



# **FINANCE AND PERSONNEL COMMITTEE MEETING AGENDA**

**November 10, 2025 at 5:00 PM**

**Council Chambers, 828 Center Avenue, Sheboygan, WI**

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**Notice that the Finance and Personnel Committee will meet at 5:00 p.m. or immediately following the Public Works Committee meeting.**

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

It is possible that a quorum (or a reverse quorum) of the Sheboygan Common Council or any other City committees/boards/commissions may be in attendance, thus requiring a notice pursuant to State ex rel. Badke v. Greendale Village Board, 173 Wis. 2d 553, 494 N.W.2d 408 (1993).

Persons with disabilities who need accommodations to attend this meeting should contact the Finance Department at 920-459-3311. Persons other than council members who wish to participate remotely shall provide notice to the Finance Department at 920-459-3311 by 12:00 p.m. on meeting day to be called upon during the meeting. All Committee members may attend the meeting remotely.

To view the meeting:

Microsoft Teams

Meeting ID: 299 684 134 356 17

Passcode: 7rM6RL6Q

## **OPENING OF MEETING**

1. **Call to order**
2. **Roll Call**
3. **Pledge of Allegiance**
4. **Approval of Minutes**  
Finance and Personnel Committee Meeting held on October 27, 2025
5. **Public Comment**  
Limit of three minutes per person with comments limited to items on this agenda.

## **ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

6. Report 28-25-26 by the Finance Director submitting the Tax Levy Certification for the 2025-2026 School Year from the Kohler School District.
7. Report 29-25-26 by Finance Director submitting a tax levy report that supports the 2025-2026 budget for Lakeshore Technical College District and a copy of the district-wide apportionment of the tax levy based upon the 2025 fully certified values furnished by the Wisconsin Department of Revenue.

- [8.](#) Res. No. 126-25-26 by Alderpersons Mitchell and Perrella authorizing the Finance Director to make all necessary changes and record all transactions in the City's General Ledger to close the Stormwater Fund and consolidate it into the General Fund.
- [9.](#) Res. No. 128-25-26 by Alderpersons Mitchell and Perrella authorizing the appropriate City officials to take such measures necessary to release certain judgment liens relating to 1430 Erie Ave., Sheboygan, Wisconsin.
- [10.](#) Gen. Ord. No. 30-25-26 by Alderpersons Mitchell and Perrella amending various sections of the Sheboygan Municipal Code regarding administrative fees.

#### **ITEMS FOR DISCUSSION ONLY**

- [11.](#) City Attorney's Office - November Report

#### **TENTATIVE DATE OF NEXT REGULAR MEETING**

12. Tentative Date Next Meeting - November 24, 2025

#### **ADJOURN MEETING**

13. 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*

**CITY OF SHEBOYGAN  
REPORT 28-25-26**

**BY FINANCE DIRECTOR.**

**NOVEMBER 10, 2025.**

Submitting the Tax Levy Certification for the 2025-2026 School Year from the Kohler School District.



Wisconsin Department of Public Instruction  
**PI-1508 TAX LEVY CERTIFICATION**  
 ss. 24.71, 120.17(8)

**Instructions:** This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10** (Ref Wisconsin Statute s.120.12(3))

Item 6.

## 2025-2026 School Year

① Municipal Clerk:

T  
O

**MEREDITH DEBRUIN**  
 828 CENTER AVE  
 SHEBOYGAN, WI 53081-4442

② Municipality:

City of Sheboygan

③ County:

Sheboygan

The levy is distributed using the same percentage as the equalized valuation.

### Entire School District

### Portion of School District Lying Within Municipality

Column 1

Column 2

④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)

\$1,019,396,932.00

\$300,249,823.00

⑤ Percent of Entire School District

100.000000%

29.453671%

⑥ **Total Levy**

\$6,354,958.00

**\$1,871,768.45**

### CERTIFICATION

**HEREBY CERTIFY** the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

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M

Name of School District

School District Clerk

Kohler School District (2842)

Heather Gehri

Signature of School District Clerk

*Heather Gehri*

Signature of Notary Public

*Megan Goetsch*

Signed before me this date

October 30, 2025

My Commission Expires

04/17/2027

NOTARY SEAL

MEGAN GOETSCH  
 NOTARY  
 PUBLIC  
 STATE OF WISCONSIN

Wisconsin Statutory References:  
 120.17(8)  
 120.44  
 121.06(2)

Mail tax settlement to:

District Administrator  
 Kohler School District  
 333 Upper Rd  
 Kohler, WI 53044



Wisconsin Department of Public Instruction  
**PI-1508 TAX LEVY CERTIFICATION**  
ss. 24.71, 120.17(8)

Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

Item 6.

## 2025-2026 School Year

**List of approved 2025-2026 debt and non-recurring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.**

Municipal Clerk: **MEREDITH DEBRUIN**  
828 CENTER AVE  
SHEBOYGAN, WI 53081-4442

Municipality: City of Sheboygan

School District: Kohler School District (2842)

County: Sheboygan

School District Clerk: Heather Gehri

| Referenda ID | Vote Date  | Type       | Year Expires | Total Referendum Amount | 2025-2026 Levy Amount due to Referendum | Percent of Entire School District | 2025-2026 Amount due to Referendum for Taxation District |
|--------------|------------|------------|--------------|-------------------------|-----------------------------------------|-----------------------------------|----------------------------------------------------------|
| RF-5063      | 04/06/2021 | Issue Debt | 2041         | \$17,550,000.00         | \$1,329,506.61                          | 29.453671%                        | \$391,588.51                                             |
| RF-5064      | 04/06/2021 | Issue Debt | 2041         | \$2,590,000.00          | \$196,206.39                            | 29.453671%                        | \$57,789.99                                              |

**CITY OF SHEBOYGAN  
REPORT 29-25-26**

**BY FINANCE DIRECTOR.**

**NOVEMBER 10, 2025.**

Submitting a tax levy report that supports the 2025-2026 budget for Lakeshore Technical College District and a copy of the district-wide apportionment of the tax levy based upon the 2025 fully certified values furnished by the Wisconsin Department of Revenue.





Tax Levy Certification  
2025-2026  
Fiscal Year

**Municipal Clerk:** Meredith Debruin

**Municipality:** City of Sheboygan

**County:** Sheboygan

|                                                                            | Entire<br>Technical<br>College<br>District | Portion of<br>Technical College<br>District within<br>Municipality |
|----------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------------|
| 1. Equalized Valuation (TID Out) Tax Apportionment (October Certification) | \$27,279,138,478                           | \$4,971,814,900                                                    |
| 2. Percentage of Entire Technical College District                         | 100%                                       | 18.2257%                                                           |
| 3. Total Levy                                                              | \$13,807,301                               | <b>\$2,516,477.74</b>                                              |

**CERTIFICATION**

I HEREBY CERTIFY the amount shown on **Line 3, column 2**, above, to be assessed against the taxable property of that portion of the Technical College District lying within the municipality, as required by s.38.16(1). Annually, by October 31, or within 10 days after receipt of the equalized valuations from the department of revenue, whichever is later, the district board may levy a tax on the full value of the taxable property of the district for the purposes of making capital improvements, acquiring equipment, operating, and maintaining the schools of the district, and paying principal and interest on valid bonds or notes now or hereafter outstanding as provided in s.67.035. The district board secretary shall file with the clerk of each city, village, or town, any part of which is located in the district, a certified statement showing the amount of the levy and the proportionate amount of the tax to be spread upon the tax rolls for collection in each city, village, or town. Such proportion shall be ascertained on the basis of the ratio of full value of the taxable property of that part of the city, village, or town location in the district, as certified to the district board secretary by the department of revenue. Upon receipt of the certified statement from the district board secretary, the clerk of each city, village, or town shall spread the amounts thereof upon the tax rolls for collection. When the taxes are collected, such amounts shall be paid by the treasurer of each city, village, or town to the district board treasurer.

As the Board President of the Technical College District of the State of Wisconsin listed here, I do hereby certify the amount shown on Line 3, column 1, above, was voted on and authorized at the District Board meeting held on the 15th day of October 2025.

**Technical College District Name:**

Lakeshore Technical College

**Technical College District Board President:**

  
 Monica Nichter

Lakeshore Technical College  
2025-26

| Calumet County               |                          | Municipality | TID Out<br>Equalized<br>Valuations | Percent of<br>Total | General      | Special<br>Revenue | Debt<br>Service | Operating<br>Total | Debt<br>Service | Total         |
|------------------------------|--------------------------|--------------|------------------------------------|---------------------|--------------|--------------------|-----------------|--------------------|-----------------|---------------|
| 08 012                       | T NEW HOLSTEIN           |              | 58,592,055.00                      | 0.002148            | 13,210.29    | 1,084.67           | 1,185.38        | 15,480.34          | 14,175.95       | 29,656.29     |
| Calumet County Total         |                          |              | 58,592,055.00                      | 0.002148            | 13,210.29    | 1,084.67           | 1,185.38        | 15,480.34          | 14,175.95       | 29,656.29     |
| Manitowish County            |                          |              |                                    |                     |              |                    |                 |                    |                 |               |
| 36 002                       | T CATO                   |              | 295,050,400.00                     | 0.010816            | 66,522.70    | 5,462.07           | 5,869.21        | 77,953.98          | 71,385.40       | 149,339.38    |
| 36 004                       | T CENTERVILLE            |              | 130,027,800.00                     | 0.004767            | 29,316.35    | 2,407.12           | 2,330.61        | 34,354.08          | 31,459.32       | 65,813.40     |
| 36 006                       | T COOPERSTOWN            |              | 15,050,457.00                      | 0.000552            | 3,393.31     | 278.62             | 304.49          | 3,976.42           | 3,541.35        | 7,617.77      |
| 36 008                       | T EATON                  |              | 124,995,931.00                     | 0.004582            | 28,182.08    | 2,313.98           | 2,228.83        | 33,024.89          | 30,242.15       | 63,267.04     |
| 36 010                       | T FRANKLIN               |              | 97,084,300.00                      | 0.007225            | 44,435.05    | 3,648.49           | 3,387.24        | 52,070.78          | 47,883.19       | 99,753.97     |
| 36 012                       | T GIBSON                 |              | 192,356,398.00                     | 0.007051            | 43,369.09    | 3,560.96           | 3,891.59        | 50,821.64          | 46,539.30       | 97,360.94     |
| 36 014                       | T KOSSUTH                |              | 338,835,200.00                     | 0.012458            | 75,619.97    | 6,291.14           | 6,752.25        | 89,786.36          | 82,220.79       | 172,007.15    |
| 36 016                       | T LIBERTY                |              | 247,279,200.00                     | 0.009065            | 55,752.10    | 4,577.71           | 5,002.74        | 65,332.55          | 59,827.50       | 125,160.05    |
| 36 018                       | T MANTOWOC               |              | 170,760,100.00                     | 0.006260            | 38,499.94    | 3,161.16           | 3,354.67        | 45,112.77          | 41,314.24       | 86,430.01     |
| 36 020                       | T MANTOWOC RAPIDS        |              | 385,407,200.00                     | 0.014128            | 86,894.73    | 7,134.78           | 7,797.23        | 101,826.74         | 93,246.62       | 195,073.36    |
| 36 022                       | T MAPLE GROVE            |              | 86,254,840.00                      | 0.003162            | 19,447.20    | 1,596.78           | 1,745.03        | 22,789.01          | 20,868.77       | 43,657.78     |
| 36 024                       | T MEEME                  |              | 235,395,100.00                     | 0.008629            | 53,072.68    | 4,357.71           | 4,762.31        | 62,192.70          | 56,952.23       | 119,144.93    |
| 36 026                       | T MISHCOT                |              | 176,270,400.00                     | 0.006462            | 39,742.30    | 3,263.17           | 3,566.15        | 46,571.62          | 42,847.42       | 89,219.04     |
| 36 028                       | T NEWTON                 |              | 431,757,800.00                     | 0.015827            | 97,345.04    | 7,992.84           | 8,734.95        | 114,072.83         | 104,400.83      | 218,533.66    |
| 36 030                       | T ROCKLAND               |              | 117,859,953.00                     | 0.004321            | 26,572.96    | 2,181.86           | 2,384.44        | 31,139.26          | 28,515.40       | 59,654.66     |
| 36 032                       | T SCHLESWIG              |              | 421,381,900.00                     | 0.015447            | 95,005.67    | 7,800.75           | 8,525.04        | 111,331.46         | 101,990.45      | 213,321.91    |
| 36 034                       | T TWO CREEKS             |              | 80,634,200.00                      | 0.002956            | 18,179.96    | 1,492.73           | 1,031.32        | 21,304.01          | 19,508.89       | 40,812.90     |
| 36 036                       | T TWO RIVERS             |              | 280,169,200.00                     | 0.010270            | 63,167.55    | 5,186.58           | 5,668.14        | 74,022.27          | 67,785.01       | 141,807.28    |
| 36 112                       | V CLEVELAND              |              | 157,982,200.00                     | 0.005791            | 35,619.01    | 2,924.62           | 3,166.16        | 41,739.79          | 38,222.70       | 79,962.49     |
| 36 126                       | V FRANCIS CREEK          |              | 72,906,700.00                      | 0.002673            | 16,437.70    | 1,343.67           | 1,474.99        | 19,262.36          | 17,639.27       | 36,901.63     |
| 36 132                       | V KELLERSVILLE           |              | 22,551,800.00                      | 0.000834            | 5,129.67     | 421.19             | 460.29          | 6,011.15           | 5,504.64        | 11,515.79     |
| 36 151                       | V MISHCOT                |              | 154,751,600.00                     | 0.005673            | 34,890.63    | 2,864.81           | 3,130.80        | 40,886.24          | 37,441.08       | 78,327.32     |
| 36 176                       | V REEDSVILLE             |              | 100,686,000.00                     | 0.003691            | 22,770.88    | 1,863.93           | 2,036.99        | 26,601.80          | 24,360.29       | 50,962.09     |
| 36 181                       | V SAINT NAZIANZ          |              | 69,647,500.00                      | 0.002553            | 15,702.87    | 1,283.34           | 1,409.05        | 18,401.26          | 16,800.73       | 35,251.99     |
| 36 186                       | V VALDEES                |              | 89,066,400.00                      | 0.003265            | 20,081.10    | 1,648.83           | 1,801.91        | 23,531.84          | 21,549.00       | 45,080.84     |
| 36 191                       | V WHITELAW               |              | 67,695,700.00                      | 0.002482            | 15,082.62    | 1,253.20           | 1,369.56        | 17,885.58          | 16,378.51       | 34,264.09     |
| 36 241                       | C KIEL (part Calumet Co) |              | 443,938,700.00                     | 0.016274            | 100,091.37   | 8,213.33           | 8,981.38        | 117,291.08         | 107,407.93      | 224,699.01    |
| 36 251                       | C MANTOWOC               |              | 3,468,006,700.00                   | 0.127130            | 781,904.22   | 64,200.83          | 70,161.72       | 916,266.77         | 839,060.38      | 1,755,327.15  |
| 36 286                       | C TWO RIVERS             |              | 1,016,059,900.00                   | 0.037247            | 229,083.04   | 18,809.62          | 20,556.05       | 268,443.71         | 245,828.71      | 514,272.42    |
| Manitowish County Total      |                          |              | 9,591,064,577.00                   | 0.351590            | 2,162,421.99 | 177,552.82         | 194,038.14      | 2,534,012.95       | 2,320,492.10    | 4,854,505.05  |
| Ozaukee County               |                          |              |                                    |                     |              |                    |                 |                    |                 |               |
| 45 002                       | T BELGIUM                |              | 237,487,712.00                     | 0.003706            | 53,544.49    | 4,396.45           | 4,304.65        | 62,745.59          | 57,458.51       | 120,204.10    |
| 45 006                       | T FREDONIA               |              | 200,275,951.00                     | 0.007415            | 45,605.80    | 3,744.62           | 4,092.29        | 53,442.71          | 48,939.52       | 102,382.23    |
| 45 108                       | V BELGIUM                |              | 87,919.84                          | 0.013482            | 82.91        | 6,808.41           | 7,440.55        | 97,168.80          | 88,951.16       | 186,149.95    |
| Ozaukee County Total         |                          |              | 807,541,893.00                     | 0.029603            | 182,070.13   | 14,948.48          | 16,337.49       | 213,357.10         | 195,379.19      | 408,736.29    |
| Sheboygan County             |                          |              |                                    |                     |              |                    |                 |                    |                 |               |
| 59 002                       | T GREENBUSH              |              | 272,345,661.00                     | 0.009984            | 61,403.64    | 5,041.75           | 5,509.86        | 71,955.25          | 65,892.16       | 137,847.41    |
| 59 004                       | T HERMAN                 |              | 275,539,600.00                     | 0.010101            | 62,123.75    | 5,100.88           | 5,574.48        | 72,799.11          | 66,564.91       | 139,464.02    |
| 59 006                       | T HOLLAND                |              | 606,005,300.00                     | 0.022215            | 136,631.25   | 11,218.56          | 12,260.16       | 160,109.99         | 146,918.82      | 306,728.81    |
| 59 008                       | T LIMA                   |              | 418,208,800.00                     | 0.015331            | 94,290.25    | 7,742.01           | 8,460.84        | 110,493.10         | 101,182.75      | 211,675.85    |
| 59 010                       | T LYNDON                 |              | 298,918,100.00                     | 0.010958            | 67,394.72    | 5,533.67           | 6,047.45        | 78,975.84          | 72,321.17       | 151,297.01    |
| 59 012                       | T MITCHELL               |              | 219,462,600.00                     | 0.008045            | 49,480.51    | 4,062.76           | 4,338.98        | 57,983.25          | 53,097.46       | 111,080.71    |
| 59 014                       | T MOSEL                  |              | 204,875,700.00                     | 0.007510            | 46,191.71    | 3,792.72           | 4,144.37        | 54,129.30          | 49,568.27       | 103,697.57    |
| 59 016                       | T PLYMOUTH               |              | 647,734,800.00                     | 0.023745            | 146,039.68   | 11,991.07          | 13,104.41       | 171,135.16         | 156,714.98      | 327,850.14    |
| 59 018                       | T RUINE                  |              | 688,505,300.00                     | 0.025166            | 154,780.96   | 12,709.80          | 13,888.78       | 181,375.54         | 166,095.24      | 347,473.78    |
| 59 020                       | T RUSSELL                |              | 48,846,091.00                      | 0.007177            | 10,562.02    | 867.23             | 947.75          | 12,377.00          | 11,334.09       | 23,711.09     |
| 59 022                       | T SCOTT                  |              | 270,695,200.00                     | 0.009923            | 61,031.75    | 5,011.21           | 5,576.49        | 71,519.45          | 65,493.08       | 137,012.53    |
| 59 024                       | T SHEBOYGAN              |              | 1,372,031,900.00                   | 0.050299            | 309,341.25   | 25,399.49          | 27,757.77       | 362,498.51         | 331,953.68      | 694,452.19    |
| 59 026                       | T SHEBOYGAN FALLS        |              | 361,570,500.00                     | 0.013254            | 81,520.46    | 6,693.51           | 7,314.98        | 95,528.95          | 87,479.50       | 183,008.45    |
| 59 028                       | T SHERMAN                |              | 58,495,79                          | 0.009511            | 58,495.79    | 4,802.99           | 5,248.94        | 68,547.72          | 62,771.76       | 131,315.48    |
| 59 030                       | T WILSON                 |              | 763,632,600.00                     | 0.027993            | 172,170.24   | 14,136.61          | 15,449.16       | 201,756.01         | 184,756.65      | 386,511.66    |
| 59 101                       | V ADELL                  |              | 59,155,600.00                      | 0.001839            | 11,308.19    | 928.50             | 1,014.70        | 13,251.39          | 12,134.80       | 25,386.19     |
| 59 111                       | V CASCADE                |              | 77,903,600.00                      | 0.002656            | 17,584.31    | 1,442.18           | 1,576.08        | 20,582.57          | 18,848.24       | 39,430.81     |
| 59 112                       | V CEDAR GROVE            |              | 263,500,000.00                     | 0.009559            | 59,409.27    | 4,877.59           | 5,300.90        | 69,618.16          | 63,752.03       | 133,370.19    |
| 59 121                       | V ELKHART LAKE           |              | 573,353,500.00                     | 0.021040            | 129,494.79   | 10,625.21          | 11,111.73       | 151,641.73         | 138,864.10      | 290,505.83    |
| 59 131                       | V GLENBELLAH             |              | 61,549,500.00                      | 0.002256            | 13,877.08    | 1,139.42           | 1,245.22        | 16,261.72          | 14,891.48       | 31,153.20     |
| 59 135                       | V HOWARDS GROVE          |              | 444,821,200.00                     | 0.016299            | 100,245.25   | 8,230.97           | 8,965.19        | 117,471.41         | 107,573.04      | 225,044.45    |
| 59 141                       | V KOHLER                 |              | 686,852,500.00                     | 0.025142            | 154,633.77   | 12,696.72          | 13,725.58       | 181,295.07         | 165,937.29      | 347,143.35    |
| 59 165                       | V COSTBURG               |              | 431,068,000.00                     | 0.015802            | 97,189.51    | 7,980.07           | 8,721.00        | 113,890.58         | 104,293.84      | 218,184.52    |
| 59 176                       | V RANDOM LAKE            |              | 265,254,500.00                     | 0.009724            | 59,804.85    | 4,910.47           | 5,366.40        | 70,081.72          | 64,176.51       | 134,258.23    |
| 59 191                       | V WALDO                  |              | 63,002,100.00                      | 0.002310            | 14,204.59    | 1,166.31           | 1,274.60        | 16,645.50          | 15,242.93       | 31,888.43     |
| 59 271                       | C PLYMOUTH               |              | 1,225,281,200.00                   | 0.044916            | 276,254.52   | 22,682.79          | 24,588.83       | 323,725.14         | 295,448.37      | 620,174.51    |
| 59 281                       | C SHEBOYGAN              |              | 4,971,814,900.00                   | 0.182257            | 1,120,955.04 | 92,038.80          | 100,355.47      | 1,313,581.31       | 1,202,886.43    | 2,516,477.74  |
| 59 282                       | C SHEBOYGAN FALLS        |              | 1,004,161,890.00                   | 0.036811            | 226,400.48   | 18,589.31          | 20,315.36       | 265,395.13         | 242,950.08      | 508,295.21    |
| Sheboygan County Total       |                          |              | 16,821,939,952.00                  | 0.616660            | 3,792,710.61 | 311,413.00         | 340,327.00      | 4,444,450.61       | 4,099,952.76    | 8,514,403.37  |
| Total                        |                          |              | 27,279,138,478.00                  | 1.000000            | 6,150,413.02 | 504,999.97         | 551,888.01      | 7,207,301.00       | 6,600,000.00    | 13,807,301.00 |
| City, Town & Village Summary |                          |              |                                    |                     |              |                    |                 |                    |                 |               |
| Towns                        |                          |              |                                    |                     |              |                    |                 |                    |                 |               |
| Villages                     |                          |              | 11,129,749,678.00                  | 0.407995            | 2,509,337.24 | 206,037.45         | 225,167.50      | 2,940,542.19       | 2,692,766.36    | 5,633,308.55  |
| Cities                       |                          |              | 4,020,725,600.00                   | 0.147370            | 906,386.13   | 74,421.84          | 81,331.70       | 1,062,139.67       | 972,641.74      | 2,034,781.41  |
| Cities                       |                          |              | 12,129,463,200.00                  | 0.444635            | 2,734,689.65 | 224,540.68         | 245,388.81      | 3,204,619.14       | 2,934,591.90    | 6,139,211.04  |
| Total                        |                          |              | 27,279,138,478.00                  | 1.000000            | 6,150,413.02 | 504,999.97         | 551,888.01      | 7,207,301.00       | 6,600,000.00    | 13,807,301.00 |
| County Summary               |                          |              |                                    |                     |              |                    |                 |                    |                 |               |
| 08 Calumet                   |                          |              | 58,592,055.00                      | 0.002148            | 13,210.29    | 1,084.67           | 1,185.38        | 15,480.34          | 14,175.95       | 29,656.29     |
| 36 Manitowish                |                          |              | 9,591,064,577.00                   | 0.351590            | 2,162,421.99 | 177,552.82         | 194,038.14      | 2,534,012.95       | 2,320,492.10    | 4,854,505.05  |
| 45 Ozaukee                   |                          |              | 807,541,893.00                     | 0.029603            | 182,070.13   | 14,948.48          | 16,337.49       | 213,357.10         | 195,379.19      | 408,736.29    |
| 59 Sheboygan                 |                          |              | 16,821,939,952.00                  | 0.616660            | 3,792,710.61 | 311,413.00         | 340,327.00      | 4,444,450.61       | 4,099,952.76    | 8,514,403.37  |
| Total                        |                          |              | 27,279,138,478.00                  | 1.000000            | 6,150,413.02 | 504,999.97         | 551,888.01      | 7,207,301.00       | 6,600,000.00    | 13,807,301.00 |



**CITY OF SHEBOYGAN  
RESOLUTION 126-25-26**

**BY ALDERPERSONS MITCHELL AND PERRELLA.**

**NOVEMBER 10, 2025.**

A RESOLUTION authorizing the Finance Director to make all necessary changes and record all transactions in the City's General Ledger to close the Stormwater Fund and consolidate it into the General Fund.

WHEREAS, the City Administrator has recommended consolidation of the Stormwater Fund into the General Fund after review; and

WHEREAS, the Finance Director agrees that consolidation of the Stormwater Fund into the General Fund would align with accounting best practice; and

WHEREAS, the Common Council finds that these changes are in the best interest of the City; and

WHEREAS, the 2024 financial audit has been completed with all necessary transactions having been recorded prior to the closure of the fund.

NOW, THEREFORE, BE IT RESOLVED: That the Finance Director is authorized to make all necessary changes and transactions in the City's General Ledger to close the Stormwater Fund and consolidate it into the General Fund.

BE IT FURTHER RESOLVED: That the Finance Director is authorized to transfer the Stormwater Fund's balance amounts via the following budget amendment:

INCREASE:

|                                                                                                    |               |
|----------------------------------------------------------------------------------------------------|---------------|
| General Fund – Interfund Transfer In<br>(Acct. No. 101-492000)                                     | \$ 198,364.72 |
| Stormwater Fund – Stormwater Utility Expense –<br>Interfund Transfer Out (Acct. No. 631344-811100) | \$ 198,364.72 |

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

**CITY OF SHEBOYGAN  
RESOLUTION 128-25-26**

**BY ALDERPERSONS MITCHELL AND PERRELLA.**

**NOVEMBER 10, 2025.**

A RESOLUTION authorizing the appropriate City officials to take such measures necessary to release certain judgment liens relating to 1430 Erie Ave., Sheboygan, Wisconsin.

WHEREAS, Bat Holdings Two, LLC acquired the property known as 1430 Erie Avenue (“the Property”) in 2013 and transferred ownership to RVFM 4 Series, LLC on November 18, 2020; and

WHEREAS, RVFM 4 Series, LLC was sued in various federal and state courts, including in Wisconsin, for deceptive and unfair practices in the course of selling and leasing residential properties; and

WHEREAS, as a result of these lawsuits, RVFM 4 Series, LLC’s properties, including the Property, were placed into receivership with Trigild, Inc. (“Trigild”); and

WHEREAS, Trigild has listed the Property for sale via auction and has secured a contract to sell the Property; and

WHEREAS, Trigild now asks the City of Sheboygan to support the sale by releasing certain judgment liens that are filed with the Sheboygan County Clerk of Court for nonpayment of municipal citation forfeitures. Specifically, Trigild asks to reduce the judgments from \$44,696.00 to \$11,174; and

WHEREAS, Trigild argues that their request is reasonable because of efforts Trigild has taken to “stabilize” the Property, such as maintaining the lawn, securing the buildings, and clearing the Property of a nuisance tree and miscellaneous debris; and

WHEREAS, the docketed judgments relate to three years (2021-2024) of still-unresolved municipal code violations relating to building and property maintenance, which, in conjunction with law enforcement efforts, rendered the Property a chronic nuisance; and

WHEREAS, the Property was placarded and has continued being a source of law enforcement activities such that City staff is eager to see the Property rehabilitated; and

WHEREAS, the purchase-sale agreement transfers responsibility for code compliance measures to the buyer, a local businessperson who owns other properties within the City; and

WHEREAS, should the Council decline this request, the judgment liens would be paid by sale proceeds to the extent authorized by law and any residual proceeds would be available to Trigild to pay other debts.

NOW, THEREFORE, BE IT RESOLVED: That the Common council declares its support for waiving its right to recoup \$33,522 in judgment liens filed against RVFM 4 Series, LLC and asks that the City Attorney draft a Motion and Proposed Order for the Sheboygan-Kohler Municipal Court judge to consider.

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

**CITY OF SHEBOYGAN  
ORDINANCE 30-25-26**

**BY ALDERPERSONS MITCHELL AND PERRELLA.**

**NOVEMBER 10, 2025.**

AN ORDINANCE amending various sections of the Sheboygan Municipal Code regarding administrative fees.

THE COMMON COUNCIL OF THE CITY OF SHEBOYGAN DO ORDAIN AS FOLLOWS:

**SECTION 1:**        **AMENDMENT** “Sec 2-449 Assessment Of Costs For Repair Of Damages To Public Property” of the Sheboygan Municipal Code is hereby *amended* as follows:

**A M E N D M E N T**

Sec 2-449 Assessment Of Costs For Repair Of Damages To Public Property

- (a) In addition to any penalties imposed for violation of section 12-631, 40-48, 48-250 or 60-74, any person who shall cause physical damage to or destroy any public property shall be liable for the costs of repairing such damages or replacing such property. The parents of any unemancipated minor child who causes such damage or destruction may be held liable for the cost of repairing such damages or replacing such destroyed property in accordance with Wis. Stats. § 895.035.
- (b) The costs of repairing such damages or replacing destroyed property will be billed based on an hourly charge for employee time and equipment usage, plus materials. The employee time charge will include wages and benefits, and the equipment usage will include a charge for maintenance and repair of the equipment. All materials used will be charged at actual cost, ~~plus 30 percent,~~ plus applicable sales tax, ~~with a minimum fee of \$100.00.~~ A schedule of employee wage and benefit rates and equipment usage charges shall be prepared and updated from time to time by the director of public works.

(Code 1997, § 2-399; Ord. No. 1-15-16, 5-19-2015)

**SECTION 2:**        **AMENDMENT** “Sec 12-481 Abatement Of Nuisances” of the Sheboygan Municipal Code is hereby *amended* as follows:

**A M E N D M E N T**



## Sec 12-481 Abatement Of Nuisances

- (a) If property is in violation of those provisions of this article that affect health or safety, the director of planning and development or, in the director's absence, a designee, may commence an action to abate such public nuisances.
- (b) If the director of planning and development or the director's designee deems it necessary to order the abatement or removal of a health or safety nuisance found on any premises or property, the director shall serve notice within a reasonable time of not less than 24 hours; and if the owner or occupant shall fail to comply with the notice, the owner or occupant shall be subject to the penalty provided in this division.
- (c) Any person to whom such order is directed shall comply therewith immediately but, upon petition to the board of appeals, shall be afforded a hearing in the manner prescribed in section 12-594. After such hearing, depending upon the findings of the zoning board of appeals as to whether the provisions of this article and of the rules and regulations adopted pursuant thereto have been complied with, the board of appeals shall continue such order in effect, modify or revoke it.
- (d) Upon the failure of the owner or occupant to abate any nuisance within the time allowed in the notice to abate and remove such nuisance, or if the owner is a nonresident of the city or cannot be found, the director of planning and development or the director's designee shall thereupon cause abatement and removal of such nuisance.
- (e) Unless otherwise ordered by the common council, the whole of the cost of abatement or removal of a nuisance by the director of planning and development or the director's designee, ~~plus 50 percent,~~ plus applicable sales tax, ~~with a minimum fee of \$25.00,~~ shall be collected from the owner or occupant or person causing, permitting or maintaining the nuisance, or such cost may be charged against the premises and, upon certificate of the director, assessed against the real estate and collected as are other special taxes.
- (f) Nothing in this article shall be construed or interpreted to in any way impair or limit the authority of the city to define and declare nuisances or the director of planning and development to cause the removal of abatement of nuisances by summary proceedings or other appropriate proceedings.

(Code 1997, § 26-703; Ord. No. 17-09-10, § 2, 9-21-2009)

**SECTION 3:**        **AMENDMENT** “Sec 46-2 Penalties” of the Sheboygan Municipal Code is hereby *amended* as follows:

#### A M E N D M E N T

#### Sec 46-2 Penalties

- (a) A violation of any of the sections in this chapter which results in any refuse or

recyclables being placed at the curb or alley line not suitable for collection shall, after reasonable effort to give 48 hours' notice to the abutting property owner or resident, be deemed just cause to be collected by the department of public works. The department of public works shall keep accurate account of the expenses of collection and disposal, and the whole of these expenses, ~~plus 50 percent~~, shall be assessed to the property owner and, if not paid within the period fixed by the department of public works, shall become a lien on the property and shall automatically be included in the next tax collection and collected as other taxes are collected.

- (b) A violation of any of the sections of this chapter, other than those for which a penalty is specifically provided in this section, shall subject the violator to a forfeiture of not less than \$50.00 nor more than \$250.00 for the first offense within a 12-month period, a forfeiture of not less than \$100.00 nor more than \$500.00 for the second offense within a 12-month period, a forfeiture of not less than \$250.00 nor more than \$2,000.00 for the third and subsequent offense within a 12-month period, together with the cost of prosecution and, in default of payment thereof, to imprisonment in the county jail until such forfeiture and costs are paid, but not to exceed ten days. In addition, any costs incurred by the city for cleanup and disposal as a result of the violation shall be added as recoverable costs.
- (c) A violation of section 46-41, sections 46-43 through 46-46 or section 46-83 shall result in a forfeiture of not less than \$50.00 nor more than \$250.00, plus the costs of prosecution, plus the expenses of collection and disposal, as provided in subsection (a) of this section for the first offense; a forfeiture of not less than \$100.00 nor more than \$500.00, plus the costs of prosecution, plus any costs incurred by the city for cleanup and disposal as a result of the violation, plus the elimination of all city collection services for a period not to exceed six months for the second and each subsequent violation. In default of payment of the forfeiture imposed by this subsection, the property owner or resident may be imprisoned in the county jail until such forfeiture and costs are paid, but not to exceed ten days.
- (d) A violation of section 46-8 or 46-9 shall subject the violator to a forfeiture of not less than \$50.00 nor more than \$250.00 for the first offense and for any subsequent violation not less than \$100.00 nor more than \$500.00, together with the costs of prosecution and, in default of payment thereof, to imprisonment in the county jail until such forfeiture and costs are paid, but not to exceed ten days.

(Code 1997, § 102-2)

**SECTION 4:**        **AMENDMENT** “Sec 48-250 Accounting” of the Sheboygan Municipal Code is hereby *amended* as follows:

#### AMENDMENT

Sec 48-250 Accounting

The department of ~~engineering and~~ public works shall keep an accurate account of the hourly equipment rental and labor costs of removing snow and ice from sidewalks in front of each lot or parcel of land abutting that portion of a sidewalk from which snow is removed. ~~Such costs, plus an additional charge of 30 percent thereof for equipment repair, supervision and other general expenses and an additional minimum charge of \$10.00 for hand shoveling and mechanized work for snow removal from sidewalks~~ The city's actual costs shall be charged to the owners of each of such lot or parcel of land. The department shall render statements of such charges to the property owners as soon as practicable.

(Code 1975, § 36-149; Code 1997, § 110-280)

**SECTION 5:            AMENDMENT** “Sec 54-96  
Installation/Excavation/Occupancy Permit Fee” of the Sheboygan Municipal Code is hereby  
*amended* as follows:

#### A M E N D M E N T

##### Sec 54-96 Installation/Excavation/Occupancy Permit Fee

- (a) *Generally.* The permit fee shall be established by the department in an amount sufficient to recover the costs incurred by the city. This fee shall recover administrative and inspection costs, and excavation fees per section 48-217. Payment of the fees shall be collected prior to issuance of the permit. However, the engineer may, with the advice and consent of the administrative services director, establish a fee collection process from governmental agencies and private utilities in order to expedite the permitting system and recognize that certain excavations are deemed emergencies.
- (b) *Waiving of fees.* Fees shall not be waived unless the work involved is a direct result of the engineer's demand that facilities owned by a utility be removed or relocated or unless waived by the common council upon review of the engineer's decision.
- (c) *Fee schedule.* The minimum fee for each excavation permit for a single address shall be as set forth in section 48-217. This permit fee shall be in addition to any forfeiture provided elsewhere in this Code.
- (d) *Cost adjustment authorized.* For those permit applications which provide for a substantial undertaking of excavation within the public right-of-way attended by disruption of the general public and traffic, the engineer is authorized to assess the city's actual costs for staff ~~of the city employee's~~ time engaged in the review and inspection of the ~~anticipated work, multiplied by a factor determined by the respective department to represent the city's cost for statutory expense, benefits, insurance, sick leave, holidays, vacation and similar benefits, overhead and supervision, the factor not to exceed 2.0,~~ plus the cost of mileage reimbursed to city employees which is attributed to the work, plus all consultant fees associated with the work at the invoiced amount, ~~plus ten percent for administration.~~
- (e) *City exemption.* The city and its contractors shall not pay degradation fees for

excavations due to general government functions.

- (f) *Fees for revoked permits are nonrefundable.* Permit fees paid for a permit that the department has revoked are not refundable.

(Code 1997, § 122-3(c)(7))

**SECTION 6: REPEALER CLAUSE** All ordinances or resolutions or parts thereof in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict.

**SECTION 7: EFFECTIVE DATE** This Ordinance shall be in effect from and after its passage and publication according to law.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

Presiding Officer

Attest

\_\_\_\_\_  
Ryan Sorenson, Mayor, City of  
Sheboygan

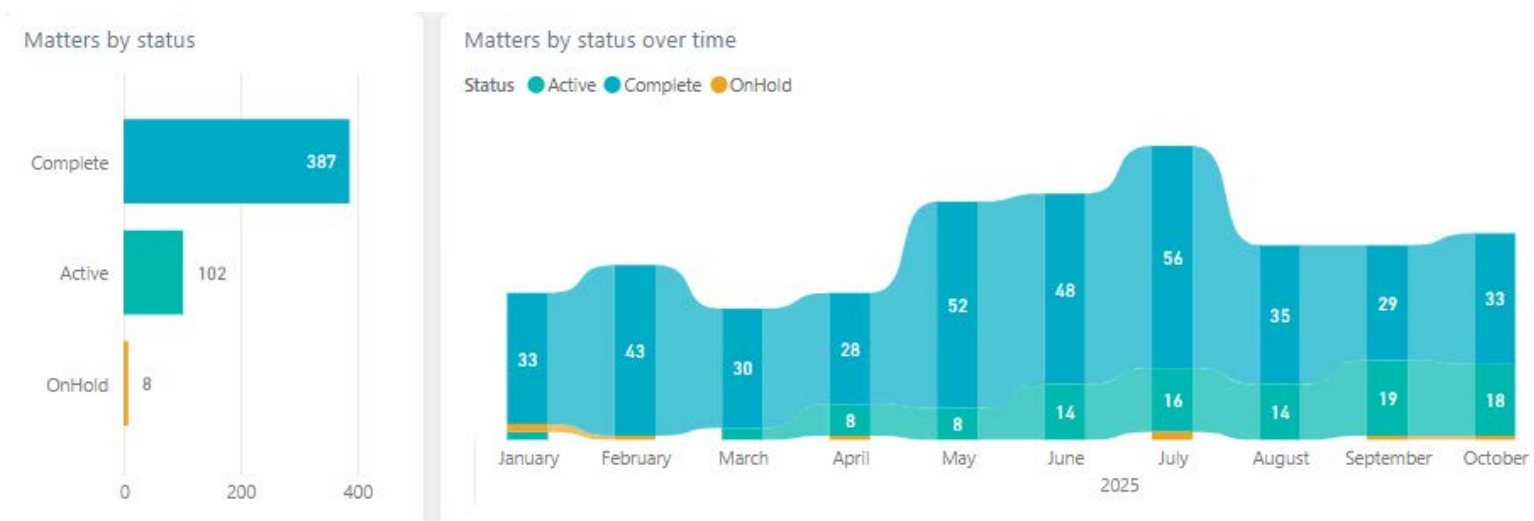
\_\_\_\_\_  
Meredith DeBruin, City Clerk, City of  
Sheboygan

# City Attorney’s Office Monthly Report

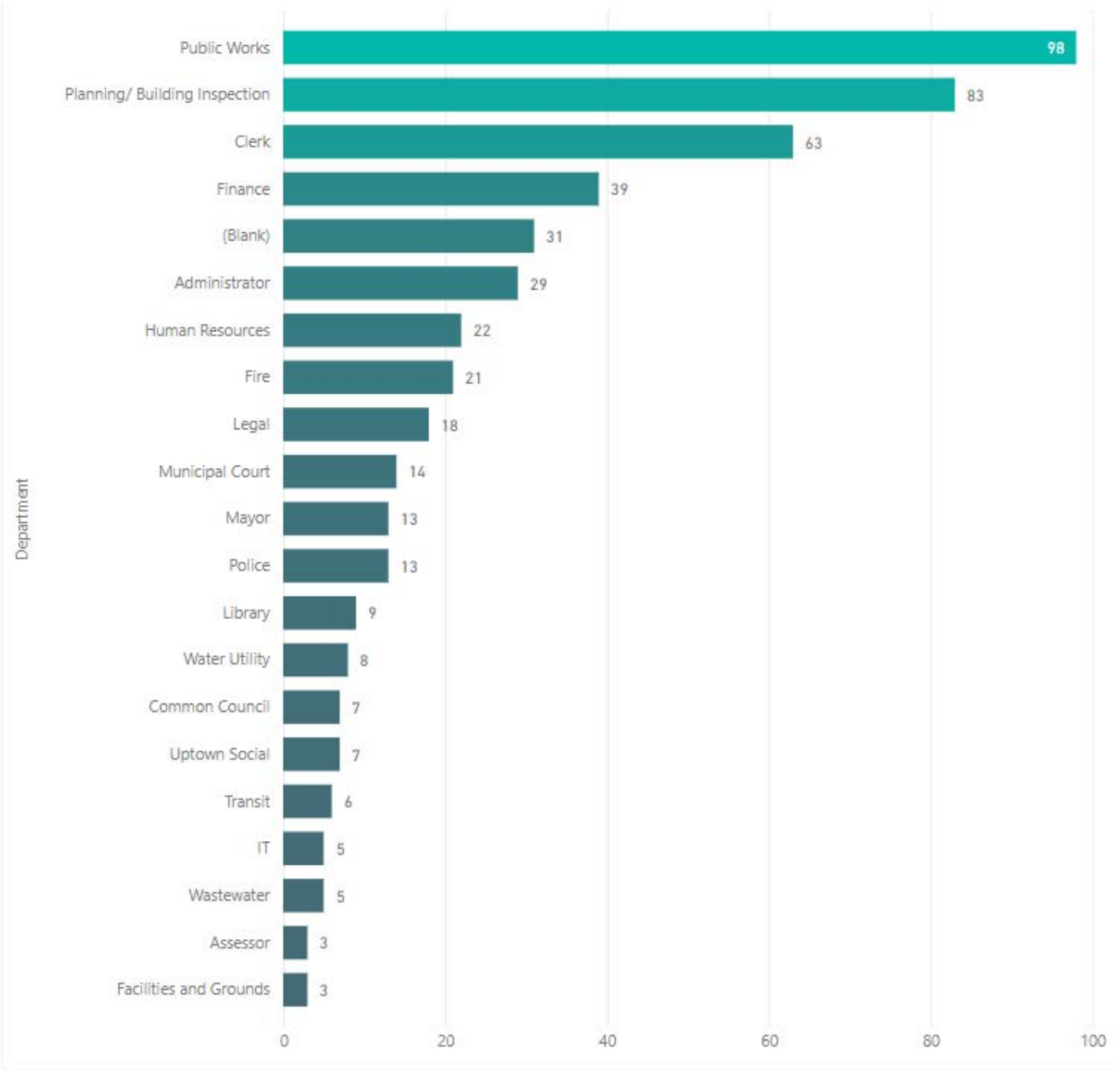
November, 2025

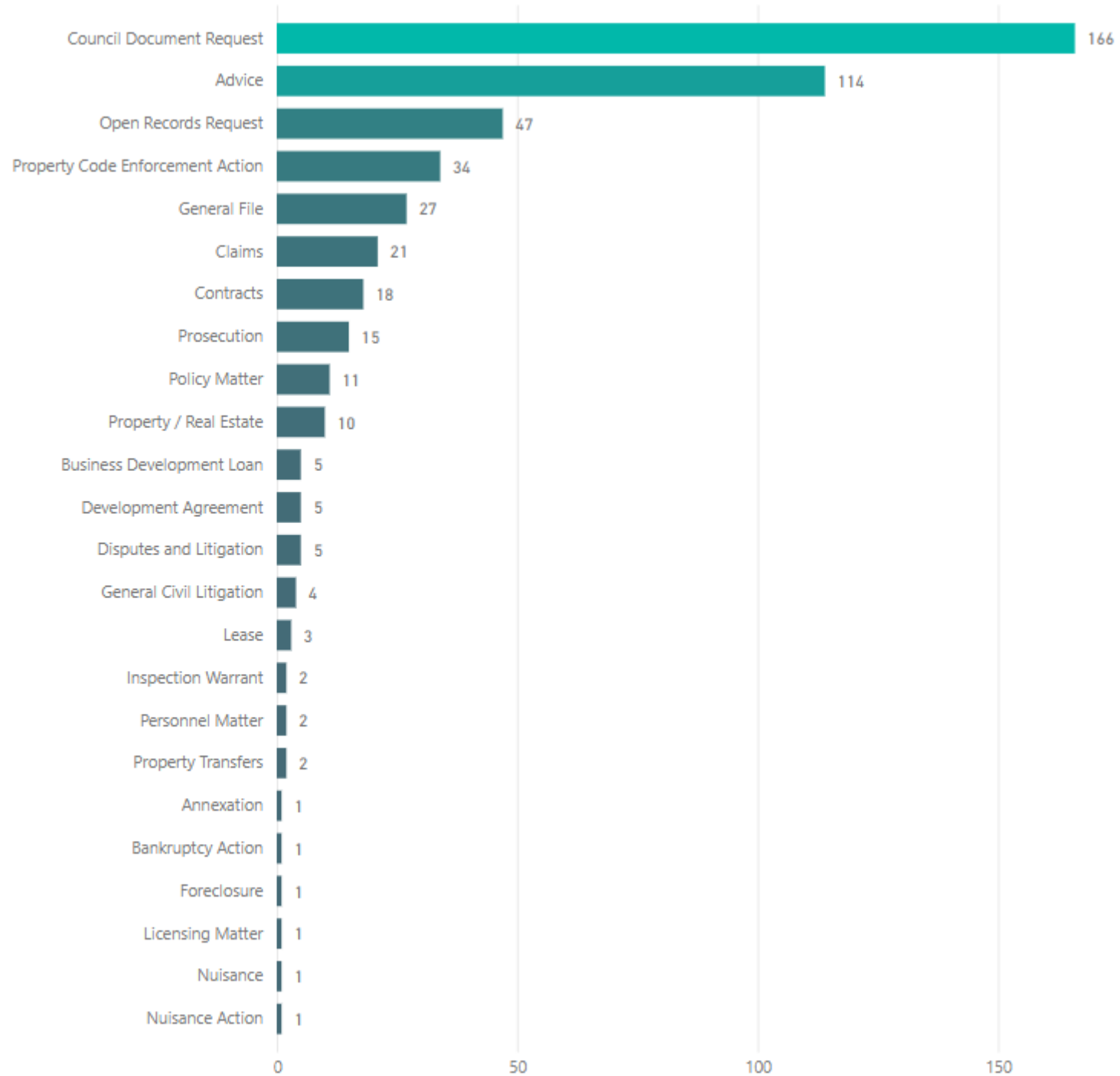
**Purpose:** The City Attorney’s Office (“CAO”) provides support to all City departments, elected and appointed officials, and staff on a range of issues pursuant to Wis. Stat. § 62.09(12). In addition to providing legal, strategy, and risk-management advice, the CAO drafts, edits, and reviews legal documents; prepares and reviews Council documents; represents the City in litigation; prosecutes municipal ordinance violations; drafts and reviews ordinances, resolutions, and policies. This report is intended to provide a summary of many of those tasks.

**Scope:** Much of the CAO’s work is managed via LawVu, our document and project management software. We are working to include legal services requests received via email, phone, or in-person within the LawVu management software to improve reporting accuracy. Quick questions, conversational issues, and the like will remain outside the scope of this report. CAO welcomes suggestions for future reporting metrics or modifications.



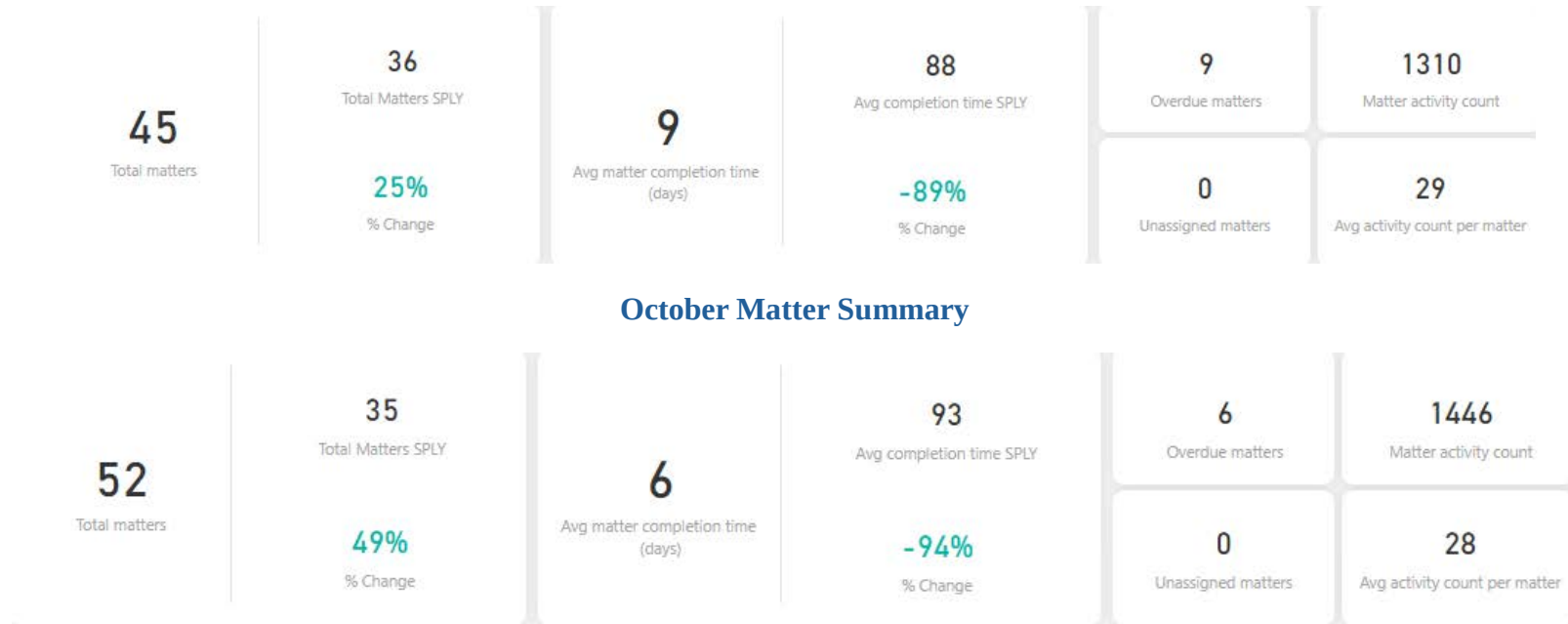
**Municipal Prosecution Activity Since 10/1/25:** Sixty-six (66) pretrial conferences were conducted in October. Fifty-eight (58) of them resolved by stipulation. Two (2) municipal trials took place, both closing with a conviction.







### September Matter Summary



### Department Update:

In honor of National Paralegal Day on October 23, Attorney Majerus would like to publicly acknowledge the essential roles played by the City's professional paralegal staff this and every year. Kathy Hoffman's and Melissa Garcia's tireless efforts behind the scenes have helped ensure that City projects have continued with little-to-no disruption despite our much leaner staff this year. While each department "touches" the work specific to their objectives, the City Attorney Office "touches" them all. Since January 1, 2025, our dedicated paralegals supported the City's attorneys on 497 documented matters and countless undocumented matters while guiding other departments through questions, connecting staff and visitors with appropriate resources or redirection, and ensuring that no loose ends are missed. They serve as a primary resource to so many. We simply couldn't function as we do without them.

Thank you, Kathy and Melissa!