warrant
Gruenke	Mark Stewart	25.00	Warrant
Gruenwald	Anthony A Jr	25.00	Warrant
Grunewald	Thomas Joseph	50.00	Warrant
Grunow	Donna Lynn	25.00	Warrant
Grunow	Rebecca A	25.00	Warrant
Grunow	Thomas August	25.00	Warrant
Guelig	Lisa A	25.00	Warrant
Guerrero	Teresa Ruperta	25.00	Warrant
Guinther	Daniel T	50.00	Warrant
Guinther-Krueger	Crystal M	25.00	Warrant
Gulersen	Peri Ann	25.00	Warrant
Gunderson	Jamie L	25.00	Warrant
Gurley	Joshua Luther	25.00	Warrant
Gurney	Brian J	50.00	Warrant
Guth	Kristin L	25.00	Warrant
Gutierrez	Filiberto T	25.00	Warrant
Gutierrez	Margarito Pascual	25.00	Warrant
Guy	Maron Dushone, Jr	25.00	Warrant
Guzman	Natasha L	25.00	Warrant
Haem (HALM?)	Nicholaus C	25.00	Warrant
Hafner	Harold James	50.00	Warrant
Hall	Jason L	25.00	Warrant
Hallisich	Buck Alan	50.00	Warrant
Hamilton	Larry J Jr	25.00	Warrant
Hammett	Bradley Michael	25.00	Warrant
Hammon	Nicholas D	25.00	Warrant
Hammon	Nicholas Derlin	25.00	Warrant
Handel	Brian Arthur	50.00	Warrant
Handl	Paula Jean	25.00	Warrant
Haney	Jaylin S	25.00	Warrant
Hansen	John Harold	25.00	Warrant
Hanson	Ellyn Elizabeth	25.00	Warrant
Hanson	Joseph Lee	50.00	Warrant
Hanson	Richard R	50.00	Warrant
Hardersen	Colin R	25.00	Warrant
Harms	Andrew T	50.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Harrier	Tyler D	25.00	Warrant
Harris	Curtis Jr	75.00	Warrant
Harris	Marshall A.	25.00	Warrant
Harris	Melvin LeRoy	300.00	Warrant
Harris	Michael H	25.00	Warrant
Harris	Percy Jr	25.00	Warrant
Harris	Ryan T	25.00	Warrant
Harris	Spencer	25.00	Warrant
Harris	Virgil G	25.00	Warrant
Hatch	Marqus Devon	50.00	Warrant
Haugland	Katrina M	25.00	Warrant
Hawkins	George J. Jr	25.00	Warrant
Hawkins	George J. Jr	25.00	Warrant
Hawkins	Velaquice R	150.00	Warrant
Hawkins	James D	25.00	Warrant
Hawkins	James D	25.00	Warrant
Hawkins	Nathan Joseph	25.00	Warrant
Hebert	Chase R.	25.00	Warrant
Hediger	Heidi F	25.00	Warrant
Hegman	Norman Lee	25.00	Warrant
Heimerman	Michael J	25.00	Warrant
Helling	Christi Lee	25.00	Warrant
Helling	Christi Lee	25.00	Warrant
Hening	Eric D	25.00	Warrant
Hening	Laurie L	50.00	Warrant
Hennes	Gregory J	25.00	Warrant
Henning	Lee S	100.00	Warrant
Henning	Matthew Brain	25.00	Warrant
Henschel	John Van	50.00	Warrant
Herbert	Frank Leroy	25.00	Warrant
Heritsch	Robert David	25.00	Warrant
Hernandez	Jesus G	25.00	Warrant
Hernandez	Jesus Guadalupe	25.00	Warrant
Hernandez	Jose Ramon	25.00	Warrant
Hernandez	Juana	25.00	Warrant
Hernandez	Leo Jr	25.00	Warrant
Hernandez	Rosa	50.00	Warrant
Hernandez	Domingo	25.00	Warrant
Hernandez	Guadalupe Gustavo	25.00	Warrant
Hernandez	Jesus Guadalupe	100.00	Warrant
Hernandez	Leo Jr	25.00	Warrant
Hernandez	Lucero Hernandez	25.00	Warrant
Hernandez	Mackenzie J	25.00	Warrant
Hernandez	Mario Alberto Garcia	25.00	Warrant
Hernandez	Prince	25.00	Warrant
Hernandez	Ruben	50.00	Warrant
Heroon	Brian L	25.00	Warrant
Herr	Pang Lee	50.00	Warrant
Hersey	Jake Andrew	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Hess	Sean M	25.00	Warrant
Hesselink	David J.	25.00	Warrant
Hewerdine	Matthew S	25.00	Warrant
Hibbler	Ricardo Alford	50.00	Warrant
Higgins	Guy Edwin	25.00	Warrant
Higgins	Ryan M	50.00	Warrant
Higgins	Ryan M.	25.00	Warrant
Hill-Coates	Anquion DeSean	50.00	Warrant
Hinkle	Michael Robert	25.00	Warrant
Hoard	Randy N Jr	25.00	Warrant
Hobolich	Joel J	25.00	Warrant
Hodges	Antwan Octabian	75.00	Warrant
Hodges	Gregory	25.00	Warrant
Hodgson	Tottiona Inoya	25.00	Warrant
Hoey	Andrew P	25.00	Warrant
Hoffman	Jeremiah Victor	25.00	Warrant
Hogue	Ryan G	25.00	Warrant
Holbach	Robert J	25.00	Warrant
Holder	Joseph Kaylan	25.00	Warrant
Holmes	Christopher Alan	75.00	Warrant
Holstein	Aaron N	25.00	Warrant
Holton	Daniel M	25.00	Warrant
Holtz	Daniel C Jr	75.00	Warrant
Hombs	Thomas M	50.00	Warrant
Hooks	William Arthur	25.00	Warrant
Hooks	Floyd L	100.00	Warrant
Hoppe	Christian M	25.00	Warrant
Horner	Scott B	25.00	Warrant
Horton	Andrew H	25.00	Warrant
Horton	Michael James	25.00	Warrant
Houseye	Steven A.	25.00	Warrant
Houseye	Brian E	25.00	Warrant
Houseye	Jazmyne R.	25.00	Warrant
Howser	Ronald A	25.00	Warrant
Hoyt	Raymon Leo	25.00	Warrant
Huenink	Jacob DM	25.00	Warrant
Huff	Patrick C	25.00	Warrant
Hughes	Arturo W	25.00	Warrant
Hughes	Daniel L Alterberry	25.00	Warrant
Hughes	Phoenix A.L.	25.00	Warrant
Hume	James F	50.00	Warrant
Hunley II	Pouncho M	25.00	Warrant
Hunt	Sam Neil	25.00	Warrant
Huntoon	Lynwood E	25.00	Warrant
Hupf	Patrick R	25.00	Warrant
Hyde	Kristin L	50.00	Warrant
Imme	Jay Scott	25.00	Warrant
Inphachack	Francis Keo	25.00	Warrant
Irby	Isaiah Brandonn	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Ireland	Kevin Francis	75.00	Warrant
Irving	Larry C	150.00	Warrant
Irving	Larry C Jr	25.00	Warrant
Irving	Monroe	75.00	Warrant
Jaaffar	Jeremy Douglas	25.00	Warrant
Jackson	Jeremy T	25.00	Warrant
Jackson	John L	25.00	Warrant
Jackson	Kevin M	25.00	Warrant
Jackson	Renee R	25.00	Warrant
Jackson	Robert Samuel	25.00	Warrant
Jackson	Tirus D	25.00	Warrant
Jacoby	Jason J	25.00	Warrant
Jahns	Jamie Eugene	50.00	Warrant
Jahns	Jonathan	25.00	Warrant
Jahns	Jonathan	25.00	Warrant
Jaimes	Amber H	25.00	Warrant
Jaimes	Juan L	25.00	Warrant
Jaimes	Matias Jr	25.00	Warrant
Jakum	Anthony Michael	25.00	Warrant
Janness	Jonathan E	25.00	Warrant
Jefferson	Amanda Lynn	50.00	Warrant
Jefferson III	Thomas	25.00	Warrant
Jenkins	Christopher Dodd	25.00	Warrant
Jensen	Ronald O	50.00	Warrant
Jepsen	Alan J	25.00	Warrant
Jesion	Joseph P	25.00	Warrant
Jeske	Shelley A	25.00	Warrant
Jeske	Timothy S	50.00	Warrant
Jester	Christopher P	25.00	Warrant
Jester	Christopher P	25.00	Warrant
Jester	Christopher P	25.00	Warrant
Jester	Darla Ann	25.00	Warrant
Jiminez	Eliseo Soto	50.00	Warrant
Johansen	Tammy A	25.00	Warrant
Johansen	Richard H	25.00	Warrant
Johns	Jamie E	25.00	Warrant
Johnson	Aaron D.	50.00	Warrant
Johnson	Andrew M	25.00	Warrant
Johnson	Cassandra R	25.00	Warrant
Johnson	Clay N	100.00	Warrant
Johnson	Darien D	25.00	Warrant
Johnson	James T Jr	25.00	Warrant
Johnson	Jeffrey A	100.00	Warrant
Johnson	Kristi Lee	25.00	Warrant
Johnson	Matthew D	25.00	Warrant
Johnson	Mia P	25.00	Warrant
Johnson	Phil Truvail	75.00	Warrant
Johnson	Scot R	25.00	Warrant
Johnson	Scot Raymond	75.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Johnson	Steven D	25.00	Warrant
Johnson	Velma Marie	25.00	Warrant
Johnson	Yvonne Hope	25.00	Warrant
Johnson	Lee Warren Jr	25.00	Warrant
Johnson	Phil T.	25.00	Warrant
Johnson-Pollow	Lynne E	50.00	Warrant
Johnston	Brian K	25.00	Warrant
Johnstone	Shane R	25.00	Warrant
Jones	Benjamin T	25.00	Warrant
Jones	Derrick D	25.00	Warrant
Jones	Jamique T	25.00	Warrant
Jones	Jason C	25.00	Warrant
Jones	Kimberly A	100.00	Warrant
Jones	Laine Daniel	25.00	Warrant
Jones	Tyrone C	25.00	Warrant
Joniaux	Eric Craig	25.00	Warrant
Jordan	Kevin J	50.00	Warrant
Joyal	Joshua F	25.00	Warrant
Jurk	Kent Allen	25.00	Warrant
Kaat	Lew G	25.00	Warrant
Kaesermann	Gavin T	25.00	Warrant
Kalbes	Ashley A	25.00	Warrant
Kamada	Brittney	25.00	Warrant
Kaminski	Robert	25.00	Warrant
Kaminski	Robert A	25.00	Warrant
Kaminski	Robert A Jr	25.00	Warrant
Kaquatosh	Warren M	25.00	Warrant
Karpowica	Frank J	25.00	Warrant
Kasmiske	Rosana B	25.00	Warrant
Katt	Travis John	25.00	Warrant
Kaufman	Alexander L	75.00	Warrant
Kautzer	Chad Ronald	25.00	Warrant
Kazimirovich	Allan Dymko	25.00	Warrant
Keefe, Jr	Randy William	25.00	Warrant
Keesler	Joseph Fran Giebel	25.00	Warrant
Keith	Jacob Ryan	50.00	Warrant
Kempfer	Katherine S	25.00	Warrant
Kernz	Troy Paul	25.00	Warrant
Keshone	Bowie	25.00	Warrant
Kesner	Kristin A.	25.00	Warrant
Kesner	Kristin A.	25.00	Warrant
Kester	Terrence S	25.00	Warrant
Keyes	Jonathan B	25.00	Warrant
Killebrew	Alexander W	25.00	Warrant
Kincade	Dajuan Patrick	75.00	Warrant
King	Charles Thomas	25.00	Warrant
King	Devin A	50.00	Warrant
King	Lemmanual A	25.00	Warrant
Kingwell	Damien E	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Kinney	Ian T	50.00	Warrant
Klein	Devin Paul	25.00	Warrant
Klinzing	Benjamin T	25.00	Warrant
Klunk	Jennifer L	25.00	Warrant
Klunk	Mariah M	25.00	Warrant
Klunk	Mariah M	25.00	Warrant
Knaack	Michael D	25.00	Warrant
Knabe	Randall R	25.00	Warrant
Knapp	Mitchell Lee	25.00	Warrant
Knight	Tammy M	25.00	Warrant
Knoll	Jason J	25.00	Warrant
Knoll	Travis F	25.00	Warrant
Knudson	Nicole L	25.00	Warrant
Knutson	Jennifer M	25.00	Warrant
Kocmoud	Kenneth Robert	25.00	Warrant
Kocourek/Collins	Hope M	25.00	Warrant
KoemTopp	Zachary Allen	25.00	Warrant
Koene	Alexander James	25.00	Warrant
Koenig	Randal R	75.00	Warrant
Koentopp	Zachary A	25.00	Warrant
Koepke	Krystine D	25.00	Warrant
Koepke	Jeremiah David	25.00	Warrant
Koerner	Trent J	25.00	Warrant
Kohlwey	Allen Oscar	25.00	Warrant
Kolar	Mark Donald	25.00	Warrant
Konaha	Edward James	75.00	Warrant
Korff	Justin V	50.00	Warrant
Kosbab	Arnold M	25.00	Warrant
Kramer	Brittany M	25.00	Warrant
Kramer	Kimbery K	25.00	Warrant
Kranick	Jeremy David	50.00	Warrant
Krause	Michael W	75.00	Warrant
Krentz	Philip L	25.00	Warrant
Kropp	Edward Elmore	50.00	Warrant
Krueger	Connie W	25.00	Warrant
Krueger-Guinther	Crystal M	25.00	Warrant
Kuehl	Branden A	25.00	Warrant
Kuehmichel	Adam Jared	50.00	Warrant
Kuehmichel	Steven Robert	25.00	Warrant
Kueker	Blake D.	25.00	Warrant
Kueker	Blake D.	25.00	Warrant
Kulanowski	Russell James	25.00	Warrant
Kumbalek	Timothy James	50.00	Warrant
Kunstman	Jennifer M	25.00	Warrant
Kyde	Daniel James	25.00	Warrant
Labarge	Karessa F.	25.00	Warrant
Labarge	Karessa F.	25.00	Warrant
Labrillo	Anthony J	75.00	Warrant
Lader, Jr	Jessie L	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Ladwig	Mark Steven	25.00	Warrant
Laitinen	Evelyn J	25.00	Warrant
Lajeynesse	Joey S	100.00	Warrant
Lampe	Richard A Jr	25.00	Warrant
Lampe	Richard A Jr	25.00	Warrant
Lampe	Ruth Elaine	25.00	Warrant
Landers	Timothy Craig II	25.00	Warrant
Landwehr	James Anthony	25.00	Warrant
Landwehr	Sean A	25.00	Warrant
Lang	Jon M	50.00	Warrant
Lange	Caroline A	25.00	Warrant
Lapan	Larry James	125.00	Warrant
Larios-Ruiz	Mario O	50.00	Warrant
Lasee	Jennifer F	75.00	Warrant
Leatherberry	Robert E	25.00	Warrant
Leatherberry	William Louis, Sr	25.00	Warrant
Lechner	Shane D	75.00	Warrant
Lee	Harvey	25.00	Warrant
Lee	James	25.00	Warrant
Lee	Jason Brent	25.00	Warrant
Lee	Jeremy M	50.00	Warrant
Lee	Johnny W	25.00	Warrant
Lee	Ka Theng	25.00	Warrant
Lee	Kennedy Wolblong	25.00	Warrant
Lee	Lisa Marie	25.00	Warrant
Lee	Phia	25.00	Warrant
Lee	Tou Bee	25.00	Warrant
Lee	Toua	25.00	Warrant
Lee	Vernon Russell	50.00	Warrant
Lee	Vernon R II	50.00	Warrant
Lee	Yee	25.00	Warrant
Lee	Yee Peng	25.00	Warrant
Lehmann	Paula J	25.00	Warrant
Lehrke	Nicholas J	25.00	Warrant
Leibham	Michael J	25.00	Warrant
Leitzke	Jason M	125.00	Warrant
Lensmire	Jered David	25.00	Warrant
Leon	Garett Thomas	50.00	Warrant
Lepak	Austin T.	25.00	Warrant
Lepak	Brandon C	25.00	Warrant
Lepak	Daniel Cole	50.00	Warrant
Leraaen	Duane L	25.00	Warrant
Levanduski	Nicole M	25.00	Warrant
Leverett	Antoine D	25.00	Warrant
Lewandoske	Nigel J	50.00	Warrant
Lewis	Cedric D	25.00	Warrant
Lewis	Darile D	25.00	Warrant
Licari	Curtis L	25.00	Warrant
Lider, Jr	Jesse L	50.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Liemus	Genaro	25.00	Warrant
Light	Dustin Leroy	50.00	Warrant
Lin	He Xing	25.00	Warrant
Lindle	Angela Evonne	25.00	Warrant
Lindow	Jeffrey A	25.00	Warrant
Lipford	Tarik R	25.00	Warrant
Little	Richard	25.00	Warrant
Lohr	Daniel Elmer	25.00	Warrant
Longhurst	Charles Daniel	25.00	Warrant
Longsine	Jesse Allen	25.00	Warrant
Lopez	Angel E	25.00	Warrant
Lopez	Jaime	25.00	Warrant
Lor	Cathline C	25.00	Warrant
Lor	Thao P	25.00	Warrant
Lor	Tou	25.00	Warrant
Lor	Lee	25.00	Warrant
Lord	Theodore C Jr	100.00	Warrant
Lorenz	Clinton G	25.00	Warrant
Lorenz	Sabastian Kane	25.00	Warrant
Lorenzo	Jose Luis	25.00	Warrant
Love	Chouncey	25.00	Warrant
Love	Chouncy A	25.00	Warrant
Love	Dexter Tyrone	100.00	Warrant
Love	Rahsaan J	25.00	Warrant
Love	Steven R	50.00	Warrant
Lowery	Daniel Ralph	25.00	Warrant
Lucas	Ryan S	25.00	Warrant
Luckow	Michael J	25.00	Warrant
Lucyshyn	Alexis C	25.00	Warrant
Luebke	Patrick C	25.00	Warrant
Lulich	Jeffrey Jacob	50.00	Warrant
Lund	Donovan Daniel	25.00	Warrant
Lunda	Tanya L	25.00	Warrant
Lunda	Yolanda	25.00	Warrant
Lunsford	Vicky L	50.00	Warrant
Lutterman	Billyjon T	25.00	Warrant
Lutzke	Thomas James	25.00	Warrant
Lyles	Frenaz D	75.00	Warrant
Lynch	Joanne Marie	25.00	Warrant
Maholmes	Seyron K	25.00	Warrant
Mahr	Missie L	25.00	Warrant
Malinaro	Gina M	25.00	Warrant
Malwitz	Christopher Thomas	25.00	Warrant
Manning	Tracy M.	25.00	Warrant
Marchese	Adam T	25.00	Warrant
Marksman	Charles J	75.00	Warrant
Marksman	Charles J Jr	100.00	Warrant
Marksman	Dakota James	25.00	Warrant
Marksman	Dennis C	100.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Marksman	Donald Wayne	25.00	Warrant
Marksman	Lisa Ann	75.00	Warrant
Markus	William L	75.00	Warrant
Markus	William L	25.00	Warrant
Markwardt	Guy A	25.00	Warrant
Markworth	Jeffrey S	25.00	Warrant
Markworth	Jonathan Scott	25.00	Warrant
Markworth	Jonathan Scott	25.00	Warrant
Marquez	Ernesto	25.00	Warrant
Martel	Scott Dean	125.00	Warrant
Marten	Eric K	50.00	Warrant
Martin	Jacob Paul	25.00	Warrant
Martin	James A.	75.00	Warrant
Martin	James J II	25.00	Warrant
Martin	James J II	25.00	Warrant
Martin	John E Jr	75.00	Warrant
Martin	Keith	25.00	Warrant
Martin	Rachel M	25.00	Warrant
Martinez	Adam	25.00	Warrant
Martinez	Felipe G	25.00	Warrant
Martinez	Ishmael	25.00	Warrant
Martinez	Luis Fernando	75.00	Warrant
Martinez	Ruben	25.00	Warrant
Martinez	Stella	50.00	Warrant
Martinez-Moreno	Angel	25.00	Warrant
Maske	David J	75.00	Warrant
Massey	Ethan Ty	25.00	Warrant
Mataese, Jr	Keresoma E	50.00	Warrant
Matalas	Katherine M	25.00	Warrant
Mathes	Marissa M	25.00	Warrant
Mathis	Angelika B	25.00	Warrant
Mattson	Dawn Marie	25.00	Warrant
Mayeaux	John A	75.00	Warrant
McCandless	Jessica L	25.00	Warrant
McClellan	Krista	25.00	Warrant
McCranie	Joshua A	25.00	Warrant
McCranie	Nathaniel Allen	50.00	Warrant
McCue	Jasmine N.	25.00	Warrant
McDaniel	Anthony Curtis	50.00	Warrant
McDaniel	Brandon J	50.00	Warrant
McDaniel	Terry L	25.00	Warrant
McDaniel	Cathy Joe	25.00	Warrant
McGee	Eric. M	25.00	Warrant
McDowell	Markese Rashawn	25.00	Warrant
McGillis Jr	Robert P	25.00	Warrant
McIntive	Joseph Francis	25.00	Warrant
McKee	Jeannie M	25.00	Warrant
McKinney	Michael Charles	50.00	Warrant
McKnight	Angelo Darnell	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
McRoe	Ruby Rose	25.00	Warrant
Medina	Eric K	25.00	Warrant
Medina, Jr	Irineo Loncoria	25.00	Warrant
Meeks	Bobby Jordan	25.00	Warrant
Meindl	Timothy B	25.00	Warrant
Meindl	Robert C	25.00	Warrant
Meiselwitz	Jessica Ann	25.00	Warrant
Meisner	William A	50.00	Warrant
Melville	Devan T	25.00	Warrant
Mendez	Cristian Kenneth	25.00	Warrant
Mendez	Christian K	25.00	Warrant
Mendez	Patrick J	50.00	Warrant
Mercure	Bonnie R	25.00	Warrant
Mercure	Matthew S	50.00	Warrant
Merklein	Daniel Earl	25.00	Warrant
Merrill	Horactio	25.00	Warrant
Merritt	James C	25.00	Warrant
Mertes	Dayton B.	25.00	Warrant
Meyer	Kurt Kenneth	25.00	Warrant
Meyer	Leyna I	25.00	Warrant
Meyer	Nathaniel J	50.00	Warrant
Meyers	Samuel James	25.00	Warrant
Miesfeld	Walter J Jr	25.00	Warrant
Miesner	Thomas O	25.00	Warrant
Miesner	William A	25.00	Warrant
Miller	Brandan C	50.00	Warrant
Miller	Jason Clark	75.00	Warrant
Miller	Joey Mark	75.00	Warrant
Miller	Tyrees D	25.00	Warrant
Miller Evans	Montrel C	25.00	Warrant
Mills	Crystal S	50.00	Warrant
Mills	Crystal S	25.00	Warrant
Milsaps	Brian L	25.00	Warrant
Minott	Richard Shane	25.00	Warrant
Miota	Joshua William	25.00	Warrant
Mischke	Luis Kalan James	25.00	Warrant
Mischker	Jeremy S	25.00	Warrant
Mitchell	Brandon L	50.00	Warrant
Mitchell	Kevin Brian	25.00	Warrant
Moenssen	Jennifer	75.00	Warrant
Moerke	David C	25.00	Warrant
Moffett	Michael Maurice	25.00	Warrant
Mohr	Michael D	25.00	Warrant
Molina	Anastacio	25.00	Warrant
Molinaro	Gina M	25.00	Warrant
Molla	Marino	25.00	Warrant
Molla	Marino	25.00	Warrant
Mollins	Damantse Terrell	25.00	Warrant
Monhead	Randy Scott	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Monroe	Charles Irving	50.00	Warrant
Montemayor	Matias Jr	50.00	Warrant
Montemayor	Ricardo A Jr	50.00	Warrant
Moone	Jeremy Robert	50.00	Warrant
Moore	Donta D	25.00	Warrant
Moore	Hasaun Malik	25.00	Warrant
Morales	Jessica A	25.00	Warrant
Morales	Miguel J	50.00	Warrant
Moreno	Angel Martinez	25.00	Warrant
Moreno	Marcos	25.00	Warrant
Moreno	Nancy Marie	25.00	Warrant
Morgan	Keonta El	25.00	Warrant
Morgan	Samantha C	25.00	Warrant
Morris	John Erick	25.00	Warrant
Morrow	Carolynn E	25.00	Warrant
Mortiz	Dawn M	25.00	Warrant
Morton	Mariah Nicole	25.00	Warrant
Mott	Jessica A	25.00	Warrant
Moua	Dang	25.00	Warrant
Moynihan	Jason T	25.00	Warrant
Mueller	Jason C	25.00	Warrant
Mueller	Larry J	25.00	Warrant
Mueller	Steven C	25.00	Warrant
Mulhern	John P	25.00	Warrant
Mullenberg	David Scott	50.00	Warrant
Mullens	Thomas J.	25.00	Warrant
Multani	Sukhwinder	25.00	Warrant
Murphy Joiner	Kendall T	25.00	Warrant
Musial	Brian	25.00	Warrant
Myers	Dennis T	25.00	Warrant
Myszewski	James M	25.00	Warrant
Naranjo Jr	Oscar	25.00	Warrant
Nawkins	Velaquice R	25.00	Warrant
Neely	Brandon D	25.00	Warrant
Nelson	John A.	25.00	Warrant
Nelson	Venus M	25.00	Warrant
Netzer	Kurt K	25.00	Warrant
Neuaone	Andrew Anthony	50.00	Warrant
Nevaone	Felicia A	25.00	Warrant
Newcomb	Michael Anthony	25.00	Warrant
Newcomb	Jamie Lee	25.00	Warrant
Newman	John R	25.00	Warrant
Ney	Nicholas D.	25.00	Warrant
Nicholas	Cody	25.00	Warrant
Nichols	Shannon Roe	25.00	Warrant
Nicol	Jeffrey W	25.00	Warrant
Nielson	Amanda M	25.00	Warrant
Nielson	Robert M Jr	25.00	Warrant
Niemuth	Anthony C E	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Noggle	Jeffrey Louis	25.00	Warrant
Nojculis	Layla Constance	25.00	Warrant
Nolden	Michelle	25.00	Warrant
Norton	Demetrius L	25.00	Warrant
Norton	Roger A	25.00	Warrant
Novak	Christopher J	25.00	Warrant
Nyhuis	Codie Kevin	25.00	Warrant
Oakley	Francis	75.00	Warrant
Oakley	Kevin Lee	25.00	Warrant
Oakley	Alexander Jonathan	25.00	Warrant
Ochoa	Jose C	25.00	Warrant
Ogelsby	Kenneth Allen Jr	25.00	Warrant
Ogelsby	Tawaun Jovae	25.00	Warrant
Ohlschmidt	Michael J	25.00	Warrant
Olivas, Callejas	Juan Carlos	25.00	Warrant
Ollie	James Anthony	50.00	Warrant
Olson	Richard Dion	25.00	Warrant
Oregon	Yonic E	25.00	Warrant
Orosco	Manuel J III	50.00	Warrant
Orvis	David A	50.00	Warrant
Osykowski	Nicole Rae	25.00	Warrant
Otto	Christina Elaine	75.00	Warrant
Outland-Wiens	Benjamin D	50.00	Warrant
Ouvas	David	25.00	Warrant
Owens	Michael T	25.00	Warrant
Paape	Richard	25.00	Warrant
Paarmann	Justin L	50.00	Warrant
Pabon	Jerry Luis	25.00	Warrant
Paige	Marques N	25.00	Warrant
Palmer	Brian	50.00	Warrant
Palmer	Parish T	50.00	Warrant
Palomino	Ace D	25.00	Warrant
Pankratz	Joshua L	25.00	Warrant
Papendieck	Amy J	25.00	Warrant
Papke	William Daniel Jr	50.00	Warrant
Pappe	Bobbie J	25.00	Warrant
Paquette	Chase Andrew	25.00	Warrant
Parker	Denzel Javonte	50.00	Warrant
Parker	Devaondrea K	125.00	Warrant
Parker	Jonathan R	25.00	Warrant
Parker	Bruce H.	25.00	Warrant
Passa	Frank	25.00	Warrant
Passa	Frank Louis IV	25.00	Warrant
Passmore	Michelle L	50.00	Warrant
Patton	Felix A	25.00	Warrant
Patton	Felix A	25.00	Warrant
Patton	Philip Robert	50.00	Warrant
Patton	Timothy Jr	50.00	Warrant
Patton	Timothy Roy	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Paulsen	Jason Todd	25.00	Warrant
Pautz	Danielle M	25.00	Warrant
Pawlowski	Joseph D Jr	50.00	Warrant
Payne	Perles L	25.00	Warrant
Peanine	Joshua Vincent	50.00	Warrant
Pease	Abby L	100.00	Warrant
Pekrun	Creston Charles	50.00	Warrant
Pelnar	Douglas A	25.00	Warrant
Peltier	Stacy M	50.00	Warrant
Pena	Vincente	25.00	Warrant
Peralta	Raul	25.00	Warrant
Peralta	Raul	25.00	Warrant
Peralta-Carmona	Jose L	25.00	Warrant
Perez	Edward G	25.00	Warrant
Perez	Marco A	25.00	Warrant
Perez	Rosalba	25.00	Warrant
Perez-Bedolla	Alejandro	25.00	Warrant
Perkins	Ashford Earl	25.00	Warrant
Perry	Heidi Marie	25.00	Warrant
Perry	Myron L	25.00	Warrant
Pertle	Thomas John	25.00	Warrant
Peschke	John L	25.00	Warrant
Pete	Aaron James Monroe	25.00	Warrant
Peters	Shaelynn Marie	25.00	Warrant
Peterson	Tamalyn M	25.00	Warrant
Peterson	Terrell MacNeil	25.00	Warrant
Petta	Paul Douglas	25.00	Warrant
Phillips	Keyentad	25.00	Warrant
Phillips	Tristan L	25.00	Warrant
Phonesaythip	Khamphout J	25.00	Warrant
Pickett	Isiah L.	25.00	Warrant
Piehl	James T	50.00	Warrant
Piggee	Jasper H.	25.00	Warrant
Pilz	Alyssa L	25.00	Warrant
Pindval	Jamie Sue	25.00	Warrant
Pippert	Jonathan R.	25.00	Warrant
Pirwitz	Johnathon James	50.00	Warrant
Piscitello	Dayne J	25.00	Warrant
Piscitello	Dayne J	25.00	Warrant
Pitchford, Jr	Herbert	25.00	Warrant
Plocar	Charles V	25.00	Warrant
Ploeckelman	Gary John	25.00	Warrant
Poe	Takita Sharee	25.00	Warrant
Poleski	David Alen Jr	75.00	Warrant
Pollow, Johnson	Lynne E	25.00	Warrant
Polzin	Brenda L	25.00	Warrant
Polzin	Chadwih M	50.00	Warrant
Polzin	Chadwih M	25.00	Warrant
Polzin	Samantha M	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Polzin	Chadwich M.	25.00	Warrant
Poolo	Brad L	25.00	Warrant
Pope	Shawn M	25.00	Warrant
Por	Takita Sharee	25.00	Warrant
Porter	Chiffon Monique	50.00	Warrant
Pospichal	Danielle S	25.00	Warrant
Post	Stacyann Marie	25.00	Warrant
Potter	Justin David	50.00	Warrant
Poulos	Robert James	25.00	Warrant
Powell	Eric R	25.00	Warrant
Prado	Jaime	25.00	Warrant
Prado	Lisbeth D	25.00	Warrant
Prager	Jason A	50.00	Warrant
Pribbernow	Melissa Jean	25.00	Warrant
Prichard	Andrew John	25.00	Warrant
Prigge	Brion John	25.00	Warrant
Pryor	Andrew A	25.00	Warrant
Pryor	Andrew P	75.00	Warrant
Pugh	James A	25.00	Warrant
Pusa	Brad Douglas	25.00	Warrant
Quick	David D	25.00	Warrant
Raatz	Michael C	25.00	Warrant
Racine	Tyler R	25.00	Warrant
Raddatz	Jon Francis	25.00	Warrant
Raddatz	Jon Francis	25.00	Warrant
Ragan	Elizabeth L	50.00	Warrant
Rainer	Leticia M	25.00	Warrant
Rakestraw	Roy G	25.00	Warrant
Ramirez	Ernest John	25.00	Warrant
Ramirez	Gabriel G	25.00	Warrant
Ramirez	Jesus F	25.00	Warrant
Ramirez	Victor Esquiel	50.00	Warrant
Ramirez	Maria F.	25.00	Warrant
Ramos-Rivera	Alejandro	25.00	Warrant
Ramthun	Shawn F	25.00	Warrant
Randle	Leslie L	25.00	Warrant
Rangel	Jose F	25.00	Warrant
Rangel	Juan Carlos	25.00	Warrant
Rasales	Ruben	25.00	Warrant
Reasby	Kenneth D	25.00	Warrant
Redig	Shawn I	25.00	Warrant
Reed	Timothy Jr	50.00	Warrant
Reetz	Jennie M	25.00	Warrant
Reetz	Matthew C	25.00	Warrant
Regan	Jacob Thomas	25.00	Warrant
Regan	Kevin S	25.00	Warrant
Rehaste	Steve S	25.00	Warrant
Reimer	Kurt A	25.00	Warrant
Reindl	Mark B	100.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Reinwand	Brandi K	25.00	Warrant
Reischl	Michael S	25.00	Warrant
Rena-Borbon	Angela M	25.00	Warrant
Renderman	Monique Renee	25.00	Warrant
Renteria	Edgar	25.00	Warrant
Renzelmann	Markus J	25.00	Warrant
Restdl	Michael James	25.00	Warrant
Reyes	Gerardo Ignasio	25.00	Warrant
Reyes	Ismael Martin	25.00	Warrant
Reyes	Juan T	50.00	Warrant
Reynoso	Pedro	25.00	Warrant
Rhoden	Marisol MC	25.00	Warrant
Richardson	Anthony I	50.00	Warrant
Richardson	Anthony I	25.00	Warrant
Richardson	Holly	50.00	Warrant
Richardson	Tyrone	25.00	Warrant
Richman	Andrea Lee	25.00	Warrant
Richter	Nicholas J	50.00	Warrant
Richter	Russell A	25.00	Warrant
Richter	Nicholas J.	25.00	Warrant
Rickert	Chester F	50.00	Warrant
Rickert	Jacqueline M	25.00	Warrant
Riggins	Lavacious E	25.00	Warrant
Riggins	Lavacious E	25.00	Warrant
Rigsby	Charles E	25.00	Warrant
Riley	Johnnie M	25.00	Warrant
Riley	Robert Lee	25.00	Warrant
Ringwell	Damen S	25.00	Warrant
Rios	Angel J	125.00	Warrant
Rios	Braulio D	25.00	Warrant
Rios III	Ramiro	75.00	Warrant
Ripple	Tyler Vincent	50.00	Warrant
Rittenhouse	Sarah L	25.00	Warrant
Rivers	Michael M Jr	25.00	Warrant
Roberts	Derek J	25.00	Warrant
Robinson	Gregory	75.00	Warrant
Robinson	Willie L	25.00	Warrant
Rodriguez	Bienvenido, B	25.00	Warrant
Rodriguez	Constance L	25.00	Warrant
Rodriguez	David Michael	25.00	Warrant
Rodriguez	Doroteo Mateo	75.00	Warrant
Rodriguez	West A	25.00	Warrant
Rodriguez	Rebecca	25.00	Warrant
Rodriguez, Jr	Raul	25.00	Warrant
Rodriquez	Aaron	25.00	Warrant
Rodriquez	Evelio Jose	25.00	Warrant
Rodriquez	Mario Andrew	25.00	Warrant
Rodriquez	Ramon Ben	25.00	Warrant
Rodriquez-Galicia	Silvano	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Roehl	Toni Danielle	25.00	Warrant
Rogers	Michael T	25.00	Warrant
Rogers	Raymond A	50.00	Warrant
Rohas	Xochitl Alejandra	25.00	Warrant
Rojas	Merced E	25.00	Warrant
Rojas	Marthceth E	25.00	Warrant
Rollins	Ralvin	25.00	Warrant
Rosek	Anthony W	25.00	Warrant
Ross	Jolin W. Jr	25.00	Warrant
Rossey	Paul Edward	25.00	Warrant
Rossey	Jennifer Marie	50.00	Warrant
Rossmiller	Amber E	50.00	Warrant
Roth	Amber Mae	25.00	Warrant
Rothering	Jeffrey J	25.00	Warrant
Rothering	Jeffrey John	25.00	Warrant
Rothering	Nadine M	50.00	Warrant
Rothering	Samuel A	75.00	Warrant
Roynoso	Pedro	25.00	Warrant
Royston	Hanna C	25.00	Warrant
Rozanski	Terry J	25.00	Warrant
Rudd	Rocia Grijalva	50.00	Warrant
Ruhland	Troy A	25.00	Warrant
Ruiz	Holly M	25.00	Warrant
Rupnick	Richard L	25.00	Warrant
Rupp	John J	25.00	Warrant
Russell	Jennifer Lynn	25.00	Warrant
Ryan	Ashley L	25.00	Warrant
Sackett	Cheryl L	25.00	Warrant
Sage	Daniel J	25.00	Warrant
Salazar	Anthony	25.00	Warrant
Salerno	Scott Anthony	25.00	Warrant
Sallis	Percyl J	25.00	Warrant
Salvetta	Kristina M	25.00	Warrant
Sanchez	Felix	25.00	Warrant
Sanchez	Pablo Garcia	25.00	Warrant
Sanchez	Samatha Lee	25.00	Warrant
Sanders	Thomas J	25.00	Warrant
Sandlin	Scotty J	25.00	Warrant
Sandman	Andrew J	25.00	Warrant
Sandner	Matthew Robert	25.00	Warrant
Sanford	Edie Margaret	25.00	Warrant
Sanford	Montreal D	25.00	Warrant
Sanford	Robert A	75.00	Warrant
Santiago	Angel R Ayala	25.00	Warrant
Santillon	Luis A	25.00	Warrant
Saunders	Mitch L	25.00	Warrant
Saxon	Steven W	50.00	Warrant
Scales	Isiah E	75.00	Warrant
Schanen	Jody	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Schenk	Peter Andrew	25.00	Warrant
Schieble	Ian Robert	25.00	Warrant
Schiker	Gregory D	25.00	Warrant
Schillingowski	Angela M	50.00	Warrant
Schillingowski	James A.	75.00	Warrant
Schillingowski	Michele L	50.00	Warrant
Schirmer	Nathaniel D	25.00	Warrant
Schirmer	Shawn M	25.00	Warrant
Schlenther	Tracy L	25.00	Warrant
Schlotthauer	Michael James Jr	25.00	Warrant
Schlotthauer	Michael James Jr	25.00	Warrant
Schmeling	Joshua A	25.00	Warrant
Schmidt	Amanda R	25.00	Warrant
Schmidt	Amanda R	25.00	Warrant
Schmidt	Barbara A	25.00	Warrant
Schmidt	Christopher Leon	25.00	Warrant
Schmidt	Jennifer A	25.00	Warrant
Schmidt	John R	25.00	Warrant
Schmidt	Linus A	25.00	Warrant
Schmidt	Melissa Ann	50.00	Warrant
Schmidt	Michael J	25.00	Warrant
Schmidt	Ryan R	25.00	Warrant
Schmitt	John R	25.00	Warrant
Schmitt	Travis Jerome	25.00	Warrant
Schneider	Jamie T	50.00	Warrant
Schober	Loel Mary	25.00	Warrant
Schramm	Brandon J	25.00	Warrant
Schroeder	Alan M	25.00	Warrant
Schroeder	Malhew M	25.00	Warrant
Schroeder	Peter M	50.00	Warrant
Schroeder	Sandra L	25.00	Warrant
Schultz	Anthony Paul	25.00	Warrant
Schultz	Caitlin J	25.00	Warrant
Schultz	Danny Ray	25.00	Warrant
Schultz	Randy Scott	25.00	Warrant
Schultz	Robert W	25.00	Warrant
Schultz-Wagner	Mary K	25.00	Warrant
Schumacher	Alyssa Elizabeth	25.00	Warrant
Schutts	Angela F	25.00	Warrant
Schwaller	Brent	25.00	Warrant
Schweisthal	Sunny N,	25.00	Warrant
Schwinn	April M	25.00	Warrant
Scott	Alphonia T	25.00	Warrant
Scribner	Matthew	25.00	Warrant
Seefeldt	Nicholas	25.00	Warrant
Seidler	Robert James	25.00	Warrant
Semke	Lee Michael	25.00	Warrant
Senft	Jennifer	50.00	Warrant
Senglaub	Carol L	50.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Serafin	Alyssa Reane	50.00	Warrant
Serna	Juan Fernancio	25.00	Warrant
Sever	Bruce Michael	25.00	Warrant
Shackelford	Deondra Kendell	25.00	Warrant
Shaffer	Nicholas C	75.00	Warrant
Sharbuno	Kyle Stephen	25.00	Warrant
Sharbuno	Kyle Stephen	25.00	Warrant
Shaw	Ryan Adam	25.00	Warrant
Sheets	John A	25.00	Warrant
Shelton	Chad E	25.00	Warrant
Shields	Molly T	25.00	Warrant
Shull	Brian Keith	25.00	Warrant
Silva-Avila	Braulio D	25.00	Warrant
Simmons	Richard J	25.00	Warrant
Simmons	Tyshon L	25.00	Warrant
Simmons	Yvonne M	25.00	Warrant
Simms	William J.	25.00	Warrant
Simon	Robert S	50.00	Warrant
Simon	Shane Lawrence	25.00	Warrant
Simon	Robert Scott	25.00	Warrant
Simon	Robert Scott	25.00	Warrant
Simplot	Jamin J	25.00	Warrant
Simplot	Jamin J.	25.00	Warrant
Simplot	Jamin J.	25.00	Warrant
Sims	Anthony C	50.00	Warrant
Singel	John J	50.00	Warrant
Sirvio	Joseph J	50.00	Warrant
Sirvio	Latishia M	25.00	Warrant
Skelton	Arleigh J	25.00	Warrant
Slater	Antonio Rashon	50.00	Warrant
Slith	Phillip R	25.00	Warrant
Sliwinski	Russel S.	25.00	Warrant
Smith	Abilio A	25.00	Warrant
Smith	Charles Lloyd	25.00	Warrant
Smith	Charles Lloyd	25.00	Warrant
Smith	Charles Lloyd	25.00	Warrant
Smith	Emily M	25.00	Warrant
Smith	Jerry	50.00	Warrant
Smith	Julian B	25.00	Warrant
Smith	Justin D	75.00	Warrant
Smith	Larry J	25.00	Warrant
Smith	Lydia Gene	50.00	Warrant
Smith	Melissa Ann	25.00	Warrant
Smith	Mia Eloise	25.00	Warrant
Smith	Monica J	25.00	Warrant
Smith	Randall C	25.00	Warrant
Smith	Rita Alicia	25.00	Warrant
Smith	Ryan M.	25.00	Warrant
Smith	Sammie L	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Smits	Michelle L	25.00	Warrant
Smits	Michelle L	25.00	Warrant
Snoeyenbos	David L	25.00	Warrant
Snoeyenbos	Jacob B	25.00	Warrant
Sohre	Thomas D	50.00	Warrant
Sok	Kong	50.00	Warrant
Son	Robert V	25.00	Warrant
Sonee	Christopher Dean	25.00	Warrant
Sonneman	Carl T	25.00	Warrant
Sonneman	Eric J	25.00	Warrant
Sonneman	Travis A	75.00	Warrant
Sonneman	Carl Thomas Jr	25.00	Warrant
Soto	Daniel S. Jr	25.00	Warrant
Soto	Heather M	25.00	Warrant
Soto	Jesus	25.00	Warrant
Soto	Salvador Jr	25.00	Warrant
Soto	Andre G. IV	25.00	Warrant
Soun	Michael D	25.00	Warrant
Soun	Olee C	50.00	Warrant
Soun	Sovann	25.00	Warrant
Souvannasot	Nicholas Pravit	75.00	Warrant
Souvannasot	Visan E	25.00	Warrant
Soyring	Mark S	25.00	Warrant
Spangenberg	Troy A	25.00	Warrant
Speights	Tannetta M	25.00	Warrant
Spell	Stephanie M	75.00	Warrant
Splivalo	Brian J	25.00	Warrant
Spradau	Tyson J	50.00	Warrant
Sprengel	Christopher J	25.00	Warrant
Sprengel	Mercedes Jasha	25.00	Warrant
Stadler	Jaida K	25.00	Warrant
Stangel	Tammy Ann	25.00	Warrant
Stangel	Tylor L	25.00	Warrant
Staten	Cecil M	25.00	Warrant
Staten	Shirley	25.00	Warrant
Staton	Dahryl Robert	25.00	Warrant
Steder	Brandon J	25.00	Warrant
Steder	Jeffrey C	25.00	Warrant
Steder	Steven L	50.00	Warrant
Steele	Roger Earl	25.00	Warrant
Steensen	Dwayne	25.00	Warrant
Steensen	Halden Edward	25.00	Warrant
Stein	Michelle J	25.00	Warrant
Steinhardt	Thomas M	25.00	Warrant
Stenden	John JH	25.00	Warrant
Stephan	Stacy H	25.00	Warrant
Stephens	Susan Lynn	100.00	Warrant
Steracki	Avonne Mary	25.00	Warrant
Steuerwald	Jordan D	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Stevens	Michael Lee	50.00	Warrant
Stevenson	Henry Earl	25.00	Warrant
Stevenson	Jonathan	25.00	Warrant
Stewart	Jacob R	25.00	Warrant
Stewart	Jeffery D	25.30	Warrant
Stiefvater	Lydia Nancy	25.00	Warrant
Stift	Matthew R	25.00	Warrant
Stites	Kari Ann	25.00	Warrant
Stith	James A.	50.00	Warrant
Stith	Phillip Russell	25.00	Warrant
Stokes	Brionn A	25.00	Warrant
Stokes	Elijah Shamar	25.00	Warrant
Stokes	Jamar Michael	25.00	Warrant
Stokes	Sarah Nicole	50.00	Warrant
Stoltzman	Stacey A	25.00	Warrant
Stout	Teri Ann	25.00	Warrant
Stoutmire	Gary M	25.00	Warrant
Strassburger	Aron J	25.00	Warrant
Struve	Bradley Allen	25.00	Warrant
Strysick	Bradley Gerald	25.00	Warrant
Stumphy	David	25.00	Warrant
Sturdivant	Dashauna K	25.00	Warrant
Sturdivant	Keishaudge KD	25.00	Warrant
Summerville	James	25.00	Warrant
Swain	Michael	25.00	Warrant
Swanson	Paul	25.00	Warrant
Swenson	Alvin LeRoy	50.00	Warrant
Sykes	Christopher Dean	50.00	Warrant
Szalewski	Sunshine Marie	25.00	Warrant
Szopinsky II	Roy A	25.00	Warrant
Tanksley	James Lamarr	25.00	Warrant
Tanner	Joshua L	50.00	Warrant
Tarr	Rochelle M	25.00	Warrant
Tarr	Victor Raymond	25.00	Warrant
Tate	Troy Wayne	25.00	Warrant
Taylor	Deion	25.00	Warrant
Taylor	Senora	25.00	Warrant
Taylor	Edward T.	25.00	Warrant
Taylor	Maurice T	25.00	Warrant
Taylor	Dequon Xavier	25.00	Warrant
Teal	Steven A.	25.00	Warrant
TenHaken	Skyler M	25.00	Warrant
Testraete	Adam L	25.00	Warrant
Testroete	Ann M	25.00	Warrant
Thao	Ger	50.00	Warrant
Thao	Pheng	25.00	Warrant
Thao	Teng	25.00	Warrant
Theel	Daniel T	25.00	Warrant
Thiel	Jessica R	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Thiel	Jessica R	25.00	Warrant
Thiel	Jessica R	25.00	Warrant
Thiesenhusen	Velma Marie	25.00	Warrant
Thomas	Bartow	25.00	Warrant
Thomas	Dwynetta R	25.00	Warrant
Thomas	Milton E	25.00	Warrant
Thomas	Shawn M	25.00	Warrant
Thomas	TaWanda E	25.00	Warrant
Thompson	Troyon Terell	25.00	Warrant
Thompson	Tylor J	25.00	Warrant
Thompson	Walter	25.00	Warrant
Thoms	Michelle J	25.00	Warrant
Threlkeld	Adam S	25.00	Warrant
Tomashek	Katie Marie	25.00	Warrant
Torres	Andres O	25.00	Warrant
Torres	Ariel	25.00	Warrant
Torres	Jesse Ray	25.00	Warrant
Torres	Linda	25.00	Warrant
Torres	Marco Lee	25.00	Warrant
Torres	Michael	25.00	Warrant
Torres	Robert Lee	50.00	Warrant
Torres	Robert Lee	25.00	Warrant
Torres	Savannah	25.00	Warrant
Torres	Stephanie D	25.00	Warrant
Torres	Victoria J	25.00	Warrant
Torres	Niclous Daniel	25.00	Warrant
Towsend	Allen L	25.00	Warrant
Tramte	Domenic D	25.00	Warrant
Tramte	Travis	50.00	Warrant
Tran	Christine L	50.00	Warrant
Trawitzki	Jeremy M	25.00	Warrant
Treptow	David Matthew	50.00	Warrant
Treptow	Jamie	25.00	Warrant
Trester	William J	25.00	Warrant
Trevino	Eddie	25.00	Warrant
Trevino	Rae Lea	25.00	Warrant
Trevino	Rae Lea	25.00	Warrant
Trevino	Rochelle T	25.00	Warrant
Trevor	Amel Paul	25.00	Warrant
Tupper	Rachel M	25.00	Warrant
Turk	Leo Joseph	25.00	Warrant
Turk	Thomas J	25.00	Warrant
Turner	Andre Romell	25.00	Warrant
Turner	Tiondaye Nicholas	100.00	Warrant
Tvetan	Dustin E.	25.00	Warrant
Tyson	Ronetta V	25.00	Warrant
Uendsford	Vicky L	25.00	Warrant
Underwood	Prince Anthony	50.00	Warrant
Urayner	David Allen	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Urbiha	Joshua M	25.00	Warrant
Urbina	Enrique	25.00	Warrant
Uriah	Early Ervin	25.00	Warrant
Utley	Andrea K	50.00	Warrant
Valdez	Antonio	25.00	Warrant
Valdez	Jose A Jr	50.00	Warrant
Valor Sanchez	Crisanto	25.00	Warrant
Van Buren	Jeremy N	25.00	Warrant
Vance	Cameron J	25.00	Warrant
Vanderkin	Phillip Andrew	25.00	Warrant
Vanderlois/Brunn	Kimberly A	25.00	Warrant
VanEngen	Jacob P	25.00	Warrant
Vang	Tou Kong Meng	75.00	Warrant
Vang	Hue	25.00	Warrant
Vang	Shawn	25.00	Warrant
Vang	Youa	25.00	Warrant
Vann	Deangelo	25.00	Warrant
Vannbeets	Ronnie	25.00	Warrant
VanSluys	Gary D	25.00	Warrant
Vargas	Jorge Luis Fines	25.00	Warrant
Vaughn	Henry A	25.00	Warrant
Vega	Jesselle Rooske	25.00	Warrant
Veldboom	Austin Dale	25.00	Warrant
Velez	Ray R	25.00	Warrant
Velsor	Kerri Nicole	25.00	Warrant
Venzke	Christopher Matthew	25.00	Warrant
Vera	Juan	25.00	Warrant
Verdi	Joseph M	25.00	Warrant
Verhalen	Steve E	100.00	Warrant
Vice	Courtnei M	25.00	Warrant
Viljevac	Jason Michael	25.00	Warrant
Villareal	Orlando	25.00	Warrant
Voelker	Jerry A	25.00	Warrant
Vogel	Duston D	25.00	Warrant
Voigt	Brandon Lee	25.00	Warrant
Vreeke	Daniel Lee	25.00	Warrant
Vreeke	Joshua J	100.00	Warrant
Vue	Bee	75.00	Warrant
Vue	Cathy Sheng	25.00	Warrant
Vue	Hanson	25.00	Warrant
Wagiger	Ronald P	25.00	Warrant
Wagner-Schultz	Mary K	25.00	Warrant
Wakefield	Jennifer A	25.00	Warrant
Waldon	Nathaniel A	50.00	Warrant
Walker	Deadrian Montrell	50.00	Warrant
Walter	Susan B	25.00	Warrant
Walters	David	25.00	Warrant
Walton	Augusta A	50.00	Warrant
Wannscaffe	Marvin E	25.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Wappler	James M	25.00	Warrant
Wappler	Rick L	25.00	Warrant
Ward	Curtis F	25.00	Warrant
Warner	Aaron M	25.00	Warrant
Warner	Joel S	150.00	Warrant
Washington	David Lee	50.00	Warrant
Washington	Cornelius N	25.00	Warrant
Washington	Johnathan I	25.00	Warrant
Watts	Maceo J	25.00	Warrant
Wavia	Ryan Christopher	50.00	Warrant
Weaver	Robert Brian	25.00	Warrant
Weber	Brandon Mykle	25.00	Warrant
Weber	Daniel F	50.00	Warrant
Weber	John R	25.00	Warrant
Weber	Michael B	150.00	Warrant
Webster	Cecil C	25.00	Warrant
Weeks	Christopher	25.00	Warrant
Weiner	Shelby Kay	25.00	Warrant
Welsch	Cheryl L	25.00	Warrant
Wenzel	Kimberly J	50.00	Warrant
Werner	Garrett A	25.00	Warrant
Werner	Joel S	75.00	Warrant
Wesley	Latonya M	25.00	Warrant
West	Trayel Josef	25.00	Warrant
Whitaker	Gavion D.	25.00	Warrant
White	Corey J	25.00	Warrant
White	Johnny Lee J	50.00	Warrant
White	Mario Andrew	50.00	Warrant
White	Virl Jr	25.00	Warrant
Whitehorn	Constance E	50.00	Warrant
Wiarek	Duane M	25.00	Warrant
Widucki	Steven James	25.00	Warrant
Wieck	Steven K	50.00	Warrant
Wieck Jr	Steven D	25.00	Warrant
Wiegand	Kimberly Nicole	25.00	Warrant
Wield	Calvin J	25.00	Warrant
Wiens, Outland	Benjamin D	50.00	Warrant
Wilbur	Derek	25.00	Warrant
Wilburn	Andron A	50.00	Warrant
Wilburn	Earl J	25.00	Warrant
Wilburn	Frank C	25.00	Warrant
Wilburn	Nicholas James	25.00	Warrant
Wilcox	David John	25.00	Warrant
Will	Meshell S	50.00	Warrant
Willette	Charles Arthur	25.00	Warrant
Williams	Amanda S	25.00	Warrant
Williams	Carlos S	25.00	Warrant
Williams	Dennis Lee	125.00	Warrant
Williams	Destiny J	50.00	Warrant

INDIVIDUALS

Last	First	Amount	Description
Williams	Devante M	50.00	Warrant
Williams	Gregory	25.00	Warrant
Williams	Remo	50.00	Warrant
Willoughby	Hailey Marie	25.00	Warrant
Wilson	Jeffrey George	25.00	Warrant
Wilson	Joleen	25.00	Warrant
Wilson	Lowresta Z	150.00	Warrant
Wilson	Lowresta Z	25.00	Warrant
Wilson	Marcus J	25.00	Warrant
Winder	Sarah Lynn	25.00	Warrant
Wingo	Danny L	50.00	Warrant
Wings	Danny L	25.00	Warrant
Winkel	Amanda Rose	25.00	Warrant
Winkel	Heidi Ann	25.00	Warrant
Winkel	Thomas J III	50.00	Warrant
Winston	Christian	25.00	Warrant
Winter	Jeffrey A	50.00	Warrant
Winzer-Glaude	Syr C	25.00	Warrant
Wiroll	Brian C	25.00	Warrant
Wiroll	James B	25.00	Warrant
Wise	Christopher William	100.00	Warrant
Wise	Terri Lee	25.00	Warrant
Wittrock	Paul M	25.00	Warrant
Woitaszewski	Steve A	25.00	Warrant
Wojculis	Ashley J	25.00	Warrant
Wojculis	Peggy Lynn	25.00	Warrant
Wolfe	Benjamin C Sr	50.00	Warrant
Wolfe	Benjamin C. Jr	25.00	Warrant
Wolfe	Linda L	25.00	Warrant
Wolfe	James M	25.00	Warrant
Wollwine	David Scott	25.00	Warrant
Wood	Dean L	50.00	Warrant
Wooden	Christopher Todd	25.00	Warrant
Woods	Juanita A	50.00	Warrant
Woods	Courtney A.	25.00	Warrant
Wray	Electra D.	25.00	Warrant
Wray	Electra D.	25.00	Warrant
Wright	Tanisha C	25.00	Warrant
Wychesit	Darwin J	25.00	Warrant
Xiong	Bee	25.00	Warrant
Xiong	Houa	25.00	Warrant
Xiong	Nyia	25.00	Warrant
Yang	Cher	25.00	Warrant
Yang	Chia Neng	75.00	Warrant
Yang	Chor	50.00	Warrant
Yang	Kong	25.00	Warrant
Yang	Luke	25.00	Warrant
Yang	Peter	25.00	Warrant
Yang	Shoua	25.00	Warrant

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INDIVIDUALS

Last	First	Amount	Description
Yang	Steve Houa	50.00	Warrant
Ybanez	Armentina	25.00	Warrant
Ybanez	Jamie Jr	150.00	Warrant
Ybanez	Jamie Jr.	25.00	Warrant
Yurk	Kevin Paul	25.00	Warrant
Yurk	Melissa Ann	25.00	Warrant
Zahn	Matthew M	75.00	Warrant
Zapata	Robert S	25.00	Warrant
Zavaleta	Jhonathan	25.00	Warrant
Zeekaf	Erick A	25.00	Warrant
Zelko	Clifford J	25.00	Warrant
Zillmer	Tracy Marie	25.00	Warrant
Zima	Julie K	25.00	Warrant
Zimbal	Melissa M	25.00	Warrant
Zimmerman	Garrett Clifford	50.00	Warrant
Zimmerman	Tanner J	25.00	Warrant
Ziuko	Joshua D	75.00	Warrant
Zoesch	Peter J	25.00	Warrant
Zumiga	Jose A	25.00	Warrant
Zuniga	Benito Jr	50.00	Warrant
Zuniga	Christopher L	25.00	Warrant

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File Attachments for Item:

27. Res. No. 6-24-25 by Alderpersons Dekker and Ramey authorizing the City Forester to apply for an Inflation Reduction Act Urban Forestry Grant through the Wisconsin Department of Natural Resources, designating the City Forester as the City's Authorized Representative for same, and authorizing staff to undertake the steps necessary to comply with the grant requirements. REFER TO PUBLIC WORKS COMMITTEE

**CITY OF SHEBOYGAN
RESOLUTION 6-24-25**

BY ALDERPERSONS DEKKER AND RAMEY.

MAY 6, 2024.

A RESOLUTION authorizing the City Forester to apply for an Inflation Reduction Act Urban Forestry Grant through the Wisconsin Department of Natural Resources, designating the City Forester as the City's Authorized Representative for same, and authorizing staff to undertake the steps necessary to comply with the grant requirements.

WHEREAS, the Wisconsin Department of Natural Resources ("WI DNR") offers municipal grants for the purpose of funding urban and community forest projects as specified in Ch. NR 47, Wis. Adm. Code such as tree inventories, site preparation, proactive maintenance, tree planting and establishment, public education and outreach, and other urban forestry related projects; and

WHEREAS, City staff desires to apply for an Inflation Reduction Act Urban Forestry Grant ("Grant") of \$294,000 for the timeframe starting September 3, 2024 and expiring September 30, 2027, the maximum amount of which is \$500,000; and

WHEREAS, the Grant does not require the City to match funding.

NOW, THEREFORE, BE IT RESOLVED: That the Common Council designates the City Forester as the Authorized Representative for the Grant purposes and directs the City Forester to submit a grant application to the WI DNR prior to the June 3, 2024 deadline and to comply with all grant agreements, reporting, and reimbursement requirements.

BE IT FURTHER RESOLVED: That if the grant application is approved, the Finance Director may draw up to \$294,000 from Account No. 400300-641150 (Capital Projects Trees/Forestry) to make initial payments so that the Authorized Representative may seek reimbursement from the WI DNR. The revenue would be received to Account No. 400-436900 (Capital Projects State Grants-Other).

BE IT FURTHER RESOLVED: That City staff shall comply with all local, state, and federal rules, regulations, and ordinances relating to this project and the agreement.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of Sheboygan

Meredith DeBruin, City Clerk, City of Sheboygan

File Attachments for Item:

28. Res. No. 7-24-25 by Alderpersons Rust and La Fave authorizing the appropriate City officials to execute the Intergovernmental Agreement for Law Enforcement Services for the 2024 Republican National Convention in Milwaukee, Wisconsin, between the City of Milwaukee and the City of Sheboygan. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

**CITY OF SHEBOYGAN
RESOLUTION 7-24-25**

BY ALDERPERSONS RUST AND LA FAVE.

MAY 6, 2024.

A RESOLUTION authorizing the appropriate City officials to execute the Intergovernmental Agreement for Law Enforcement Services for the 2024 Republican National Convention in Milwaukee, Wisconsin, between the City of Milwaukee and the City of Sheboygan.

RESOLVED: That the Common Council authorizes the Police Chief to execute the Intergovernmental Agreement for Law Enforcement Services for the 2024 Republican National Convention, a copy of which is attached hereto and incorporated herein, on behalf of the City of Sheboygan, and to take such actions (including filling out the forms found in Exhibits A and B) to provide police support at the Republican National Convention.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of Sheboygan

Meredith DeBruin, City Clerk, City of Sheboygan

CONTRACT NUMBER: See Exhibit A
CONTRACTOR: See Exhibit A
COMMON COUNCIL RESOLUTION: 231078

Distribution via DocuSign in this order:

- Assisting agency signatories – Signature/final copy
- Chief (Fire or Police) – Signature/final copy
- Aaron Robinette – Initials/final copy
- Claudia Orugbani – Initials/final copy
- “Comptroller Senior Management” (see DocuSign address book) – Signature/final copy
- City Attorney (ACA Foundos) – Signature/final copy
- Andrea Fowler – final copy (no signature)

**Intergovernmental Agreement for Law Enforcement Services for the
2024 Republican National Convention**

I. Definitions. The following definitions apply to this Agreement.

1. **Agreement** means this Intergovernmental Agreement for Law Enforcement Services for the 2024 Republican National Convention.
2. **Assisting Personnel** means those personnel provided by Contractor to assist Milwaukee pursuant to this Agreement.
3. **Convention** means the 2024 Republican National Convention to be held in the City presently scheduled for July 15-18, 2024.
4. **In Writing** means a written communication via the official Milwaukee email account (@milwaukee.gov) of the MPD Chief, MPD Chief of Staff, or the Chief’s designees.
5. **MPD** means the City of Milwaukee Police Department.
6. **Milwaukee** means the City of Milwaukee, Wisconsin.
7. **Parties** means Milwaukee and Contractor; **Party** means Milwaukee or Contractor.
8. **Security Plan** means the security plan developed for the Convention by the U.S. Secret Service, in consultation with the Milwaukee Police Department, the Milwaukee Fire Department, and other local, state and federal agencies.
9. **Security Grant** means the grant provided to Milwaukee by the U.S. Department of Justice and/or the U.S. Department of Homeland Security to provide security for the Convention.
10. **Contractor** means the name of the Contractor identified in Exhibit A.

II. Background.

1. Milwaukee has been chosen as the host city for the Convention. Milwaukee has various security obligations for the Convention pursuant to the Security Plan and an agreement between Milwaukee, the Convention host committee, and the Republican National Committee.
2. Milwaukee requires the assistance of non-Milwaukee police personnel in support of its Convention security obligations.
3. Milwaukee expects to and/or has received the Security Grant to pay for costs associated with securing the Convention, including the law enforcement services described in this Agreement.

IV. Exhibits. Exhibits A and B are incorporated into the Agreement, and contain information and forms specific to Contractor. Contractor agrees to provide the personnel and/or equipment listed in Exhibit B, at the times as listed in Exhibit B, and with all information required of Exhibits A and B. Contractor shall submit a “Final” version of Exhibit B at the appropriate times as specified in this Agreement.

V. Additional Terms of Agreement.

1. **Authority to Execute.** The Parties each represent that they, and their signatories, possess the legal authority to enter into the Agreement and to validly and legally bind their respective Party to all terms of the Agreement.
2. **Term.** The term of the Agreement shall begin on the date of final execution of the Agreement by both Parties and shall end upon the completion of all obligations of the Agreement and participation in administrative proceedings and/or criminal and/or civil trials and/or audits by Milwaukee or Federal auditors.
3. **Amount.** Contractor shall not be paid more than the amount set forth in Exhibit B titled “Total Cost,” in the section entitled “Total Request for Reimbursement” which is the estimated total cost for Contractor’s performance under the Agreement. The amount may be increased or decreased only by written amendment of the Agreement or In Writing.
4. **Payment.**
 - 4.1 Costs Reimbursed. Contractor shall be reimbursed for costs that are all of the following, as applicable: (1) properly supported by the documentation set forth below in the section entitled “Payment Requests” and in Exhibit B; (2) included in the Agreement budget or otherwise approved In Writing; (3) for personnel time, time spent in an “on duty” status between the time Assisting Personnel check in with MPD and the time that they check out with MPD at the end of their shift, in accordance with duty assignments distributed by MPD, or in training assigned by MPD, and at the rate(s) provided in Exhibit B; (4) for transportation, mileage or airfare at current United States General Services Administration rates and policies as set forth in Exhibit B; and (5) for equipment at the rates set forth in Exhibit B and at market rate repair costs for any damage to such equipment.
 - 4.2 Costs Not Reimbursed. Irrespective of any costs set forth in the budget, Contractor shall not be paid for any of the following:
 - 4.2.1 Assisting Personnel’s time while located at their place of lodging or home or while traveling to or from their place of lodging or home to the duty station to which they are assigned by MPD or to the location of any training, unless such personnel are covered by a collective bargaining agreement, employment contract, ordinance or other law requiring them to be paid for such time and travel and documentation is provided as required below.
 - 4.2.2 Costs in violation of any federal, state, or local law, regulation, or rule, or this Agreement.
 - 4.2.3 Costs in violation of the terms of the Security Grant award letter to Milwaukee, which shall be provided to Contractor under separate cover and which shall be incorporated into the Agreement at the time the document is provided to Contractor.
 - 4.2.4 Rates of pay that exceed the normal salary and benefits of Assisting Personnel.
 - 4.2.5 Hours worked outside those established by MPD unless pre-approved In Writing. In Writing approval may be provided retroactively if Assisting Personnel are acting on a

direct command from MPD or responding to an emergency situation which, in their professional judgment, reasonably requires them to provide services outside of their assigned work hours to protect public safety. In such instances, Assisting Personnel shall seek approval from Milwaukee MPD command at the earliest reasonable time.

- 4.2.6 Costs of personal entertainment, miscellaneous items, additional food, or transportation beyond that provided or authorized In Writing.

4.3 Payment Requests. Payment requests shall be submitted to Milwaukee no later than September 2, 2024, and must include the following supporting documentation demonstrating that the costs being invoiced are both allowable and allocable to the grant. Failure to include this information in a payment request may result in the denial of the payment request:

- 4.3.1 “Final” version of Exhibit B, and all documentation required therein.
- 4.3.2 If requested, copies of the relevant portion of a collective bargaining agreement, employment contract, ordinance, law, requiring Assisting Personnel to be paid for travel time and overtime.
- 4.3.3 Such other documentation as Milwaukee may reasonably request, or which has been requested by the U.S. Department of Justice, local, state, or federal auditors.
- 4.3.4 If Contractor is budgeted to procure any items or services, it must follow the procurement rules set forth at 2 C.F.R. 200, and must maintain records and make such records available to Milwaukee upon request and must be sufficient to establish (1) the rationale for the method of purchase, (2) selection of the contract type, (3) contractor selection or rejection, and (4) the basis of the contract price (*see* 2 C.F.R. § 200.318(i)).
- 4.3.5 A completed W-9 form.

4.4 Timing of payments and recoupment.

- 4.4.1 Payment requests shall be reviewed in the order received. Payment is anticipated to be made within 45 days after a complete reimbursement package is received by Milwaukee. A reimbursement package is deemed to be complete after any/all requests for information made by Milwaukee to Contractor have been received and no further questions remain.
- 4.4.2 Final payment under the Agreement shall be predicated, at Milwaukee’s option, on a final audit of Contractor’s documentation by Milwaukee, state, or federal officials.
- 4.4.3 Contractor shall reimburse Milwaukee for any disbursed funds that Milwaukee, or local, state, or federal auditors determine have been misused or misappropriated, or for which such auditors determine were not properly supported or were not properly allocable to the Security Grant. Such reimbursement of funds shall be due upon Milwaukee’s written demand to Contractor.

4.5 Risk. Reimbursements under the Agreement are conditioned upon the City’s actual receipt of funds from the granting authority, and Contractor undertakes any work performed before the City’s receipt of such funds at its own risk. Irrespective of any other term of this Agreement, should City fail to be awarded a federal security grant sufficient to cover the costs of all City’s security obligations under the Security Plan, City may terminate this Agreement.

5. **Records, Audit, and Information Requests.**

5.1 Information requested pursuant to payment requests and audit. Contractor shall furnish Milwaukee with such statements, records, reports, data, and information as Milwaukee may reasonably request to substantiate and/or investigate the basis of payment requests, and/or to meet the requirements of Milwaukee, local, state, or federal audits.

- 5.2 **Federal Grant Record Retention Requirements.** Contractor will retain those records required by 2 C.F.R. § 200.334 for a period of three years after it receives notice from Milwaukee that Milwaukee has submitted final expenditure reports or quarterly or annual financial reports, as applicable, and all other pending matters are closed.
- 5.3 **Wisconsin Public Records Law.** The Parties understand and agree that they are each Authorities under the Wisconsin Public Records Law, Wis. Stat. § 19.21, et seq. Irrespective of any other term of this Agreement, Contractor is obligated to retain Records for seven years from the date of the Record's creation. The requirements of this section are in addition to, and not in place of, the retention requirements of any other section or paragraph. This term shall survive for a period of seven years after termination or expiration of this Agreement.
6. **Security Information.** Contractor shall comply with all privilege and confidentiality requirements and procedures set forth by the U.S. Department of Homeland Security, the U.S. Secret Service or any other governmental entity. If Contractor has custody of a record (broadly construed to include paper or electronic formats) that contains details of security arrangements or investigations relevant to the Convention, Contractor shall, as soon as practical and without delay, notify Milwaukee of any request to disclose such record.
7. **Choice of Law and Venue.** The Agreement shall be governed by and construed, interpreted and enforced in accordance with the laws of the State of Wisconsin. Contractor and Wisconsin agree that for any claim or suit or other dispute relating to the Agreement that cannot be mutually resolved, jurisdiction and venue shall be in an appropriate court of competent jurisdiction sitting in Milwaukee County, Wisconsin. Contractor agrees to submit itself to the jurisdiction of said courts, to the exclusion of any other court that may have jurisdiction over such a dispute according to any other law, except that, if another party obtains jurisdiction over Milwaukee for claims or other actions involving or related to the Agreement in a different forum or venue, Contractor agrees that it shall submit to the jurisdiction of such forum or venue.
8. **Liability.** Except as otherwise provided in this Agreement, each Party agrees that it will be responsible for its own acts and/or omissions and those of its Assisting Personnel, officials, employees, representatives, and agents in carrying out the terms of this Agreement to the extent authorized by law and shall not be responsible for the acts and/or omissions of the other Party.
9. **No Waiver.** Irrespective of any term of this Agreement, nothing contained in this Agreement shall waive or amend, nor be construed to waive or amend any privilege, defense, limitation of liability, or immunity that either Party, their respective officials, agents, or employees may have under any applicable federal, state, local, or common law.
10. **Sam.gov profile.** Contractor is required to maintain an active profile on SAM.GOV and a Unique Entity Identification number during the term of the Agreement.
11. **Independent legal entities and employment.**
- 11.1 **Independent Legal Entities.** Contractor is an independent legal entity, and neither Contractor, nor Contractor's employees, agents, and/or Assisting Personnel are employees of City, nor are they entitled to any fringe benefits or any other benefits to which City's salaried employees are entitled to or are receiving. Personal income tax payments, social security contributions, insurance, and all other governmental reporting and contributions required as a consequence of Contractor receiving payment under this Agreement shall be the sole responsibility of Contractor. City and Contractor form no joint venture or legal partnership under this Agreement.

- 11.2 Assisting Personnel Remain Employees of Contractor. Contractor acknowledges and affirms that Contractor remains fully responsible for any and all obligations as the employer of its Assisting Personnel, including among other things: responsibility for the payments of: (i) earnings; (ii) overtime earnings; (iii) withholdings; (iv) insurance coverage; (v) workers' compensation; (vi) death benefits; (vii) medical and legal indemnity where lawful and appropriate; and (viii) all other requirements by law, regulations, ordinance, or contract. Assisting Personnel remain employees of Contractor. Contractor shall be responsible for the payment of any compensation or death benefits to Assisting Personnel who are injured or killed while providing services to City under the terms of this Agreement. City is not obligated to reimburse Contractor for those expenses under the terms of this Agreement. This paragraph does not diminish the City's reimbursement obligations set forth elsewhere in this Agreement. **Because Contractor is claiming reimbursement for fringe benefits, including worker's compensation contributions/premiums, Contractor expressly waives any right to reimbursement for worker's compensation or other medical liability claims, including but not limited to claims under Wis. Stat. § 66.0513(2).**
12. **Indemnification.** The City shall indemnify Contractor and Assisting Personnel for liability to third parties incurred while Assisting Personnel are acting within the scope of their employment to fulfill the terms of this Agreement to the extent required by Wis. Stat. § 66.0313.
13. **Notices.** Any notices to be given under these terms and conditions unless otherwise stated shall be submitted via certified mail, return receipt requested, and shall be deemed delivered upon receipt of electronic delivery notice to the persons at the addresses identified "Contractor Contact Information" and "Milwaukee Contact Information" in Exhibit A.
14. **Remedies for noncompliance.** If Contractor fails to comply with any term of the Agreement Milwaukee may take one or more of the following actions:
- 14.1 Temporarily withhold reimbursement pending correction of the deficiency or breach;
 - 14.2 Deny both use of funds for all or part of the activity or action not in compliance;
 - 14.3 Wholly or partially suspend the Agreement;
 - 14.4 Withhold further reimbursement;
 - 14.5 Terminate the Agreement;
 - 14.6 Take other remedies that may be legally available.
15. **Termination.**
- 15.1 Termination by Milwaukee. Milwaukee may terminate the Agreement at any time for any reason upon written notice to Contractor. Contractor will be reimbursed for its costs to date of termination and non-cancelable obligations properly incurred as set forth in the Agreement budget prior to the date of termination under the following circumstances: (1) such costs are properly documented as required in the Agreement; (2) such costs do not exceed the amount allowed under the Agreement; and (3) a report of progress to date of termination has been submitted to Milwaukee. Upon notice of termination, Contractor shall cease to incur or obligate new costs under this program. Milwaukee may terminate the Agreement without payment of costs if Contractor fails to comply with or perform any material term, condition, or obligation contained in the Agreement, and either such breach cannot be cured or, if such breach may be cured, Contractor fails to cure such breach within seven (7) calendar days after Milwaukee provides Contractor with notice of such failure.

- 15.2 **Termination by Contractor.** Contractor may terminate the Agreement if Contractor is not able to both fulfil the terms of the Agreement and ensure the public safety of its own jurisdiction due to an emergent circumstance. Upon Contractor's termination of the Agreement, Contractor shall fully refund to Milwaukee all costs, funds, or other prepayments that Milwaukee may have paid to Contractor pursuant to the Agreement (if any). Contractor shall be reimbursed according to the procedures set forth in the Agreement for costs incurred during any provision of Agreement services to Milwaukee. Contractor shall provide notice of termination to Milwaukee as soon as practical upon discovery of conditions requiring the termination.
16. **Amendment.** The Agreement may be amended only by joint written agreement between the Parties.
17. **Headings.** The captions and headings of paragraphs and sections in this Agreement are for convenience of reference only and shall not be construed as defining or limiting the terms.
18. **Survival.** The terms of the Agreement and any exhibits and attachments that by reasonable implications contemplate continued performance, rights, or compliance beyond expiration or termination of the Agreement survive the Agreement and will continue to be enforceable.
19. **Lobbying.** Contractor agrees that no federal appropriated funds have been reimbursed or will be reimbursed, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement. Funds provided pursuant to the Agreement may not be used to influence federal contracting or financial transactions.
20. **Debarment.** By executing the Agreement, Contractor certifies neither it, nor any of its respective principals are debarred, suspended, or proposed for debarment for federal financial assistance (e.g. General Services Administration's List of Parties Excluded from Federal Procurement and Non-Procurement Programs), and that Contractor will not enter into any transactions with any subrecipients, contractors, or any of their principals who are debarred, suspended or proposed for debarment using funds provided by this Agreement. Contractor agrees that it will take all steps necessary to ensure that it and its respective principals do not become debarred, suspended or proposed for debarment for federal financial assistance. If Contractor becomes debarred, it will immediately notify Milwaukee, and such debarment may be grounds for termination of the Agreement.
21. **Entire agreement, amendments, severability.**
- 21.1 **Entire Agreement.** The Agreement constitutes the entire agreement between Milwaukee and Contractor concerning its subject matter and supersedes all prior agreements, discussions, representations, warranties and covenants between them concerning the subject matter of the Agreement.
- 21.2 **Severability.** If any term of the Agreement is, to any extent, held invalid or incapable of being enforced, such term shall be excluded only to the extent of such invalidity or unenforceability. All other terms of the Agreement shall remain in full force and effect and, to the extent possible, the invalid or unenforceable term shall be deemed replaced by a term that is valid and enforceable and that comes closest to expressing the intention of such invalid or unenforceable term as determined by Milwaukee.

22. Certifications and incorporation of federally required terms. The following terms and conditions are incorporated into the Addendum:

- 22.1 Amendment Permitted. This list of federally required contract terms may be amended by Milwaukee in the event that the Security Grant contains additional required terms.
- 22.2 Record Retention. Contractor certifies that it will comply with the record retention requirements detailed in 2 C.F.R. § 200.334. Contractor further certifies that it will retain all records as required by 2 C.F.R. § 200.334 for a period of three (3) years after the Term.
- 22.3 Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended. If this Agreement exceeds one hundred fifty thousand dollars (\$150,000), Contractor must comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency (the U.S. Department of Justice) and the Regional Office of the Environmental Protection Agency (EPA).
- 22.4 Energy Efficiency. Contractor certifies that it will be in compliance with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Pub. L. 94-163, 89 Stat. 871).
- 22.5 Byrd Anti-Lobbying Amendment (31 U.S.C. 1352). If the Agreement exceeds one hundred thousand dollars (\$100,000), Contractor certifies that:
- 22.5.1 No federal appropriated funds have been paid or will be paid, by or on behalf of Contractor, to any person for influencing or attempting to influence an officer or employee of an agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- 22.5.2 If any funds other than federal appropriated funds have been paid or will be paid to any person for making lobbying contacts to an officer or employee of an agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, Contractor shall request from Milwaukee and provide, completed, to Milwaukee the "Disclosure Form to Report Lobbying," in accordance with its instructions as amended by "Governmentwide Guidance for New Restrictions on Lobbying," 61 Fed. Reg. 1413 (1/19/96).
- 22.5.3 Contractor shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-contractors shall certify and disclose accordingly.
- 22.5.4 This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a

prerequisite for making or entering into this transaction by 31 U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than ten thousand dollars (\$10,000) and not more than one hundred thousand dollars (\$100,000) for each such failure. Contractor certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, Contractor understands and agrees that the provisions of 31 U.S.C. A 3801, et seq., apply to this certification and disclosure, if any. FAR 52.203-12, "Limitation on Payments to Influence Certain Federal Transactions" is hereby incorporated by reference into this certification.

- 22.6 DHS Seal, Logo, and Flags. Contractor shall not use the Department of Homeland Security (DHS) seal(s), logos, crests, or reproductions of flags or likenesses of DHS agency officials without specific Federal Emergency Management (FEMA) pre-approval.
- 22.7 Federal Government is Not a Party. The Federal Government is not a party to this Agreement and is not subject to any obligations or liabilities to any party pertaining to any matter resulting from the Agreement.
- 22.8 Domestic preferences for procurements. Pursuant to 2 C.F.R. §200.322, as appropriate and if applicable, and to the extent consistent with law, Contractor should, to the greatest extent practicable under the Agreement, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subcontracts and purchase orders for work or products under the Agreement.
- 22.9 Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment. Contractor shall not knowingly use funds under this Agreement to purchase, or enter into subcontracts to purchase, any equipment, services, or systems that use telecommunications equipment or services as a substantial or essential component of a system that is subject to 2 C.F.R. § 200.216. In the event Contractor identifies covered telecommunications equipment or services that constitute a substantial or essential component of any system, or as critical technology as part of any system that is subject to 2 C.F.R. § 200.216, during Agreement performance, Contractor shall alert Milwaukee as soon as possible and shall provide information on any measures taken to prevent recurrence.
- 22.10 Prohibition on confidentiality agreements. Contractor may not require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.
- 22.11 All terms found in 2 C.F.R. § 200, Appendix II, if not incorporated elsewhere in this Addendum.

23. **Organizational Structure and Law Enforcement Procedures.**

- 23.1 Unified Incident Command. At all times while operating under this Agreement, Assisting Personnel shall be subject to the structure of supervision, command, and control coordinated by MPD through a unified incident command structure, irrespective of the rank or job title normally held by any member of Assisting Personnel within their own agency.

- 23.2 Lead Local Law Enforcement Agency and Assignments. MPD is the lead local law enforcement agency for purposes of the Convention Security Plan. The Milwaukee Police Chief, or their designee, will communicate the specific assignments for Assisting Personnel to Contractor's commanding officer. Should Contractor object to any specific assignment, it shall make an objection to MPD and MPD shall reasonably attempt to accommodate the objection. The decision of the MPD regarding the objection and the requirements of the Security Plan shall control.
- 23.3 Policies and Law to Apply. Assisting Personnel will abide by applicable MPD policies, the lawful commands of the MPD Chief of Police and their designees, City of Milwaukee Municipal Code of Ordinances, Wisconsin law, and the United States Constitution. Rules of engagement and applicable standard operating procedures are available at <https://milw.sharepoint.com/:f:/r/sites/MPDRNCInformationCenter/Shared%20Documents/General?csf=1&web=1&e=KpTEFq> (see "Outside Agency Documents" → "Files" → "Wisconsin Intergovernmental Agreements Documents" folder) and must be complied with at all times by Assisting Personnel. All other documents are available from Milwaukee upon request. To activate this link, and access these documents, please request access by contacting the MPD RNC Planning Unit by email at MPD_RNC2024@milwaukee.gov or by telephone at (414) 935-7171.
- 23.4 Police Authority. Most Assisting Personnel duty assignments shall include the assignment of at least one MPD officer. Should an arrest or stop be required, the MPD officer shall conduct the arrest, and Assisting Personnel shall assist as directed. Assisting Personnel shall not conduct arrests or stops unless required to do so by emergent circumstances in which an MPD officer is not available or capable of conducting the arrest or stop. In such cases, the arresting officer shall include an MPD officer at his/her earliest opportunity and shall provide that MPD officer with all relevant and/or requested information. This Agreement is a request for assistance pursuant to Wis. Stat. §§ 66.0301 and 66.0313, pursuant to which a responding Wisconsin officer may assist with an arrest, notwithstanding any other jurisdictional provision.
- 23.5 Conformance to Security Plan. All functions and duties to be performed by Assisting Personnel shall conform to the Security Plan, as relayed by the MPD Chief of Police and their designees.

24. **Assisting Personnel and Responsibilities.**

- 24.1 Assisting Personnel to Participate in Training. Upon reasonable advance written notification from MPD, Assisting Personnel shall participate in Convention training activities (whether in person or online) that are coordinated by MPD. MPD shall make reasonable efforts to coordinate the training schedule with Contractor.
- 24.2 Services Limited. Assisting Personnel shall only provide services in which they are already experienced and for which they are licensed or certified under the law of Contractor.
- 24.3 Field Operations Guide. MPD presently expects to provide a Field Operations Guide to Assisting Personnel as they arrive in Milwaukee, with which Assisting Personnel shall comply at all times while functioning under the terms of the Agreement.
- 24.4 Assisting Personnel to Participate in After Action Activities. At the request of Milwaukee, Contractor shall reasonably provide information, participate in debriefings, respond to information requests required for insurance or audit purposes, and reasonably aid Milwaukee in the prosecution or defense of any civil or criminal proceedings related to Contractor's performance under the Agreement or in any matter in which Assisting Personnel or Contractor is identified by Milwaukee as a witness. Such assistance shall include the provision of

personnel or other records in administrative, criminal, and/or civil proceedings as reasonably requested by Milwaukee.

24.5 Assisting Personnel Criteria. Each Assisting Personnel provided by Contractor shall meet each of the following criteria:

24.5.1 Be licensed or certified as a law enforcement officer or equivalent by Contractor.

24.5.2 By reason of experience, training, and physical fitness, be qualified and capable of performing the duties required of an active duty licensed or certified police officer assigned to an event of the Convention's size and scope.

24.5.3 If assigned to the Major Incident Response Team, have completed Mobile Field Force training or its equivalent and other training as required by MPD or the United States Secret Service.

24.5.4 Employed as a licensed or certified non-probationary officer with at least 1 year of service by Assisting Governmental Unit and be an officer in good standing at all times until the completion of the Convention.

24.5.5 Have not been (i) sued in an individual capacity and adjudicated as liable for violations of the U.S. Constitution, or (ii) have sustained complaints for the use of excessive, unreasonable or unnecessary force within the last five years.

24.6 Declining Personnel. At any time, Milwaukee may decline assignment or deployment of any Assisting Personnel without cause or explanation. In the event such personnel are declined through no fault of Contractor or Assisting Personnel, Milwaukee shall reimburse Contractor for any costs budgeted for under the Agreement and already incurred.

24.7 Assisting Personnel Equipment.

24.7.1 Each Assisting Personnel shall be equipped by Contractor at Contractor's own expense with a seasonally appropriate patrol uniform and equipment, including service belt, service weapon, radio, and personal soft ballistic body armor. Assisting Personnel shall not bring to their assignments any chemical or other non-lethal munitions except as authorized by MPD via the sanctioned equipment list described below.

24.7.2 A complete, sanctioned, equipment list is will be provided to Contractor at least sixty (60) days before the Convention. Any equipment, gear, service weapons or munitions that are not included on the equipment list may not be used by Assisting Personnel as part of their assignments unless MPD consents to the use of such In Writing.

24.7.3 Assisting Personnel may not bring or utilize any demo equipment provided at low or no cost by a supplier seeking to demonstrate new equipment.

25. **Milwaukee Responsibilities**. In addition to Milwaukee's lead law enforcement agency responsibilities for the Convention, Milwaukee will provide the following:

25.1 Training. Training for Assisting Personnel, as and if determined necessary by MPD or the United States Secret Service.

25.2 Lodging and Food. Milwaukee will provide lodging for Assisting Personnel whose home agency is located more than 50 road miles outside of Milwaukee. Milwaukee will also provide a per diem for all Assisting Personnel for those times that they are stationed in Milwaukee, as specified in Exhibit B. Any expenditures for food or lodging outside of those provided by Milwaukee shall be at Assisting Personnel or Contractor's own expense.

26. **Discipline / Probable Cause Matters.** Milwaukee shall refer disciplinary matters involving Assisting Personnel to Contractor. Based on the judgment of Milwaukee, if a particular matter represents probable cause for the issuance of a criminal complaint, then such matter shall be referred directly to MPD or an external law enforcement agency for investigation with appropriate notice to Contractor.

IN WITNESS WHEREOF, the City and Contractor have fully executed this Agreement as of the date of the final signature below:

CITY OF MILWAUKEE,
A Municipal Corporation

By Its Milwaukee Police Department

By: _____
Chief Jeffrey B. Norman

Date: _____

CONTRACTOR: See Exhibit A

By: _____ Title: _____ Date: _____

By: _____ Title: _____ Date: _____

Countersigned:

_____ Date: _____
(City Comptroller)

Date: _____

___Initials (Comptroller Staff)

___Initials (Comptroller Staff)

Examined and approved as to form and execution this ___ day of
_____, 2024.

Assistant City Attorney

Exhibit A to Intergovernmental Agreement for Law Enforcement Services for the 2024 Republican National Convention.

I. Contract Number.

--

II. Contractor Name, Contact Information, and UEI.

Contractor Name	Name:
Contractor Unique Entity Identifier	UEI:
Contractor Contact - regular communication	Name: Phone: Email:
Contractor Contact - official notice	Name: Address: With copy to (email):

III. Milwaukee Contact Information.

Milwaukee Contact - regular communication	Name: Phone: Email:
Milwaukee Contact - official notice	Name: Address: Email: With copy to (email): Andrea Fowler at anfowler@milwaukee.gov

IV. Overtime Policy.

<p>If Contractor is requesting any reimbursement at overtime rates, provide a description of Contractor’s overtime policy, including when overtime must be paid with citations to appropriate collective bargaining agreements, laws, procedures, etc., and attach excerpts from these documents to this exhibit. Execution of the Agreement certifies that the following overtime policy and citations are factual. Contractor agrees to provide complete copies of the documents excerpted and/or cited upon request.</p>
<p>Overtime description and citations:</p>

V. Travel Policy.

<p>If Contractor is requesting any reimbursement of wages paid for travel time, provide a description of Contractor’s travel policy, including when overtime must be paid with citations to appropriate collective bargaining agreements, laws, procedures, etc., and attach excerpts from these documents to this exhibit. Execution of the Agreement certifies that the</p>

following travel policy and citations are factual. Contractor agrees to provide complete copies of the documents excerpted and/or cited upon request.

Overtime description and citations:

Transportation Total

\$

Item 28.

Additional Requested Costs (Not Listed Above)

Item 28.

Additional Expenses: Provide a detailed description and total cost for any additional expenses not listed specifically on this form where reimbursement is being requested. Please be aware of any applicable federal per diem rates related to your request.

Please provide any supporting documentation and/or calculations that will help facilitate the review of your request. **Example:** If your trip to and from Milwaukee will require overnight lodging, please provide the number of officers who required this accommodation and the estimate/invoice per room for the total cost of the lodging.

NOTE: Any reimbursement under this section that are not included in the approved Estimate must be preapproved In Writing by the City and such preapproval shall be attached to this form.

Description of Additional Cost	Amount of Total Cost
	\$ -
	\$ -
Total	\$ -

Equipment

Equipment Name	Dates of Use	# Days	Written Cost Calculation (e.g., daily rate of \$100 x 4 days + estimated fuel costs of \$300)	Total Cost
Total				\$ -

Total Request for Reimbursement

Salary	\$0.00
Meals Per Diem Costs	-
Transportation	-
Additional Expenses	-
Total Cost	\$ -

File Attachments for Item:

29. Res. No. 8-24-25 by Alderpersons Mitchell and Perrella authorizing entering into a Tax Incremental District Development Agreement with Van Horn Properties of Sheboygan LLC regarding the development improvements to be located on Wilgus Avenue in the City of Sheboygan. REFER TO FINANCE AND PERSONNEL COMMITTEE

**CITY OF SHEBOYGAN
RESOLUTION 8-24-25**

BY ALDERPERSONS MITCHELL AND PERRELLA.

MAY 6, 2024.

A RESOLUTION authorizing entering into a Tax Incremental District Development Agreement with Van Horn Properties of Sheboygan LLC regarding the development improvements to be located on Wilgus Avenue in the City of Sheboygan.

RESOLVED: That the Mayor and City Clerk are hereby authorized to execute the Tax Incremental District Development Agreement between Van Horn Properties of Sheboygan LLC and the City of Sheboygan, a copy of which is attached hereto and incorporated herein.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of
Sheboygan

Meredith DeBruin, City Clerk, City of
Sheboygan

TAX INCREMENTAL DISTRICT DEVELOPMENT AGREEMENT

THIS TAX INCREMENTAL DISTRICT DEVELOPMENT AGREEMENT (the “**Agreement**”) is entered into as of May 20, 2024 (the “**Effective Date**”) by and among the CITY OF SHEBOYGAN (the “**City**”), a Wisconsin municipal corporation, and VAN HORN PROPERTIES OF SHEBOYGAN LLC, a Wisconsin limited liability company (“**Developer**”).

RECITALS

A. The City intends to create Tax Incremental District No. 22 (“**District**”) as a mixed-use tax increment district under the City’s proposed project plan (the “**Project Plan**”) in order to finance various project costs within the District subject to approvals by the City’s Common Council and the Joint Review Board for the District pursuant to Wis. Stat. § 66.1105 (the “**TI Act**”).

B. Developer owns the real property located in the District described in greater detail in Exhibit A attached hereto and incorporated herein by reference (collectively, the “**Property**”).

C. Developer, pursuant to the terms and conditions of this Agreement, is obligated to, among other things, construct and operate an automobile dealership on the Property (the “**Project**”).

D. Developer acknowledges that but for the MRO (as defined below) provided by the City in this Agreement, Developer would not move forward with the Project.

E. The City believes it is appropriate to use tax increments from the District to provide for, among other things, the MRO for the benefit of the District to facilitate development and redevelopment within the District.

F. The City further believes that the Project, as described in this Agreement, is in the best interests of the City and its residents and is reasonably consistent with the public purposes and the development expectations of the City, including, but not limited to, expanding housing, tax base and employment opportunities within the City.

NOW, THEREFORE, the City and Developer, in consideration of the terms and conditions contained in this Agreement and for other good and valuable consideration, the receipt of which is hereby acknowledged, each agrees as follows:

AGREEMENT

ARTICLE I – REQUIRED INFORMATION; DISTRICT CREATION; TERMINATION

1.1 Required Information. The City shall have no obligations under this Agreement, and shall have the right to terminate this Agreement in accordance with the provisions of Section 1.3 below, if the Required Information (as defined below) has not been timely provided by the Developer to the City in form and substance reasonably acceptable to the City. On or before May 1, 2024, Developer shall provide to the City the following required information related to the

Project (collectively, the “**Required Information**”) and such other documentation as the City may request, both in form and in substance acceptable to the City:

(a) An owner’s policy of title insurance issued by a title insurance company licensed to do business in Wisconsin identifying Developer as the insured owner of the Property and containing copies of all easements, restrictions, encumbrances, leases or other documents of record affecting the Property (collectively, “**Property Exceptions**”). None of the Property Exceptions shall interfere with the proposed development of the Project.

(b) A schedule for the construction of Developer Improvements (as defined below) and identifying the following for the Project:

- (i) Intended commencement and completion date,
- (ii) Reasonably estimated costs associated with the construction, and
- (iii) Reasonably estimated value, upon completion, of the intended improvements to be constructed on the Property.

(c) An estimated cost breakdown and construction budget summary listing the intended cost of each improvement and construction expense for the Project, including, without limitation, all hard costs and soft costs, and the cost breakdown and budget shall be certified in writing by Developer and Developer’s general contractor.

(d) Documentation confirming that Developer has complied with all necessary federal, state, county, and municipal laws, ordinances, rules, regulations, directives, orders, and requirements necessary to obtain the governmental approvals relating to the Project. Developer shall also provide copies of all approvals by all applicable government bodies and agencies (including, without limitation, municipal or state issued building permits for the Project).

(e) A copy of the final construction plans and complete specifications for the intended construction related to the Project that are consistent with the provisions of this Agreement (the “**Final Plans**”). The Final Plans must be certified as final and complete and be signed by Developer, the consulting engineer, architect and the general contractor (as applicable) and approved by the City in writing.

(f) All documents authorizing the construction and financing of the Project and directing the appropriate officer of Developer to execute and deliver this Agreement and all other agreements, documents and contracts required to be executed by it in connection with the transactions which are the subject of this Agreement (including, without limitation, authorizing resolutions of Developer).

1.2 Creation of the District. Subsequent to the Effective Date, the City shall make good faith efforts to create the District by initiating and reasonably pursuing the statutory process for the creation of a tax incremental district pursuant to the TI Act.

1.3 Termination Rights. If the City does not receive the approval of the District and the Project Plan by the City Council and the Joint Review Board, as required by Sections 66.1105(4) and 66.1105(4m) of the TI Act, the City or the Developer shall have the right to terminate this Agreement and shall have no obligation to perform any act under this Agreement (including, without limitation, issuing the MRO). If Developer fails to fully and timely provide the Required Information, as determined in the sole discretion of the City, the Developer shall be in Default under this Agreement. If Developer does not provide such Required Information within thirty (30) calendar days after the City provides Developer written notice of such Default(s), the City shall have the right to terminate this Agreement and shall have no obligation to perform any act under this Agreement (including, without limitation, issuing the MRO).

ARTICLE II – COMMENCEMENT NOTICE AND DEVELOPER IMPROVEMENTS

2.1 Commencement Notice. Developer shall provide a written notice to the City of Developer’s intention to commence the Project on or before May 1, 2024 (the “**Commencement Notice**”). To be effective, the Commencement Notice shall be accompanied by, or Developer shall have previously delivered to the City, all of the Required Information. If Developer does not timely provide the Commencement Notice and all of the Required Information to the City, Developer will be deemed to not be ready to develop the Project and be in Default under this Agreement. If Developer does not cure all outstanding Default(s) within thirty (30) calendar days after the City provides Developer written notice of such Default(s), the City shall have no obligation to perform any obligation of the City under this Agreement (including, without limitation, issuing the MRO) and the City may terminate this Agreement.

2.2 Developer Improvements. Developer shall undertake, at Developer’s own expense, the following improvements, obligations and work on the Property consistent with the Final Plans and all applicable laws, regulations and ordinances (collectively, the “**Developer Improvements**”):

(a) Developer shall construct and timely complete the Project. Developer shall commence construction of the Project (installing footings for all of the buildings depicted in the site plan attached as Exhibit B) on or before August 1, 2024. Upon such commencement, Developer shall proceed to the fully-satisfy and complete all of the improvements, obligations and work set forth in this Section 2.2 with due diligence and without unreasonable delay or interruption (with the exception of force majeure events, if any, as defined in Section 16.10 below). On or before June 30, 2025 (the “**Completion Date**”), the Project shall be completed and available for occupancy.

(b) Developer shall promptly pay for all applicable City impact fees and charges related to the Project.

(c) Developer shall be responsible for all landscaping on the Property, including, without limitation, trees, shrubs, seeding or sod related to the Project.

(d) Developer shall install, or have installed, all electric, gas, fiber-optic, telephone and cable services and all improvements for the use and operation of the Project.

(e) Developer shall install, or have installed, all sanitary sewer and water laterals on the Property, as well as connections of such laterals to new or existing sewer and water mains.

(f) Developer shall install, or have installed, all storm water drainage systems and facilities on the Property, including drain tiles, pipes, detention ponds and retention ponds, consistent with all applicable laws, regulations and specifications for such systems and facilities.

(g) Developer shall be responsible for all erosion control measures related to Project and the construction of all improvements on the Property.

(h) Developer shall be responsible for all costs related to the work to be performed by Developer under this Agreement, including, but not limited to, all applicable engineering, inspections, materials, labor, permit, impact, license and any and all other fees.

The obligations on Developer under this Agreement shall be deemed covenants running with the land and shall be applicable to Developer's successors and assigns and all other persons or entities acquiring any interest in the Property during the term of the District.

2.3 Progress and Quality of Work. Upon commencement of the Developer Improvements, Developer shall proceed to the full completion of the Developer Improvements with due diligence and without delay or interruption with the exception of force majeure events, if any, as defined in Section 16.10 below. Subject to the foregoing, completion of the Project (as evidenced by the issuance of an occupancy permit for the Project on the Property) shall occur on or before the Completion Date. All work to be performed by or on behalf of Developer related to the Project shall be performed in a good and workmanlike manner, consistent with the prevailing industry standards for such work in the area of the City.

2.4 Compliance Obligations. All of the Developer Improvements shall be completed in accordance with all applicable laws, regulations, ordinances and building and zoning codes and Developer shall, at Developer's cost, obtain and maintain all necessary permits and licenses for the Developer Improvements.

2.5 Indemnification and Insurance Required of Private Contractors. Developer hereby expressly agrees to indemnify and hold the City harmless from and against all claims, costs and liability related to any damage to the Property or injury or death to persons caused by Developer's performance of the Developer Improvements or any other work required of Developer under this Agreement, unless the cause is due to the willful misconduct by the City.

2.6 Compliance with Law. Developer shall comply with all applicable laws, ordinances, and regulations in effect at the time of final approval when fulfilling its obligations under this Agreement. When necessary to protect the public health, safety or welfare, Developer shall be subject to any applicable laws, ordinances and regulations that become effective after approval.

2.7 Payment of Taxes. Developer shall timely pay and discharge all taxes, assessments and other governmental charges upon the Property when due.

2.8 Time is of the Essence. Time is of the essence with reference to Developer's obligation to commence and complete the Developer Improvements. Developer acknowledges that the timely performance of its respective work under this Agreement is critical to the collection of the tax increment upon which the parties are relying for the performance of their respective obligations under this Agreement.

2.9 Reconstruction. Until the District is closed, in the event of any casualty, loss or damage to the improvements on the Property, Developer shall proceed with the repair and replacement of such improvements on the Property affected by such a loss or damage and restore such improvements to at least the condition and quality that such improvements were in, and with an equalized value at least equal to the equalized value, immediately prior to the casualty, loss or damage (each an "**Uncured Casualty Loss**"). Subject to force majeure delays, in no event shall Developer take longer than one hundred eighty (180) calendar days after the date of a loss or damage to restore the affected improvements. If Developer fails to timely comply with all of the requirements in this Section 2.9, Developer shall be in Default under this Agreement and the City shall be entitled to the remedies set forth in this Agreement and available in equity or applicable law.

ARTICLE III– DEVELOPER GUARANTY AND OBLIGATIONS

3.1 Guarantied Value. The parties anticipate that, upon completion, the currently contemplated land and improvements related to the Project will have an equalized value for purposes of real property assessment ("**Equalized Value**") of not less than Five Million Dollars (\$5,000,000.00; the "**Guarantied Value**") by December 31, 2025. As a condition to entering into this Agreement, the City requires that Developer guaranty a minimum Equalized Value for the land and improvements related to the Project. By executing this Agreement, Developer hereby guaranties that, on and after December 31, 2025 (the "**Guarantied Value Date**"), the Equalized Value of the land and improvements on the Property shall at all times during the life of the District be at least the Guarantied Value. If the Equalized Value of the Property is less than the Guarantied Value any time on or after the Guarantied Value Date, the Developer shall be in Default under this Agreement.

3.2 Failure to Construct. If Developer provides a Commencement Notice as required by Section 2.1 but does not timely complete construction of the Project as herein provided, then Developer shall pay to the City all sums incurred by the City with regard to the preparation and drafting of this Agreement and all other sums not recoverable from Tax Increments (as defined below). All repayments shall be completed within thirty (30) calendar days after Developer's non-performance or Default under this Agreement.

3.3 Guaranty Obligations. If on or any time after the Guarantied Value Date, whether as a result of an Uncured Casualty Loss or otherwise, the Equalized Value of the Property is less than the Guarantied Value (each a "**Shortfall Event**"), then Developer shall owe the City an amount equal to the difference between (a) the Tax Increment the City otherwise would have received on the Property if the Property's Equalized Value equaled the Guarantied

Value, and (b) the Tax Increment received by the City in the year a Shortfall Event occurs (such difference between (a) and (b) being referred to herein as the “**Tax Increment Shortfall**”). If a Tax Increment Shortfall is owed to the City, then unless and until the Equalized Value of the Property increases to at least the Guaranteed Value, for each January 1 following a Shortfall Event, that the Equalized Value of the Property is less than the Guaranteed Value, Developer shall pay to the City an amount equal to the Tax Increment Shortfall for such calendar year. If and when the Equalized Value of the Property as of any January 1 is equal to or greater than the Guaranteed Value: (i) the Default related to non-compliance with the Guaranteed Value requirement shall be deemed cured, (ii) no further January 1 assessment valuations shall occur or be required, and (iii) no Tax Increment Shortfall payment obligation shall be incurred for such year or any year thereafter, unless a new Shortfall Event occurs. If a Tax Increment Shortfall continues through the closing of the District, no further Equalized Value assessment calculations shall occur and no further Tax Increment Shortfall payment obligations of Developer shall arise after the District is closed. Developer agrees that it shall not, and hereby waives any right to, during the life of the District, challenge the assessed value of the Property.

3.4 Payment of Tax Increment Shortfall. Any Tax Increment Shortfall payment due to the City shall be deducted from any MRO payment (otherwise due Developer but for the Default) from the City during the year in which the Tax Increment Shortfall payment obligation arises. If the Tax Increment Shortfall payment exceeds the amount of such MRO payment, Developer shall pay to the City an amount equal to the difference between such MRO payment and the Tax Increment Shortfall. If there is no MRO payment due Developer for such year, Developer shall pay to the City the full amount of the Tax Increment Shortfall for such year. Any Tax Increment Shortfall payment due to the City from Developer pursuant to this ARTICLE III shall be made within ten (10) days of written request for payment by the City.

ARTICLE IV – ACCESS, INSPECTIONS AND CONTRACTORS

4.1 Access and Inspections. Developer hereby grants to the City, its agents, employees, officials, representatives, contractors and consultants the right to enter upon the Property at all reasonable times (upon reasonable advance notice to Developer) for the City to inspect the Property and the Project.

4.2 Inspections for City’s Benefit Only. Each inspection conducted by the City or the City’s agents shall be deemed to have been for the City’s own benefit and shall in no way be construed to be for the benefit of or on behalf of Developer. Developer shall not (and hereby each waives any right to) rely in any way upon such inspections, appraisals or determinations of the City.

4.3 Contractors and Consulting Engineers. At any time, the City shall have the right to retain consulting engineers and architects to perform services for the City (which shall be at the City’s expense, unless the City must perform inspections as a result of Developer’s failure to meet the Final Plans then such expenses will be at Developer’s expense) including, without limitation:

- (a) to make periodic inspections with reasonable advance notice to Developer for the purpose of assuring that construction is in accordance with the Final Plans and the requirements of this Agreement;

(b) to advise the City of the anticipated cost of, and a time for, the completion of construction work; and

(c) to review and advise the City of any proposed changes in the construction of the Project.

The City's selection of, and reliance upon, the consulting engineers and architects shall not give rise to any liability on the part of the City for the acts or omissions of the consulting engineers or architects or their employees or agents.

Contractors selected for the Project shall be qualified in the City to perform the work, shall be licensed to do business in the State of Wisconsin, shall have experience in providing the type of work and materials required of Developer Improvements, and shall have a good reputation for diligent performance of their obligations under their respective contracts.

ARTICLE V – MUNICIPAL REVENUE OBLIGATION

5.1 Municipal Revenue Obligation. Pursuant to the terms of this Agreement, the City agrees to issue to Developer, within ninety (90) calendar days after the City's receipt of the Commencement Notice, a non-interest bearing municipal revenue obligation (the "MRO"). The amount paid under the MRO shall equal *the lesser of*: (a) the sum of all payments made by the City on the MRO during the life of the District but in no event after the Final Payment Date (as defined below), and (b) One Million Dollars (\$1,000,000.00).

Except as otherwise provided herein, payments on the MRO will equal the Available Tax Increment in each year appropriated by the City's Common Council until and including *the earlier of* the date this Agreement is terminated, the date the District is terminated, the Final Payment Date and the date the MRO is paid in full. "Available Tax Increment" means an amount equal to seventy-five percent (75%) of the difference between the Tax Increment actually received by the City and appropriated by the City's Common Council in each year **less** the following (collectively, the "Priority Project Costs"): (i) all debt service payments incurred or to be incurred by the City in a given year for work performed or to be performed with regard to the Project or the Property; (ii) the amount of the City's administrative expenses, including, but not limited to, reasonable charges for the time spent by City employees in connection with the negotiation and implementation of this Agreement, (iii) professional service costs, including, but not limited to, those costs incurred by the City for outside architectural, planning, engineering, inspections, financial consulting and legal advice (including, without limitation, attorneys' costs and fees) and services related to the negotiation and implementation of this Agreement, and (iv) other eligible project costs previously incurred by the City in preparation for this Project or to be incurred by the City under the Project Plan, including, without limitation, site preparation and costs and expenses related to the Property or the Project provided such eligible project costs are not financed by the debt service referenced in (i) above. Any Priority Project Cost not paid due to insufficient Tax Increment shall be carried forward and paid from Tax Increment in the next year, or if necessary, following years until fully paid. "Tax Increment" shall have the meaning given under Wis. Stat. § 66.1105(2)(i) but shall be limited to the Tax Increment attributable to the Project, the land and improvements on the Property.

Provided that Developer is not in Default under this Agreement, the City shall, subject to annual appropriation of such payment by the City's Common Council, pay the Available Tax Increment, if any, to the holder of the MRO in one annual payment, on or before October 31st of each year commencing on October 31, 2026, and continuing to (and including) the earlier of the date the MRO is paid in full or October 31, 2044 (each, a "**Payment Date**"). Notwithstanding the previous sentence, in the event that Developer is in Default on a Payment Date, payment by the City may be suspended until all outstanding Defaults are cured.

To the extent that on any Payment Date the City is unable to make all or part of a payment of principal due on the MRO from such Available Tax Increment due to an absence of adequate Available Tax Increment, non-appropriation by the City's Common Council or otherwise, such failure shall not constitute a default by the City under the MRO. The amount of any such deficiency shall be deferred without interest. The deferred principal shall be due on the next Payment Date on which the City has the ability to payout Available Tax Increment. The term of the MRO and the City's obligation to make payments hereunder shall not extend beyond the earlier of October 31, 2044 (the "**Final Payment Date**") or the date the MRO is paid in full. If the MRO has not been paid in full by the Final Payment Date, then the City shall have no obligation to make further payments on the MRO. Upon the earlier of the date the MRO is paid in full and the Final Payment Date, the MRO shall terminate and the City's obligation to make any payments under the MRO shall be fully discharged, and the City shall have no obligation and incur no liability to make any payments hereunder or under the MRO, after such date.

The MRO shall not be payable from or constitute a charge upon any funds of the City, and the City shall not be subject to any liability thereon or be deemed to have obligated itself to pay thereon from any funds except the Available Tax Increment which has been appropriated for that purpose, and then only to the extent and in the manner herein specified. The MRO is a special, limited revenue obligation of the City and shall not constitute a general obligation of the City. The City will use good faith efforts to annually appropriate the Available Tax Increment for the MRO, until the earlier of the Final Payment Date, the termination of this Agreement or the MRO, or the payment in full of the MRO as provided herein. If Available Tax Increment is received by the City earlier than the first Payment Date, the applicable portion of such increment shall be retained by the City and applied to the first payment subject to appropriation by the City Common Council. Developer shall not have the right to assign the MRO except as set forth therein. Interests in the MRO may not be split, divided or apportioned.

5.2 MRO Form. The MRO shall be substantially in the form attached to this Agreement as Exhibit C (which is incorporated herein by reference) and shall be payable in accordance with the terms and conditions set forth in this Agreement and such MRO. In the event of a conflict between the terms of this Agreement and the terms of the MRO, the terms in this Agreement shall prevail. The principal payments shall be payable solely from the Available Tax Increment appropriated by the City. On or about each Payment Date under the MRO, the City shall provide to Developer an accounting identifying the Available Tax Increment, the amount of the payment being made on such Payment Date, and, if applicable, the remaining principal balance due on the MRO after the application of such payment.

5.3 Issuance of MRO and Payment Limitation. Provided that Developer is not in Default under this Agreement beyond the applicable cure period (if any), the City will deliver the

MRO to Developer within ninety (90) calendar days after the City's receipt of the Commencement Notice. Notwithstanding the previous sentence, in the event that Developer is in Default prior to the City's issuance of the MRO, the City shall not be required to deliver the MRO to Developer until a reasonable time after, but in no event less than thirty (30) calendar days after, all such Defaults are cured, provided each Default is cured within the applicable cure period for such Default. If the City does not timely provide the MRO to Developer, the Developer shall make a written request to the City to deliver the executed MRO within thirty (30) calendar days after the date of such written request by the Developer. The total amount of principal to be paid under the MRO shall in no event exceed *the lesser of*: (a) the sum of all payments made by the City on the MRO during the life of the District but in no event after the Final Payment Date, and (b) One Million Dollars (\$1,000,000.00). The City's obligation to make payments on the MRO is conditioned on the requirement that Developer is not in Default under this Agreement. For the avoidance of any doubt, upon the occurrence of a Default, the City may suspend all payments until the Default is cured and, upon the expiration of all applicable cure periods for such Default, the City may exercise any and all available remedies.

5.4 Payment of Priority Project Costs and Repayment Schedule. From the Tax Increment received by the City each year, the City shall first pay the outstanding Priority Project Costs. The estimated repayment schedule of the MRO shall be set forth in Schedule 1 to the MRO. The City reserves the right to modify the MRO repayment schedule based upon market conditions, applicable Priority Project Costs and the actual and projected Available Tax Increment generated from the Project. The Available Tax Increment held by the City each year shall be applied to the payment of principal due on the MRO in accordance with the payment schedules set forth in such MRO until a maximum payout has been made (which equals the Available Tax Increment for a given year), subject to appropriation by the City Common Council.

ARTICLE VI – ZONING, LAND USE AND RESTRICTIVE COVENANT

6.1 Zoning Compliance. The Project shall be in compliance with the applicable zoning ordinance and land use guidelines applicable to the Property and shall be subject to the payment of any applicable impact fees in the amounts applicable at the time each required permit is issued, unless otherwise provided herein. Nothing in this Agreement shall obligate the City to grant variances, re-zoning, exceptions or conditional use permits related to the Project.

6.2 Tax Status/Restrictive Covenant. Without the prior written consent of the City (which may be withheld for any reason), Developer shall not use or permit the use of the Property in any manner which would render the Property exempt from property taxation during the life of the District. Further, Developer will not challenge or contest any assessment on the Property by the City, including, but not limited to, filing any objection under Wis. Stat. Section 70.47, Wis. Stat. Section 74.37, or any Department of Revenue related assessment proceeding with regard to an assessed value of the Property that is at or below the Guaranteed Value. Prior to the conveyance of all or any portion of the Property, Developer agrees to record on the Property with the Sheboygan County Register of Deeds a deed restriction or restrictive covenant evidencing the restrictions on the Property set forth in this Section 6.2. The foregoing deed restrictions or restrictive covenants shall permit, but shall not obligate, the City to enforce such deed restrictions or restrictive covenants and shall be in form and in substance acceptable to the City. The deed restrictions or restrictive covenants shall continue to be applicable until the termination of the

District. However, Developer shall not have a continuing obligation for compliance with this provision as to any portion of the Property in which Developer no longer maintains any interest (whether as owner, tenant, occupant or otherwise) provided that Developer has timely recorded the deed restriction or restrictive covenant as approved by the City.

6.3 Land Dedications, Transfers and Easements for the Project. Developer agrees to make such land dedications and to grant such temporary or permanent easements as are required by the City for the construction and maintenance of the Project. All documentation for such dedications or easements shall be in form and substance acceptable to the City and Developer. Developer agrees to cooperate with the City if the City desires to prepare certified survey maps or other documentation as deemed appropriate by the City to facilitate the implementation and documentation of such dedications and easements and to adjust the lot lines of the Property in a manner reasonably acceptable to the City and Developer.

ARTICLE VII – ASSIGNMENTS AND CHANGES OF CONTROL

7.1 Assignments and Change of Control. This Agreement and the MRO shall not be assignable by Developer without the prior written consent of the City (which may be withheld by the City for any reason). The ownership or control of Developer shall not be transferred to any person or entity without the prior written consent of the City (which may be withheld by the City for any reason). The prohibition on the transfer of ownership or control shall not be applicable in the event of the death of a member and the interest being transferred is the deceased member's interest. The term "ownership or control" shall mean twenty percent (20%) or more of the Ownership Interests in Developer. For the purposes of this Agreement, "**Ownership Interests**" shall mean the members' rights to share in distributions and other economic benefits of Developer, the members' rights to participate in decision making, or both. The current members of Developer are identified on Exhibit D attached hereto and incorporated herein by reference.

In the event this Agreement is assigned by Developer, such assignee shall execute all documents required by the City to confirm that such assignee is bound by the terms of this Agreement and agrees to perform all of Developer's obligations set forth in this Agreement. Further, in the event this Agreement is assigned by Developer, Developer agrees to remain jointly and severally liable for all obligations of the Developer (whether to be completed by itself or its assign) under this Agreement.

Notwithstanding any provision herein to the contrary, this Agreement and the MRO may be collaterally assigned to a mortgage lender financing the development and completion of the Project.

ARTICLE VIII – DEVELOPER REPRESENTATIONS, WARRANTIES AND COVENANTS

8.1 Developer Representations, Warranties and Covenants. Developer represents, warrants and covenants that:

- (a) Developer is a limited liability company duly formed and validly existing in the State of Wisconsin, has the power and all necessary licenses, permits and franchises to own its assets and properties and to carry on its business, and is in good standing in

the State of Wisconsin and all other jurisdictions in which failure to do so would have a material adverse effect on its business or financial condition;

(b) Developer has full authority to execute and perform this Agreement and has obtained all necessary authorizations (whether by official board resolution or action, unanimous written consent in lieu of a meeting or otherwise) to enter into, execute, perform and deliver this Agreement;

(c) the execution, delivery, and performance of Developer's respective obligations pursuant to this Agreement will not violate or conflict with (i) Developer's articles of organization, operating agreement or any indenture, instrument or agreement by which it is bound, (ii) any other agreement to which Developer is a party, or (iii) any law applicable to Developer or the Project;

(d) this Agreement constitutes (and any instrument or agreement that Developer is required to give under this Agreement when delivered will constitute) legal, valid, and binding obligations of Developer enforceable against Developer in accordance with their respective terms;

(e) Developer will complete the development and construction of Developer Improvements and the Project in a good and workmanlike manner and in accordance with all acceptable statutes, ordinances and regulations, any restrictions of record and the Final Plans provided to the City regarding the Project;

(f) Developer will not make or consent to any material modifications to the Final Plans without the prior written consent of the City;

(g) Developer will discharge all claims for labor performed and materials, equipment, and services furnished in connection with the construction of Developer Improvements and the Project; nothing contained in this Agreement shall require Developer to pay any claims for labor, services or materials which it, in good faith, disputes and is currently and diligently contesting, provided, however, that Developer shall, within ten (10) calendar days after the filing (or the assertion) of any claim of lien that is disputed or contested by Developer, obtain and record (if required by the City) a surety bond sufficient to release said claim or lien or provide the City with other such assurances that the City may require;

(h) Developer will take all steps to forestall claims of lien against the Property (any part thereof or right or interest appurtenant thereto) or any personal property and fixtures located or used in connection with the Property;

(i) Developer will maintain, at all times during construction, a policy of builder's risk completed value and contractor's multiple perils and public liability, extended coverage, vandalism and malicious mischief hazard insurance covering the Property in at least the amount of the full replacement, completed value of the improvements on the Property;

(j) Developer will timely pay and discharge all taxes, assessments and other governmental charges upon the Property when due, as well as claims for labor and materials which, if unpaid, might become a lien or charge upon the Property;

(k) Developer will promptly furnish to the City, during the term of this Agreement, written notice of any litigation affecting Developer and any claims or disputes which involve a material risk of litigation against Developer;

(l) Developer shall deliver to the City revised statements of estimated costs of the construction for Developer Improvements showing changes in or variations from the original cost statement provided to the City as soon as such changes are known to Developer;

(m) Developer shall provide to the City, promptly upon the City's request, any information or evidence deemed necessary by the City related to performance of Developer under this Agreement to enable the City to timely and accurately complete any accounting or reporting requirements applicable to the City related to the transactions under this Agreement;

(n) no litigation, claim, investigation, administrative proceeding or similar action (including those for unpaid taxes) against Developer is pending or threatened, and no other event has occurred which may materially adversely affect Developer's financial condition or properties, other than litigation, claims, or other events, if any, that have been disclosed to and acknowledged by the City in writing;

(o) there are no delinquent outstanding personal property taxes, real estate taxes, or special assessments affecting the Property; and

(p) subject to the terms of this Agreement, it shall not at any time challenge or contest any assessment on the Property by the City including, but not limited to, filing any objection under Wis. Stat. Section 70.47, Wis. Stat. Section 74.37, or any Department of Revenue related assessment proceeding.

8.2 Execution Representations and Warranties. The person(s) signing this Agreement on behalf of Developer represent(s) and warrant(s) that he/she/they have full power and authority to execute this Agreement on behalf of Developer and to bind Developer to the terms and conditions of this Agreement.

8.3 Cooperation. Developer warrants that it shall exercise all reasonable diligence and expend all commercially reasonable efforts to undertake its obligations under this Agreement .

ARTICLE IX – CITY REPRESENTATIONS

9.1 City Representations. The City represents that:

(a) The City is a body politic of the State of Wisconsin with full power and authority to enter into this Agreement and that all statutory procedures and requirements

have been followed, fulfilled and satisfied in connection with the approval of this Agreement and the authorization of all City obligations required by this Agreement; and

(b) The individuals signing this Agreement on behalf of the City have full authority to do so and upon such execution by such individuals, this Agreement will constitute (and any instrument or agreement that the City is required to give under this Agreement when executed and delivered will constitute) legal, valid and binding obligations of the City enforceable against it in accordance with their respective terms.

ARTICLE X – DEFAULTS

10.1 Default. Any one or more of the following shall constitute a “**Default**” under this Agreement.

(a) Developer fails to timely or fully perform, or comply with, any one or more of its obligations or any of the terms or conditions of this Agreement or any document related hereto or referenced herein that is applicable to Developer (including, without limitation, the untimely delivery of the Required Information, completion of the Developer Improvements or any default under any other agreement related to the Project).

(b) Any representation or warranty made by Developer in this Agreement, any document related hereto or referenced herein or any financial statement delivered by Developer pursuant to this Agreement shall prove to have been false or misleading in any material respect as of the time when made or given.

(c) Developer (or any permitted successor or assign of Developer) shall:

(i) become insolvent or generally not pay, or be unable to pay, or admit in writing its inability to pay, its debts as they mature,

(ii) make a general assignment for the benefit of creditors or to an agent authorized to liquidate any substantial amount of its assets,

(iii) become the subject of an “order for relief” within the meaning of the United States Bankruptcy Code, or file a petition in bankruptcy, for reorganization or to effect a plan, or other arrangement with creditors,

(iv) have a petition or application filed against it in bankruptcy or any similar proceeding, or have such a proceeding commenced against it, and such petition, application or proceeding shall remain undismissed for a period of ninety (90) calendar days or more, or such party, shall file an answer to such a petition or application, admitting the material allegations thereof,

(v) apply to a court for the appointment of a receiver or custodian for any of its assets or properties, or have a receiver or custodian appointed for any of its assets or properties, with or without consent, and such receiver shall not be discharged within sixty (60) calendar days after his appointment, or

(vi) adopt a plan of complete liquidation of its assets.

(d) The City fails to timely or fully perform, or comply with, any one or more of its obligations or any of the terms or conditions of this Agreement or any document related hereto or referenced herein that is applicable to the City.

ARTICLE XI – REMEDIES

11.1 Remedies. In the event of a Default, the non-defaulting party shall provide written notice to the defaulting party of the Default (the “**Default Notice**”); however, Developer shall not be entitled to a Default Notice or a right to cure in the event the Default occurs under Subsection 10.1(c) above.

(a) The Default Notice shall provide the defaulting party at least thirty (30) calendar days to cure a Default; however, the 30-day period shall be extended to the period of time reasonably necessary to cure the Default (in the event that such 30-day period is not sufficient time to reasonably cure such Default), if the defaulting party promptly commences activities to cure the Default in good faith and diligently pursues such activities to fully cure the Default, but, in no event, shall the period of time to cure the Default exceed ninety (90) calendar days from the date of the Default Notice, unless otherwise agreed to by the parties in writing.

(b) In the event the Default is not fully and timely cured by Developer, the City shall have all of the rights and remedies available in law or in equity, including, but not limited to, all or any of the following rights and remedies, and the exercise or implementation of any one or more of these rights and remedies shall not bar the exercise or implementation of any other rights or remedies of the City provided for under this Agreement:

(i) The City may refuse to issue any permits to Developer for the construction of Developer Improvements or any other improvements on the Property;

(ii) The City may recover from Developer all damages, costs and expenses, including, but not limited to, attorneys’ fees incurred by the City related to or arising out of each Default and the drafting and negotiation of this Agreement;

(iii) The City may terminate or postpone its obligation to perform any one or more of its obligations under this Agreement, including, but not limited to, any payment obligations under the MRO; or

(iv) The City may terminate this Agreement.

(c) In the event the Default is not fully and timely cured by the City, subject to Section 16.11 below, Developer shall have all of the rights and remedies available in law or in equity, however, the City shall not be liable for any punitive or consequential damages, the MRO shall only be paid out of Available Tax Increment and Developer may not perform any acts required to be performed by the City under applicable law.

ARTICLE XII – SUCCESSORS AND ASSIGNS

12.1 Successors and Assigns; Assignment. This Agreement shall be binding upon the successors and assigns of the parties hereto; however, this provision shall not constitute an authorization of Developer to assign or transfer its rights and obligations under this Agreement. Except as expressly provided for in Section 7.1 above, this Agreement shall not be assigned by Developer without the prior written consent of the City, which consent may be withheld for any reason.

ARTICLE XIII – TERMINATION

13.1 Termination. This Agreement shall not terminate until the earlier of:

- (a) termination by the City of the District pursuant to §66.1105(7) of the TI Act,
- (b) the date the MRO is paid in full, or
- (c) termination by the City pursuant to the terms of this Agreement;

however, Developer agrees that the termination of this Agreement shall not cause a termination of the rights and remedies of the City under this Agreement.

ARTICLE XIV – NOTICES

14.1 Notices. Any notice given under this Agreement shall be deemed effective when: (a) personally delivered in writing; (b) a commercially recognized overnight delivery service provides confirmation of delivery; or (c) the third calendar day after notice is deposited with the United States Postal Service (postage prepaid, certified with return receipt requested) and addressed as follows:

If to the City:

City of Sheboygan
Attention: City Administrator
828 Center Avenue, Suite 300
Sheboygan, WI 53081

City of Sheboygan
Attention: City Attorney
828 Center Avenue, Suite 210
Sheboygan, WI 53081

If to Developer:

Van Horn Properties of Sheboygan LLC
Attn: Jeff Niesen
W5073 County Road O
Plymouth, WI 53073

with a copy to:

Brion T. Winters, Esq.
von Briesen & Roper, s.c.
411 E. Wisconsin Ave., Suite 1000
Milwaukee, WI 53202

Van Horn Properties of Sheboygan LLC
Attn: Patrick Van Horn
N6142 Spring Valley Drive
Glenbeulah, WI 53023

ARTICLE XV – APPLICABLE LAW

15.1 Applicable Law. This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Wisconsin. Any litigation related to this Agreement shall be brought in the state courts of the State of Wisconsin and the parties hereto agree to submit to the jurisdiction and venue of the Circuit Court for Sheboygan County, Wisconsin.

ARTICLE XVI – MISCELLENEOUS

16.1 Entire Agreement. This Agreement and all of the documents referenced herein or related hereto (and as any of the aforementioned documents have been or may be amended, extended or modified) embody the entire agreement between the parties relating to the transactions contemplated under this Agreement and all agreements, representations or understanding, whether oral or written, that are prior or contemporaneous to this Agreement are superseded by this Agreement.

16.2 Amendment. No amendment, modification or waiver of any provision of this Agreement, nor consent to any departure by a party from any provision of this Agreement shall in any event be effective unless it is in writing and signed by each of the parties hereto, and then such waiver or consent shall be effective only in the specific instance and for the specific purposes for which it is given by the respective party.

16.3 No Vested Rights Granted. Except as provided by law, or as expressly provided in this Agreement, no vested rights in connection with the Project shall inure to Developer nor does the City warrant by this Agreement that Developer is entitled to any required approvals, permits or the like with regard to the Project.

16.4 Invalid Provisions. The invalidity or unenforceability of a particular provision of this Agreement shall not affect the other provisions, and this Agreement shall be construed in all respects as if such invalid or unenforceable provision were omitted.

16.5 Headings. The article and section headings of this Agreement are inserted for convenience of reference only and are not to be construed as defining or limiting, in any way, the scope or intent of the provisions hereof.

16.6 No Waiver; Remedies. No failure on the part of the City to exercise, and no delay in exercising, any right, power or remedy under this Agreement shall operate as a waiver of such right, power or remedy; nor shall any single or partial exercise of any right under this Agreement preclude any other or further exercise of the right or the exercise of any other right. The remedies provided in this Agreement are cumulative and not exclusive of any remedies provided by law.

16.7 No Third-Party Beneficiaries. This Agreement is solely for the benefit of the named parties hereto and their permitted assignees, and nothing contained in this Agreement shall confer upon anyone other than such parties any right to insist upon or enforce the performance or observance of any of the obligations contained in this Agreement.

16.8 No Joint Venture. The City is not a partner, agent or joint venture of or with Developer.

16.9 Recording of a Memorandum of this Agreement Permitted. A memorandum of this Agreement may be recorded by the City on the Property and any or all of the Property in the office of the Register of Deeds for Sheboygan County, Wisconsin, and, upon request of the City, Developer shall execute and deliver to the City a memorandum of this Agreement for recording purposes.

16.10 Force Majeure. If any party is delayed or prevented from timely performing any act required under this Agreement by reason of extraordinary and uncommon matters beyond the reasonable control of the party obligated to perform, including (but not limited to) fire, earthquake, war, terrorist act, pandemic, epidemic, flood, riot, strike, lockout, supply shortages, freight embargo, power outages, extreme weather or other similar causes or acts of God, such act shall be excused for the period of such delay, and the time for the performance of any such act shall be extended for a period equivalent to such delay; provided, however, that the time for performance shall not be extended by more than ninety (90) calendar days unless agreed to in writing by the parties hereto. Notwithstanding any provision herein to the contrary, the City, in its sole and absolute discretion, may allow up to a six (6) month extension on the deadlines set forth in Section 1.1 and 2.2 above should reasonable delays occur as a result of environmental remediation issues, supply chain issues or material cost increases. Any such approved delay by the City will be evidenced in writing and provided to Developer, and without any written evidence approving such delay, the other provisions of this Agreement shall control and the immediately preceding sentence shall not apply.

16.11 Immunity. Nothing contained in this Agreement constitutes a waiver of any immunity available to the City under applicable law.

16.12 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same agreement, it being understood that all parties need not sign the same counterpart. This Agreement may also be executed by remote electronic means, via DocuSign, Eversign, or similar platform. The exchange of copies of this Agreement and of signature pages by facsimile transmission (whether directly from one facsimile device to another by means of a dial-up connection or whether mediated by the worldwide web), by electronic mail in “portable document format” (“pdf”), or by any other electronic means intended to preserve the original graphic and pictorial appearance of a document, or by a combination of such means, shall constitute effective execution and delivery of this Agreement as to the parties and may be used in lieu of an original Agreement for all purposes. Signatures of the parties transmitted by facsimile or other electronic means shall be deemed to be their original signatures for all purposes. Upon request by a party, the parties hereto shall provide a wet-ink, original signed version of this Agreement to such party for its records.

16.13 Recitals. The RECITALS set forth above are true, accurate and incorporated herein by reference.

[The remainder of this page is intentionally left blank with signature pages to follow.]

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

CITY: CITY OF SHEBOYGAN

By: _____

Name: Ryan Sorenson, City Mayor

Attest: _____

Name: Meredith DeBruin, City Clerk

Approved:

By: _____

Name: Evan Grossen, Deputy Finance Director/Comptroller

Approved as to Form:

By: _____

Name: Charles Adams, City Attorney

This document is authorized by and in accordance with Resolution No. _____.

STATE OF WISCONSIN)
) I
SHEBOYGAN COUNTY)

Personally came before me this ____ day of May, 2024, the above named Ryan Sorenson, Meredith DeBruin, Evan Grossen and Charles Adams, the City Mayor, the City Clerk, the Deputy Finance Director/Comptroller and the City Attorney of the City of Sheboygan, respectively, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

Notary Public, Wisconsin
My commission _____

DEVELOPER: VAN HORN PROPERTIES OF SHEBOYGAN LLC

By: _____

Name: Jeff Niesen, Manager

STATE OF WISCONSIN)
) I
SHEBOYGAN COUNTY)

Personally came before me this _____ day of May, 2024, the above named Jeff Niesen, as Manager of Van Horn Properties of Sheboygan LLC to me known to be the person who executed the foregoing instrument and acknowledged the same.

Notary Public, Wisconsin
My commission _____

EXHIBIT A**Property**

Lot 2 of Certified Survey Map recorded in Volume 21 on Pages 117-118 in the Sheboygan County Register of Deeds Office as Document No. 1754914, being located in part of the Northwest 1/4 and Northeast 1/4 of the Northwest 1/4 of Section 21, Township 15 North, Range 23 East, Town of Sheboygan, Sheboygan County, Wisconsin being more particularly described as follows:

Commencing at Northwest corner of the Northwest 1/4 of said Section 21; thence North $88^{\circ}-46'-57''$ East along said North line, a distance of 1,181.18 feet to the Northerly extension of the West line of said Lot 2; thence South $00^{\circ}-47'-44''$ West along said Northerly extension, a distance of 340.02 feet to the Northwest corner of said Lot 2, said point being the point of beginning; thence continuing South $00^{\circ}-47'-44''$ West along the West line of said Lot 2, a distance of 256.48 feet to the Southerly line of said Lot 2; thence South $64^{\circ}-01'-24''$ East along said Southerly line, a distance of 262.49 feet to the East line of said Lot 2; thence North $01^{\circ}-29'-05''$ East along said East line, a distance of 376.85 feet to the North line of said Lot 2; thence South $88^{\circ}-44'-50''$ West along said North line, a distance of 242.23 feet to the point of beginning and containing 1.746 acres (76,052 sq. ft.) of land more or less.

Tax Key Number: 59024351652

EXHIBIT B

Site Plan

[SEE ATTACHED]

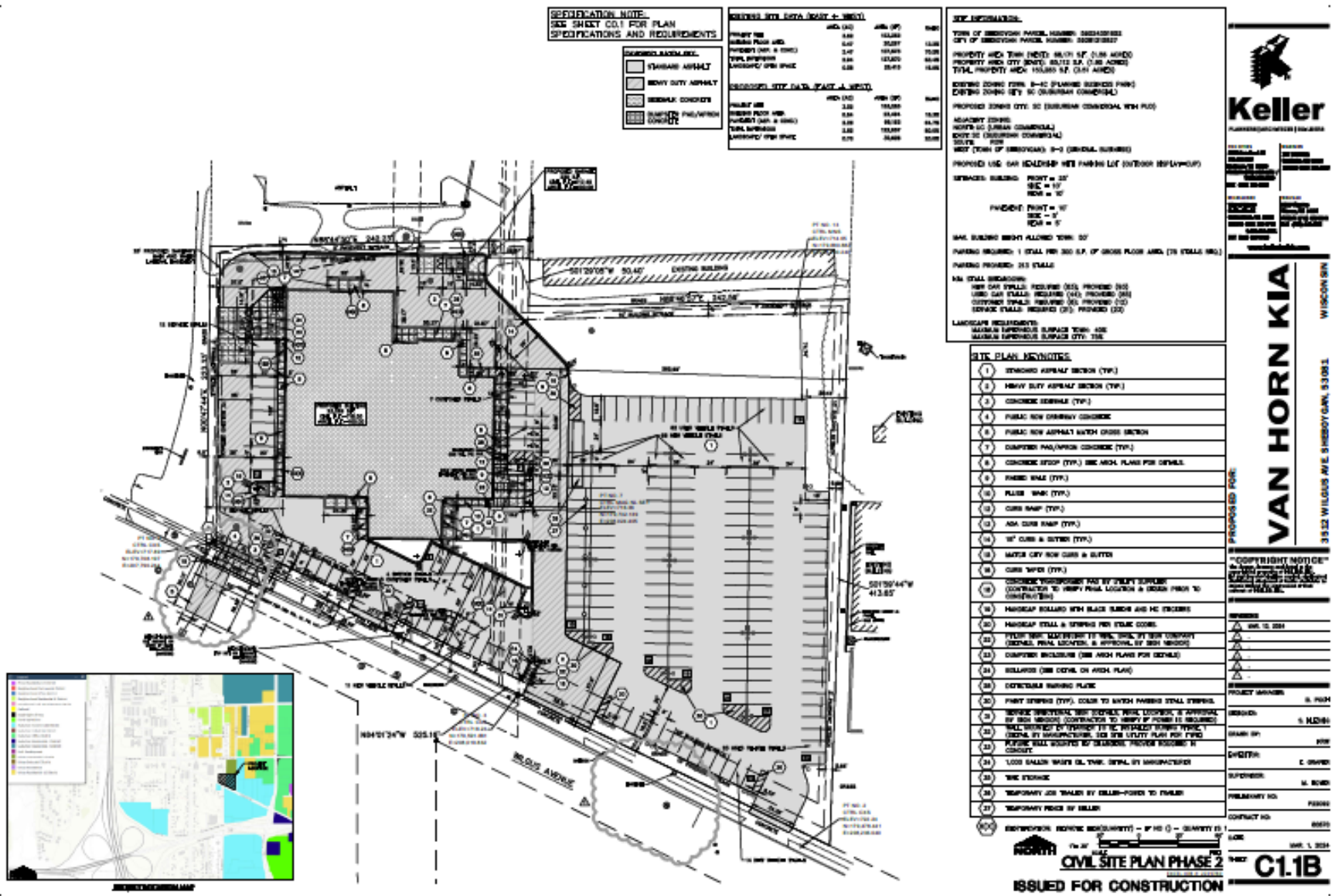


EXHIBIT B

EXHIBIT C**MRO**

UNITED STATES OF AMERICA
 STATE OF WISCONSIN
 COUNTY OF SHEBOYGAN
 CITY OF SHEBOYGAN

TAXABLE TAX INCREMENT PROJECT MUNICIPAL REVENUE OBLIGATION (“**MRO**”)

<u>Number</u>	<u>Date of Original Issuance</u>	<u>Amount</u>
_____	_____	Up to \$1,000,000.00

FOR VALUE RECEIVED, the City of Sheboygan, Sheboygan County, Wisconsin (the “**City**”), promises to pay to Van Horn Properties of Sheboygan LLC (the “**Developer**”), or registered assigns, but only in the manner, at the times, from the source of revenue and to the extent hereinafter provided, the Revenues described below, without interest.

This MRO shall be payable in installments of principal due on October 31 (the “**Payment Dates**”) in each of the years and in the amounts set forth on the debt service schedule attached hereto as Schedule 1.

This MRO has been issued to finance projects within the City’s Tax Incremental District No. 22, pursuant to Article XI, Section 3 of the Wisconsin Constitution and Section 66.0621, Wisconsin Statutes and acts supplementary thereto, and is payable only from the income and revenues herein described, which income and revenues have been set aside as a special fund for that purpose and identified as the “Special Redemption Fund” provided for under the resolution adopted on [_____, 20__], by the Common Council of the City (the “**Resolution**”). This MRO is issued pursuant to the Resolution and pursuant to the terms and conditions of the Tax Incremental District Development Agreement dated as of May 20, 2024 by and between the City and Developer (the “**Development Agreement**”). All capitalized but undefined terms herein shall take on the meaning given to such terms in the Development Agreement.

This MRO does not constitute an indebtedness of the City within the meaning of any constitutional or statutory limitation or provision. This MRO shall be payable solely from Available Tax Increment generated by the Property and appropriated by the City’s Common Council to the payment of this MRO (the “**Revenues**”). Reference is hereby made to the Resolution and the Development Agreement for a more complete statement of the revenues from which and conditions and limitations under which this MRO is payable and the general covenants and provisions pursuant to which this MRO has been issued. The Resolution and Development Agreement are incorporated herein by this reference.

If on any Payment Date there shall be insufficient Revenues appropriated to pay the principal due on this MRO, the amount due but not paid shall be deferred. The deferred principal

shall be payable on the next Payment Date until *the earlier of*: (a) the date this MRO is paid in full, and (b) the Final Payment Date (as defined below). The City shall have no obligation to pay any amount of this MRO which remains unpaid after the Final Payment Date. The owners of this MRO shall have no right to receive payment of any deferred amounts, unless there are available Revenues which are appropriated by the City's Common Council to payment of this MRO. The "**Final Payment Date**" is October 31, 2044.

At the option of the City, this MRO is subject to prepayment in whole or in part at any time.

The City makes no representation or covenant (express or implied) that the Available Tax Increment or other Revenues will be sufficient to pay, in whole or in part, the amounts which are or may become due and payable hereunder.

The City's payment obligations hereunder are subject to appropriation, by the City's Common Council, of Tax Increments or other amounts to make payments due on this MRO. In addition, as provided in Section 5.3 of the Development Agreement, the total amount of principal to be paid shall in no event exceed *the lesser of*: (a) the sum of all payments made by the City on this MRO during the life of the District but in no event after the Final Payment Date, and (b) One Million Dollars (\$1,000,000.00). When such amount of Revenues has been appropriated and applied to payment of this MRO, the MRO shall be deemed to be paid in full and discharged, and the City shall have no further obligation with respect hereto. Further, as provided in Sections 5.1, 5.3 and 11.1 of the Development Agreement or otherwise, the City's obligations to make payments on this MRO may be suspended or terminated in the event Developer is in Default under any of the terms and conditions of the Development Agreement, provided payments may be resumed when any such Default is timely cured and any payments missed due to an uncured Default also shall be paid from Available Tax Increment upon timely cure of such Default.

THIS MRO IS A SPECIAL, LIMITED REVENUE OBLIGATION AND NOT A GENERAL OBLIGATION OF THE CITY AND IS PAYABLE BY THE CITY ONLY FROM THE SOURCES AND SUBJECT TO THE QUALIFICATIONS STATED OR REFERENCED HEREIN. THIS MRO IS NOT A GENERAL OBLIGATION OF THE CITY, AND NEITHER THE FULL FAITH AND CREDIT NOR THE TAXING POWERS OF THE CITY ARE PLEDGED TO THE PAYMENT OF THE PRINCIPAL OR INTEREST OF THIS MRO. FURTHER, NO PROPERTY OR OTHER ASSET OF THE CITY, EXCEPT THE ABOVE-REFERENCED REVENUES, IS OR SHALL BE A SOURCE OF PAYMENT OF THE CITY'S OBLIGATIONS HEREUNDER.

This MRO is issued by the City pursuant to, and in full conformity with, the Constitution and laws of the State of Wisconsin.

Except as otherwise expressly provided for in the Development Agreement, this MRO may be transferred or assigned, in whole or in part, only upon prior written consent of the City which may be withheld, conditioned or delayed for any reason. Interests in this MRO may not be split, divided or apportioned, except as set forth herein. In order to transfer or assign the MRO, if permitted by the City, the transferee or assignee shall surrender the same to the City either in

exchange for a new, fully-registered municipal revenue obligation or for transfer of this MRO on the registration records for the MRO maintained by the City. Each permitted transferee or assignee shall take this MRO subject to the foregoing conditions and subject to all provisions stated or referenced herein.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this MRO have been done, have existed and have been performed in due form and time.

IN WITNESS WHEREOF, the Common Council of the City of Sheboygan has caused this MRO to be signed on behalf of the City by its duly qualified and acting City Administrator and City Clerk, and its corporate seal to be impressed hereon, all as of the date of original issue specified above.

CITY OF SHEBOYGAN

By: EXHIBIT
Name: _____, City Administrator

(SEAL)

Attest: EXHIBIT
Name: _____, City Clerk

Schedule 1

Payment Schedule

Subject to the City’s actual receipt of Available Tax Increment and the terms and conditions of the Development Agreement (including, without limitation, the City’s right to modify this payment schedule based upon market conditions and the actual and projected Available Tax Increment generated from the Project), the City shall make the following payments on the MRO to Developer:

<u>Payment Date</u>	<u>Payment Amount</u>
October 31, 2026	\$ _____
October 31, 2027	\$ _____
October 31, 2028	\$ _____
October 31, 2029	\$ _____
October 31, 2030	\$ _____
October 31, 2031	\$ _____
October 31, 2032	\$ _____
October 31, 2033	\$ _____
October 31, 2034	\$ _____
October 31, 2035	\$ _____
October 31, 2036	\$ _____
October 31, 2037	\$ _____
October 31, 2038	\$ _____
October 31, 2039	\$ _____
October 31, 2040	\$ _____
October 31, 20__	\$ _____
	=====
Total	Up to \$1,000,000.00

REGISTRATION PROVISIONS

This MRO shall be registered in registration records kept by the Clerk of the City of Sheboygan, Sheboygan County, Wisconsin, such registration to be noted in the registration blank below and upon said registration records, and this MRO may thereafter be transferred only upon presentation of this MRO together with a written instrument of transfer in form and substance acceptable to the City and duly executed by the registered owner or his/her/its attorney, such transfer to be made on such records and endorsed hereon.

<u>Date of Registration</u>	<u>Name of Registered Owner</u>	<u>Signature of City Clerk</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

EXHIBIT D

Members of Developer

MEMBERS OF DEVELOPER:

- (1) Van Horn Family Real Estate, LLC (Sole Member)

File Attachments for Item:

30. Res. No. 11-24-25 by Alderpersons Dekker and Ramey authorizing the appropriate City officials to communicate an interest in entering into a five-year lease for a 2024 Model Vactor 2100i sanitary sewer maintenance vehicle for the Department of Public Works. REFER TO PUBLIC WORKS COMMITTEE

**CITY OF SHEBOYGAN
RESOLUTION 11-24-25**

BY ALDERPERSONS DEKKER AND RAMEY.

MAY 6, 2024.

A RESOLUTION authorizing the appropriate City officials to communicate an interest in entering into a five-year lease for a 2024 Model Vactor 2100i sanitary sewer maintenance vehicle for the Department of Public Works.

WHEREAS, the City of Sheboygan Department of Public Works currently leases two Vactor sewer maintenance vehicles for use in maintaining the City's sanitary sewer network. One of these leases matures in 2025 and, due to long lead times associated with heavy duty trucks and equipment, the vendor, MacQueen Equipment, LLC has requested some level of commitment from the City regarding its intention to lease the new vehicle; and

WHEREAS, the City originally entered a leasing program for these vehicles in 2014. This program has been beneficial in assuring that these critical vehicles are in a constant state of good repair and readiness when responding to sanitary sewer emergencies; and

WHEREAS, the lease agreement includes maintenance for the specialized systems and equipment on the leased vehicles, thereby assuring that the City is able to rely on a set residual value of the vehicle at the time of lease maturity, which is then used to offset the lease payment amount for the next five-year term; and

WHEREAS, pursuant to Wis. Stat. § 65.06(1), the City acknowledges that it may not expend money nor incur liabilities unless specially authorized by law during the budget period for which such expense or liability is incurred.

NOW, THEREFORE, BE IT RESOLVED: That the appropriate City officials are authorized to communicate the City's desire to enter into a five-year lease for the lease of a 2024 Vactor 2100i sanitary sewer maintenance vehicle in 2025 subject to approval by the Common Council during the budget period for which said agreement will be entered into.

BE IT FURTHER RESOLVED: That staff is encouraged to ensure adequate funding is available in Account No. 630310- 641400 (Wastewater Fund - Sanitary Sewer Lines) for the lease.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of
Sheboygan

Meredith DeBruin, City Clerk, City of
Sheboygan

File Attachments for Item:

31. Res. No. 12-24-25 by Alderpersons Rust and La Fave authorizing the appropriate City official to complete and sign Part G of Wisconsin Department of Revenue Form AB-105 submitted by Three Sheeps Brewing Company, LLC. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

**CITY OF SHEBOYGAN
RESOLUTION 12-24-25**

BY ALDERPERSONS RUST AND LA FAVE.

MAY 6, 2024.

A RESOLUTION authorizing the appropriate City official to complete and sign Part G of Wisconsin Department of Revenue Form AB-105 submitted by Three Sheeps Brewing Company, LLC.

WHEREAS, as of May 1, 2024, breweries are now qualified to apply for full-service retail sales on or off the production premises; and

WHEREAS, municipalities do not issue licenses for full-service retail sales outlets, however, must approve of the outlets; and

WHEREAS, municipalities can limit authorized sales at the full-service retail outlet and limit the scope of alcohol beverages offered for sale by the permittee; and

WHEREAS, approval must be based on the same standards and criteria, established by ordinance, for the evaluation and approval of retail licenses.

NOW, THEREFORE, BE IT RESOLVED: That the Mayor is directed to complete Part G of the submitted application, not limiting the scope of alcohol beverages offered for sale and not imposing any requirement or restriction for the full-service retail outlet of 3 Sheeps Brewing located at 1837 North Avenue in Sheboygan.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of Sheboygan

Meredith DeBruin, City Clerk, City of Sheboygan

Producer Full-Service Retail Sales Application

Date

Part A: Producer Information

1. Business Legal Name (individual name if sole proprietor) Three Sheeps Brewing Company, LLC		
2. Business Name or DBA 3 Sheeps Brewing	3. Agent Name Grant Pauly	
4. FEIN 45-3050478	5. Wisconsin Seller's Permit Number 456-1027464658-02	
6. Wisconsin Producer Permit Number 309-1024484569-03	7. Producer Type <input checked="" type="checkbox"/> Brewery <input type="checkbox"/> Winery <input type="checkbox"/> Liquor Manufacturer/Rectifier	
8. Contact Person's First Name Grant	9. Last Name Pauly	10. M.I. T
11. Contact Person's Phone (920) 946-9715	12. Contact Person's Email gpauly@3sheepsbrewing.com	

Part B: Production Quantity

Note: Check appropriate quantity for permit held (see instructions). If you hold more than one producer permit, check the total aggregate quantity produced for each type of permit. Enter the highest quantity produced in any of the last three calendar years.

Brewery	Manufacturer/Rectifier	Winery
<input type="checkbox"/> Less than 250 barrels	<input type="checkbox"/> Less than 1,500 liters	<input type="checkbox"/> Less than 1,000 gallons
<input type="checkbox"/> 250 - 2,499 barrels	<input type="checkbox"/> 1,500 - 4,999 liters	<input type="checkbox"/> 1,000 - 4,999 gallons
<input type="checkbox"/> 2,500 - 7,499 barrels	<input type="checkbox"/> 5,000 - 34,999 liters	<input type="checkbox"/> 5,000 - 24,999 gallons
<input checked="" type="checkbox"/> 7,500 or more barrels	<input type="checkbox"/> 35,000 or more liters	<input type="checkbox"/> 25,000 or more gallons
Calendar year: 2023	Calendar year:	Calendar year:
Quantity: 12,111	Quantity:	Quantity:

Complete only ONE of Part C, D or E.

Part C: Request for Full-Service Retail Sales at the Production Premises

1. Start Date 05/15/24	2. Production Premises Address 1837 North Ave		
3. City Sheboygan	4. State WI	5. Zip Code 53083	
6. County Sheboygan	7. Governing Municipality <input checked="" type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: Sheboygan		

Part D: Request for Fixed Full-Service Retail Outlet

1. Are you transferring one fixed full-service retail outlet to a new location? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, complete boxes 2 through 9.		
2. Current Outlet Name		
3. Current Outlet Premises Address		
4. City	5. State	6. Zip Code
7. County	8. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of:	
9. Premises Phone Number		

Continued ->

Part D: Request for Fixed Full-Service Retail Outlet (Cont.)

New Fixed Retail Outlet Information (complete boxes 10 through 23)

10. Start Date		11. New Outlet Name	
12. New Outlet Premises Address			
13. City		14. State	15. Zip Code
16. County	17. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: _____		18. Premises Phone Number
19. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.			
20. Will you operate a restaurant on the premises? <input type="checkbox"/> Yes <input type="checkbox"/> No			
21. What alcohol beverages will be offered for sale? (check all that apply) <input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Intoxicating Liquor (other than wine)			
22. What alcohol beverages does the permittee produce? (check all that apply) <input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Intoxicating Liquor (other than wine)			
23. How will customers be served? (check all that apply) ... <input type="checkbox"/> Samples <input type="checkbox"/> On-premises consumption <input type="checkbox"/> Off-premises consumption			

Part E: Request for Unlimited Transfer Full-Service Retail Outlet

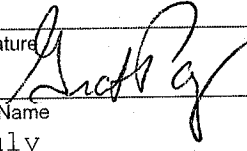
1. Name of Event (if applicable)		
2. Dates of Operation (attach a schedule, if necessary)	3. Hours of Operation	
4. Premises Address		
5. City	6. State	7. Zip Code
8. County	9. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: _____	
10. Organizer of Event (if not the named applicant)	11. Email and/or Phone Number for Organizer of Event	
12. Organizer Website	13. Event Website	
14. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.		
15. On-Site Contact (Last Name, First Name)	16. On-Site Contact Phone	17. On-Site Contact Email
18. Will you operate a restaurant on the premises? <input type="checkbox"/> Yes <input type="checkbox"/> No		
19. What alcohol beverages will be offered for sale? (check all that apply) <input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Intoxicating Liquor (other than wine)		
20. What alcohol beverages does the permittee produce? (check all that apply) <input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Intoxicating Liquor (other than wine)		
21. How will customers be served? (check all that apply) ... <input type="checkbox"/> Samples <input type="checkbox"/> On-premises consumption <input type="checkbox"/> Off-premises consumption		

Part F: Attestation

Who must sign this application?
 • sole proprietor • general partner of a partnership • corporate officer • member of an LLC

READ CAREFULLY BEFORE SIGNING:
 I understand and agree to the following:
 • I will not operate this location outside of the dates and times approved by the municipality and Division of Alcohol Beverages.
 • I will operate this location according to municipal ordinance and restrictions imposed as a condition of receiving this authorization.
 • I will purchase alcohol beverages I do not produce from an authorized source, such as a Wisconsin-permitted wholesaler.
 • I will operate this location according to Wisconsin law and administrative regulation including but not limited to: underage restrictions, closing hours, licensed operators, and record keeping requirements.

Further, 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 authorization. Further, I agree that the rights and responsibilities conferred by the authorization, if granted, will not be assigned to another individual or entity. I understand that lack of access to any portion of a premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this authorization. I understand that any authorization issued contrary to Wis. Stats. Chapter 125 shall be void under penalty of Wisconsin 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 04/29/24	
Last Name Pauly		First Name Grant	M.I. T
Title Founder & Brewmaster	Email gpauly@3sheepsbrewing.com		Phone (920) 946-9715

Part G: For Municipal Use Only (Complete if Requesting Authorization in Part D or E)

1. Will the municipality limit the scope of alcohol beverages offered for sale? <input type="checkbox"/> Yes <input type="checkbox"/> No		
2. Will the municipality impose any requirements or restrictions for the full-service retail outlet? <input type="checkbox"/> Yes <input type="checkbox"/> No		
3. Describe municipal restrictions indicated in questions 1 or 2 above.		
4. Last Name of Municipal Official		5. First Name
		6. M.I.
7. Signature of Municipal Official		8. Date
9. Date Application was Filed with Clerk		10. Date Full-Service Retail Outlet Approved by Governing Body

File Attachments for Item:

32. Res. No. 13-24-25 by Alderpersons Dekker and Ramey authorizing the appropriate City officials to enter into a contract with J.F. Ahern Co. for the installation of two Turbo Blowers at the Wastewater Treatment Plant and authorizing an amendment to the 2024 budget. REFER TO PUBLIC WORKS COMMITTEE

**CITY OF SHEBOYGAN
RESOLUTION 13-24-25**

BY ALDERPERSONS DEKKER AND RAMEY.

MAY 6, 2024.

A RESOLUTION authorizing the appropriate City officials to enter into a contract with J.F. Ahern Co. for the installation of two Turbo Blowers at the Wastewater Treatment Plant and authorizing an amendment to the 2024 budget.

WHEREAS, the City purchased two APG Turbo Blowers for the Wastewater Treatment Plant (“WWTP”) via Resolution No. 55-23-24 adopted September 5, 2023; and

WHEREAS, Resolution No. 55-23-24 authorized City staff to complete the purchase and to contract with a qualified contractor for installation of the blowers for a total amount not to exceed \$600,000; and

WHEREAS, while the Department of Natural Resources (“DNR”) was reviewing WWTP’s application to install the blowers, City staff was working with engineering professionals to develop an installation plan in order to minimize delay in installation once the DNR approved the project; and

WHEREAS, the blowers themselves cost \$398,514, leaving \$201,486 for engineering and installation services; and

WHEREAS, through installation plan development, additional safety features, engineering services and material purchases were identified as necessary, the costs of which, when added to the installation costs, raise the total project amount beyond the previously approved \$600,000 limit. Specifically, engineers are adding roof platforms to the project scope to allow staff to maintain large new pipes safely, existing programmable logic controls (PLCs) were found to be obsolete and are being replaced and reprogrammed, and the removal of obsolete ventilation equipment added to the scope of work needed on the building itself; and

WHEREAS, the City has advertised for bids to install the blowers; and

WHEREAS, the lowest bid of the four submitted received was from J.F. Ahern Co. for \$380,000; and

WHEREAS, the City’s Civil Engineer/Project Manager has reviewed the bids and determined that the low bid met all of the project specifications; and

WHEREAS, pursuant to Res. No. 486-93-94, a Declaration of Official Intent to reimburse expenditures related to the project has been completed.

NOW, THEREFORE, BE IT RESOLVED: That the Mayor and City Clerk are hereby authorized to enter into the attached agreement with J.F. Ahern Co. for the construction of the Project.

BE IT FURTHER RESOLVED: That the Finance Director is hereby authorized to amend the 2024 budget via the following transfers:

INCREASE:

Wastewater Fund – Wastewater – Equipment Replacement (Acct. No. 630361-659200)	\$315,807
Wastewater Fund – Wastewater – Fund Equity Applied (Acct. No. 630-493000)	\$315,807

BE IT FURTHER RESOLVED: That the appropriate City officials are authorized to draw funds from Account No. 630361-659200 (Wastewater Fund – Wastewater – Equipment Replacement) upon the agreement being fully executed by all parties, to pay for the construction done pursuant to the agreement.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL


_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of Sheboygan

Meredith DeBruin, City Clerk, City of Sheboygan

	Engineering Division 2026 New Jersey Ave Sheboygan, WI 53081	Document Title:	Agreement		
		Section:	00 52 00		
		Bid Number:	2483-24	Page:	1 of 7

AGREEMENT
 BETWEEN OWNER AND CONTRACTOR
 FOR CONSTRUCTION CONTRACT (STIPULATED PRICE)

THIS AGREEMENT is by and between City of Sheboygan (“Owner”) and
J.F. Ahern Co. (“Contractor”).

Owner and Contractor hereby agree as follows:

ARTICLE 1 – WORK

1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows: municipal street and utility construction.

ARTICLE 2 – THE PROJECT

2.01 The Project, of which the Work under the Contract Documents is a part, is generally described as follows: **installation of two aeration blowers for the City’s Wastewater Treatment Plant.**

ARTICLE 3 – ENGINEER

3.01 The part of the Project that pertains to the Work has been designed by Donohue and Associates, Inc.
 3.02 Donohue & Associates, Inc. will assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents.

ARTICLE 4 – CONTRACT TIMES

4.01 *Time of the Essence*

A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

4.02 *Contract Times: Dates*


A. The Work will be substantially completed within 280 days after the date when the Contract Times commence to run as provided in Article 4 of the General Conditions or as written into the Bid Form (whichever is earliest), and completed and ready for final payment in accordance with Article 15 of the General Conditions within 30 days after the date of Substantial Completion.

4.03 *Milestones*

A. None.

4.04 *Liquidated Damages*

A. Contractor and Owner recognize that time is of the essence as stated in Paragraph 4.01 above and that Owner will suffer financial and other losses if the Work is not completed and Milestones not achieved within the Contract Times, as duly modified. The parties also recognize the delays, expense, and difficulties involved in proving, in a legal or arbitration proceeding, the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty):

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1. Substantial Completion: Contractor shall pay Owner the amount identified in paragraph 19.01 of the Supplementary Conditions for each day that expires after the time (as duly adjusted pursuant to the Contract) specified in Paragraph 4.02.A above for Substantial Completion until the Work is substantially complete.
 2. Completion of Remaining Work: After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Times (as duly adjusted pursuant to the Contract) for completion and readiness for final payment, Contractor shall pay Owner the amount identified in paragraph 19.01 of the Supplementary Conditions for each day that expires after such time until the Work is completed and ready for final payment.
 3. Liquidated damages for failing to timely attain Substantial Completion and final completion are not additive and will not be imposed concurrently.
 4. Milestones: Contractor shall pay Owner the amount identified in paragraph 19.01 of the Supplementary Conditions for each day that expires after the time (as duly adjusted pursuant to the Contract) specified above for achievement of each Milestone, until Milestone is achieved.
- B. If Owner recovers liquidated damages for a delay in completion by Contractor, then such liquidated damages are Owner's sole and exclusive remedy for such delay, and Owner is precluded from recovering any other damages, whether actual, direct, excess, or consequential, for such delay, except for special damages (if any) specified in this Agreement.

4.05 *Special Damages*

- C. In addition to the amount provided for liquidated damages, Contractor shall reimburse Owner (1) for any fines or penalties imposed on Owner as a direct result of the Contractor's failure to attain Substantial Completion according to the Contract Times, and (2) for the actual costs reasonably incurred by Owner for engineering, construction observation, inspection, and administrative services needed after the time specified in Paragraph 4.02 for Substantial Completion (as duly adjusted pursuant to the Contract), until the Work is substantially complete.
- D. After Contractor achieves Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Times, Contractor shall reimburse Owner for the actual costs reasonably incurred by Owner for engineering, construction observation, inspection, and administrative services needed after the time specified in Paragraph 4.02 for Work to be completed and ready for final payment (as duly adjusted pursuant to the Contract), until the Work is completed and ready for final payment.

ARTICLE 5 – CONTRACT PRICE

- 5.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents an amount in current funds as follows: \$380,000.

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ARTICLE 6 – PAYMENT PROCEDURES

6.01 *Submittal and Processing of Payments*

- A. Contractor shall submit Applications for Payment in accordance with Article 15 of the General Conditions. Applications for Payment will be processed by Engineer as provided in the General Conditions.

6.02 *Progress Payments; Retainage*

- A. Owner shall make progress payments on account of the Contract Price on the basis of Contractor's Applications for Payment on the third Wednesday of the Month during performance of the Work as provided in Paragraph 6.02.A.1 below, provided that such Applications for Payment have been submitted in a timely manner and otherwise meet the requirements of the Contract. All such payments will be measured by the Schedule of Values established as provided in the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no Schedule of Values, as provided elsewhere in the Contract.

1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Owner may withhold, including but not limited to liquidated damages, in accordance with the Contract
 - a. 95 percent of Work completed (with the balance being retainage). If the Work has been 50 percent completed as determined by Engineer, and if the character and progress of the Work have been satisfactory to Owner and Engineer, then as long as the character and progress of the Work remain satisfactory to Owner and Engineer, there will be no additional retainage; and
 - b. 0 percent of cost of materials and equipment not incorporated in the Work (with the balance being retainage).

- B. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to Contractor to 100 percent of the Work completed, less such amounts set off by Owner pursuant to Paragraph 15.01.E of the General Conditions, and less 200 percent of Engineer's estimate of the value of Work to be completed or corrected as shown on the punch list of items to be completed or corrected prior to final payment.

6.03 *Final Payment*

- A. Upon final completion and acceptance of the Work in accordance with Paragraph 15.06 of the General Conditions, Owner shall pay the remainder of the Contract Price as recommended by Engineer as provided in said Paragraph 15.06.


6.04 *Interest*

- A. All amounts not paid when due shall bear interest at the rate of 0 percent per annum.

ARTICLE 7 – CONTRACT DOCUMENTS

7.01 *Contents*

- A. The Contract Documents consist of the following:
1. This Agreement.
 2. Bonds:


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- a. Performance bond (together with power of attorney).
- b. Payment bond (together with power of attorney).
3. Specifications as listed in the table of contents of the project manual (copy of list attached and incorporated by reference).
4. Drawings as listed in the table of contents of the drawings (copy of list attached and incorporated by reference).
5. Addenda (not attached but incorporated by reference)
 - a. Number 1 dated 3/22/2024.
6. The following which may be delivered or issued on or after the Effective Date of the Contract and are not attached hereto:
 - a. Notice to Proceed,
 - b. Work Change Directives,
 - c. Change Orders,
 - d. Field Order,
 - e. Task Orders.
- B. The Contract Documents listed in Paragraph 7.01.A are attached to this Agreement (except as expressly noted otherwise above).
- C. There are no Contract Documents other than those listed above in this Article 7.
- D. The Contract Documents may only be amended, modified, or supplemented as provided in the Contract.

ARTICLE 8 – ARTICLE 8—REPRESENTATIONS, CERTIFICATIONS, AND STIPULATIONS

8.01 *Contractor's Representations*

- A. In order to induce Owner to enter into this Contract, Contractor makes the following representations:
 1. Contractor has examined and carefully studied the Contract Documents, including Addenda.
 2. Contractor has visited the Site, conducted a thorough visual examination of the Site and adjacent areas, and become familiar with the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
 3. Contractor is familiar with all Laws and Regulations that may affect cost, progress, and performance of the Work.
 4. Contractor has carefully studied the reports of explorations and tests of subsurface conditions at or adjacent to the Site and the drawings of physical conditions relating to existing surface or subsurface structures at the Site that have been identified in the Supplementary Conditions, with respect to the Technical Data in such reports and drawings.
 5. Contractor has carefully studied the reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site that have been identified in the Supplementary Conditions, with respect to Technical Data in such reports and drawings.

PROJECT MAN					
	Engineering Division 2026 New Jersey Ave Sheboygan, WI 53081	Document Title:	Agreement		
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6. Contractor has considered the information known to Contractor itself; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Contract Documents; and the Technical Data identified in the Supplementary Conditions or by definition, with respect to the effect of such information, observations, and Technical Data on (a) the cost, progress, and performance of the Work; (b) the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor; and (c) Contractor's safety precautions and programs.
7. Based on the information and observations referred to in the preceding paragraph, Contractor agrees that no further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract.
8. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.
9. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and of discrepancies between Site conditions and the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.
10. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

8.02 Contractor's Certifications


- A. Contractor certifies that it has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for or in executing the Contract. For the purposes of this Paragraph 8.02:
 1. "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process or in the Contract execution;
 2. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process or the execution of the Contract to the detriment of Owner, (b) to establish Bid or Contract prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;
 3. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish Bid prices at artificial, non-competitive levels; and
 4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

8.03 Standard General Conditions

- A. Owner stipulates that if the General Conditions that are made a part of this Contract are EJCDC® C-700, Standard General Conditions for the Construction Contract (2018), published by the Engineers Joint Contract Documents Committee, and if Owner is the party that has furnished said General Conditions, then Owner has plainly shown all modifications to the standard wording of such published document to the Contractor, through a process such as highlighting or "track changes" (redline/strikeout), or in the Supplementary Conditions.

PROJECT MAN				
CITY OF SHEBOYGAN PUBLIC WORKS	Engineering Division 2026 New Jersey Ave Sheboygan, WI 53081	Document Title:	Agreement	
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IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement. This Agreement will be effective on _____ (which is the Effective Date of the Contract).

OWNER:
 (Signatures authorized pursuant to Res. ____-23-24)
City of Sheboygan

CONTRACTOR:
J.F. Ahern Co.

By: _____
 (signature)
 Name, Title: Ryan Sorenson, Mayor

By: _____
 (signature)
 Name, Title: _____ (printed)

Date: _____

Date: _____

Attest:

(If Bidder is a corporation, a limited liability company, a partnership, or a joint venture, attach evidence of authority to sign.)

By: _____
 (signature)
 Name, Title: Meredith DeBruin, City Clerk

Address for giving notices:

Date: _____

Address for giving notices:
 City of Sheboygan – Engineering Division
 2026 New Jersey Avenue
 Sheboygan, WI 53081

Approved by: _____
 (signature)
 Name, Title: Evan Grossen, Deputy Finance Director/Comptroller

Date: _____

Approved as to form and Execution by: _____
 (signature)
 Name, Title: Charles C. Adams, City Attorney

Date: _____

File Attachments for Item:

33. Res. No. 14-24-25 by Alderpersons Mitchell and Perrella authorizing the appropriate City officials to execute an engagement letter with Quarles & Brady LLP to serve as bond counsel and disclosure counsel for the City of Sheboygan. REFER TO FINANCE AND PERSONNEL COMMITTEE

**CITY OF SHEBOYGAN
RESOLUTION 14-24-25**

BY ALDERPERSONS MITCHELL AND PERRELLA.

MAY 6, 2024.

A RESOLUTION authorizing the appropriate City officials to execute an engagement letter with Quarles & Brady LLP to serve as bond counsel and disclosure counsel for the City of Sheboygan.

RESOLVED: That the appropriate City officials are hereby authorized to enter into the attached engagement letter with Quarles & Brady LLP to serve as bond counsel and disclosure counsel for the City of Sheboygan regarding the proposed issuance \$23,165,000 City of Sheboygan General Obligation Promissory Notes, Series 2024A.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of
Sheboygan

Meredith DeBruin, City Clerk, City of
Sheboygan



411 East Wisconsin Avenue
Suite 2400
Milwaukee, Wisconsin 53202-4428
414.277.5000
Fax 414.271.3552
www.quarles.com

Attorneys at Law in
Chicago
Denver
Indianapolis
Madison
Milwaukee
Minneapolis
Naples
Phoenix
St. Louis
San Diego
Tampa
Tucson
Washington, D.C.

May 2, 2024

VIA EMAIL

Ms. Meredith DeBruin
City Clerk
City of Sheboygan
City Hall
828 Center Avenue
Sheboygan, WI 53081-4442

Scope of Engagement Re: Proposed Issuance of \$23,165,000 City of Sheboygan (the "City") General Obligation Promissory Notes, Series 2024A (the "Securities")

Dear Meredith:

We are pleased to be working with you again as the City's bond counsel and disclosure counsel. Thank you for your confidence in us.

The purpose of this letter is to set forth the role we propose to serve and responsibilities we propose to assume as bond counsel and disclosure counsel in connection with the issuance of the above-referenced Securities. If you have any questions about this letter or the services we will provide, or if you would like to discuss modifications, please contact me.

Role of Bond Counsel

Our bond counsel engagement is a limited, special counsel engagement. Bond counsel is engaged as a recognized independent expert whose primary responsibility is to render an objective legal opinion with respect to the authorization and issuance of municipal obligations. If you desire additional information about the role of bond counsel, we would be happy to provide you with a copy of a brochure prepared by the National Association of Bond Lawyers.

As bond counsel we will: examine applicable law; prepare authorizing and closing documents; consult with the parties to the transaction, including the City's financial advisor or underwriter or placement agent, prior to the issuance of the Securities; review certified proceedings; and undertake such additional duties as we deem necessary to render the bond counsel opinion described below. While we will represent the City in this engagement, as stated above, as bond counsel our primary responsibility is to render an objective independent legal opinion with respect to the issuance and authorization of the Securities.

Subject to the completion of proceedings to our satisfaction, we will render our opinion that:

- 1) the Securities are valid and binding general obligations of the City;
- 2) all taxable property in the territory of the City is subject to ad valorem taxation without limitation as to rate or amount to pay the Securities; and
- 3) the interest paid on the Securities will be excludable from gross income for federal income tax purposes (subject to certain limitations which may be expressed in the opinion).

The bond counsel opinion will be executed and delivered by us in written form on the date the Securities are exchanged for their purchase price (the "Closing") and will be based on facts and law existing as of its date. In rendering the bond counsel opinion, we will rely upon the certified proceedings and other certifications of public officials and other persons furnished to us without undertaking to verify the same by independent investigation.

A form of our bond counsel opinion and a form of a Continuing Disclosure Certificate (which we may prepare) may be included in the Official Statement or other disclosure document for the Securities.

Role of Disclosure Counsel

Our disclosure counsel engagement is similarly a limited, special counsel engagement. As disclosure counsel, we will review the disclosure document prepared in connection with the sale of the Securities, namely the Official Statement, Private Placement Memorandum, or similar documents (the "City's Offering Document"). It is the City's responsibility to verify the information contained in the materials provided to us or confirmed for us by the City. We will not undertake an independent investigation to verify the accuracy or completeness of this information, beyond reviewing the materials provided to us or confirmed for us by the City, nor will we render any opinion or make any representation as to the suitability of the Securities for investment by any investor.

In our capacity as the City's disclosure counsel, we will review the City's Offering Document and undertake due diligence with respect to the material representations therein so that we may provide the negative assurance letter described in the following paragraph. Our due diligence will consist of reviewing materials provided to us or confirmed for us by the City; reviewing the City's responses to questions posed in a due diligence questionnaire; assisting the City in its review of its continuing disclosure compliance in the last five years, if applicable (although the City is ultimately responsible for this review and such compliance); and discussing the City's Offering Document with the City and Ehlers & Associates, Inc., Waukesha, Wisconsin ("Ehlers"). We may also maintain the materials provided to us or confirmed for us by the City in our files, and we expect to share certain of those materials with Ehlers, for its files.

Subject to satisfactory completion of our due diligence, we will provide the City with a negative assurance letter that:

based on our review of the City's Offering Document, our examination of certain materials provided by the City and its representatives, and our participation in conferences and conversations with the City and its representatives, no information has come to the attention of the attorneys in our firm rendering legal services in connection with the matter that has caused them to believe that the Preliminary Official Statement contained as of its date or the Final Official Statement contained as of its date or contains as of the date hereof any untrue statement of a material fact or omits to state any material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading; provided, however, we do not express any belief with respect to any financial and statistical data and forecasts, projections, numbers, estimates, assumptions and expressions of opinion, information about bond insurers, or any information regarding the Depository Trust Company and the book-entry system for the Securities contained or incorporated by reference in the City's Offering Document and its appendices, which we expressly exclude from the scope of this paragraph.

If requested, we may also provide Ehlers with a separate letter allowing it to rely on the above-described negative assurance letter.

Please note that our negative assurance letter is not a guarantee; although we expect our above-described due diligence review to assist the City in identifying, confirming and presenting potentially material information, neither our participation in the financing nor our provision of the above-described negative assurance letter will relieve the City of its obligations under the federal securities laws. As noted above, ultimate responsibility for disclosing to potential purchasers of the Securities all City information material to their investment decision rests with the City.

Limitations on Scope of Engagement; No Financial Advice; Conclusion of Representation

All matters and responsibilities other than those expressly set forth above are outside the scope of our engagement as the City's bond counsel and disclosure counsel. These include, without limitation, any obligation to any underwriter, placement agent or financial advisor involved with the issuance of the Securities, other than providing a reliance letter as described above, if applicable. In particular we wish to note that this engagement does not entail any responsibility for us to review matters or provide advice to any party with respect to such matters as the rules promulgated by the Municipal Securities Rulemaking Board ("MSRB"), "blue sky" securities law matters, or other general securities law matters pertaining to any party's status as a broker-dealer or municipal advisor.

Further, we are neither qualified nor engaged to provide financial advice, and hence we will make no representation whatsoever about the suitability of the Securities for purchase by

investors, the desirability of the proposed plan of finance, the feasibility of the project(s) financed or refinanced by the Securities, or any such related matters.

Our responsibilities as bond counsel and disclosure counsel will be concluded with respect to this financing upon the delivery of our bond counsel opinion and negative assurance letter, respectively. Please note that, unless separately engaged, we will not provide any advice to the City on post-closing matters including, without limitation, (i) actions necessary to ensure that interest paid on the Securities will continue to be excluded from gross income for federal income tax purposes, (ii) regulatory surveys or audits of the Securities, or (iii) actions necessary to comply with the continuing disclosure requirements applicable to the Securities.

Diversity of Practice; Consent to Unrelated Engagements

Because of the diversity of practice of our firm, the firm may be asked to represent other clients in matters adverse to the City, for example, in zoning, licensing, land division, real estate, property tax or other matters which are unrelated to our bond counsel and disclosure counsel work. Ethical requirements require that we obtain the City's consent to such representations. We do not represent you in legal matters regularly, although we may be called upon for special representation occasionally, and our bond counsel and disclosure counsel work does not usually provide us information that will be disadvantageous to you in other representations. We do not believe that such representations of others would adversely affect our relationship with you, and we have found that local governments generally are agreeable to the type of unrelated representation described above. Your approval of this letter will serve to confirm that the City consents and agrees to our representation of other present or future clients in matters adverse to the City which are not substantially related to the borrowing and finance area or any other area in which we have agreed to serve it. We agree, however, that your prospective consent to conflicting representation contained in this paragraph shall not apply in any instance where, as a result of our representation of the City, we have obtained proprietary or other confidential information, that, if known to the other client, could be used by that client to your material disadvantage. We will not disclose to the other client(s) any confidential information received during the course of our representation of the City. If you have any questions or would like to discuss this consent further, please call us.

We also want to advise you that from time to time we represent underwriters and purchasers of municipal obligations, as well as other bond market participants. In past transactions or matters that are not related to the issuance of the Securities and our role as bond counsel and disclosure counsel, we may have served as counsel to the financial institution that has or will underwrite, purchase or place the Securities or that is serving as the City's financial advisor. We may also be asked to represent financial institutions and other market participants, including the underwriter, purchaser or placement agent of the Securities or the City's financial advisor, in future transactions or matters that are not related to the issuance of the Securities or our role as bond counsel and disclosure counsel. By engaging our services under the terms of this letter, the City consents to our firm undertaking representations of this type.

Fees

Based upon: (i) our current understanding of the terms, structure, size and schedule of the financing, (ii) the duties we will undertake pursuant to this letter, (iii) the time we anticipate devoting to the financing, and (iv) the responsibilities we assume, we estimate that our fee will be \$35,900 for our services as bond counsel, and \$19,500 for our services as disclosure counsel. Such fee and expenses may vary: (i) if the principal amount of Securities actually issued differs significantly from the amount stated above, (ii) if material changes in the structure of the financing occur, or (iii) if unusual or unforeseen circumstances arise which require a significant increase in our time, expenses or responsibility. If at any time we believe that circumstances require an adjustment of our original fee estimate, we will consult with you. It is our understanding that our fee will be paid out of proceeds of the Securities at Closing.

If, for any reason, the financing is not consummated or is completed without the rendition of our opinion as bond counsel or the negative assurance letter as disclosure counsel, we will expect to be compensated at our normal hourly rates for time actually spent, plus out-of-pocket expenses. Our fee is usually paid either at the Closing out of proceeds of the Securities or pursuant to a statement rendered shortly thereafter. We customarily do not submit any statement until the Closing unless there is a substantial delay in completing the financing.

Terms of Engagement

Either the City or Quarles & Brady may terminate the engagement at any time for any reason by written notice, subject on our part to applicable rules of professional conduct. If the City terminates our services, the City is responsible for promptly paying us for all fees, charges, and expenses incurred before the date we receive termination. We reserve the right to withdraw from representing the City if, among other things, the City fails to honor the terms of this engagement letter – including the City's failing to pay our bills, the City's failing to cooperate or follow our advice on a material matter, or our becoming aware of any fact or circumstance that would, in our view, render our continuing representation unlawful or unethical.

Unless previously terminated, our representation will terminate when we send to the City (or its representative) our final bill for services rendered. If the City requests, we will promptly return the City's original papers and property to you, consistent with our need to ensure payment of any outstanding bills. We may retain copies of the documents. We will keep our own files, including attorney work product, pertaining to our representation of the City. For various reasons, including the minimization of unnecessary storage expenses, we may destroy or otherwise dispose of documents and materials a reasonable time after termination of the engagement.

City Responsibilities

We will provide legal counsel and assistance to the City in accordance with this letter and will rely upon information and guidance the City and its personnel provide to us. We will keep the City reasonably informed of progress and developments, and respond to the City's inquiries.

To enable us to provide the services set forth in this letter, the City will disclose fully and accurately all facts and keep us apprised of all developments relating to this matter. The officers and agents of the City will review the City's Offering Document, participate in a due diligence conference to review the City's Offering Document and provide a certificate as to the accuracy and completeness of the City's Offering Document stating that it does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein not misleading. The City agrees to pay our bills for services and expenses in accordance with this engagement letter. The City will also cooperate fully with us and be available to attend meetings, conferences, hearings and other proceedings on reasonable notice, and stay fully informed on all developments relating to this matter.

Limited Liability Partnership

Our firm is a limited liability partnership ("LLP"). Because we are an LLP, no partner of the firm has personal liability for any debts or liabilities of the firm except as otherwise required by law, and except that each partner can be personally liable for his or her own malpractice and for the malpractice of persons acting under his or her actual supervision and control. As an LLP we are required by our code of professional conduct to carry at least \$10,000,000 of malpractice insurance; currently, we carry coverage with limits substantially in excess of that amount. Please call me if you have any questions about our status as a limited liability partnership.

Conclusion and Request for Signed Copy

If the foregoing terms of this engagement are acceptable to you, please so indicate by returning a copy of this letter dated and signed by an appropriate officer, retaining the original for your files. If we do not hear from you within thirty (30) days, we will assume that these terms are acceptable to you, but we would prefer to receive a signed copy of this letter from you.

Ms. Meredith DeBruin
May 2, 2024
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If you have any questions, please do not hesitate to contact me at any time. We are looking forward to working with you and the City in this regard.

Very truly yours,

QUARLES & BRADY LLP

Bridgette Keating (TDC)
Bridgette Keating

BK:TDC:SMW:bea
#850357.00077

- cc: Mr. Casey Bradley (via email)
- Ms. Kaitlyn Krueger (via email)
- Ms. Melissa Clevenger (via email)
- Mr. Charles C. Adams (via email)
- Mr. Philip L. Cosson (via email)
- Ms. Kathy Myers (via email)
- Ms. Kayla Thorpe (via email)
- Mr. David Ferris (via email)
- Ms. Sue Porter (via email)
- Mr. Alex Gore (via email)
- Mr. Thomas Cameron (via email)
- Ms. Jess Kaye (via email)
- Ms. Sue Weber (via email)
- bondsale@ehlers-inc.com

Accepted and Approved:

CITY OF SHEBOYGAN

By: _____

Its: _____
Title

Date: _____

File Attachments for Item:

34. Res. No. 15-24-25 by Alderpersons Mitchell and Perrella authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$23,165,000 General Obligation Promissory Notes, Series 2024A. REFER TO FINANCE AND PERSONNEL COMMITTEE

**CITY OF SHEBOYGAN
RESOLUTION 15-24-25**

BY ALDERPERSONS MITCHELL AND PERRELLA.

MAY 6, 2024.

A RESOLUTION authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$23,165,000 General Obligation Promissory Notes, Series 2024A.

WHEREAS, the Common Council hereby finds and determines that it is necessary, desirable and in the best interest of the City of Sheboygan, Sheboygan County, Wisconsin (the "City") to raise funds for public purposes, including paying the cost of the Harbor Centre Master Plan, construction of a new Fire Station No. 3, street improvement projects and various project costs of the City's Tax Incremental Districts 21 and 23, such as acquiring real property, constructing a pedestrian bridge across the Sheboygan River and public improvements related to the development of the Gartman Farms property and the redevelopment of the former Mayline property (collectively, the "Project");

WHEREAS, the Common Council hereby finds and determines that the Project is within the City's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes;

WHEREAS, the City is authorized by the provisions of Section 67.12(12), Wisconsin Statutes, to borrow money and issue general obligation promissory notes for such public purposes;

WHEREAS, it is the finding of the Common Council that it is in the best interest of the City to direct its financial advisor, Ehlers & Associates, Inc. ("Ehlers"), to take the steps necessary for the City to offer and sell general obligation promissory notes (the "Notes") at public sale and to obtain bids for the purchase of the Notes;

WHEREAS, the City Clerk (in consultation with Ehlers) is hereby authorized and directed to cause the sale of the Notes to be publicized at such times and in such manner as the City Clerk may determine and to cause copies of a complete Notice of Sale and other pertinent data to be forwarded to interested bidders as the City Clerk may determine; and WHEREAS, in order to facilitate the sale of the Notes in a timely manner, the Common Council hereby finds and determines that it is necessary, desirable and in the best interest of the City to delegate to each of the City Administrator and the Finance Director/Treasurer (each an "Authorized Officer") of the City the authority to accept on behalf of the City the bid for the Notes that results in the lowest true interest cost for the Notes (the "Proposal") and meets the terms and conditions provided for in this Resolution by executing a certificate in substantially the form attached hereto as Exhibit A and incorporated herein by reference (the "Approving Certificate").

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

Section 1. Authorization and Sale of the Notes; Parameters. For the purpose of paying costs of the Project, the City is authorized to borrow pursuant to Section 67.12(12), Wisconsin Statutes, the principal sum of not to exceed TWENTY-THREE MILLION ONE HUNDRED SIXTY-FIVE THOUSAND DOLLARS (\$23,165,000) upon the terms and subject to the condition set forth in this Resolution. Subject to satisfaction of the condition set forth in Section 16 of this Resolution, the Mayor and City Clerk are hereby authorized, empowered and directed to make, execute, issue and sell to the financial institution that submitted the Proposal (the "Purchaser") for, on behalf of and in the name of the City, Notes aggregating the principal amount of not to exceed TWENTY-THREE MILLION ONE HUNDRED SIXTY-FIVE THOUSAND DOLLARS (\$23,165,000). The purchase price to be paid to the City for the Notes shall not be less than 98.75% nor more than 110.00% of the principal amount of the Notes.

Section 2. Terms of the Notes. The Notes shall be designated "General Obligation Promissory Notes, Series 2024A"; shall be issued in the aggregate principal amount of up to \$23,165,000; shall be dated as of their date of issuance; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and mature or be subject to mandatory redemption on the dates and in the principal amounts set forth below, provided that the aggregate principal amount of the Notes shall not exceed \$23,165,000 and the principal amount of each maturity or mandatory redemption amount may be increased or decreased by up to: (a) \$100,000 per maturity or mandatory redemption amount for the years 2025 and 2026; (b) \$300,000 per maturity or mandatory redemption amount for the year 2027; and (c) \$500,000 per maturity or mandatory redemption amount for the years 2028 through 2044. The schedule below assumes the Notes are issued in the aggregate principal amount of \$23,165,000.

<u>Date</u>	<u>Principal Amount</u>
04-01-2025	\$ 200,000
04-01-2026	300,000
04-01-2027	950,000
04-01-2028	1,000,000
04-01-2029	1,025,000
04-01-2030	1,000,000
04-01-2031	1,050,000
04-01-2032	1,065,000
04-01-2033	1,100,000
04-01-2034	1,150,000
04-01-2035	1,200,000
04-01-2036	1,230,000
04-01-2037	1,280,000
04-01-2038	1,335,000
04-01-2039	1,400,000
04-01-2040	1,455,000
04-01-2041	1,510,000
04-01-2042	1,585,000
04-01-2043	1,650,000
04-01-2044	1,680,000

Interest shall be payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2025. The true interest cost on the Notes (computed taking the Purchaser's compensation into account) shall not exceed 5.50%. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board.

Section 3. Redemption Provisions. The Notes shall be subject to optional redemption as set forth on the Approving Certificate. If the Proposal specifies that certain of the Notes shall be subject to mandatory redemption, the terms of such mandatory redemption shall be set forth on an attachment to the Approving Certificate labeled as Schedule MRP. Upon the optional redemption of any of the Notes subject to mandatory redemption, the principal amount of such Notes so redeemed shall be credited against the mandatory redemption payments established in the Approving Certificate in such manner as the City shall direct.

Section 4. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the City are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the City a direct annual irrepealable tax in the years 2024 through 2043 for the payments due in the years 2025 through 2044 in the amounts as are sufficient to meet the principal and interest payments when due.

(B) Tax Collection. So long as any part of the principal of or interest on the Notes remains unpaid, the City shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be, from year to year, carried onto the tax roll of the City and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the City for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Notes when due, the requisite amounts shall be paid from other funds of the City then available, which sums shall be replaced upon the collection of the taxes herein levied.

Section 6. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There shall be and there hereby is established in the treasury of the City, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the City may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for General Obligation Promissory Notes, Series 2024A" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. There shall be deposited into the Debt Service Fund Account (i) all accrued interest received by the City at the time of delivery of and payment for the Notes; (ii) any premium which may be received by the City above the par value of the Notes and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Notes when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Notes until all such principal and interest has been paid in full and the Notes canceled; provided (i) the funds to provide for each payment of principal of and interest on the Notes prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Notes may be used to reduce the next succeeding tax levy, or may, at the option of the City, be invested by purchasing the Notes as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(C) Remaining Monies. When all of the Notes have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the City, unless the Common Council directs otherwise.

Section 7. Proceeds of the Notes; Segregated Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium and accrued interest which must be paid at the time of the delivery of the Notes into the Debt Service Fund Account created above) shall be deposited into a special fund (the "Borrowed Money Fund") separate and distinct from all other funds of the City and disbursed solely for the purpose or purposes for which borrowed. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purpose or purposes for which the Notes have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose(s) shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Code or the

Regulations and an officer of the City, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The City represents and covenants that the projects financed by the Notes and the ownership, management and use of the projects will not cause the Notes to be "private activity bonds" within the meaning of Section 141 of the Code. The City further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes including, if applicable, the rebate requirements of Section 148(f) of the Code. The City further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Notes) if taking, permitting or omitting to take such action would cause any of the Notes to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Notes to be included in the gross income of the recipients thereof for federal income tax purposes. The City Clerk or other officer of the City charged with the responsibility of issuing the Notes shall provide an appropriate certificate of the City certifying that the City can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The City also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes provided that in meeting such requirements the City will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Execution of the Notes; Closing; Professional Services. The Notes shall be issued in printed form, executed on behalf of the City by the manual or facsimile signatures of the Mayor and City Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the City of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Notes may be imprinted on the Notes in lieu of the manual signature of the officer but, unless the City has contracted with a fiscal agent to authenticate the Notes, at least one of the signatures appearing on each Note shall be a manual signature. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Notes and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The City hereby authorizes the officers and agents of the City to enter into, on its behalf, agreements and contracts in conjunction with the Notes, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Notes is hereby ratified and approved in all respects.

Section 11. Payment of the Notes; Fiscal Agent. The principal of and interest on the Notes shall be paid by Bond Trust Services Corporation, Roseville, Minnesota, which is hereby appointed as the City's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The City hereby authorizes the Mayor and City Clerk or other appropriate officers of the City to enter into a Fiscal Agency Agreement between the City and the Fiscal Agent. Such contract may provide, among other things, for the performance by the Fiscal Agent of the functions listed in Wis. Stats. Sec. 67.10(2)(a) to (j), where applicable, with respect to the Notes.

Section 12. Persons Treated as Owners; Transfer of Notes. The City shall cause books for the registration and for the transfer of the Notes to be kept by the Fiscal Agent. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

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

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

Section 13. Record Date. The 15th day of the calendar month next preceding each interest payment date shall be the record date for the Notes (the "Record Date"). Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the City at the close of business on the Record Date.

Section 14. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Notes eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the City agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the City Clerk or other authorized representative of the City is authorized and directed to execute and deliver to DTC on behalf of the City to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the City Clerk's office.

Section 15. Payment of Issuance Expenses. The City authorizes the Purchaser to forward the amount of the proceeds of the Notes allocable to the payment of issuance expenses to a financial institution selected by Ehlers at Closing for further distribution as directed by Ehlers.

Section 16. Condition on Issuance and Sale of the Notes. The issuance of the Notes and the sale of the Notes to the Purchaser are subject to approval by an Authorized Officer of the acceptance of the principal amount, definitive maturities, redemption provisions, interest rates and purchase price for the Notes, which approval shall be evidenced by execution by an Authorized Officer of the Approving Certificate.

The Notes shall not be issued, sold or delivered until this condition is satisfied. Upon satisfaction of this condition, the Authorized Officer is authorized to execute a Proposal with the Purchaser providing for the sale of the Notes to the Purchaser.

Section 17. Official Statement. The Common Council hereby directs an Authorized Officer to approve the Preliminary Official Statement with respect to the Notes and deem the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by the Authorized Officer or other officers of the City in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate City official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The City Clerk shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 18. Undertaking to Provide Continuing Disclosure. The City hereby covenants and agrees, for the benefit of the owners of the Notes, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Notes or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the City to comply with the provisions of the Undertaking shall not be an event of default with respect to the Notes).

To the extent required under the Rule, the Mayor and City Clerk, or other officer of the City charged with the responsibility for issuing the Notes, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the City's Undertaking.

Section 19. Record Book. The City Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 20. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Notes, the officers of the City are authorized to take all actions necessary to obtain such municipal bond insurance. The Mayor and City Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the Mayor and City Clerk including provisions regarding restrictions on investment of Note proceeds, the payment procedure under the municipal bond insurance policy, the rights

of the bond insurer in the event of default and payment of the Notes by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Note provided herein.

Section 21. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the Common Council or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of Sheboygan

Meredith DeBruin, City Clerk, City of Sheboygan

EXHIBIT A TO RESOLUTION
APPROVING CERTIFICATE

The undersigned [City Administrator] [Finance Director/Treasurer] of the City of Sheboygan, Sheboygan County, Wisconsin (the "City"), hereby certifies that:

1. Resolution. On May 20, 2024, the Common Council of the City adopted a resolution (the "Resolution") authorizing the issuance and establishing parameters for the sale of not to exceed \$23,165,000 General Obligation Promissory Notes, Series 2024A of the City (the "Notes") after a public sale and delegating to me the authority to approve the Preliminary Official Statement, to approve the purchase proposal for the Notes, and to determine the details for the Notes within the parameters established by the Resolution.

2. Proposal; Terms of the Notes. On the date hereof, the Notes were offered for public sale and the bids set forth on the Bid Tabulation attached hereto as Schedule I and incorporated herein by this reference were received. The institution listed first on the Bid Tabulation, _____ (the "Purchaser") offered to purchase the Notes in accordance with the terms set forth in the Proposal attached hereto as Schedule II and incorporated herein by this reference and results in the lowest true interest cost of the Notes (the "Proposal"). Ehlers & Associates, Inc. recommends the City accept the Proposal. The Proposal meets the parameters and conditions established by the Resolution and is hereby approved and accepted.

The Notes shall be issued in the aggregate principal amount of \$_____, which is not more than the \$23,165,000 approved by the Resolution, and shall mature on April 1 of each of the years and in the amounts and shall bear interest at the rates per annum as set forth in the Pricing Summary attached hereto as Schedule III and incorporated herein by this reference. The amount of each annual principal or mandatory redemption payment due on the Notes is not more than: (a) \$100,000 more or less per maturity or mandatory redemption amount for the years 2025 and 2026, (b) \$300,000 more or less per maturity or mandatory redemption amount for the year 2027 and (c) \$500,000 more or less per maturity or mandatory redemption amount for the years 2028 through 2044, than the schedule included in the Resolution as set forth below:

<u>Date</u>	<u>Resolution Schedule</u>	<u>Actual Amount</u>
04-01-2025	\$ 200,000	\$ _____
04-01-2026	300,000	_____
04-01-2027	950,000	_____
04-01-2028	1,000,000	_____
04-01-2029	1,025,000	_____
04-01-2030	1,000,000	_____
04-01-2031	1,050,000	_____
04-01-2032	1,065,000	_____
04-01-2033	1,100,000	_____
04-01-2034	1,150,000	_____
04-01-2035	1,200,000	_____

<u>Date</u>	<u>Resolution Schedule</u>	<u>Actual Amount</u>
04-01-2036	\$1,230,000	\$ _____
04-01-2037	1,280,000	_____
04-01-2038	1,335,000	_____
04-01-2039	1,400,000	_____
04-01-2040	1,455,000	_____
04-01-2041	1,510,000	_____
04-01-2042	1,585,000	_____
04-01-2043	1,650,000	_____
04-01-2044	1,680,000	_____

The true interest cost on the Notes (computed taking the Purchaser's compensation into account) is _____%, which is not in excess of 5.50%, as required by the Resolution.

3. Purchase Price of the Notes. The Notes shall be sold to the Purchaser in accordance with the terms of the Proposal at a price of \$_____, plus accrued interest, if any, to the date of delivery of the Notes, which is not less than 98.75% nor more than 110.00% of the principal amount of the Notes, as required by the Resolution.

4. Redemption Provisions of the Notes. The Notes maturing on April 1, 20__ and thereafter are subject to redemption prior to maturity, at the option of the City, on April 1, 20__ or on any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, from maturities selected by the City and within each maturity by lot, at the principal amount thereof, plus accrued interest to the date of redemption. [The Proposal specifies that [some of] the Notes are subject to mandatory redemption. The terms of such mandatory redemption are set forth on an attachment hereto as Schedule MRP and incorporated herein by this reference.]

5. Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same respectively falls due, the full faith, credit and taxing powers of the City have been irrevocably pledged and there has been levied on all of the taxable property in the City, pursuant to the Resolution, a direct, annual irrepealable tax in an amount and at the times sufficient for said purpose. Such tax shall be for the years and in the amounts set forth on the debt service schedule attached hereto as Schedule IV.

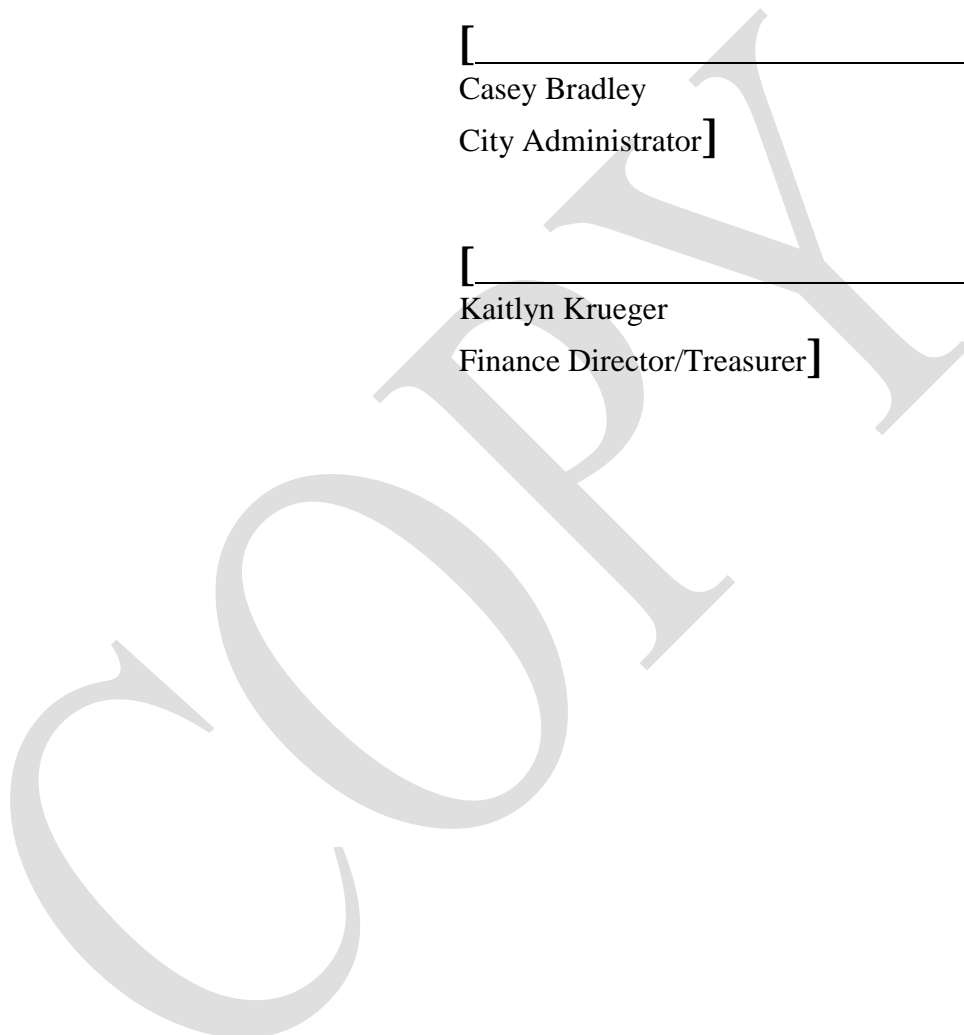
6. Preliminary Official Statement. The Preliminary Official Statement with respect to the Notes is hereby approved and deemed "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934.

7. Approval. This Certificate constitutes my approval of the Proposal, and the principal amount, definitive maturities, interest rates, purchase price and redemption provisions for the Notes and the direct annual irrevocable tax levy to repay the Notes, in satisfaction of the parameters set forth in the Resolution.

IN WITNESS WHEREOF, I have executed this Certificate on [June 13, 2024] pursuant to the authority delegated to me in the Resolution.

[_____
Casey Bradley
City Administrator]

[_____
Kaitlyn Krueger
Finance Director/Treasurer]



SCHEDULE I TO APPROVING CERTIFICATE

Bid Tabulation

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE II TO APPROVING CERTIFICATE

Proposal

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE III TO APPROVING CERTIFICATE

Pricing Summary

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE IV TO APPROVING CERTIFICATE
Debt Service Schedule and Irrepealable Tax Levies

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

[SCHEDULE MRP TO APPROVING CERTIFICATE

Mandatory Redemption Provision

The Notes due on April 1, ____, ____, and ____ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on April 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on April 1, 20__

<u>Redemption Date</u>	<u>Amount</u>
____	\$ _____
____	_____
____	_____ (maturity)

For the Term Bonds Maturing on April 1, 20__

<u>Redemption Date</u>	<u>Amount</u>
____	\$ _____
____	_____
____	_____ (maturity)

For the Term Bonds Maturing on April 1, 20__

<u>Redemption Date</u>	<u>Amount</u>
____	\$ _____
____	_____
____	_____ (maturity)

For the Term Bonds Maturing on April 1, 20__

<u>Redemption Date</u>	<u>Amount</u>
____	\$ _____
____	_____
____	_____ (maturity)]

EXHIBIT B TO RESOLUTION

(Form of Note)

REGISTERED	UNITED STATES OF AMERICA	DOLLARS
	STATE OF WISCONSIN	
	SHEBOYGAN COUNTY	
NO. R-____	CITY OF SHEBOYGAN	\$_____
	GENERAL OBLIGATION PROMISSORY NOTE, SERIES 2024A	

MATURITY DATE:	ORIGINAL DATE OF ISSUE:	INTEREST RATE:	CUSIP:
April 1, _____	July 2, 2024	_____%	_____

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: _____ THOUSAND DOLLARS
(\$_____)

FOR VALUE RECEIVED, the City of Sheboygan, Sheboygan County, Wisconsin (the "City"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2025 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Note are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Note is registered on the Bond Register maintained by Bond Trust Services Corporation, Roseville, Minnesota (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding each interest payment date (the "Record Date"). This Note is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

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

This Note is one of an issue of Notes aggregating the principal amount of \$ _____, all of which are of like tenor, except as to denomination, interest rate, maturity date and redemption provision, issued by the City pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, for public purposes, including paying the cost of the Harbor Centre Master Plan, construction of a new Fire Station No. 3, street improvement projects, the construction of a pedestrian bridge across the Sheboygan River, the acquisition of property and the construction of public improvements related to the development of the Gartman Farms property and the redevelopment of the former Mayline property, as authorized by a resolution adopted on May 20, 2024, as supplemented by an Approving Certificate, dated _____, 2024 (collectively, the "Resolution"). Said Resolution is recorded in the official minutes of the Common Council for said date.

The Notes maturing on April 1, 20__ and thereafter are subject to redemption prior to maturity, at the option of the City, on April 1, 20__ or on any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, from maturities selected by the City, and within each maturity by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

[The Notes maturing in the years _____ are subject to mandatory redemption by lot as provided in the Resolution, at the redemption price of par plus accrued interest to the date of redemption and without premium.]

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

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the City, including this Note and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrevocable tax has been levied sufficient to pay this Note, together with the interest thereon, when and as payable.

This Note is transferable only upon the books of the City kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Notes, and the City appoints another depository, upon surrender of the Note to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Note in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the City for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Notes (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Notes, or (iii) with respect to any particular Note, after such Note has been called for redemption. The Fiscal Agent and City may treat and consider the Depository in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Notes are issuable solely as negotiable, fully-registered Notes without coupons in the denomination of \$5,000 or any integral multiple thereof. This Note shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

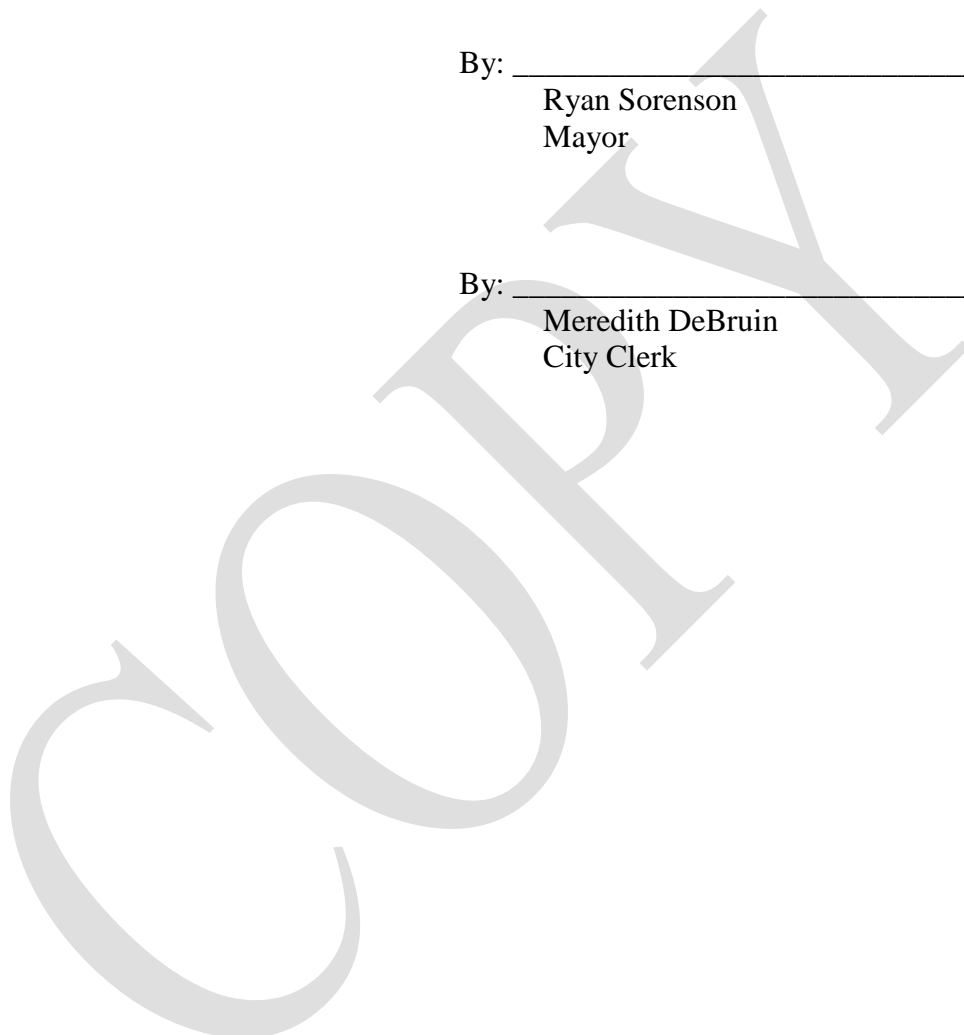
IN WITNESS WHEREOF, the City of Sheboygan, Sheboygan County, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the manual or facsimile signatures of its duly qualified Mayor and City Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

CITY OF SHEBOYGAN
SHEBOYGAN COUNTY, WISCONSIN

By: _____
Ryan Sorenson
Mayor

(SEAL)

By: _____
Meredith DeBruin
City Clerk



Date of Authentication: _____, _____

CERTIFICATE OF AUTHENTICATION

This Note is one of the Notes of the issue authorized by the within-mentioned Resolution of the City of Sheboygan, Sheboygan County, Wisconsin.

BOND TRUST SERVICES CORPORATION,
ROSEVILLE, MINNESOTA

By _____
Authorized Signatory

COPY

ASSIGNMENT

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

(Name and Address of Assignee)

(Social Security or other Identifying Number of Assignee)

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

Dated: _____

Signature Guaranteed:

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

(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

(Authorized Officer)

File Attachments for Item:

35. R. O. No. 137-23-24 by City Plan Commission to whom was referred Direct Referral Gen. Ord. No. 43-23-24 by Alderperson Mitchell and Direct Referral R. O. No. 133-23-24 by City Clerk amending the City of Sheboygan Official Zoning Map of the Sheboygan Zoning Ordinance to change the Use District Classification for property located around 929 Greenfield Avenue including Parcel Nos. 59281321761, 59281321762, and 59281321763 from Class Suburban Residential (SR-5) to Class Suburban Residential (SR-5) with PUD overlay Classification; recommends filing the R. O. and adopting the Ordinance. REFER TO THE 2024-2025 COUNCIL FOR APPROVAL

**CITY OF SHEBOYGAN
R. O. 137-23-24**

BY CITY PLAN COMMISSION.

APRIL 15, 2024

Your Commission to whom was referred Direct Referral Gen. Ord. No. 43-23-24 by Alderperson Mitchell and Direct Referral R. O. No. 133-23-24 by City Clerk amending the City of Sheboygan Official Zoning Map of the Sheboygan Zoning Ordinance to change the Use District Classification for property located around 929 Greenfield Avenue including Parcel Nos. 59281321761, 59281321762, and 59281321763 from Class Suburban Residential (SR-5) to Class Suburban Residential (SR-5) with PUD overlay Classification; recommends filing the R. O. and adopting the Ordinance.

**CITY OF SHEBOYGAN
DIRECT REFERRAL GENERAL ORDINANCE 43-23-24
TO CITY PLAN COMMISSION**

BY ALDERPERSON MITCHELL.

APRIL 9, 2024.

AN ORDINANCE amending the City of Sheboygan Official Zoning Map of the Sheboygan Zoning Ordinance to change the Use District Classification for property located around 929 Greenfield Avenue including Parcel Nos. 59281321761, 59281321762, and 59281321763 from Class Suburban Residential (SR-5) to Class Suburban Residential (SR-5) with PUD overlay Classification.

THE COMMON COUNCIL OF THE CITY OF SHEBOYGAN DO ORDAIN AS FOLLOWS:

Section 1. Chapter 105 of the Sheboygan Zoning Ordinance establishing zoning districts and prescribing zoning standards and regulations is hereby amended by changing the Official Zoning Map thereof and Use District Classification of the following described lands from Class Suburban Residential (SR-5) to Class Suburban Residential (SR-5) with PUD overlay Classification:

Property located around 929 Greenfield Avenue including Parcel Nos. 59281321761, 59281321762, and 59281321763:

Parcel 59281321761 described as PRT NE NW,SEC 2,COM 173.25'S OF NW COR SD1/4,TH E 98',NE 97.75'TO PNT IN CEN BLACK RIV RD 144.8'SE OF N LN SEC 2,SE ON SD RD 76.3'M/L,SWLY AT R/A WITH SD RD 160',SELY PARA WITH RD 130',SWLY AT R/A 31.4'M/L,W TO W LN NE NWTH N TO BEG,EXC COM AT N1/4 COR,SD SEC,TH S01 DEG 29'32" W 202.75',N88 DEG 30'28"W 1098.97',TH S49 DEG 14'17"W 160'TO PNT OF BEG,TH S40 DEG 45'43"E 130',S44 DEG 40'15"W 27.70',S89 DEG 27'42"W 171.48',N01 DEG 25'30"E95.08',TH N76 DEG 35'15"E 106.62'TO BEG.

Parcel 59281321762 described as PRT NE NW,SEC 2,COM IN CEN BLACK RIV RD,S42 DEG 16'E 291.1'OF ITS INTER WITH N LN SEC 2,TH S47 DEG 44'W 160',N42 DEG 16'W 70',N47 DEG 44'E 160'TO CEN SD RD,TH S42 DEG 16'E 70'TO BEG, & ALSO COM AT NE COR NW1/4 SEC 2, TH S89-47-18W 1248.83' ALG N LN, S40-30-28E 513.11' ALG C/L GREENFIELD AVE, S89-32-29W 265.45' TO POB, TH S89-32-29W 150.46', N01-27-33E 94.78', N76-35-15E 106.87', S40-45-43E 66.70', S00-27-31E 67.82' TO POB, EXC PRT CONV IN QCD #2095653 COM AT NE COR NW1/4 SEC 2, TH S89-47-18W 12

Parcel 59281321763 described as PART OF THE NW NW & NE NW SEC 2, COM N89-44-42E 909.42' FROM THE NW COR OF SEC 2, TH S01- 40- 19W 511.50' TH S89-44-42W 92.50', TH S01-40-19W 630.97 TO THE N LINE OF CARMEN PARK SUBD, TH N89-20-06E 501.95' TO THE W LINE OF THE NE NW, TH N01-40-56E 18.00' ALONG SD W LINE, TH N89-31-07E 203.75', TH N07-07-07E 733.80', TH S89-54-07W 274.20' TO THE W LINE OF THE NE NW, TH N01-36-07E 217.88' ALONG SD W LINE, TH N88-15-22E 98.95', TH N50-13-22E 95.85' TO THE CENTER LINE OF BLACK RIVER ROAD, TH N41-03-1

Section 2. All ordinances or parts thereof in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, and this ordinance shall be in effect from and after its passage and publication.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

_____.

Presiding Officer

Attest

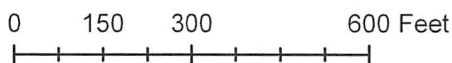
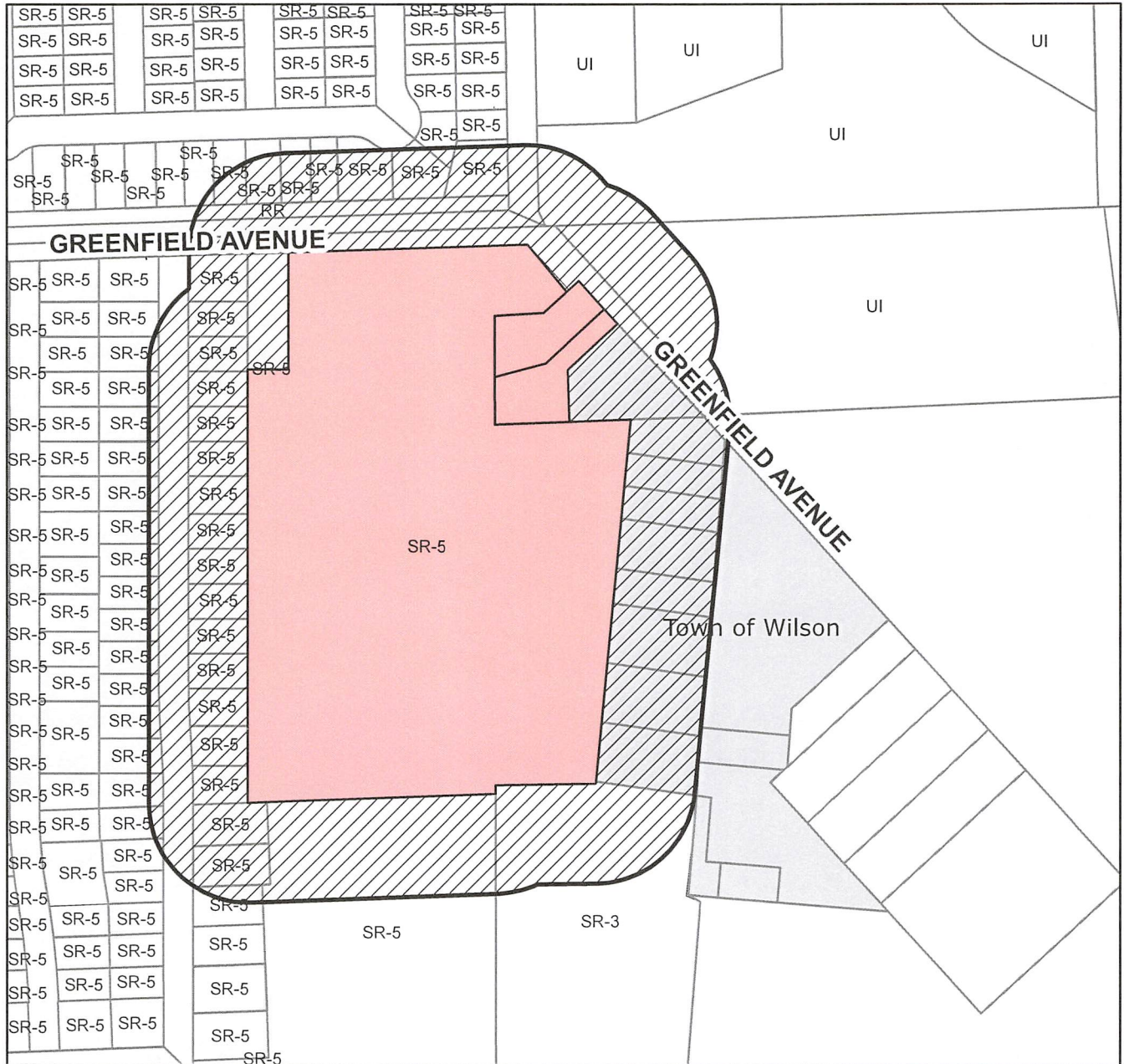
Ryan Sorenson, Mayor, City of Sheboygan

Meredith DeBruin, City Clerk, City of Sheboygan

PROPOSED REZONE FROM SUBURBAN RESIDENTIAL 5 (SR-5) TO SUBURBAN RESIDENTIAL-5 -PUD OVERLAY (SR-5 -PUD OVERLAY)

SECTION 2, TOWNSHIP 14 NORTH, RANGE 23 EAST

Legal Descriptions attached



**CITY OF SHEBOYGAN
DIRECT REFERRAL R. O. 133-23-24
TO CITY PLAN COMMISSION**

BY CITY CLERK.

APRIL 9, 2024

Submitting an application from Jacob Norberte for amendment of the City of Sheboygan Official Zoning Map of the Sheboygan Zoning Ordinance for property located around 929 Green field Avenue including Parcel Nos. 59281321761, 59281321762, and 59281321763 from Class Suburban Residential (SR-5) to Class Suburban Residential (SR-5) with PUD Overlay Classification.

OFFICE USE ONLY
APPLICATION NO.: _____
RECEIPT NO.: <u>240162</u>
FILING FEE: \$200.00 (Payable to City of Sheboygan)

CITY OF SHEBOYGAN
APPLICATION FOR
AMENDMENT OF OFFICIAL ZONING MAP
 (Requirements Per Section 105.996)
 Revised January 2024

Completed application is to be filed with the Office of the City Clerk, City Hall, 828 Center Avenue. Application will not be processed if all required attachments and filing fee of \$200 (payable to the City of Sheboygan) is not submitted along with a complete and legible application. Application filing fee is non-refundable.

1. APPLICANT INFORMATION

APPLICANT: Jacob Norberte PHONE NO.: (920) 452 - 4444

ADDRESS: 1135A Michigan Ave, Sheboygan, WI E-MAIL: _____

OWNER OF SITE: Sheboygan Christian School Association PHONE NO.: (920) 458 - 9981

2. DESCRIPTION OF THE SUBJECT SITE

ADDRESS OF PROPERTY AFFECTED: 929 Greenfield Ave, Sheboygan, WI

LEGAL DESCRIPTION: NW NW and NE NW Sec 2

PARCEL NO. 59281321763, 59281321761, 59281321762 MAP NO. _____

EXISTING ZONING DISTRICT CLASSIFICATION: SR-5

PROPOSED ZONING DISTRICT CLASSIFICATION: PUD Overlay on SR-5

BRIEF DESCRIPTION OF THE EXISTING OPERATION OR USE: High School

BRIEF DESCRIPTION OF THE PROPOSED OPERATION OR USE: K through 12th Grade School

3. JUSTIFICATION OF THE PROPOSED ZONING MAP AMENDMENT

How does the proposed Official Zoning Map amendment further the purposes of the Zoning Ordinance as outlined in Section 15.005 and, for flood plains or wetlands, the applicable rules and regulations of the Wisconsin Department of Natural Resources and the Federal Emergency Management Agency? _____

Site is staying SR-5 with a PUD overlay

Which of the following factors has arisen that are not properly addressed on the current Official Zoning Map? (Provide explanation in space provided below.)

- The designations of the Official Zoning Map should be brought into conformity with the Comprehensive Master Plan.
- A mistake was made in mapping on the Official Zoning Map. (An area is developing in a manner and purpose different from that for which it is mapped.) *NOTE: If this reason is cited, it must be demonstrated that the discussed inconsistency between actual land use and designated zoning is not intended, as the City may intend to stop an undesirable land use pattern from spreading.*
- Factors have changed, (such as the availability of new data, the presence of new roads or other infrastructure, additional development, annexation, or other zoning changes), making the subject property more appropriate for a different zoning district.
- Growth patterns or rates have changed, thereby creating the need for an amendment to the Official Zoning Map.

Explain: Site is staying SR-5 with a PUD overlay

How does the proposed amendment to the Official Zoning Map maintain the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property? _____

Site is staying SR-5 with a PUD overlay

Indicate reasons why the applicant believes the proposed map amendment is in harmony with the recommendations of the City of Sheboygan Comprehensive Plan.

PUD zoning overlay is proposed to help streamline the review process for future
additions to the proposed site through multiple phases

4. CERTIFICATE

I hereby certify that all the above statements and attachments submitted hereto are true and correct to the best of my knowledge and belief.

Jacob Norbert
APPLICANT'S SIGNATURE

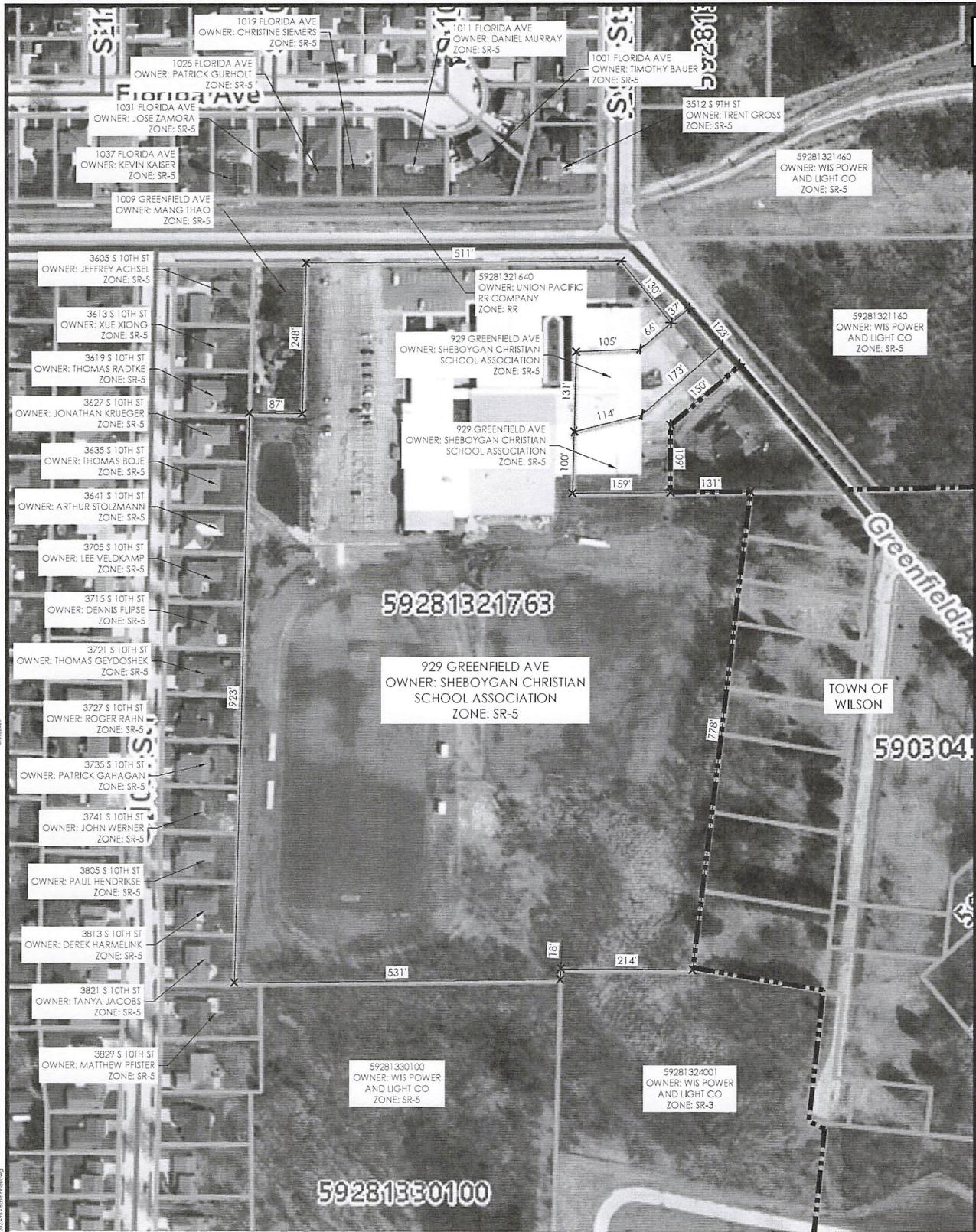
3/28/24
DATE

Jacob Norbert
PRINT ABOVE NAME

APPLICATION SUBMITTAL REQUIREMENTS

A copy of the current zoning map of the subject property and vicinity showing:

- The property proposed to be rezoned.
- All lot dimensions of the subject property.
- All other lands within 100 feet of the subject property.
- Map size not more than 11" X 17" and map scale not less than 1" = 600'.
- Graphic scale and north arrow.



3/20/2024

F:\2023-CONTRACTS\2023-24\Sheboygan Christian School - Phase 3\Phase 3\Construction Documents\3.3\Map\2023-24-1-Raster-Final.dwg

ZONING MAP



SCALE: 1"=150'

March 28, 2024
Sheboygan Christian School
 929 Greenfield Avenue, Sheboygan, WI
 Proj. No. 2023-96

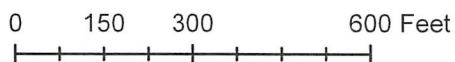
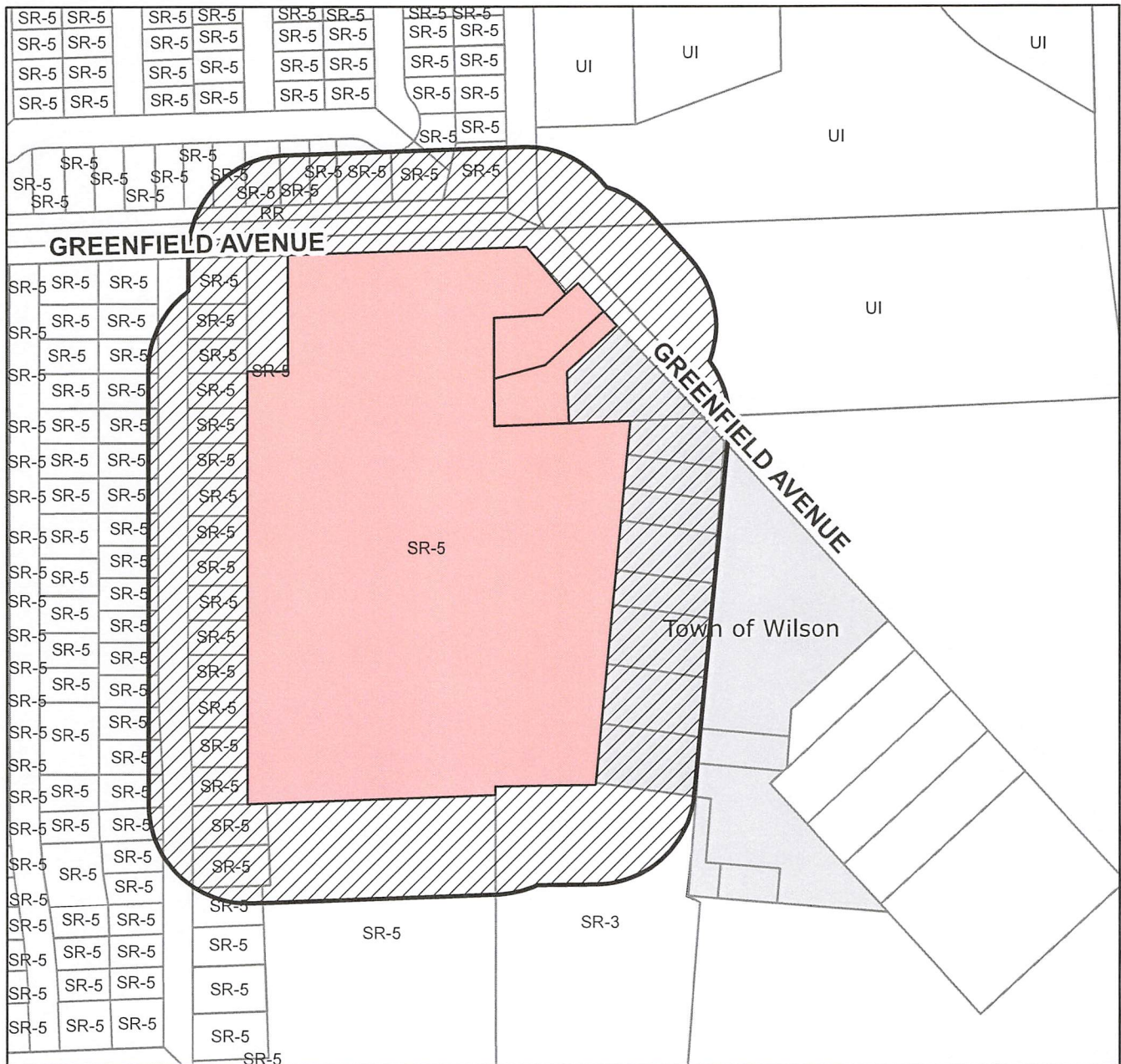
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PROPOSED REZONE FROM SUBURBAN RESIDENTIAL 5 (SR-5) TO SUBURBAN RESIDENTIAL-5 -PUD OVERLAY (SR-5 -PUD OVERLAY)

SECTION 2, TOWNSHIP 14 NORTH, RANGE 23 EAST

Legal Descriptions attached



CLK322B

City Of Sheboygan
City Clerk's Office

* General Receipt *

Receipt No: 240162

License No: 0000

Date: 04/04/2024

Received By: MMD

Received From: ABACUS ARCHITECTS

Memo: REZONE CHRISTIAN SCHOOL

Method of Payment: \$200.00 Check No. 12847

Total Received: \$200.00

<u>Fee Description</u>	<u>Fee</u>
Zoning Change	200.00

This document signifies receipt of fees in the amount indicated above.