ATTACHMENTS

CITY OF SHEBOYGAN

THIRD REGULAR COMMON COUNCIL MEETING

Monday, May 7, 2018

ALDERPERSONS PRESENT:
Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.
ALDERPERSON EXCUSED:
Rose Phillips - 1.

Meeting called to order at 6:00 PM

1. OPENING OF MEETING

1.1 ROLL CALL

1.2 PLEDGE OF ALLEGIANCE - Jack Hudak Cub Scout Pack 3827

1.3 APPROVAL OF MINUTES

MOTION TO APPROVE MINUTES
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

1.4 PUBLIC FORUM - No one spoke.

1.5 MAYOR'S ANNOUNCEMENTS - UPCOMING COMMUNITY EVENTS, PROCLAMATIONS, EMPLOYEE RECOGNITIONS

1.6 ADOPTING THE RULES OF THE COMMON COUNCIL

MOTION TO ACCEPT AND FILE
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

1.7 ALDERMANIC TRAINING

2. HEARINGS

2.1 Hearing No. 1-18-19 to amend the City of Sheboygan Future Land Use Map of the City's Comprehensive Plan in order to change the Land Use Classification of the property located at 3226-3302 Superior Avenue from Multi-Family Residential to Community Mixed-Use.

MOTION TO CLOSE HEARING
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron

Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

2.2 Hearing 2-18-19 to amend the City of Sheboygan Official Zoning Map to change the Use District Classification of the property located at 3226-3302 Superior Avenue from Class Urban Residential (UR-12) to Class Suburban Office (SO).

MOTION TO CLOSE HEARING
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3. CONSENT AGENDA

3.1 MOTION TO ACCEPT AND FILE ALL RO'S, ACCEPT AND ADOPT ALL RC'S AND PASS ALL RESOLUTIONS AND ORDINANCES
Resolution: MOTION TO ACCEPT AND FILE ALL RO'S, ACCEPT AND ADOPT ALL RC'S AND PASS ALL RESOLUTIONS AND ORDINANCES

MOTION TO ACCEPT AND FILE ALL RO'S, ACCEPT AND ADOPT ALL RC'S AND PASS ALL RESOLUTIONS AND ORDINANCES
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.2 R. O. No. 1-18-19 by Board of Water Commissioners submitting a copy of the 2017 Annual Audited Financial Statements, including Independent Auditor's Report, on the Sheboygan Water Utility, and the 2017 Annual Report to the Public Service Commission (PSC) of Wisconsin. ACCEPT AND FILE

Resolution: MOTION TO ACCEPT AND FILE DOCUMENT
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9,

3.3 R. O. No. 2-18-19 by Board of Water Commissioners submitting their report on the Water Utility for the first quarter of 2018. ACCEPT AND FILE

Resolution: MOTION TO ACCEPT AND FILE
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.4 R. O. No. 3-18-19 by Mead Public Library Director submitting a recommendation from the Mead Public Library Board of Trustees to whom was referred R. O. No. 338-17-18 by the Mead Public Library Director submitting Capital Improvement Projects (CIP) for the years 2019-2023; recommends filing the document. ACCEPT AND FILE

Resolution: MOTION TO ACCEPT AND FILE

Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.5 R. O. No. 4-18-19 by City Clerk submitting various license applications (St. Spyridon). ACCEPT AND FILE

Resolution: MOTION TO ACCEPT AND FILE
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.6 R. O. No. 5-18-19 by City Clerk resubmitting R. O. No. 299-17-18 by City Plan Commission and Gen. Ord. No. 39-17-18 by Alderperson Draughon and Rindfleisch that was duly passed on March 19, 2018 for an Ordinance amending the City of Sheboygan Future Land Use Map of the Sheboygan Comprehensive Plan to change the Land Use Classification of property located at 3226-3302 Superior Avenue from Class Multi-Family Residential to Class Community Mixed-Use Classification. ACCEPT AND FILE AND PASS ORDINANCE

Resolution: MOTION TO ACCEPT AND FILE AND PASS ORDINANCE
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.7 R. O. No. 6-18-19 by City Clerk resubmitting R. O. No. 300-17-18 by City Plan Commission and Gen. Ord. No. 40-17-18 by Alderpersons Draughon and Rindfleisch and R. O. No. 388-17-18 by City Clerk duly passed on March 19, 2018 for an application from Derrek Lemahieu (Abacus Architects, Inc.) for a change in the zoning classification of property located at 3226-3302 Superior Avenue from Class Urban Residential (UR-12) to Class Suburban (SO) Classification. ACCEPT AND FILE AND PASS ORDINANCE

Resolution: MOTION TO ACCEPT AND FILE AND PASS ORDINANCE
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.8 R. C. No. 1-18-19 by Licensing, Hearings, and Public Safety Committee to whom was referred, pursuant to R. C. No. 329-17-18 by Law and Licensing Committee and R. O. No. 335-17-18 by the City Clerk, submitting various license applications; recommends granting the license application. ACCEPT AND FILE

Resolution: MOTION TO ACCEPT AND FILE
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.9 R. C. No. 2-18-19 by Licensing, Hearings, and Public Safety Committee to whom was referred,

pursuant to R. C. No. 330-17-18 by Law and Licensing Committee and R. O. No. 325-17-18 by the City Clerk, submitting various license applications; recommends denying Beverage Operator License Application No. 2093 (Trisha L. Ninnemann) based upon her ineligibility for a Beverage Operator's License. ACCEPT AND FILE

Resolution: MOTION TO ACCEPT AND FILE
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.10 R. C. No. 3-18-19 by Licensing, Hearings, and Public Safety Committee to whom was referred R. O. No. 342-17-18 by the City Clerk, submitting various licenses; recommends granting licenses. ACCEPT AND FILE

Resolution: MOTION TO ACCEPT AND FILE
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.11 R. C. No. 4-18-19 by Committee of the Whole to whom was referred DIRECT REFERRAL Res. No. 2-18-19 by Alderpersons Sorenson and Bohren adopting the addition of 2019-2020 Action Items and Critical measurements to the City of Sheboygan 2017-2021 Strategic Plan; recommends passing the Resolution. ACCPEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.12 R. C. No. 5-18-19 by Public Works Committee to whom was referred DIRECT REFERRAL Res. No. 8-18-19 by Alderpersons Wolf and Sorenson authorizing entering into a Dock Space Agreement with Tracy Kaderabek to lease dock space along the Sheboygan River for the 2018 boating season; recommends passing the Resolution. ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.13 R. C. No. 6-18-19 by Public Works Committee to whom was referred DIRECT REFERRAL Res. No. 9-18-19 by Alderperson Wolf authorizing the signing of an access easement across the property located at 1211 North 23rd Street (Sheboygan County Highway Department); recommends passing the Resolution. ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes

Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.14 R. C. No. 7-18-19 by Public Works Committee to whom was referred DIRECT REFERRAL Res. No. 10-18-19 by Alderperson Wolf authorizing release of an access easement located at 1211 North 23rd Street (Sheboygan County Highway Department) and ordering recording thereof; recommends passing the Resolution. ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

3.15 R. O. No. 25-18-19 by Chief of Police submitting a communication informing the council about the recognition of a line of duty death in the Police Department in 1895. ACCEPT AND FILE

Resolution: MOTION TO ACCEPT AND FILE
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

4. REPORTS OF OFFICERS

4.1 R. O. No. 7-18-19 by City Administrator submitting the 2019 preliminary budget fiscal factors for guidance prior to departmental budget preparation. REFER TO FINANCE AND PERSONNEL COMMITTEE

4.2 R. O. No. 8-18-19 by Director of Planning and Development submitting Capital Improvement Projects (CIP) for the years 2019-2023 for the Department of City Development. REFER TO FINANCE AND PERSONNEL COMMITTEE

4.3 R. O. No. 9-18-19 by Director of Information Technology submitting Capital Improvement Projects (CIP) for the years 2019-2023 for the Department of Information Technology and Cable TV Fund. REFER TO FINANCE AND PERSONNEL COMMITTEE

4.4 R. O. No. 10-18-19 by Director of Planning and Development submitting a request accepting $20,000 in sponsorship contribution towards the 2018 City's Freedom Fest Celebration from the Vollrath Company. REFER TO FINANCE AND PERSONNEL COMMITTEE

4.5 R. O. No. 11-18-19 by City Clerk submitting a claim from Erie Insurance for recovery of loss for alleged damages to their insured home at 1410 North 17th Street due to a sewer back-up. REFER TO FINANCE AND PERSONNEL COMMITTEE

4.6 R. O. No. 12-18-19 by Director of Planning and Development submitting a request for grant funds from public service agencies for 2018 Community Development Block Grant program. REFER TO FINANCE AND PERSONNEL COMMITTEE

4.7 R. O. No. 13-18-19 by Finance Director submitting the Comprehensive Annual Financial Report of the City of Sheboygan for the year ending December 31, 2017, prepared by Schenck SC. REFER TO FINANCE AND PERSONNEL COMMITTEE

4.8 R. O. No. 14-18-19 by City Clerk submitting a claim from Scott and Terri Knapp for alleged damages to their home at 2828 North Avenue due to a sewer backup. REFER TO FINANCE AND PERSONNEL COMMITTEE

4.9 R. O. No. 15-18-19 by Director of Human Resources submitting Capital Improvement Projects (CIP) for the years 2019-2023 for the Department of Human Resources. REFER TO FINANCE AND PERSONNEL COMMITTEE

4.10 R. O. No. 16-18-19 by Chief of Police pursuant to section 54-65 of the Municipal Code, submitting the quarterly report showing the Benchmark Measurements for the Police Department commencing January 1, 2018 and ending March 31, 2018. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

4.11 R. O. No. 17-18-19 by Chief of Police submitting the Sheboygan Police Department Five Year Capital Improvement Plan for the period 2019 through 2023. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

4.12 R. O. No. 18-18-19 by Fire Chief submitting the 5 Year Capital Improvement Program for the Fire Department for the years 2019-2023. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

4.13 R. O. No. 19-18-19 by City Clerk submitting a communication from the State of Wisconsin Department of Corrections on behalf of Michael Szente submitting a waiver from the Sex Offender Residency requirements in order to be placed at a TLP at either 1123/1125 North 14th Street or 930A Michigan Avenue depending on availability. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

4.14 R. O. No. 20-18-19 by City Clerk submitting a communication from Jediah J. Barrett requesting a waiver from the Sex Offender Residency requirements in order to reside at 1222 North 10th Street. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

4.15 R. O. No. 21-18-19 by City Clerk submitting a communication from Luis Mendez requesting a waiver from the Sex Offender Residency requirements in order to reside at 1311 Maryland Avenue. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

4.16 R. O. No. 22-18-19 by City Clerk submitting a communication from Christopher Holmes requesting a waiver from the Sex Offender Residency requirements in order to reside at 1540 Sibley Court. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

4.17 R. O. No. 23-18-19 by Fire Chief pursuant to section 50-564 of the Municipal Code, submitting the quarterly report of Benchmark Measurements for the Fire Department for the period commencing January 1, 2018 and ending March 31, 2018. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

4.18 R. O. No. 24-18-19 by Director of Public Works submitting the 5 Year Capital Improvement Projects (CIP) for the years 2019-2023 for the Department of Public Works. REFER TO PUBLIC WORKS COMMITTEE

5. RESOLUTIONS

5.1 Res. No. 12-18-19 by Alderperson Rindfleisch authorizing a transfer of appropriations in the 2018 Budget. REFER TO FINANCE AND PERSONNEL COMMITTEE

5.2 Res. No. 13-18-19 by Alderpersons Donohue and Sorenson providing for the sale of approximately $25,465,000 General Obligation Promissory Notes and Note Anticipation Notes. REFER TO FINANCE AND PERSONNEL COMMITTEE

5.3 Res. No. 14-18-19 by Alderpersons Wolf and Sorenson authorizing executing an easement for a mini-storm sewer. REFER TO PUBLIC WORKS COMMITTEE

5.4 Res. No. 15-18-19 by Alderperson Wolf authorizing the appropriate City Officials to enter into a contract with Vinton Construction Company for $246,077.55 and Miller Engineers and Scientist for $2,000 for the South Taylor Drive Sanitary Sewer Extension Project. REFER TO PUBLIC WORKS COMMITTEE

5.5 Res. No. 16-18-19 by Alderperson Wolf authorizing the appropriate City Officials to enter into a contract with Terra Engineering & Construction Corp. for $119,734.10 for the 2018 Miscellaneous Sewer Lining Project. REFER TO PUBLIC WORKS COMMITTEE

6. REPORT OF COMMITTEES

6.1 R. C. No. 8-18-19 by Public Works Committee to whom was referred DIRECT REFERRAL Res. No. 5-18-19 by Alderperson Wolf authorizing the appropriate City Officials to enter into a contract with Buteyn-Peterson Construction Company for $2,420,317.28 and Miller Engineers and Scientists for an amount of $4,000 for the Capital Improvement Resurfacing Project; recommends passing the Resolution. ACCEPT AND ADOPT AND PASS RESOLUTION

MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

6.2 R. C. No. 9-18-19 by Public Works Committee to whom was referred DIRECT REFERRAL Res. No. 7-18-19 by Alderperson Wolf authorizing the appropriate City Officials to enter into a contract with Vinton Construction Company for $242,397.57 and Miller Engineers and Scientists for an amount of $4,000 for the Concord Drive Storm Sewer and Wilson Avenue Storm Sewer Outfall Project; recommends passing the Resolution. ACCEPT AND ADOPT AND PASS RESOLUTION

MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

6.3 R. C. No. 10-18-19 by Public Works Committee to whom was referred DIRECT REFERRAL Res. No. 11-18-19 by Alderpersons Wolf and Sorenson authorizing entering into an amended memorandum of understanding with Sheboygan Park Project regarding the Shaw Family Playground at Evergreen Park designed for use by children of all abilities; recommends passing the Resolution. ACCEPT AND ADOPT AND PASS RESOLUTION

MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes

Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

6.4 R. C. No. 11-18-19 by Public Works Committee to whom was referred DIRECT REFERRAL Res. No. 6-18-19 by Alderperson Wolf accepting the gift of $489,567.00 worth of playground equipment from Sheboygan Park Project, for the Shaw Family Playground to be installed in area two of Evergreen Park; recommends passing the Resolution. ACCEPT AND ADOPT AND PASS RESOLUTION

MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

7. GENERAL ORDINANCES

7.1 Gen. Ord. No. 1-18-19 by Alderperson Wolf repealing Gen. Ord. 60-08-09 so as to delete the restriction banning left turns on school days from 1:00 p.m. to 4:00 p.m. for westbound traffic on Georgia Avenue at approach to the north driveway at Horace Mann Middle School. REFER TO PUBLIC WORKS COMMITTEE

8. OTHER MATTERS RECEIVED AFTER THE AGENDA WAS PUBLISHED

8.1 R. O. No. 26-18-19 by City Clerk submitting various license applications. REFER TO LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE

8.2 Res. No. 17-18-19 by Alderpersons Wolf and Sorenson approving the terms and conditions of the Land Lease Agreement for Butzen Sports Complex between the City of Sheboygan and Lakeshore United FC for a soccer facility to be located on the west side of South Business Drive between Hiawatha Court and Behrens Parkway. REFER TO PUBLIC WORKS COMMITTEE

8.3 Res. No. 18-18-19 by Alderpersons Rindfleisch and Bohren authorizing the purchase of approximately .83 acres (land and building located on the northern portion of 1211 North 23rd Street) for future use by the City. REFER TO PUBLIC WORKS COMMITTEE

9. CLOSED SESSION

9.1 MOTION TO CONVENE IN CLOSED SESSION under the exemption provided in Sec. 19.85(1)(e), Wis. Stats., where competitive or bargaining reasons require a closed session regarding a development opportunity in the SouthPointe Enterprise Campus.

MOTION TO CONVENE IN CLOSED SESSION
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

9.2 MOTION TO CONVENE IN CLOSED SESSION under Section 19.85(1)(e) of the Wis. Stats., for the purpose of deliberating possible tentative agreement with the Sheboygan Professional Police Officers Association.

MOTION TO CONVENE IN CLOSED SESSION

Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

10. ADJOURN MEETING

10.1 Motion to Adjourn

MOTION TO ADJOURN AT 8:27 PM
Motion by Todd Wolf, second by Mary Lynne Donohue.
Final Resolution: Motion Passes
Aye: Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Jim Bohren, Ryan Sorenson, Ron Rindfleisch, Markus Savaglio, Dean Dekker, Trey Mitchell - 9.

Generated by City Clerk Meredith DeBruin on Tuesday, May 8, 2018

City of Sheboygan
spirit on the lake.

May 16, 2018

HONORABLE MEMBERS OF THE COMMON COUNCIL:

I hereby submit the following appointment for your consideration:

Terri Jakum to be considered for appointment to the Sheboygan Squared Board of Directors to fill the unexpired term of Scott Gruenke whose term expires 12/31/2019.

Michael J. VanderSteen

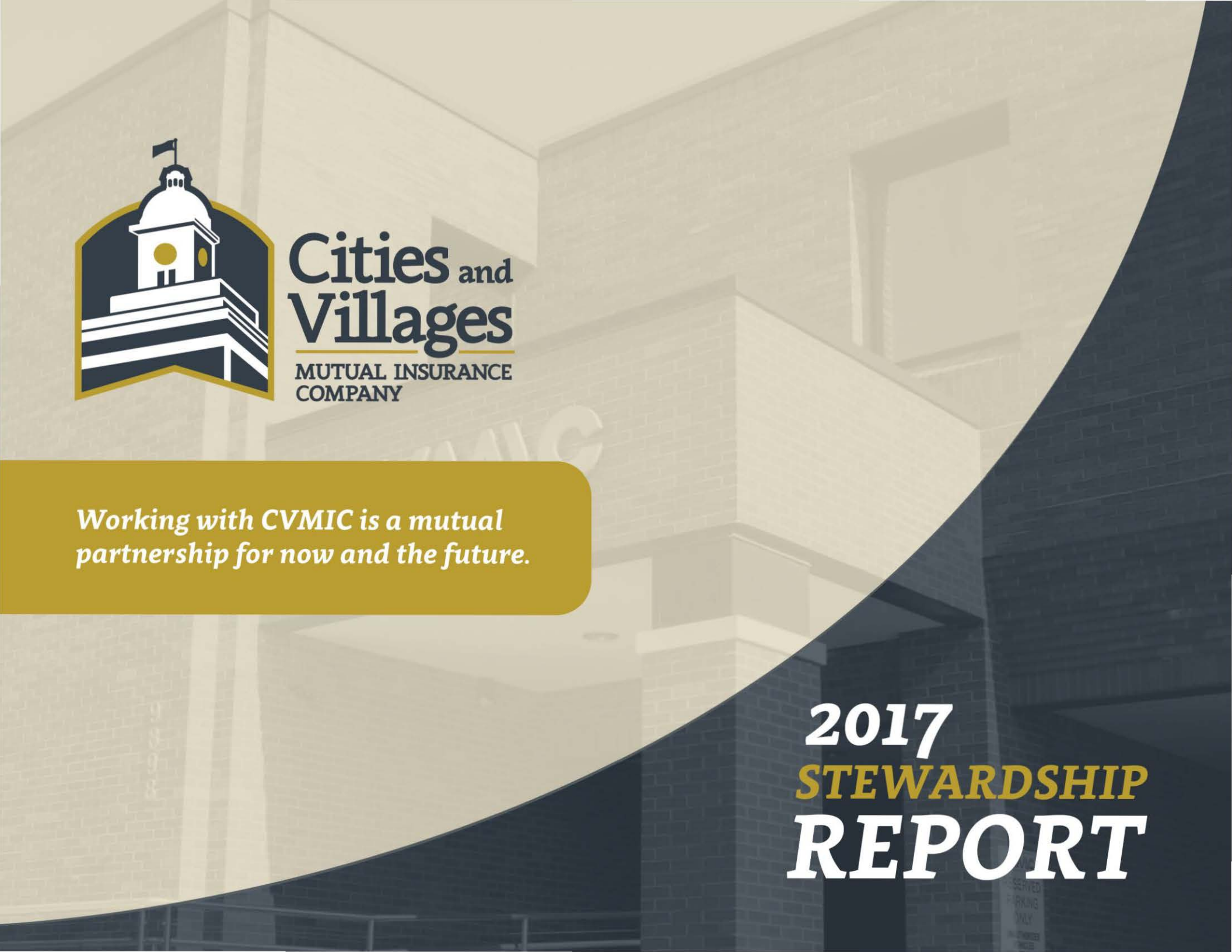
MICHAEL J. VANDERSTEEN, MAYOR

Lay Over

OFFICE OF MAYOR

CITY HALL
828 CENTER AVE., SUITE 301
SHEBOYGAN, WI
53081-4495

920/459-3317
FAX 920/459-0256



Cities and Villages
MUTUAL INSURANCE COMPANY

Working with CVMIC is a mutual partnership for now and the future.

2017 STEWARDSHIP REPORT

MISSION STATEMENT

Cities and Villages Mutual Insurance Company (CVMIC) is dedicated to developing and maintaining high-quality, stable, affordable insurance and risk management services; supporting public services and serving the needs of its member owners.

VISION STATEMENT

CVMIC will be the model of innovation for municipal insurance companies and be the premier source for insurance and risk management services and resources.

In This Report

- About Us
- CVMIC Insurance Coverages
- CVMIC at a Glance
- Member Exposure Information
- Claims Management
- Training Summary
- Membership Advantages
- Partnership in Action
- Membership Services
- CVMIC Members
- The Board

We are committed to:

Members

Protection

Service

Education

Excellence

CVMIC is guided by the principle of teamwork and our success is a direct result of municipalities that are collectively engaged and invested in their membership.

Our members are the core of our business and the purpose of our existence. Guided by the principles of teamwork and cooperation we assist our members in achieving their goals.

We use a personal approach for each member to guide them in utilizing insurance products, human resource services, safety and management training, and other risk services to be successful.

CVMIC Insurance Coverages

Public Entity Liability Insurance

- General Liability Insurance
- Auto Liability Insurance
- Public Official's Liability Insurance

Workers' Compensation and Employer's Liability Insurance

Auto Physical Damage Insurance

Other Coverages

- Excess Workers' Compensation Insurance
- Equipment Breakdown Coverage (Boiler & Machinery)
- Pollution Legal Liability
- MPIC (Municipal Property Insurance Company)

- Employment Practices Liability
- Volunteer Insurance
- Crime Coverage
- Privacy and Network Liability Insurance

2017

CVMIC at a Glance

48

Cities & Villages
throughout Wisconsin

Liability Premium
$4,158,880

Workers' Compensation Premium
$8,460,978

Auto Physical Damage Premium
$1,456,486

agrip
ASSOCIATION OF GOVERNMENTAL RISK POOLS

AGRIP Best Practices Recognition Certification *Since 1996*
The award recognizes those risk pools that adhere to "best practices" standards relating to the governance, management, financial accounting and operation of the pool.

A.M. BEST®

CVMIC earned AM Best's Credit Rating of A6 Stable
A6 stable is assigned to insurance companies that have an excellent ability to meet their ongoing insurance obligations and are experiencing stable financial and market trends.

2017

Member Exposure Information

Total Population of Membership 1,306,636

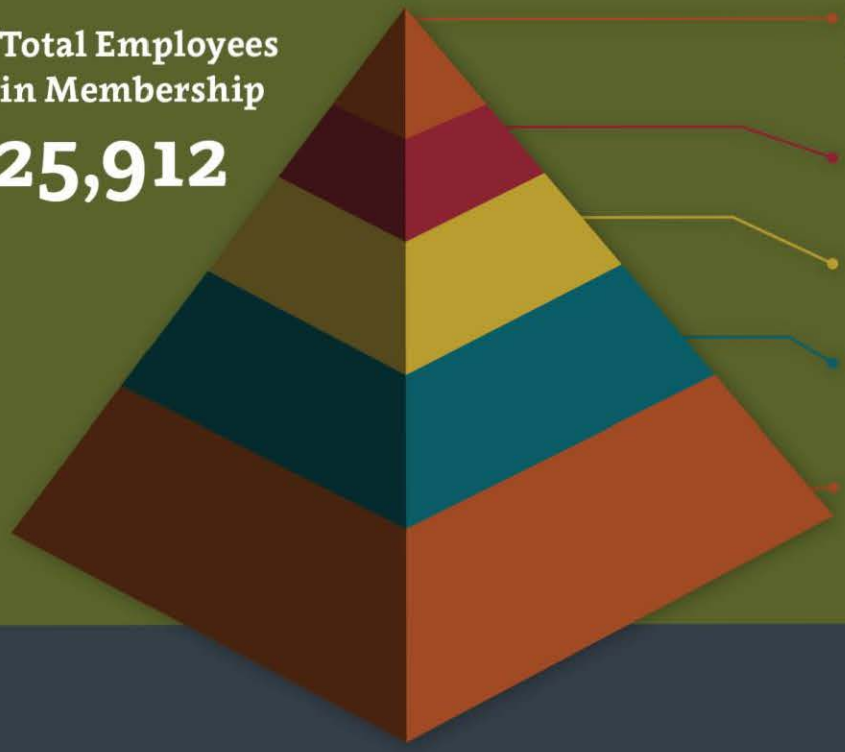
Total Payroll $735,041,440

Total General Fund Budgets $1,157,442,247

Employee Count by Type

Total Employees in Membership

25,912



Vehicle Count by Type

DPW
3,521

Police
1,275

Fire
657

Fleet
316

Total Vehicles
5,769

2017

Claims Management

Workers' Compensation Program

Total Claims	Incurred Loss Ratio	Total Paid	Total Claims Self-Insured	Total Paid Self-Insured
732	45.4%	$3,850,833	712	$4,706,479

5 YEARS

Incurred Loss Ratio
46%

Amount Incurred
$19,313,791

Auto Physical Damage Program

Total Claims	Incurred Loss Ratio	Total Paid
143	73.4%	$839,944

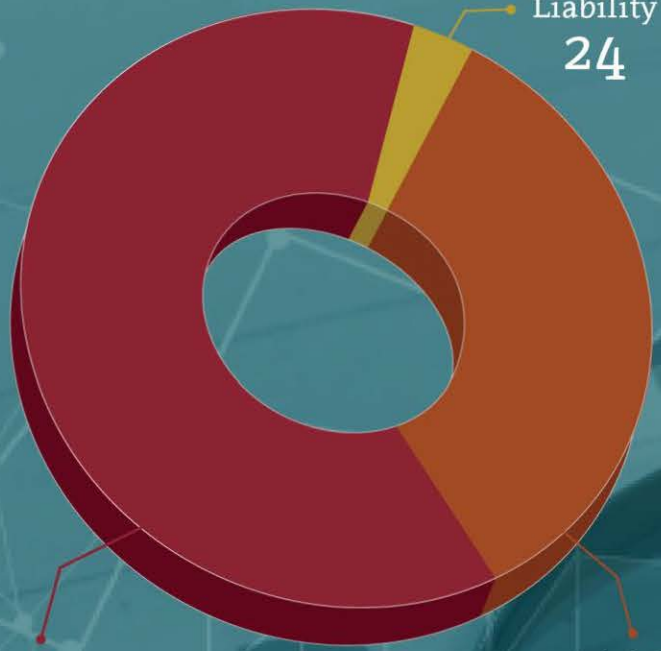
5 YEARS

Incurred Loss Ratio
51%

Amount Incurred
$3,207,416

Liability Insurance Program

Total Reporting/Incidents 2017



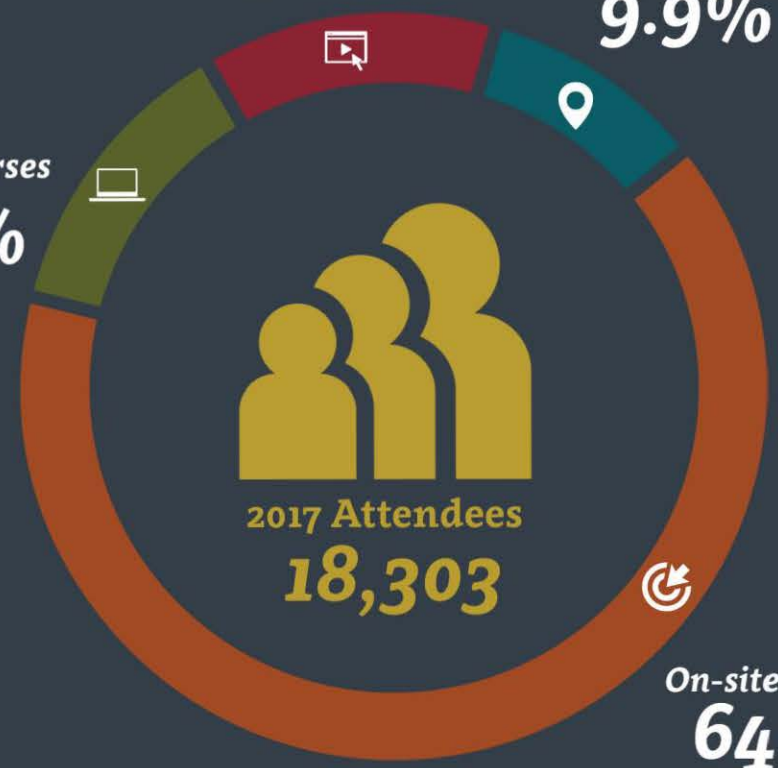
5 YEARS

Incurred Loss Ratio
35%

Amount Incurred
$6,915,864

2017

Training Summary



- On-site Programs ..... 11,837 Attendees
- Regional Programs ..... 1,812 Attendees
- Online Courses ..... 2,318 Attendees
- Webinars ..... 2,336 Attendees

Total Training

On-site, Regional, E-Learning, and Web

709

Programs

Total Training Hours

for CVMIC Members

38,340

Hours

2017

Membership Advantages

2017 CVMIC Contribution	ADVANTAGE PROGRAM
$3,053,000	Total Dividends
$303,000	CVMIC Grant Program
$112,000	Cyber Liability Insurance
$64,000	NEOGOV Insight
$43,000	NEOGOV Onboarding
$20,000	Biddle Testing
$19,000	Battery Shut-off Switch Program
$15,000	Information Technology Assessments
$5,000	Wisconsin Law Enforcement Accreditation Group Assistance
$4,000	Narcan Program

Total Return to Members $3,638,000

Partnership in Action

Discussion Groups

- Loss Control & Workers' Compensation Group
- Human Resources User Group
- Park & Recreation
- Fire & EMS Round Table
- DPW & Utility
- Law Enforcement Round Table

Membership Committees

Finance Claims

Member Services

Dedicated Service Teams

Dedicated Claims Representative

Dedicated Loss Control Representative

Dedicated EPL Specialist

CVMIC Members

1987 (Original Members)

Antigo
Beloit
Brookfield
Brown Deer
Cedarburg
Glendale
Green Bay
Janesville
Kenosha
Manitowoc
Menasha
Neenah
New Berlin
Onalaska
Racine
Reedsburg
Rhinelander
Sheboygan
Stoughton
Sun Prairie
Superior
Waukesha
West Allis
Whitefish Bay
Wisconsin Dells

1989

Hartford

1990

Appleton
Monona
Monroe
New London
Waupun

1991

Baraboo
Cudahy
Kimberly
Menomonee Falls

1992

Plymouth

2001

Oak Creek

2003

Elkhorn
Greendale

2005

South Milwaukee

2007

Wausau

2008

Jackson

2009

Milton

2012

Whitewater

2013

Middleton
Verona

2016

Stevens Point

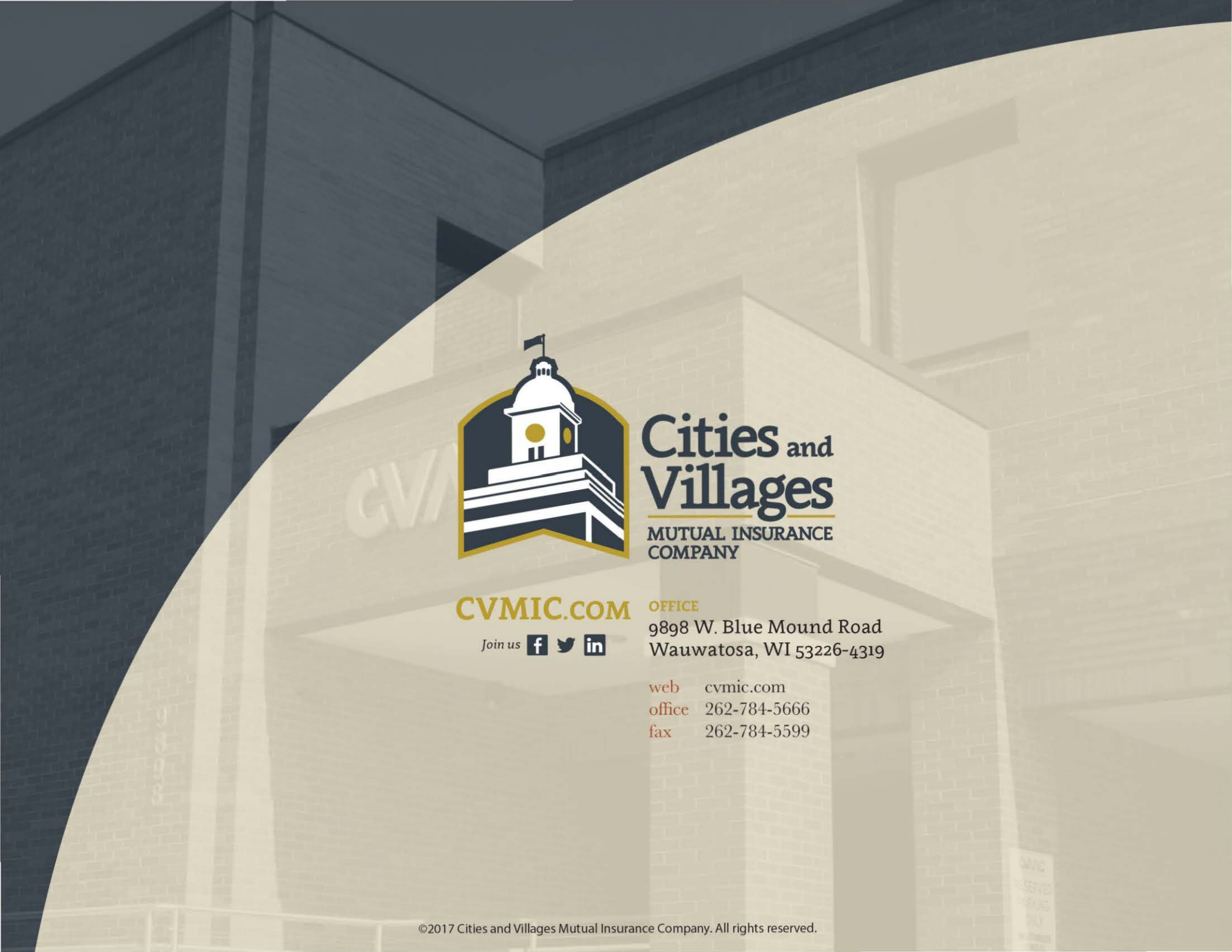
2017

Fitchburg

The Board

Top row: *Steve Stanczak - President (City of Kenosha), Robert Scott - Secretary/Treasurer (City of Brookfield), John Walther (Village of Jackson), Scott Letteney (City of Racine)*

Bottom row: *Kaye Matucheski - Vice President (City of Antigo), Judy Radke (City of New London), Tamara Mayzik (City of South Milwaukee)*



Cities and Villages
MUTUAL INSURANCE COMPANY

CVMIC.COM

Join us

OFFICE
9898 W. Blue Mound Road
Wauwatosa, WI 53226-4319

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office 262-784-5666
fax 262-784-5599

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Strategic Plan 1/1/2018 to 03/31/2018 Blue denotes Benchmark achieved

2018 Action Items and Critical Measurements

Quality of Life

	Quality of Life - Action Items	Assigned Department	Start Date	Actual/Target Completion Date	Resources	Percentage of Completion	Status
1	Create a replacement park equipment schedule	Public Works	10/1/2017		Park staff	90%	Tracking spreadsheet created with ongoing updates
2	Complete a building adequacy study on the Senior Activity Center building	Public Works	1/1/2020			0%	Moved to 2020
3	Become a bike-friendly city	City Plan/Mayor	4/1/2017			40%	2018 project -utilizing Management Intern
4	Coordinate with Sheboygan County on planning south side utility corridor bike path	City Plan/Public Works	1/1/2017	10/1/2019		50%	2019 collaborative project with Sheboygan County
5	Engage community / gather information / identify priorities for Age Friendly / Liveable Communities initiative	Senior Activity Center	1/1/2018		ALL Departments	10%	Survey developed, community listening sessions scheduled
6	Expand and enhance Fire / EMS staff training	Fire	1/1/2018			10%	Currently in planning process
7	Dedicate funding to the emerald ash borer program	Public Works	1/1/2018	Ongoing	Forestry staff	0%	2018 target - 1,200 trees treated

	Quality of Life - Critical Measures	Assigned Department	2018 Actual	2018 Benchmark		Percentage	Notes
8	Fire response compliance percentage (NFRIS standard 380 seconds)	Fire	71%	90%		79%	79% = 2016, 81% = 2015
9	EMS response compliance percentage (NFRIS standard 360 seconds)	Fire	54%	90%		60%	79% = 2016, 81% = 2015
10	Total in Fire / EMS staff training hours	Fire	2,480	9,908		25%	Fire = 8,040 / EMS = 1,868
11	Improve ISO rating from 2 to 1	Fire	TBD	2		0%	Waiting for ISO confirmation
12	Residents who feel safe or very safe walking in their neighborhood after dark	Police	N/A	80%		N/A	58% - 2016 Survey data
13	Part 1 crime rate - violent crimes / per 1,000	Police	0.77 per 1,000	2.70 per 1,000		28%	2017 = 2.4
14	Part 1 crime rate - property crimes / per 1,000	Police	3.26 per 1,000	22.25 per 1,000		15%	2017 = 17.1
15	Number of neighborhood associations on the Mayor's Neighborhood Leadership Cabinet	City Plan/Mayor	7	7		100%	Two additional associations being organized
16	Number of neighborhood meetings	City Plan/Police	19	70		27%	2017 = 70 meetings
17	Number of joint projects with the Sheboygan Area School District	Public Works/City Plan/Library/ Transit/Fire/IT	6	6		100%	Grade 4-9 beach education program/Grade K-4 Fire Safety/South High Protective Services Career Pathway

	Quality of Life - Critical Measurements	Assigned Department	2018 Actual	2018 Benchmark	Percentage	Notes
18	Walkability score	City Plan	N/A	80	N/A	2017 - 80/100 Score - Reflected for downtown area
19	Increase in Shoreline Metro and Metro Connection annual ridership	Transit	N/A	530,000 / 34,000	N/A	2017 - 529,726 Shoreline Metro / 35,589 Metro Connection
20	Trips per Revenue Mile	Transit	15.41 Fixed Route / 2.74 Metro Connection	13.00 Fixed Route / 2.75 Metro Connection	25%	2017 = 13.00 Fixed Route / 2.75 Metro Connection
21	Passenger opinion surveys conducted by Shoreline Metro and Bay-Lake RPC	Transit	18 Fixed Route / 3 Metro Connection	677 Fixed Route / 46 Metro Connection	25%	2018 Target - 677 Fixed Route / 46 Metro Connection
21	Percent of graffiti removed within 3 days of notification on city facilities	Public Works/Police	75%	100%	25%	2017 = 75%
22	Additional trails created annually	Public Works/City Plan	3 - Metro Connection / 76 - Transit	18 - Metro Connection / 677 - Transit	25%	2019 collaborative project with Sheboygan County
23	Passenger opinion surveys conducted by Shoreline Metro and Bay-Lake RPC	Transit	N/A	46 / 677	N/A	46 Metro Connection to be surveyed in 2018 / 677 Fixed Route to be surveyed in 2019 via Bay-Lake Regional Planning Commission
24	Number of High Visibility Education and Enforcement traffic safety related deployments	Police	2	9	22%	2017 = 6
25	Pounds of prescription drugs collected	Police	0	1,193	0%	Collected 2nd / 4th quarter - 2017 = 1,480
26	Number of street trees planted	Public Works	0	500	0%	Begins 2nd quarter /Fall 2017 = 448 trees
27	Number of years holding Tree City USA designation	Public Works	N/A	41	0%	Application process in Fall
28	Number of curb miles swept	Public Works	0	6,300	0%	Begins 2nd quarter
29	Number of youth enrichment classes / events held	Library	257	700	37%	
30	Number of adult enrichment classes / events held	Library	178	400	45%	
31	Number of literacy / citizenship / public events held	Library	24	100	24%	
32	Number of internet sessions used by citizens	Library	73,701	200,000	37%	
33	Number of Age Friendly / Liveable Community work group volunteers	SAC	18	25	72%	Group will continually expand
34	Number of meetings with national consultant for Age Friendly / Liveable Community initiative	SAC	1	3	33%	March 7 - Task Force Group meeting with consultant

2018 Action Items and Critical Measurements

Infrastructure and Public Facilities

	Infrastructure and Public Facilities - Action Items	Assigned Department	Start Date	Actual/Target Completion Date	Resources	Percentage of Completion	Status
35	Complete resurfacing of 3 city streets per year leveraging local, state, and federal funding	Public Works	1/1/2018		Engineering	25%	Bids completed - 2nd quarter construction begins
36	Manage 5-year information technology plan and provide adequate funding	IT	1/1/2018			50%	2018 - Strategic Plan complete, 5-year Capital Plan with 2019 Budget
37	Continue implementation of the Sheboygan A's improvements	Public Works	6/1/2016		A's fundraising	20%	Spring 2018 - lighting installation
38	Replace 2 fixed route buses and replace 2 paratransit buses	Transit	Spring 2017	Winter 2018		90%	Buses ordered; delivery early 2019
39	Refurbish South 8th Street bridge	Public Works	8/15/2017	6/1/2018		95%	Under construction
40	Refurbish alley between North 8th Street and the parking lot east of the Shoreline Metro Transfer Station	Public Works	Summer 2017	Summer 2018		0%	Project moved to 2018
41	Finalize the redevelopment of alleys on North 8th Street	City Plan/Parking	Fall 2017	Fall 2018		60%	JMKAC completing two additional projects by Fall 2018
42	Manage City Hall renovation process for creation of safer, functional space for citizens/employees	Public Works	Summer 2018	Winter 2019		0%	Reconstruction begins 6/1/2018
43	Creation of city-side long term storm water management plan	Public Works	5/2/2018	5/21/2019		15%	
44	Continue sanitary sewer rehabilitation program	Public Works	Summer 2016	Ongoing		25%	Clifton Avenue (N 3rd - N 4th St) may be added

	Infrastructure and Public Facilities - Critical Measurements	Assigned Department	2018 Actual	2018 Benchmark		Percentage	Notes
45	Linear feet of sanitary sewer relining completed	Public Works	0	11,000 linear feet		0%	2018 = 11,092 Linear Feet. 220 feet on Clifton Avenue may be added
46	Pavement rating	Public Works	6.25	6.50		96%	2 year rating: 2017 = 6.25, 2015 = 5.93
47	Linear feet of infrastructure improved	Public Works	0	33,000		0%	2018 season begins Quarter 2; 2017 = 33,000 linear feet

Economic Development

	Economic Development - Action Items	Assigned Department	Start Date	Actual/Target Completion Date	Resources	Percentage of Completion	Status
48	Coordinate with the Business Improvement District on recreational programming for City Green	City Plan	1/1/2017	Ongoing		60%	Partnered with Visit Sheboygan as lead entity
49	Assemble redevelopment site in key areas	City Plan	1/1/2017	5/17/2017		100%	Innovation Community land acquisition
50	Coordinate with Visit Sheboygan LLC for July 4th celebration	City Plan/Police/ Public Works	2/1/2018			25%	Coordinating funding sources
51	Coordinate with consultant for a new business park project	City Plan/Public Works	1/10/2017	7/1/2017		100%	Land acquisition and design completed
52	Leverage WSCS Cable TV to produce PSAs that can be shared with residents	WSCS/City Plan	1/8/2017	Ongoing		75%	Quarter 1 2018 = 0 PSA's produced
53	Create a stronger tie between WSCS Cable TV and the Tourism Commission	WSCS/City Plan	6/1/2017	Ongoing		10%	Project continues in 2018
54	Manage construction of SouthPointe Enterprise Campus	Public Works/City Plan	4/23/2018	12/1/2018		5%	Construction contracts awarded

	Economic Development – Critical Measurements	Assigned Department	2018 Actual	2018 Benchmark		Percentage	Notes
55	Amount of room tax generated	City Plan	$0	$550,000		0%	2017 = $585,975
56	Number of new hotel room constructed	City Plan	0	100		0%	201 rooms to be constructed in 2018
57	Number of jobs retained via city-based finance	City Plan	0	15		0%	
58	Number of jobs created via city-based finance	City Plan	0	15		0%	2017 = 3, The Financial Group
59	Value of industrial property	City Plan	$0	$72,190,120		0%	2017 = $186,609,500 valuation determined annually
60	Vacancy rate of industrial buildings	City Plan	0.00%	5.40%		0%	2017 = 4.40% statistic determined annually
61	Square feet of industrial property (construction commenced)	City Plan	0	40,000		0%	2017 = 37,400 (Sheboygan Paper Box and Hygenic Fabrics & Filters
62	Average pay of jobs created	City Plan	$0	$45,000		0%	2017 = $38,500
63	Number of acres of new industrial sites created	City Plan	0	15		0%	2017 = 88 acres
64	Number of new residential units (construction commenced)	City Plan	33	80		41%	2017 = 133
65	Number of new businesses	City Plan	3	10		33%	2017 = 15
66	Valuation of property with Tax Incremental Districts	Finance	$0	$119,664,900		0%	2017 = $130,881,800

2018 Action Items and Critical Measurements

	Economic Development – Critical Measurements	Assigned Department	2018 Actual	2018 Benchmark		Percentage	Notes
67	Percent change of property valuation (all property)	Finance/City Plan	0.00%	3.95%		0%	2017 = 7.00%
68	Amount of new construction	City Plan	$1,500,000	$10,000,000		15%	2017 = $94,843,900
69	Dollars spent per parking stall in the parking utility jurisdiction	Parking	N/A	$298		N/A	
70	Annual ridership on the trolley	Transit/City Plan	0	2,300		0%	2017 = 3,327

Neighborhood Revitalization

	Neighborhood Revitalization - Action Items	Assigned Department	Start Date	Actual/Target Completion Date	Resources	Percentage of Completion	Status
71	Create neighborhood development plans for 3 of the official neighborhood associations	City Plan	1/1/2017	Ongoing		50%	Maple Heights approved, three more underway
72	Continue monthly interdepartmental staff meetings to coordinate neighborhood issues	City Plan/Public Works/Police	1/19/2017	Ongoing		25%	3 of 12 meetings completed
73	Continue to grow the number of new neighborhood associations	City Plan/Police	1/1/2017	Ongoing		0%	2017 = 2 new associations.
74	Make necessary public infrastructure improvements in at-risk neighborhoods	Public Works	1/1/2017	Ongoing	Engineering, Streets	20%	2nd Quarter 2018 - construction begins
75	Promote the city's housing funding programs to qualified homeowners to make improvements	City Plan/Police	1/1/2017	Ongoing		10%	Advertisement in Lakeshore Apt. Assoc newsletter, notices with all code enforcement orders
76	Continue the neighborhood association grant program with city funds	City Plan	10/23/2017	Ongoing		15%	$10,000 of 2017 CDBG Funds
77	Develop a plan for annual spring clean-up event	City Plan/Public Works	3/1/2018	Ongoing		10%	Researching and planning stage
78	Continue Neighborhood Beat Officer program	Police	1/1/2017	Ongoing		100%	On-going

	Neighborhood Revitalization – Critical Measurements	Assigned Department	2018 Actual	2018 Benchmark		Percentage	Notes
79	Number of new neighborhood associations	City Plan/Police	0	2		0%	2018 = 2 new associations in progress; 2017 = 2 associations
80	Number of housing loans issued	City Plan	2	10		20%	2017 = 7
81	Number of added affordable units	City Plan	0	50		0%	2017 = 42 (Washington School)
82	Number of code enforcement orders issued	City Plan	168	1,000		17%	2017 = 1,234
83	Number of abandoned vehicles towed	Police	51	86		59%	2017 = 83
84	Number of garbage complaints investigated/cited	Police/City Plan	264	300		88%	2017 = 820

Strategic Plan 1/1/2018 to 03/31/2018 Blue denotes Benchmark achieved

2018 Action Items and Critical Measurements

Governing and Fiscal Management

	Governing and Fiscal Management - Action Items	Assigned Department	Start Date	Actual/Target Completion Date	Resources	Percentage of Completion	Status
86	Continue providing detailed city budget documents to citizens	City Admin/Finance	1/1/2018	1/30/2018		100%	Link on website - City Admin & Finance
87	Continue providing detailed financial audit documents to citizens	City Admin/Finance	1/1/2017	5/14/2018		75%	
88	Support employee recognition team recommendations	Human Resources	7/1/2016		Employee Recognition Committee	60%	Updating Charter by 4/1/2018
89	Continue and enhance employee picnics and special events	Mayor	7/1/2016	Ongoing	Human Resources/Mayor	0%	Employee Picnic Fall 2018
90	Submit budget documents for GFOA award consideration	Finance	1/1/2018	1/30/2018		100%	2018 = Application submitted; 2017 = Earned recognition
91	Submit financial audit documents for GFOA award consideration	Finance/City Administrator	5/1/2018			0%	
92	Continue employee newsletters	Human Resources	7/1/2015	Ongoing		25%	Published 1 of 4 quarterly employee newsletters
93	Include Senior Activity Center participants in planning related to the retirement population	Senior Activity Center	5/15/2017			0%	2018 = 3 SAC members serving on Task Force
94	Develop a succession plan for all management positions	Human Resources	6/1/18			20%	Project moved to 2018
95	Conduct a transit transportation development program for the next 5 years	Transit	11/1/17	1/1/19	Bay-Lake RPC	20%	Initial work commenced August 2017

	Governing and Fiscal Management – Critical Measurements	Assigned Department	2018 Actual	2018 Benchmark		Percentage	Notes
96	Percent of unspent general fund budget	Finance	5.00%	3.70%		135%	5.00% as of 1/19/2018
97	Unassigned fund balance as a percent of revenues	Finance	49%	30%		163%	49% as of 1/19/2018
98	Number of MUNIS software modules implemented	Information Technology	23	24		96%	2018 = Implementation of Budget Module
99	Moody's Investor Service bond rating for Sheboygan	Finance	TBD	Aa2		N/A	Rating confirmed 4/25/2017

Communication

	Communication - Action Items	Assigned Department	Start Date	Completion Date	Resources	Percentage of Completion	Status
100	Create a monthly electronic community newsletter	Mayor	2/3/2017	Ongoing	Mayor's office	25%	2018 = Online monthly publication continues
101	Continue citizen survey on annual basis	City Admin	1/1/2018	3/11/2018	Online survey	100%	Administered in February - March, 2018
102	Develop an internal communication plan that is shared with employees	Human Resources	7/1/2016		Human Resources/Dept Staff	50%	Work continuing in 2018 in coordination with Lakeland University
103	Educate entire community on Age Friendly / Liveable Community program	City Admin	1/1/2018	Ongoing	All Departments	10%	Sheboygan Press Article; 2 Neighborhood Association meetings
104	Expand offering of Fire Department community events	Fire	1/1/2018	Ongoing		25%	March 2018 - Fight for Air Climb
105	Continue home fire safety programs for students grades Kindergarten through Fourth	Fire	1/1/2018	Ongoing		25%	Collaborative events with SASD

	Communication – Critical Measurements	Assigned Department	2018 Actual	2018 Benchmark		Percentage	Notes
106	Number of followers on all city departments' Twitter accounts	City Plan/Police/ Library	10,615	7,800		136%	Police = 4,572; MPL = 3,297; City = 2,746
107	Number of users on Nextdoor	City Plan	3,871	2,392		162%	
108	Number of "likes" on all City's Facebook accounts	City Plan/Police/ Transit/Water Utility/Cable/ Senior Activity Center	13,426	9,760		136%	Police = 8,045; MPL = 3,157; Transit = 867; SAC = 493; WSCS = 374; WU = 255; City = 235
109	Number of programs produced by WSCS Cable TV	Information Technology	157	500		31%	
110	Number of televised Common Council and Committee of the Whole meetings	Information Technology	10	29		34%	2017 = 29; All meetings available video-on-demand
111	Number of appearances on Hmong radio station	Mayor	1	6		16%	Currently 6 annual Mayoral programs on Hmong radio station
112	Number of Nixle contacts	Police	1,806	1,670		108%	
113	Number of followers on Mead Public Library Instagram	Library	189	0		189%	
114	Number of Age Friendly / Liveable Community survey responses	SAC	0	12		0%	2018 program requirement
115	Number of programs / events addressing Age Friendly / Liveable Community initiative	SAC	1	6	All Departments	16%	January 2018 - Police Department Dementia program

2018 Action Items and Critical Measurements

116	Fire Department community events	Fire	1	38		3%	Fight for Air Climb
117	Number of home fire safety programs for students grades Kindergarten through Fourth	Fire	0	182		0%	Will begin with 2018 / 2019 school year
118	Number of students participating in fire safety programs	Fire	0	3,393		0%	Will begin with 2018 / 2019 school year

II

R. O. No. _____ - 18 - 19. By CITY CLERK. May 21, 2018.

Submitting various license applications.

_____
City Clerk

TEMPORARY CLASS "B" LICENSE

No.	Name	Address
3000	Sheboygan Theatre Company	607 S. Water Street - One day event 07/04/18 to be held at Fountain Park.
1338	Sheboygan Jaycees Foundation	PO Box 561 - One day event 06/02/18 to be held at 640 S. Pier - Central Pier Condominium Unit 12. Float Doctor ribbon cutting event.

POOL TABLE LICENSE (June 30, 2019)

No.	Name	Address
1476	1907 Club	2908 N. 21st St.

AMUSEMENT LICENSE (June 30, 2019)

No.	Name	Address
3208	Scott's Vending Inc.	1717 Columbus St., Two Rivers

Consent.

III

Res. No. _____ - 18 - 19. By Alderperson Wolf. May 21, 2018.

A RESOLUTION in recognition of the service of **Henry Nelson** to Mead Public Library.

WHEREAS, **Henry Nelson** was first appointed to the Library Board by Sheboygan Mayor Bob Ryan in January 2010, serving as vice president for four years, and

WHEREAS, **Henry Nelson** served as liaison to the Eastern Shores Library System, helping guide the creation of the Monarch Library System, and

WHEREAS, **Henry Nelson** helped maintain positive relationships with city officials on behalf of the library while serving as the alderman liaison to the Sheboygan Common Council, and

WHEREAS, **Henry Nelson** participated diligently as a member of multiple standing committees, including Strategic Directions Review, Finance, Information Technology and Human Resources, along with numerous ad hoc committees, and

WHEREAS, **Henry Nelson** was an advocate for Mead Public Library's vision of providing quality services, resources and lifelong learning opportunities to meet the needs and interests of our diverse community, and

WHEREAS, **Henry Nelson** served as a model for the conduct of the responsibilities of a Library Trustee in a well-informed and reasoned manner, and

WHEREAS, **Henry Nelson** took seriously his responsibilities as a board 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 Henry Nelson for the time and attention he so generously devoted to his responsibilities as a Trustee. The Board thanks him for his commitment in serving as a Mead Public Library Trustee and recognizes his service through designation of appropriate book titles for purchase in his honor. The Mead Public Library wishes him all the best following his service to Sheboygan residents as a Library Trustee.

Dated this 26th day of April, 2018

Garrett Erickson Library Director

Maeve Quinn Board President

Consent

_____

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

City of Sheboygan

MEAD
PUBLIC LIBRARY

A RESOLUTION in recognition of the service of **Henry Nelson** to Mead Public Library.

WHEREAS, **Henry Nelson** was first appointed to the Library Board by Sheboygan Mayor Bob Ryan in January 2010, serving as vice president for four years, and

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Dated this 26th day of April, 2018

Garrett Erickson Library Director

Maeve Quinn Board President

III

Res. No. _____ - 18 - 19. By Alderperson Wolf. May 21, 2018.

A RESOLUTION in recognition of the service of Kevin Anderson to Mead Public Library.

WHEREAS, Kevin Anderson was first appointed to the Library Board by Sheboygan Mayor Mike Vandersteen in January 2016, and

WHEREAS, Kevin Anderson participated diligently as a member of multiple standing committees, including Human Resources, Information Technology and Marketing and Services, and

WHEREAS, Kevin Anderson was instrumental in steering the library's revamped branding and marketing strategy, and

WHEREAS, Kevin Anderson was an advocate for Mead Public Library's vision of providing quality services, resources and lifelong learning opportunities to meet the needs and interests of our diverse community, and

WHEREAS, Kevin Anderson served as a model for the conduct of the responsibilities of a Library Trustee in a well-informed and reasoned manner, and

WHEREAS, Kevin Anderson took seriously his responsibilities as a board 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 Kevin Anderson for the time and attention he so generously devoted to his responsibilities as a Trustee. The Board thanks him for his commitment in serving as a Mead Public Library Trustee and recognizes his service through designation of appropriate book titles for purchase in his honor. The Mead Public Library wishes him all the best following his service to Sheboygan residents as a Library Trustee.

Dated this 26th day of April, 2018

Garrett Erickson

Garrett Erickson **Library Director**

Maeve Quinn

Maeve Quinn **Board President**

Consent.

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

City of Sheboygan

MEAD
PUBLIC LIBRARY

A RESOLUTION in recognition of the service of **Kevin Anderson** to Mead Public Library.

WHEREAS, **Kevin Anderson** was first appointed to the Library Board by Sheboygan Mayor Mike Vandersteen in January 2016, and

WHEREAS, **Kevin Anderson** participated diligently as a member of multiple standing committees, including Human Resources, Information Technology and Marketing and Services, and

WHEREAS, **Kevin Anderson** was instrumental in steering the library's revamped branding and marketing strategy, and

WHEREAS, **Kevin Anderson** was an advocate for Mead Public Library's vision of providing quality services, resources and lifelong learning opportunities to meet the needs and interests of our diverse community, and

WHEREAS, **Kevin Anderson** served as a model for the conduct of the responsibilities of a Library Trustee in a well-informed and reasoned manner, and

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NOW THEREFORE BE IT RESOLVED that the Mead Public Library Board does hereby publicly commend Kevin Anderson for the time and attention he so generously devoted to his responsibilities as a Trustee. The Board thanks him for his commitment in serving as a Mead Public Library Trustee and recognizes his service through designation of appropriate book titles for purchase in his honor. The Mead Public Library wishes him all the best following his service to Sheboygan residents as a Library Trustee.

Dated this 26th day of April, 2018

Garrett Erickson Library Director

Maeve Quinn Board President

III

Res. No. ____ - 18 - 19. By Alderperson Wolf. May 21, 2018.

A RESOLUTION authorizing execution of the Department of Natural Resources Principal Forgiven Financial Assistance Agreement.

WHEREAS, the City of Sheboygan (the "Municipality") wishes to undertake a project to replace private lead service lines, identified as DNR No. 4901-07 (the "Project"); and

WHEREAS, the Municipality has applied to the Safe Drinking Water Loan Program (the "SDWLP") for financial assistance in the form of a loan made by the SDWLP to the Municipality of which all the principal will be forgiven at the time that loan disbursements are made to the Municipality, pursuant to the DNR Financial Assistance Agreement; and

WHEREAS, the SDWLP has determined that it can provide a loan with principal forgiveness in an amount up to $300,000 that it has identified as being eligible for SDWLP funding.

NOW, THEREFORE, BE IT RESOLVED: That the Mayor and City Clerk are authorized by and on behalf of the Municipality to execute the Principal Forgiven Financial Assistance Agreement, in form substantially similar to the attached, that contains the terms and conditions of the SDWLP award for the Project, except that the Utility is using only principal forgiveness, so neither the City or the Utility will borrow any money for the program. The Principal Forgiven Financial Assistance Agreement is incorporated herein by this reference.

Consent

_____

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

State of Wisconsin
Department of Natural Resources
Bureau of Community Financial Assistance
101 South Webster Street, 2nd Floor
PO Box 7921
Madison, Wisconsin 53707-7921
(608) 266-7555

STATE OF WISCONSIN SAFE DRINKING WATER LOAN PROGRAM
LEAD SERVICE LINE (LSL) PRINCIPAL FORGIVEN FINANCIAL ASSISTANCE AGREEMENT

STATE OF WISCONSIN
DEPARTMENT OF NATURAL RESOURCES
DEPARTMENT OF ADMINISTRATION

and

CITY OF SHEBOYGAN

$300,000 With $300,000 PRINCIPAL FORGIVENESS

FINANCIAL ASSISTANCE AGREEMENT

Dated as of June 13, 2018

This constitutes a **Financial Assistance Agreement** under the State of Wisconsin's Safe Drinking Water Loan Program. This agreement is awarded pursuant to ss. 281.59 and 281.61, Wis. Stats. The purpose of this agreement is to award financial assistance from the Safe Drinking Water Loan Program. This agreement also discloses the terms and conditions of this award.

This agreement is only effective when signed by authorized officers of the municipality and an authorized officer of the State of Wisconsin Department of Natural Resources and the State of Wisconsin Department of Administration.

The Department of Natural Resources and the Department of Administration may rescind or terminate this agreement if the municipality fails to comply with the terms and conditions contained within. Any determination or certification made in this agreement by the Department of Natural Resources or the Department of Administration is made solely for the purpose of providing financial assistance under the Safe Drinking Water Loan Program.

Municipal Identification No. 59281
Safe Drinking Water Loan Program Project No. 4901-07

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EXHIBIT C	PROJECT MANAGER SUMMARY PAGE
EXHIBIT D	FEDERAL REQUIREMENTS COMPLIANCE CERTIFICATION

WITNESSETH:

WHEREAS, this is a FINANCIAL ASSISTANCE AGREEMENT (the "FAA"), dated June 13, 2018, between the STATE OF WISCONSIN Safe Drinking Water Loan Program (the "SDWLP"), by the Department of Natural Resources (the "DNR") and the Department of Administration (the "DOA"), acting under authority of ss. 281.59 and 281.61, Wis. Stats., as amended (the "Act"), and the City of Sheboygan, a municipality within the meaning of the Act, duly organized and existing under the laws of the State of Wisconsin (the "Municipality"); and

WHEREAS, the United States, pursuant to the Federal Safe Drinking Water Act Amendments of 1996 (the "Safe Drinking Water Act"), requires each state to establish a drinking water revolving loan fund to be administered by an instrumentality of the state before the state may receive capitalization grants for eligible projects from the United States Environmental Protection Agency (the "EPA"), or any successor which may succeed to the administration of the program established by the Safe Drinking Water Act; and

WHEREAS, the State of Wisconsin has, pursuant to ss. 281.59 and 281.61, Wis. Stats., established the SDWLP to be used in part for purposes of the Safe Drinking Water Act; and

WHEREAS, the State of Wisconsin has, pursuant to s. 25.43, Wis. Stats., established a State of Wisconsin Environmental Improvement Fund which includes the SDWLP; and

WHEREAS, DNR and DOA have the joint responsibility to provide SDWLP financial assistance to municipalities for the construction of eligible drinking water projects, all as set forth in the Act; and

WHEREAS, the Municipality has submitted to DNR an application for financial assistance (the "Application") for a project (the "Project"), DNR has approved the Application and determined the Application meets the DNR criteria for project eligibility established in applicable state statutes and regulations; and

WHEREAS, DNR has determined that the Municipality and the Project are not ineligible for financial assistance under s. 281.61(2g), Wis. Stats.; and

WHEREAS, DNR has determined the SDWLP will provide financial assistance to the Municipality by making a loan (the "Loan") under s. 281.59(9), Wis. Stats., for the purposes of that subsection, and providing Principal Forgiveness of the Loan principal;

NOW, THEREFORE, in consideration of the promises and of the mutual representations, covenants, and agreements herein set forth, the SDWLP and the Municipality, each binding itself, its successors and assigns, do mutually promise, covenant, and agree as follows:

ARTICLE I
DEFINITIONS; RULES OF INTERPRETATION

Section 1.01. Definitions The following capitalized terms as used in this FAA shall have the following meanings:

"Act" means ss. 281.59 and 281.61, Wis. Stats., as amended.

"Application" means the written application of the Municipality dated May 31, 2017, for financial assistance under the Act.

"Business Day" means any day on which State offices are open to conduct business.

"DNR" means the State of Wisconsin Department of Natural Resources and any successor entity.

"DOA" means the State of Wisconsin Department of Administration and any successor entity.

"EPA" means the United States Environmental Protection Agency or any successor entity that may succeed to the administration of the program established by the Safe Drinking Water Act.

"Final Completion" means all Service Lines to be financed under this FAA have been installed and DNR has completed all necessary Project closeout procedures, including final disbursement of Financial Assistance to the Municipality.

"Financial Assistance" means any proceeds provided under this Financial Assistance Agreement in the form of a Loan of which the Loan principal will be forgiven.

"Financial Assistance Agreement" or "FAA" means this Financial Assistance Agreement between the SDWLP by DNR, DOA, and the Municipality.

"Loan" means the loan made by the SDWLP to the Municipality of which the principal will be forgiven pursuant to this FAA at the time Loan disbursements are made.

"Municipality" means City of Sheboygan, a "municipality" within the meaning of the Act, duly organized and existing under the laws of the State, and any successor entity.

"Principal Forgiveness" means Financial Assistance received in the form of forgiveness of Loan principal amounts pursuant to the Act or this FAA.

"Project" means the project assigned SDWLP Project No. 4901-07 by DNR, described in the Project Manager Summary Page (Exhibit C).

"Project Costs" means the costs of the Project that are eligible for financial assistance from the SDWLP under the Act, which are allowable costs under the Regulations or are costs for which DNR granted a variance to a portion of the Regulations to make them allowable, which have been incurred by the Municipality, an estimate of which is set forth in Exhibit A hereto and made a part hereof.

"Project Milestone" means a minimum percentage of the Financial Assistance for which the Municipality should have incurred costs on eligible activities by the end of a specific time period, established to ensure that the Municipality will implement the Project in an expeditious manner.

"Regulations" means chs. NR 166, NR 809, and NR 811, Wis. Adm. Code, the regulations of DNR, ch. Adm. 35, Wis. Adm. Code, the regulations of DOA, adopted pursuant to and in furtherance of the Act, and ch. 145,

Wis. Stats, as administered by the Department of Safety and Professional Services, as such may be adopted or amended from time to time.

"Safe Drinking Water Act" means the federal Safe Drinking Water Act, 42 U.S.C. 300f to 300j-26.

"SDWLP" means State of Wisconsin Safe Drinking Water Loan Program, established pursuant to ss.281.59 and 281.61, Wis. Stats., and managed and administered by DNR and DOA.

"Service Line" means the water service piping from the curb stop of a municipally-owned main or service line to the meter or other water utility service terminal on private residential property, pre k – 12 school or licensed and/or certified daycare center.

"State" means the State of Wisconsin.

"Substantial Completion" means the point in time when no further lead service lines are to be replaced by the Municipality using Financial Assistance provided in this FAA or 36 months after execution of the FAA, whichever occurs first.

"Use of American Iron and Steel" means the requirements contained in Public Law 115-141, the Consolidated Appropriations Act, 2018.

"Water Diversion Permit" means a DNR permit issued to the Municipality under s. 30.18(2), Wis. Stats., to divert water from a stream or lake in Wisconsin.

"Water System" means all structures, conduits, and appurtenances by means of which water is delivered to consumers except piping and fixtures inside buildings served and service pipes downstream from the curb stop.

Section 1.02. Rules of Interpretation Unless the context clearly indicates to the contrary, the following rules shall apply to the context of this FAA:

(a) Words importing the singular number shall include the plural number and vice versa, and one gender shall include all genders.

(b) All references herein to particular articles or sections are references to articles or sections of this FAA.

(c) The captions and headings herein are solely for convenience of reference and shall not constitute a part of this FAA nor shall they affect its meaning, construction or effect.

(d) The terms "hereby", "hereof", "hereto", "herein", "hereunder", and any similar terms as used in this FAA refer to the FAA in its entirety and not the particular article or section of this FAA in which they appear, and the term "hereafter" means after, and the term "heretofore" means before, the date of delivery of this FAA.

(e) All accounting terms not otherwise defined in this FAA have the meanings assigned to them in accordance with generally accepted accounting principles, and all computations provided for herein shall be made in accordance with generally accepted accounting principles.

ARTICLE II
REPRESENTATIONS

Section 2.01. Representations of the SDWLP The SDWLP represents and warrants as follows:

(a) The SDWLP has complied with the provisions of the Act and has full power and authority to execute and deliver this FAA, consummate the transactions contemplated hereby, and perform its obligations hereunder.

(b) The SDWLP is not in violation of any of the provisions of the Constitution or laws of the State which would affect its powers referred to in the preceding paragraph (a).

(c) Pursuant to ss. 281.59 and 281.61, Wis. Stats., the SDWLP is authorized to execute and deliver the FAA, and to take actions and make determinations that are required of the SDWLP under the terms and conditions of the FAA.

(d) The execution and delivery by the SDWLP of this FAA and the consummation of the transactions contemplated by this FAA shall not violate any indenture, mortgage, deed of trust, note, agreement, or other contract or instrument to which the State is a party or by which it is bound, or to the best of the SDWLP's knowledge, any judgment, decree, order, statute, rule, or regulation applicable to the SDWLP, and all consents, approvals, authorizations, and orders of governmental or regulatory authorities that are required for the consummation of the transactions contemplated thereby have been obtained.

(e) There is no action, suit, proceeding, or investigation at law or in equity before or by any court, public board, or body pending or, to the knowledge of the SDWLP, threatened against or affecting the SDWLP, or to the knowledge of the SDWLP, any basis therefore, wherein an unfavorable decision, ruling, or finding would adversely affect the transactions contemplated hereby or which, in any way, could adversely affect the validity of this FAA or any agreement or instrument to which the State is a party and which is used or contemplated for use in consummation of the transactions contemplated by each of the foregoing.

(f) The Project is on the DNR funding list for the 2018 state fiscal year.

Section 2.02. Representations of the Municipality The Municipality represents, covenants, and warrants as follows:

(a) The Municipality possesses the legal municipal form of a city under ch. 62, Wis. Stats. The Municipality is located within the State and is a "municipality" within the meaning of the Act, duly organized and existing under the laws of the State, and has full legal right, power, and authority to:

(1) conduct its business and own its properties,
(2) enter into this FAA, and
(3) carry out and consummate all transactions contemplated by the FAA.

(b) The Municipality is in compliance with its Water Diversion Permit (if any).

(c) The governing body of the Municipality has duly approved the execution and delivery of this FAA in the amount of $300,000, and has authorized the taking of any and all action as may be required on the part of the Municipality and its authorized officers to carry out, give effect to, and consummate the transactions contemplated by the FAA.

(d) This FAA has been duly authorized, executed, and delivered and constitutes a legal, valid, and binding obligation of the Municipality.

(e) There is no action, suit, proceeding, inquiry, or investigation, at law or in equity, before or by any court, public board, or body, pending or, to the knowledge of the Municipality, threatened against or affecting the Municipality, or to the knowledge of the Municipality any basis therefore:

(1) affecting the creation, organization, or existence of the Municipality or the title of its officers to their respective offices;

(2) seeking to prohibit, restrain, or enjoin the execution of this FAA;

(3) in any way contesting or affecting the validity or enforceability of this FAA, or any agreement or instrument relating to this FAA, or used or contemplated for use in the consummation of the transactions contemplated by this FAA; or

(4) wherein an unfavorable decision, ruling, or finding could adversely affect the transactions contemplated hereby.

(f) The Municipality is not in any material respect in breach of or in default under any applicable law or administrative regulation of the State or the United States or any applicable judgment or decree or any agreement or other instrument to which the Municipality is a party or by which it or any of its properties is bound, and no event has occurred that, with the passage of time, the giving of notice, or both, could constitute such a breach or default. The execution and delivery of this FAA and compliance with the respective provisions thereof shall not conflict with, or constitute a breach of, or default under, any applicable law or administrative regulation of the State or of the United States or any applicable judgment or decree or any agreement or other instrument to which the Municipality is a party, or by which it or any of its property is bound.

(g) The resolution of the Municipality authorizing execution of the Financial Assistance Agreement has been duly adopted by the Municipality and remains in full force and effect as of the date hereof.

(h) The Municipality has full legal right and authority and all necessary permits, licenses, and approvals (other than such permits, licenses, easements, or approvals which are not by their nature obtainable prior to Substantial Completion of the Project) required as of the date hereof to carry on its activities relating to the Project, to undertake and complete the Project, and to carry out and consummate all transactions contemplated by this FAA.

(i) The Municipality represents that it has not made any commitment or taken any action that shall result in a valid claim for any finders' or similar fees or commitments for obtaining the Loan under this FAA.

(j) Each of the facilities constituting a part of the Project is eligible for financing under the Safe Drinking Water Act. The DNR is granting a variance through this FAA to s. NR 166.07(2)(w), Wis. Adm. Code, to allow Service Lines to be eligible for SDWLP funding. Any portions of the Project that are ineligible for financing from the SDWLP are listed within the Project Manager Summary Page attached hereto as Exhibit C. The Municipality intends the Project to be and continue to be an eligible project under the Act during the term of this FAA. Each Service Line to be replaced as part of the Project will satisfy the federal environmental review requirements. The Project is an eligible project under s. 281.61, Wis. Stats.

(k) All amounts shown in Exhibit A of this FAA are costs of a Project eligible for financial assistance under the Safe Drinking Water Act. All proceeds of any borrowing of the Municipality

that have been spent and are being paid with the proceeds of the Financial Assistance made hereunder have been spent on Project Costs. All Project Costs are reasonable, necessary, and allocable by the Municipality to the Project under generally accepted accounting principles. None of the proceeds of the Loan shall be used directly or indirectly by the Municipality as working capital or to finance inventory, as opposed to capital improvements.

(l) The Project is in compliance with all applicable federal, state, and local laws and ordinances (including rules and regulations) relating to zoning, building, safety, and environmental quality. The Municipality has complied with and completed all requirements of DNR necessary to commence construction of the Project prior to the date hereof. The Municipality intends to proceed with due diligence to complete the Project pursuant to Section 4.02 hereof.

(m) The Municipality represents that it has satisfied all the applicable requirements in ss. 281.61(3), (4), (5), and (8m), Wis. Stats., ch. NR 166, Wis. Adm. Code, and ch.145, Wis. Stats.

(n) The Municipality is in substantial compliance with all conditions, requirements, and terms of any financial assistance previously awarded through the federal construction grants program and the Wisconsin Fund construction grants program, and the SDWLP.

(o) The Municipality has met all terms and conditions contained within, and certifies that the Project funded through this agreement will result in the entire Service Line being lead-free and that no partial replacement will result in a service line that is still partially lead.

(p) The Municipality represents that it has submitted to DNR a budget estimate and documentation related to all individuals or firms hired to perform work for the Project.

(q) The Municipality acknowledges that, under s. 281.59(11)(b), Wis. Stats., upon breach of contract by the Municipality or upon failure of the Municipality to comply with s. 281.59, Wis. Stats., the State may recover amounts due the SDWLP by deducting those amounts from any State payments due the Municipality.

This means that the following State payments would have been subject to this deduction:

	Transportation	State-shared	Total
2016	$1,602,420.00	$11,112,494.25	$12,714,914.25
2017	$1,545,327.86	$11,111,393.75	$12,656,721.61

The amount of State payments anticipated for this year, among others, and as changed or modified from time to time, that are subject to this deduction are:

2018	$1,745,669.54	$11,070,318.82	$12,815,988.36

These are not the entire amounts of State aid distributed to the Municipality. Other State aid is subject to intercept.

The Municipality acknowledges that s. 70.60, Wis. Stats., provides that the State may recover amounts due the SDWLP by adding a special charge to the amount of taxes apportioned to and levied upon the county in which the Municipality is located.

Further, in the event that the Municipality would become eligible to receive State payments, s. 281.59(11)(b), Wis. Stats., provides that, upon breach of contract by the Municipality or upon failure of the Municipality to comply with s. 281.59, Wis. Stats., the State may recover amounts due the SDWLP by deducting those amounts from any State payments due the Municipality.

(r) The representations of the Municipality in the Application are true and correct as of the date of this FAA and are incorporated herein by reference as if fully set forth in this place.

(s) There has been no material adverse change in the financial condition or operation of the Municipality or the Project since the submission date of the Application.

(t) The Municipality acknowledges that it is eligible to receive Financial Assistance in the form of a Loan of $300,000 with Principal Forgiveness of $300,000 for payment of Project Costs.

ARTICLE III
FINANCIAL ASSISTANCE PROVISIONS

Section 3.01. Financial Assistance Clause Prior to disbursement, the Financial Assistance shall be held by the SDWLP for the account of the SDWLP. Earnings on undisbursed Loan funds shall be for the account of the SDWLP. Financial Assistance shall be disbursed only upon submission by the Municipality of disbursement requests and approval thereof as set forth in Section 3.02 hereof.

Section 3.02. Disbursement of Financial Assistance

(a) Each disbursement request shall be delivered to DNR. Each request must contain invoices or other evidence acceptable to DNR and DOA that Project Costs for which disbursement is requested have been incurred by the Municipality.

(b) The SDWLP, through its agents, plans to make disbursements of Financial Assistance on a semimonthly basis, upon approval of each disbursement request by DNR and DOA. Such approval by DNR and DOA may require adjustment and corrections to the disbursement request submitted by the Municipality. The Municipality shall be notified whenever such an adjustment or correction is made by DNR or DOA.

(c) Disbursements made to the Municipality are subject to pre- and post-payment adjustments by DNR or DOA.

(1) If the Financial Assistance is not yet fully disbursed, and SDWLP funds were previously disbursed for costs not eligible for SDWLP funding or not eligible under this FAA, the SDWLP shall make necessary adjustments to future disbursements.

(2) If the Financial Assistance is fully disbursed, including disbursements for any costs not eligible for SDWLP funding or not eligible under this FAA, the Municipality agrees to repay to the SDWLP an amount equal to the non-eligible costs within 60 days of notification by DNR or DOA.

(d) The SDWLP or its agent shall disburse Financial Assistance only to the Municipality's account by electronic transfer of funds. The Municipality hereby covenants that it shall take actions and provide information necessary to facilitate these transfers. The Municipality agrees to pay project invoices in a timely manner.

(e) Disbursement beyond ninety-five percent (95%) of the total FAA amount, unless otherwise agreed to by DNR and DOA pursuant to a written request from the Municipality, may be withheld until:

(1) the Municipality certifies in writing to DNR its compliance with applicable Federal requirements;

(2) the Municipality furnishes reports, and provides data and such other information as SDWLP may require prior to Project closeout; and

(3) DNR certifies in writing to DOA the Municipality's compliance with all applicable requirements of this FAA.

Section 3.03. Remedies

(a) If the Municipality:

(1) or any authorized representative is not complying with federal or state laws, regulations, or requirements relating to the Project, and following due notice by DNR the Project is not brought into compliance within a reasonable period of time; or

(2) is not complying with or is in violation of any covenant set forth in this FAA; or

(3) is not in compliance with the Act or the Regulations;

then DNR may, until the Project is brought into compliance or the FAA non-compliance is cured to the satisfaction of DNR or DOA, impose one (1) or more of the following sanctions:

(i) Up to 20% of disbursements otherwise due the Municipality may be withheld.

(ii) Project work may be suspended.

(iii) A court of appropriate jurisdiction to enter an injunction or afford other equitable or judicial relief as the court finds appropriate may be requested by DNR.

(iv) Other administrative remedies may be pursued.

(b) If the Municipality fails to observe or perform any covenant, condition, or agreement on its part under this FAA for a period of thirty (30) days after written notice is given to the Municipality by DNR, specifying the default and requesting that it be remedied, the SDWLP is provided remedies by law and this FAA. These remedies include, but are not limited to, the following rights:

(1) Pursuant to s. 281.59(11)(b), Wis. Stats., DOA shall place on file a certified statement of all amounts due the SDWLP under this FAA. DOA may collect all amounts due the SDWLP by deducting those amounts from any State payments due the Municipality, or add a special charge to the amount of taxes apportioned to and levied upon the county in which the Municipality is located under s. 70.60, Wis. Stats.

(2) In the case of a joint utility system, the SDWLP may bill the users of the Municipality's system directly.

(3) The SDWLP may enforce any right or obligation under this FAA, including the right to seek specific performance or mandamus, whether such action is at law or in equity.

Section 3.04. FAA Effective Date and FAA Term This FAA shall become effective upon its execution and delivery by the parties hereto, and shall remain in effect for a period of 20 years beginning with the date of this FAA.

ARTICLE IV
CONSTRUCTION OF THE PROJECT

Section 4.01. Construction of the Project The Municipality shall construct the Project, or cause it to be constructed, in accordance with the Application. The Municipality shall proceed with the construction of the Project in conformity with law and with all applicable requirements of governmental authorities having jurisdiction with respect thereto.

Section 4.02. Completion of the Project

(a) The Municipality agrees that it shall undertake and complete the Project for the purposes and in the manner set forth in this FAA and in accordance with all federal, state, and local laws, ordinances, and regulations applicable thereto. The Municipality shall, with all practical dispatch and in a sound and economical manner, complete or cause to be completed, the construction of the Project. The Municipality shall obtain all necessary approvals from any and all governmental agencies prior to construction which are requisite to completion of the Project.

(b) The Municipality shall notify DNR if it fails to meet the following Project Milestones with respect to incurring Project Costs for which the Municipality will request disbursement of the Financial Assistance: Year 1: 20%; Year 2: 60%; Year 3: 100%. Year 1 commences as of the date of this FAA – June 13, 2018.

(c) The Municipality shall notify DNR of the Substantial Completion of the Project. At or prior to completion of the Project, the Municipality shall cause to be prepared for the Project as-built plans or other documentation identifying the location of the removal of lead service lines, the depth and location of all new service lines, and the material of the new service lines.

(d) The Municipality shall take and institute such proceedings as shall be necessary to cause and require all contractors and material suppliers to complete their contracts diligently and in accordance with the terms of the contracts including, without limitation, the correcting of defective work.

(e) Upon Final Completion of the Project, the Municipality shall:

(1) complete and deliver to DNR the completed Contract Utilization of Disadvantaged Business Enterprises (DBE) form attached hereto as Exhibit B of this FAA;

(2) prepare and deliver to DNR the completed Federal Requirements Compliance Certification attached hereto as Exhibit D of this FAA; and

(3) obtain all required permits and authorizations from appropriate authorities, if required, for operation and use of the Project.

Section 4.03. No Warranty Regarding Condition, Suitability, or Cost of Project Neither the SDWLP, DOA, nor DNR makes any warranty, either express or implied, as to the Project or its condition or that it shall be suitable for the Municipality's purposes or needs, or that the Financial Assistance shall be sufficient to pay the costs of the Project. Review or approval of any engineering reports, facilities plans, plans and specifications, or other documents, or the inspection of Project construction by DNR does not relieve the Municipality of its responsibility to properly plan, design, build, and effectively operate and maintain the Project as required by laws, regulations, permits, and good management practices. DNR or its representatives are not responsible for increased costs resulting from defects in any plans and specifications or other Project documents. Nothing in this section prohibits a Municipality from requiring more assurances, guarantees, or indemnity or other contractual requirements from any party performing Project work.

ARTICLE V
COVENANTS

Section 5.01. Application of Financial Assistance The Municipality shall apply the proceeds of the Financial Assistance solely for Project Costs.

Section 5.02. Operation and Maintenance

(a) After completion of the Project, the Municipality shall:

(1) at all times operate the Water System or otherwise cause the Water System to be operated properly and in a sound and economical manner, including proper training of personnel;

(2) maintain, preserve, and keep the Water System or cause the Water System to be maintained, preserved, and kept, in good repair, working order, and condition; and

(3) periodically make, or cause to be made, all necessary and proper repairs, replacements and renewals so that at all times the operation of the Water System may be performed properly. The Municipality shall not, during the term of this FAA, without the approval of DNR, discontinue operation of or sell or otherwise dispose of the Water System, except for portions of the Water System sold or otherwise disposed of in the course of ordinary repair and replacement of parts.

Section 5.03. Compliance with Law At all times during construction of the Project and operation of the Water System, the Municipality shall comply with all applicable federal, state, and local laws, ordinances, rules, regulations, permits, approvals, and this FAA, including without limitation, the Act, the Regulations, and the Water Diversion Permit (if any).

Section 5.04. Public Ownership The Municipality shall at all times retain ownership of the Water System to which the Service Lines funded through this FAA are attached.

Section 5.05. Establishment of Project Accounts

(a) The Municipality shall maintain a separate account that reflects the receipt and expenditure of all SDWLP funds for the Project. All Financial Assistance shall be credited promptly upon receipt thereof and shall be reimbursement for or expended only for Project Costs. The Municipality shall:

(1) permit any authorized representative of DNR or DOA, or agents thereof, the right to review or audit all records relating to the Project or the Financial Assistance;

(2) produce, or cause to be produced, all records relating to any work performed under the terms of this FAA for examination at such times as may be designated by any of them or their authorized representatives;

(3) permit extracts and copies of the Project records to be made by them or their authorized representatives; and

(4) fulfill information requests by them or their authorized representatives.

Section 5.06. Records The Municipality shall retain all files, books, documents, and records relating to construction of the Project for at least three years following the date of Final Completion of the Project, or for longer periods if necessary due to any appeal, dispute, or litigation. All other files and records relating to the

Project, including the locations and addresses of the replaced Service Lines, shall be retained so long as this FAA remains in effect. The locations and addresses of the lead Service Lines replaced for this Project shall be retained for 20 years.

Section 5.07. Project Areas The Municipality shall permit representatives of DNR visual access to the Project and various related records at reasonable times and allow extracts and copies of Project records to be made by DNR representatives.

Section 5.08. Notice of Impaired System The Municipality shall promptly notify DNR and DOA in the case of: any material damage to or destruction of the Project or any part thereof; any actual or threatened proceedings for the purpose of taking or otherwise affecting by condemnation, eminent domain, or otherwise, all or a part of the Water System; any action, suit, or proceeding at law or in equity by or before any governmental instrumentality or agency; or any other event that may impair the ability of the Municipality to construct the Project or operate the Water System.

Section 5.09. Hold Harmless The Municipality shall save, keep harmless, and defend DNR, DOA, and all their officers, employees, and agents, against any and all liability, claims, costs of whatever kind and nature, for injury to or death of any person or persons, and for loss or damage to any property occurring in connection with or in any way incident to or arising out of the construction, occupancy, use, service, operation, or performance of work in connection with the Project, including acts or omissions of the Municipality's employees, agents, or representatives.

Section 5.10. Nondiscrimination Covenant

(a) In connection with the Project, the Municipality agrees to comply with fair employment practices pursuant to subchapter II of ch. 111, Wis. Stats. This provision shall include, but is not limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Municipality agrees to post in conspicuous places, available for employees and applicants for employment, notices setting forth the provision of the nondiscrimination clause.

(b) The Municipality shall incorporate into all Project contracts which have yet to be executed the following provision: "In connection with the performance of work under this contract, the contractor agrees not to discriminate against any employee or applicant because of age, race, religion, color, handicap, sex, physical condition, developmental disability, or national origin. The contractor further agrees to comply with fair employment practices pursuant to subchapter II of ch. 111, Wis. Stats. This provision shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor further agrees to take affirmative action to ensure equal employment opportunities for persons with disabilities. The contractor agrees to post in conspicuous places, available for employees and applicants for employment, notices setting forth the provisions of the nondiscrimination clause."

Section 5.11. Employees The Municipality or its employees or agents are not employees or agents of the DNR or DOA for any purpose, including worker's compensation.

Section 5.12. Reimbursement Any payment of Financial Assistance to the Municipality in excess of the amount determined by final audit to be due the Municipality shall be reimbursed to DOA within 60 days after DNR or DOA provides a notice of overpayment.

Section 5.13. Rebates The Municipality agrees to pay to the SDWLP any refunds, rebates, credits, or other amounts received for Project Costs that have already been funded by the SDWLP.

Section 5.14. Maintenance of Legal Existence

(a) Except as provided in par. (b), the Municipality shall maintain its legal existence and shall not dissolve or otherwise dispose of all or substantially all of its assets and shall not consolidate with or merge into another legal entity.

(b) A Municipality may consolidate with or merge into any other legal entity, dissolve or otherwise dispose of all of its assets or substantially all of its assets, transfer all or substantially all of its assets to another legal entity (and thereafter be released of all further obligation under this FAA) if:

(1) the resulting, surviving, or transferee legal entity is a legal entity established and duly existing under the laws of Wisconsin;

(2) such resulting, surviving, or transferee legal entity is eligible to receive financial assistance under the Act;

(3) such resulting, surviving, or transferee legal entity expressly assumes in writing all of the obligations of the Municipality contained in this FAA and any other documents the SDWLP deems reasonably necessary to protect its environmental interests and its investment in the Project; and

(4) the SDWLP shall have consented in writing to such transaction, which consent may be withheld in the absolute discretion of the SDWLP.

Section 5.15. Use of American Iron and Steel The Municipality agrees to comply with the requirements for Use of American Iron and Steel contained in Public Law 115-141 for products used in the Project which are made primarily of iron or steel.

Section 5.16. Wage Rate Requirements The Municipality represents that, when applicable, it shall comply with Section 1450(e) of the Safe Drinking Water Act (41 USC 300j-9(e)), which requires that all laborers and mechanics employed by contractors and subcontractors funded directly by or assisted in whole or in part with funding under this Loan shall be paid wages at rates not less than those prevailing on projects of a character similar in the locality as determined by the Secretary of Labor (DOL) in accordance with subchapter IV of chapter 31 of title 40, United States Code.

ARTICLE VI
MISCELLANEOUS

Section 6.01. Notices All notices, certificates, or other communications hereunder shall be sufficiently given, and shall be deemed given when hand delivered or mailed by registered or certified mail, postage prepaid, return receipt requested to the addresses set forth below:

(a) Department of Administration
Office of Capital Finance
Environmental Improvement Fund
101 East Wilson Street, 10th Floor
Madison, WI 53702-0004
or
PO Box 7864
Madison, WI 53707-7864

(b) Department of Natural Resources
Bureau of Community Financial Assistance
101 South Webster Street, 2nd Floor
Madison, WI 53702-0005
or
PO Box 7921
Madison, WI 53707-7921

(d) City of Sheboygan
828 Center Ave
Sheboygan, WI 53081

Any of the foregoing parties may designate any further or different addresses to which subsequent notices, certificates, or other communications shall be sent, by giving written notice to the others. Any notice herein shall be delivered simultaneously to DNR and DOA.

Section 6.02. Binding Effect This FAA shall be for the benefit of, and shall be binding upon, the SDWLP and the Municipality and their respective successors and assigns.

Section 6.03. Severability In the event any provision of this FAA shall be held illegal, invalid, or unenforceable by any court of competent jurisdiction, such holding shall not invalidate, render unenforceable, or otherwise affect any other provision hereof.

Section 6.04. Execution in Counterparts This FAA may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 6.05. Applicable Law This FAA shall be governed by and construed in accordance with the laws of the State, including the Act.

Section 6.06. Further Assurances The Municipality shall, at the request of DNR and DOA, authorize, execute, acknowledge, and deliver such further resolutions, conveyances, transfers, assurances, financing statements, and other instruments as may be necessary or desirable for obtaining funding for this Project and better assuring, conveying, assigning, and confirming the rights, security interests, and agreements granted or intended to be granted by this FAA.

Section 6.07. Termination This FAA may be terminated in whole or in part pursuant to one or more of the following:

(a) The SDWLP and the Municipality may enter into an agreement to terminate this FAA at any time. The termination agreement shall establish the effective date of termination of this FAA, the basis for settlement of termination costs, and the amount and date of payment of any sums due either party.

(b) If the Municipality wishes to terminate all or any part of the Project work unilaterally for which Financial Assistance has been awarded, the Municipality shall promptly give written notice to DNR. If the SDWLP determines that there is a reasonable basis for the requested termination, the SDWLP may enter into a termination agreement, including provisions for FAA termination costs, effective with the date of cessation of the Project work by the Municipality. If the SDWLP determines that the Municipality has ceased work on the Project without reasonable basis, the SDWLP may unilaterally terminate Financial Assistance or rescind this FAA, or both.

Section 6.08. Rescission The SDWLP may rescind this FAA prior to the first disbursement of any funds hereunder if it determines that:

(a) there has been substantial non-performance of the Project work by the recipient without justification under the circumstances;

(b) there is substantial evidence this FAA was obtained by fraud;

(c) there is substantial evidence of gross abuse or corrupt practices in the administration of the Project;

(d) the Municipality has failed to comply with the covenants contained in this FAA; or

(e) any of the representations of the Municipality contained in this FAA were false in any material respect.

IN WITNESS WHEREOF, the SDWLP and the Municipality have caused this FAA to be executed and delivered, as of the date and year first above written.

CITY OF SHEBOYGAN

By:_____
Michael Vandersteen
Mayor

Attest:_____
Meredith DeBruin
City Clerk

STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

By: _____
Authorized Officer

STATE OF WISCONSIN
DEPARTMENT OF NATURAL RESOURCES

By:_____
Authorized Officer

EXHIBIT A

PROJECT BUDGET SHEET SUMMARY

CITY OF SHEBOYGAN
SDWLP Project No. 4901-07

	Total Project Costs	Costs NOT Eligible for LSL PF	Total LSL Principal Forgiveness Amount
Force Account	0	0	0
Engineering	0	0	0
Construction/Equipment	297,000	0	297,000
Miscellaneous Costs	3,000	0	3,000
TOTAL	**$300,000**	**$0**	**$300,000**

EXHIBIT B

ENVIRONMENTAL IMPROVEMENT FUND
CONTRACT UTILIZATION OF DISADVANTAGED BUSINESS ENTERPRISES (DBE)

MANDATORY PROJECT CLOSEOUT DOCUMENT

Note: This form is authorized by s. NR 162.14(4)(b)4, Wis. Adm. Code. Receipt of this completed form by the Department is mandatory prior to receiving a final disbursement. The information printed on this form is taken from the completed DBE Subcontractor Utilization Form (EPA Form 6100-4). Any changes or additions made to the list of prime contractors and DBE subcontractors during the construction must be reflected on this form at closeout. Personal information collected on this form will be used for program administration and must be made available to requesters as required by Wisconsin Open Records Law (s. 19.31 – 19.39, Wis. Stats.).

Municipality Name: City of Sheboygan Project Number: 4901-07 Principal Forgiven Loan Amount: $300,000
Project Description: Private Lead Service Line Replacements
Did the municipality satisfy the DBE requirements? X Yes ☐ No (If no, refer to Project Manager Summary Page of the FAA.)

Construction/Equipment/Supplies Contracts	Indicate DBE Type	Type of Product or Service *	Contract Estimate $	Actual Amount Paid to DBE Firm
				Municipality Completes at Project Closeout
Prime:	☐ MBE ☐ WBE ☐ Other ☐ N/A			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Prime:	☐ MBE ☐ WBE ☐ Other ☐ N/A			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Prime:	☐ MBE ☐ WBE ☐ Other ☐ N/A			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
				Total MBE $_____
				Total WBE $_____
				Total Other $_____

Professional/Technical Services Contracts	Indicate DBE Type	Type of Product or Service *	Contract Estimate $	Actual Amount Paid to DBE Firm Municipality Completes at Project Closeout
Prime:	☐ MBE ☐ WBE ☐ Other ☐ N/A			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Prime:	☐ MBE ☐ WBE ☐ Other ☐ N/A			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
Prime:	☐ MBE ☐ WBE ☐ Other ☐ N/A			
Sub:	☐ MBE ☐ WBE ☐ Other			
Sub:	☐ MBE ☐ WBE ☐ Other			
				Total MBE $ _____ Total WBE $ _____ Total Other $ _____

*Type of Product or Service examples: landscaping, trucking, supplies, equipment, paving, concrete, plumbing, electrical, excavating, testing, design, etc.

Name of Person Completing This Form	Email Address	Phone Number

Certification		
I certify that, to the best of my knowledge and belief, the information provided on this form is complete and correct.		
Name/Title of Municipal Official	Signature	Date Signed

EXHIBIT C

PROJECT MANAGER SUMMARY PAGE

CITY OF SHEBOYGAN
SDWLP Project No. 4901-07

1. Project Description: The Municipality expects to replace approximately 120 private residential lead service lines (LSLs) with the funding provided by this agreement. The Municipality will replace an estimated 97 private lead service lines concurrently with the ongoing water main replacement project along South 13th Street and Henry Street through a municipal contract with Edgewater Plumbing LLC. The remaining funds will be used for approximately 23 spot replacements throughout the Municipality through its municipal program. LSL replacements for both the municipal contract and the municipal program are voluntary.

   For the municipal program, a list of prequalified plumbers has been developed. Property owners will contract directly with a plumber from the prequalified list. The plumber will submit an application for reimbursement along with an itemized copy of the invoice to Sheboygan Water Utility for reimbursement. Sheboygan Water Utility will pay the plumber directly for up to $2,500 of the costs for each replacement. The property owner is responsible for any additional contract costs above the $2,500 cap under both the municipal contract and municipal program.

2. Ineligible Costs: None

3. Miscellaneous Costs: As shown in the Project Budget Sheet Summary (Exhibit A), SDWLP funding in the amount of $3,000 is included in the Miscellaneous category for Administrative Expenses.

4. DBE Good Faith Effort: The Municipality used the WI DOT UCP Directory to search within a 150 mile radius of this project for DBE firms that perform the required nature of work. The search returned no appropriate DBE's within said radius. If any of the prequalified contractors use subcontractors, they will also be required to solicit for DBEs. If Edgewater Plumbing LLC uses subcontractors for work on the Broadway Avenue private residential LSL replacements, it must solicit for DBEs.

5. Davis-Bacon wage rate requirements: Davis-Bacon wage rate requirements apply to any property that is under business ownership. For those properties, unless the total amount is less than $2,000 or the firm contracted to do the replacement has no employees or the owner completes all work, the Municipality shall comply with Section 1450(e) of the Safe Drinking Water Act (41 USC 300j-9(e)), which requires that all laborers and mechanics employed by contractors and subcontractors funded directly by or assisted in whole or in part with funding under this Loan shall be paid wages at rates not less than those prevailing on projects of a character similar in the locality as determined by the Secretary of Labor (DOL) in accordance with subchapter IV of chapter 31 of title 40, United States Code.

   For properties under non-business ownership where the homeowner contracts directly with a contractor from the Municipality's prequalified list, Davis-Bacon wage rate requirements do not apply.

   Davis-Bacon wage rate requirements apply to all private residential LSL replacements completed under the municipal contract with Edgewater Plumbing LLC for work on South 13th and Henry Streets.

6. Environmental Review conditions: This project is covered under the *Broad Incidental Take Permit/Authorization for No/Low Impact Activities* provided that erosion controls are employed throughout the construction period, in areas of the project that are within 300' of Lake Michigan, to avoid impacting nearby waterbodies. A stormwater permit is required if contiguous land disturbance exceeds one acre.

EXHIBIT D

FEDERAL REQUIREMENTS COMPLIANCE CERTIFICATION

[Prepare on Municipal Letterhead at Time of Project Completion and Closeout]

The undersigned officials of the City of Sheboygan (the "Municipality") hereby certify that, for all expenditures made for construction of DNR Project No. 4901-07 (the "Project"), the Municipality certifies that after taking into account any national or project-specific waivers approved by the U.S. Environmental Protection Agency, DNR Project No. 4901-07 has met the requirements for the Use of American Iron and Steel contained in Public Law 115-141, the Consolidated Appropriations Act, 2018.

The municipality further certifies that it has met the prevailing wage requirements of the Davis-Bacon Act, as applicable.

The above certification is determined, after due and diligent investigation, to be true and accurate to the best of my knowledge.

By: _____ Dated as of: _____
[Name of Highest Elected Official or Authorized Representative]
[Title]

Attest: _____ Dated as of: _____
[Name of Clerk or Secretary]
[Title]

VI

R. C. No. _____ - 18 - 19. By FINANCE AND PERSONNEL COMMITTEE.
May 21, 2018.

Your Committee to whom was referred R. O. No. 7-18-19 by the City Administrator submitting the 2019 preliminary budget fiscal factors for guidance prior to departmental budget preparation; recommends filing the document.

Concur

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

II

4.1

R. O. No. 7 - 18 - 19. By CITY ADMINISTRATOR. May 7, 2018.

Submitting the 2019 preliminary budget fiscal factors for guidance prior to departmental budget preparation as follows:

1. General Fund Budget that retains eligibility for Wisconsin's Expenditure Restraint Program.
2. Equalized tax rate to increase no more than inflationary levels.
3. Maintain City services with no decrease in service level.
4. Leverage City resources through partnerships and shared services/facilities with other entries.
5. Leverage intergovernmental money to offset city costs for projects or programs that promote City priorities, goals or objectives.
6. Funds for a two percent increase in wages for City workforce, including collective bargaining agreements.
7. Review user fees including utility rates.
8. Identify planned borrowed funds which will not affect the City's current Aa2 bond rating.
9. Continue Garbage User fee which frees up property tax levy for funding street projects.
10. Balance all Fund budgets, if necessary utilize applied fund balance or planned borrowed funds proceeds.
11. Incorporate 2019 projects, equipment and vehicles identified in the 2019 - 2023 Capital Improvement Program.
12. Continue use of donations between Tax Incremental Districts.
13. Maintain a minimum of 25 percent uncommitted Fund Balance in the General Fund budget.

Finance + Personnel.

CITY ADMINISTRATOR

VI

R. C. No. _____ - 18 - 19. By FINANCE AND PERSONNEL COMMITTEE.
May 21, 2018.

Your Committee to whom was referred R. O. No. 8-18-19 by the Director of Planning and Development submitting Capital Improvement Projects (CIP) for the years 2019-2023 for the Department of City Development; recommends filing the document.

Consent

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

II

4.2

R. O. No. 8 - 18 - 19. By DIRECTOR OF PLANNING AND DEVELOPMENT.
May 7, 2018.

Submitting Capital Improvement Projects (CIP) for the years 2019-2023 for the Department of City Development.

Finance
Personnel
acfile

DIRECTOR OF PLANNING AND DEVELOPMENT

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019 Requested	2020 Requested	2021 Requested	2022 Requested	2023 Requested	Total
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	$0	$0	$0	$0	$0	$0
Street Improvement and Sidewalks	$0	$0	$0	$0	$0	$0
General Government Projects	$0	$0	$0	$0	$0	$0
Fire	$0	$0	$0	$0	$0	$0
Park, Forestry and Open Space Fund	$0	$0	$0	$0	$0	$0
Park Impact Fee Fund	$0	$0	$0	$0	$0	$0
Vehicle / Land Sales	$0	$0	$0	$0	$0	$0
County / State / Federal Grants	$0	$1,500,000	$0	$0	$0	$1,500,000
Other Municipality Contributions	$0	$0	$0	$0	$0	$0
G. O. Borrowed Funds	$1,000,000	$0	$0	$0	$0	$1,000,000
Other Borrowed Funds	$2,500,000	$6,000,000	$5,810,800	$1,500,000	$0	$15,810,800
Donations	$0	$0	$0	$0	$0	$0
User Fees	$0	$0	$0	$0	$0	$0
Special Assessment	$0	$0	$0	$0	$0	$0
Vehicle Registration Fee	$0	$0	$0	$0	$0	$0
Other/CDBG	$0	$0	$0	$0	$0	$0
Fund Balance	$300,000	$0	$0	$0	$0	$300,000
TOTAL REVENUE	$3,800,000	$7,500,000	$5,810,800	$1,500,000	$0	$18,610,800
Planning and Development						
Detention Pond Construction - Werner Subdivision	$250,000	$0	$0	$0	$0	$250,000
Sheboygan River - West Side Development Plan	$100,000	$0	$0	$0	$0	$100,000
SouthPointe Enterprise Campus - Signage/Landscape	$300,000	$0	$0	$0	$0	$300,000
City Entrance Signage	$150,000	$0	$0	$0	$0	$150,000
Innovation District Parking Structure - Phase 1	$500,000	$0	$0	$0	$0	$500,000
Indiana Avenue Trail Project - Phase 1	$2,500,000	$0	$0	$0	$0	$2,500,000
Indiana Avenue Trail Project - Phase 2	$0	$2,500,000	$0	$0	$0	$2,500,000
Innovation District Parking Structure - Phase 2	$0	$5,000,000	$0	$0	$0	$5,000,000
Indiana Avenue - Streetscape Improvements	$0	$0	$1,500,000	$0	$0	$1,500,000
South Pier Street Expansion	$0	$0	$1,000,000	$0	$0	$1,000,000
SouthPointe Enterprise Campus - Expansion	$0	$0	$3,310,800	$0	$0	$3,310,800
Pennsylvania Avenue - Streetscape Improvements	$0	$0	$0	$1,500,000	$0	$1,500,000
Total - City Development	$3,800,000	$7,500,000	$5,810,800	$1,500,000	$0	$18,610,800

VI

R. C. No. _____ - 18 - 19. By FINANCE AND PERSONNEL COMMITTEE.
May 21, 2018.

Your Committee to whom was referred R. O. No. 9-18-19 by the Director of Information Technology submitting Capital Improvement Projects (CIP) for the years 2019-2023 for the Department of Information Technology and Cable TV Fund; recommends filing the document.

Consent

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

II

4.3.

R. O. No. 9 - 18 - 19. By DIRECTOR OF INFORMATION TECHNOLOGY.
May 7, 2018.

Submitting Capital Improvement Projects (CIP) for the years 2019-2023 for the Department of Information Technology and Cable TV Fund.

Finance + Personnel acpfile

DIRECTOR OF INFORMATION TECHNOLOGY

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019 Requested	2020 Requested	2021 Requested	2022 Requested	2023 Requested	Total
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	$0	$0	$0	$0	$0	$0
Street Improvement and Sidewalks	$0	$0	$0	$0	$0	$0
General Government Projects	$0	$0	$0	$0	$0	$0
Fire	$0	$0	$0	$0	$0	$0
Park, Forestry and Open Space Fund	$0	$0	$0	$0	$0	$0
Park Impact Fee Fund	$0	$0	$0	$0	$0	$0
Vehicle / Land Sales	$15,000	$0	$0	$0	$10,000	$25,000
County / State / Federal Grants	$0	$0	$0	$0	$0	$0
Other Municipality Contributions	$0	$0	$0	$0	$0	$0
G. O. Borrowed Funds	$0	$0	$0	$0	$0	$0
Other Borrowed Funds	$0	$0	$0	$0	$0	$0
Donations	$0	$0	$0	$0	$0	$0
User Fees	$0	$0	$0	$0	$0	$0
Special Assessment	$0	$0	$0	$0	$0	$0
Vehicle Registration Fee	$0	$0	$0	$0	$0	$0
Other/CDBG	$0	$0	$0	$0	$0	$0
Fund Balance	$464,300	$125,000	$0	$0	$140,000	$729,300
TOTAL REVENUE	$479,300	$125,000	$0	$0	$150,000	$754,300
Information Technology Fund						
Data Center - City Hall	$207,000	$0	$0	$0	$0	$207,000
Enterprise Backup System	$115,000		$0	$0	$0	$115,000
Asset Management - DPW	$90,300	$0		$0	$0	$90,300
Microsoft Office Upgrade	$67,000	$0	$0	$0	$0	$67,000
Microsoft Server Licensing	$0	$25,000	$0	$0	$0	$25,000
Video Storage Solution	$0	$100,000	$0	$0	$0	$100,000
DR Data Center Refresh	$0	$0	$0	$0	$150,000	$150,000
Total - Information Technology	$479,300	$125,000	$0	$0	$150,000	$754,300

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019 Requested	2020 Requested	2021 Requested	2022 Requested	2023 Requested	Total
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	$0	$0	$0	$0	$0	$0
Street Improvement and Sidewalks	$0	$0	$0	$0	$0	$0
General Government Projects	$0	$0	$0	$0	$0	$0
Fire	$0	$0	$0	$0	$0	$0
Park, Forestry and Open Space Fund	$0	$0	$0	$0	$0	$0
Park Impact Fee Fund	$0	$0	$0	$0	$0	$0
Vehicle / Land Sales	$1,000	$4,000	$1,000	$1,000	$2,000	$9,000
County / State / Federal Grants	$0	$0	$0	$0	$0	$0
Other Municipality Contributions	$0	$0	$0	$0	$0	$0
G. O. Borrowed Funds	$0	$0	$0	$0	$0	$0
Other Borrowed Funds	$0	$0	$0	$0	$0	$0
Donations	$0	$0	$0	$0	$0	$0
User Fees	$0	$0	$0	$0	$0	$0
Special Assessment	$0	$0	$0	$0	$0	$0
Vehicle Registration Fee	$0	$0	$0	$0	$0	$0
Other/CDBG	$0	$0	$0	$0	$0	$0
Fund Balance	$105,300	$121,600	$24,000	$24,000	$48,000	$322,900
TOTAL REVENUE	$106,300	$125,600	$25,000	$25,000	$50,000	$331,900
Cable TV Fund						
Fiber I-Net	$80,000	$0	$0	$0	$0	$80,000
LiveU Replacement	$26,300	$0	$0	$0	$0	$26,300
Intercom System	$0	$30,500	$0	$0	$0	$30,500
TelePrompter/Talent Management System	$0	$45,000	$0	$0	$0	$45,000
Remote Camera Replacment (2)	$0	$50,100	$0	$0	$0	$50,100
TriCaster Relacement for OB Truck	$0	$0	$25,000	$0	$0	$25,000
TriCaster Replacement for Studio	$0	$0	$0	$25,000	$0	$25,000
Outside Broadcast (OB) Truck Replacement	$0	$0	$0	$0	$50,000	$50,000
Total - Cable TV Fund	$106,300	$125,600	$25,000	$25,000	$50,000	$331,900

VI

R. C. No. _____ - 18 - 19. By FINANCE AND PERSONNEL COMMITTEE.
May 21, 2018.

Your Committee to whom was referred R. O. No. 12-18-19 by the Director of Planning and Development submitting the requested grant funds from public service agencies for 2018 Community Development Block Grant program; recommends filing the document.

Concur

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

II

4.6

R. O. No. 12- 18 - 19. By DIRECTOR OF PLANNING AND DEVELOPMENT.
May 7, 2018.

Submitting a request from Chad Pelishek, Director of Planning and Development, the requested grant funds from public service agencies for 2018 Community Development Block Grant program.

Partners for Community Development subject to 15% cap)	$25,000	(Housing, not
Family Connections	$5,000	
Salvation Army	$50,000	
Safe Harbor	$10,000	
Sheboygan County Interfaith Organization	$5,000	
Shoreline Metro	$42,493	
Lakeshore Community Health Clinic	$3,000	
Family Service Association	$15,000	

The total requested for the public service dollars from the above listed organization is $130,493. For 2018, the City has been notified from Senator Baldwin's office that we will be receiving $867,998. Per Federal law, the maximum to be allocated for public service is 15% of the yearly allocation or $130,199. The committee will need to decide which organization should receive $294 less than their funding request to meet the 15% cap on funds.

Finance / Personnel
act of file

DIRECTOR OF PLANNING AND DEVELOPMENT

VI

R. C. No. _____ - 18 - 19. By FINANCE AND PERSONNEL COMMITTEE.
May 21, 2018.

Your Committee to whom was referred R. O. No. 13-18-19 by the Finance Director submitting the Comprehensive Annual Financial Report of the City of Sheboygan for the year ended December 31, 2017, prepared by Schenck SC; recommends filing the document.

Amount.

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

II

4.7

R. O. No. 13 - 18 - 19. By FINANCE DIRECTOR. May 7, 2018.

Submitting the Comprehensive Annual Financial Report of the City of Sheboygan for the year ended December 31, 2017, prepared by Schenck SC.

FINANCE DIRECTOR

Finance + Personnel

Comprehensive Annual Financial Report

City of Sheboygan, Wisconsin

For the Fiscal Year Ended December 31, 2017

City of Sheboygan
spirit on the lake

City of Sheboygan, Wisconsin

ANNUAL FINANCIAL REPORT

December 31, 2017

Schenck

INTRODUCTORY SECTION

City of Sheboygan, Wisconsin

DECEMBER 31, 2017

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INTRODUCTORY SECTION

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City of Sheboygan, Wisconsin

DECEMBER 31, 2017

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May 4, 2018

TO: The Mayor, Common Council members and the residents of Sheboygan

The Comprehensive Annual Financial Report (CAFR) for the City of Sheboygan, Wisconsin for the fiscal year ending December 31, 2017 is hereby submitted. The report consists of management's representation concerning the finances of the City of Sheboygan. Consequently, responsibility for both the accuracy of the data and the completeness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data accurately presents the financial position and results of operations of the various completeness. All disclosures necessary to enable the reader to gain an understanding of the activities of the City of Sheboygan have been included.

COMMUNITY PROFILE

The City of Sheboygan was incorporated as a city on April 5, 1846. Located in Sheboygan County, the boundary encompasses 14.814 miles and has a population of 48,402. The city provides the full range of municipal services, including police and fire protection, parks and cultural activities, public works operations, parking and transit utilities, water and sewer utilities, community development and general administrative services.

The City of Sheboygan is a municipal corporation operating under a "Council/Mayor" form of government, with a City Administrator responsible for the day-to-day responsibilities of supervision, coordination, and administration of the city departmental activities, formulation, presentation and administration of the budget. Policy making and legislative authority are vested in a Common Council consisting of 16 members. The city is in the process of reducing the Common Council members from 16 to ten. The council members elect the president of the council at the annual organizational meeting. The standing committees of the council are: Finance and Personnel, Public Safety, Public Works and Law and Licensing. The Common Council is responsible for enacting ordinances, resolutions, and regulations governing the city as well as the appointment of members of various statutory and advisory boards.

The annual budget serves as the foundation for the City of Sheboygan's financial planning and control. All departments of the city are required to submit requests for appropriations for all government activities to the City Administrator. The departmental requests are used to develop the proposed budget, which is presented to the Common Council. The Common Council committees review proposed budgets with department leaders. A public hearing is held on the proposed budget prior to adoption by the Common Council. The tax levy is established based on the adopted budget.

Factors Affecting the Local Economy

Recent industrial and commercial developments in the city have added substantial net new construction. Construction by Sheboygan Paper Box expansion to their facility added $8 million, while Old World Creamery purchased and upgraded a facility at a value of $3.5 million. Residential housing units totaling $48.4 million are in various phases of construction to address the need for market rate housing. Ten single-family homes were constructed in 2017 at a value of $5.9 million.

FINANCE
DEPARTMENT

828 Center Avenue,
Suite 205
Sheboygan, WI 53081

920-459-3311 (Phone)
www.sheboyganwi.gov

The median household income for the city as of 2017 was $44,406 in comparison to $54,392 for the State of Wisconsin per the American Community Survey. Median home value in the City is $108,927, significantly less than the State of Wisconsin value of $165,800. The unemployment rate as of March, 2018 is 2.8 percent, less than the State of Wisconsin rate of 3.2 percent per the Wisconsin Department of Workforce Development.

The City is experiencing substantial growth in residential development. Young professionals entering the job market has spurred interest in additional downtown residential development. Oakbrook Corporation completed construction of 81 market rate apartments units. LCM Funds began construction on 90 luxury market apartments on South 8th Street, occupancy in 88 new waterfront market rate townhomes began in April, 2017, Gorman Company completed the conversion of a vacant elementary school into 42 units of Section 42 housing and city staff is working with a developer to convert a former 1920 tannery building into 115 apartments in the downtown corridor.

Sheboygan Paper Box completed construction of a 30,000 square foot expansion to their facility with plans to add 30 new full-time employees by 2019 as a result of the expansion. Kiernan West, LLC received approval for a distribution facility in the business center to construct a 30,000 square foot distribution facility. The John Michael Kohler Art Center acquired land to build a 60,000 square foot state of the art visual storage facility to house their vernacular artist environments. Prevea will construct a 61,000 square foot medical office building on the St. Nicholas Hospital in 2019. Meijer foods will begin construction in April, 2018 on a new 159,000 square foot department store and Marriott will construct a new 160 room hotel under the flagship Fairfield Inn and Suites.

Policies affecting the current financial position

The City of Sheboygan is fiscally conservative, typically budgeting modest revenue expectations and actual expenditures below budgeted appropriations. The 2017 property tax levy increased .18 cents for city residents. State reimbursement for state mandated programs and revenue sharing continue at level amounts. The city participates and receives expenditure restraint funding annually. Revenues are estimated to remain stable. Constant monitoring and emphasis on the budget ensured that overall expenditures were within budget, overall revenues exceeded budgets in the General Fund increasing the Unassigned Fund Balance.

The city bargains with four unions and associations, the Sheboygan Professional Police Officers Association; Sheboygan Professional Police Officers Supervisory Association, International Association of Firefighters Local 483 and Amalgamated Transit Union #998. All of the contract terms expired on December 31, 2017.

The city maintains a Aa2 credit rating by Moody's rating service. General obligation outstanding debt at year end 2017 is $35.2 million. The ratio of net outstanding debt to debt capacity is 19.92 percent. The city's debt policy has established a limit of an amount not to exceed 60 percent of the city's aggregate statutory borrowing limit as prescribed by State Statute 67.03 (1)(a), in order to maintain a borrowing appropriate with credit rating objectives and the city's desire to preserve its financial flexibility by maintaining an adequate unused margin to be available for extreme emergencies. The capital improvement program for 2018 includes $5 million of debt to be issued.

The General Fund Unassigned balance as of December 31, 2017 is $20.5 million, or 54.35 percent of the 2018 General Fund budget expenditures. The Common Council by resolution established to maintain the amount at 25 percent. For a more detailed examination of fund balance and results of operations consult the Management Discussion and Analysis section in the Financial Section.

Financial Information

The City of Sheboygan is required to prepare financial statements in conformity with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). Major federal and state programs impose additional audit requirements.

Financial planning and control is maintained through the annual budget process. The city tax levy includes operation of the General Fund, Mead Public Library, General Obligation Debt Service, Capital Projects and Transit Utility. All departments are required to submit a requested budget to the City Administrator. The City Administrator's budget is presented to the Common Council in September for review by the Standing Committees and Committee of the Whole prior to the public hearing and formal adoption of the budget. Budget amendments during the year require approval by the Common Council for transfers between departments or from fund reserves. Approval requires two thirds majority vote of the Common Council. Transfers within a department may not require Common Council approval depending on the amount. Internal controls protect the assets from loss, theft of misuse and to compile sufficient, reliable data for the presentation of financial statements. Internal controls are designed not to outweigh the benefit; therefore controls have been designed to provide reasonable but not absolute assurance.

Cash temporarily idle during the year is invested with the objectives of safeguarding assets, maintaining liquidity for cash flow requirements, and return on investments. All investments must be insured and/or collateralized. Investments are generally within money market accounts, certificates of deposit, repurchase agreements, the State of Wisconsin Investment Pool, and US government agency obligations.

The City Administrator monitors all borrowing plans of the city. All new indebtedness requires a simple majority vote of the Common Council for budgeted borrowing passage. Non-budgeted borrowing requires a two third majority vote for passage. Wisconsin state statute limits general obligation borrowing to an amount equivalent to five percent of the equalized valuation of taxable property. At December 31, 2017, the city had 80.08 percent of the limit available. Equalized value for all property within the city was $2.620 billion. The statutory debt limit is $131 million and City net debt outstanding (less funds available for debt service) is $26.1 million.

The city self-insures for workers compensation and health insurance. The city is a member of Cities and Villages Mutual Insurance Company, an organization uniquely designed to overcome the challenges facing Wisconsin municipalities in relation to diverse insurance and service needs. Members utilize insurance products, human resources, safety training and numerous other risk management services to build a successful program. All insurance is funded at the departmental level.

The city annually establishes a five-year Capital Improvement Plan to identify and fund capital projects. Departments submit requests to the City Administrator, who presents his recommendations to the Capital Improvement Commission. The commission rates the projects on a variety of measurements. The Common Council approves the final Capital Improvement Program for funding.

The fund balance in the General Fund includes nonspendable, restricted, committed, assigned and unassigned. Fund balance in the Special Revenue, Debt Service, Capital Projects and Fiduciary funds are categorized as nonspendable, restricted, assigned or unassigned (deficit). Net position in the Business-type activities is either restricted or unrestricted. Unassigned funds are available for use and assigned funds are management's intended use, both accounted for separately from committed, includes self-imposed legal restrictions and restricted funds which are imposed by an outside party.

Other Information

The accounting firm of Schenck SC was engaged to conduct an audit of the basic financial statements and to issue a report on internal controls. The goal of the independent audit was to provide reasonable assurance the financial statements of the City of Sheboygan are free of material misrepresentation. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and any significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditor concludes, based on the audit, there was a reasonable basis for rendering an unmodified opinion that the City of Sheboygan's financial statements for the fiscal year ending December 31, 2017, are fairly presented in conformity with GAAP and GASB. The independent auditor's report is presented as the first component of the financial section of the CAFR.

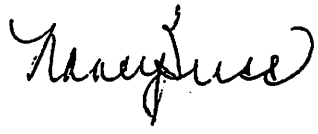
The city is required by federal mandate to undergo a "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require not only a report on the fair presentation of the financial statements but also on the internal controls and compliance with the legal requirements pertaining to internal controls and the administration of federal and state awards.

GAAP and GASB require management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The MD&A is designed to complement this letter of transmittal and should be read in conjunction with it. The City of Sheboygan's MD&A can be found immediately following the report of the independent auditor.

Acknowledgement

The preparation of this report would not have been possible without the dedicated service of the staff of the city, and especially the City Administrator and Common Council members for their support and commitment to maintaining the highest standards of professionalism.

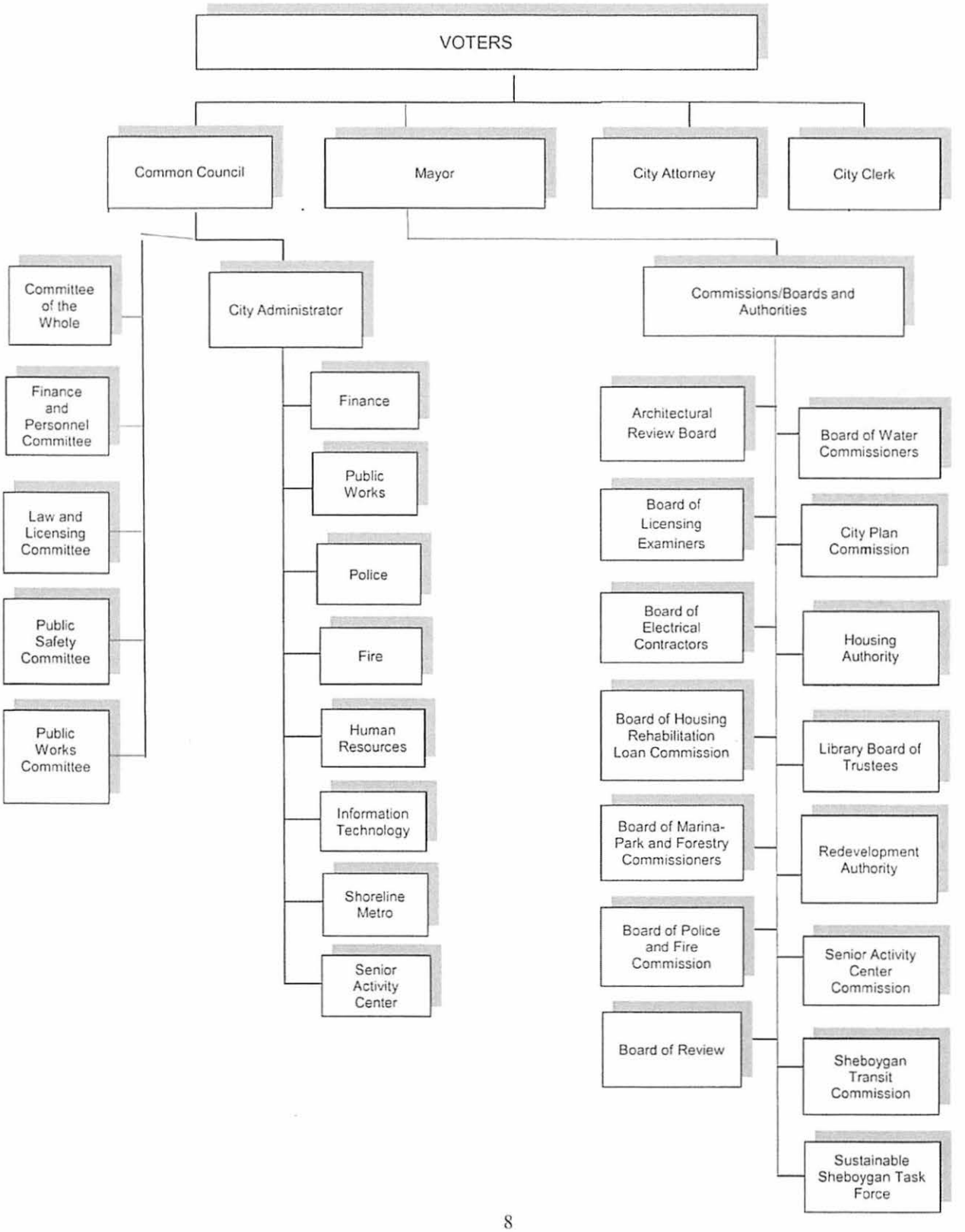
Respectfully submitted,



Nancy Buss
Finance Director, City of Sheboygan

CITY OF SHEBOYGAN, WISCONSIN

TABLE OF ORGANIZATION
December 31, 2017



CITY OF SHEBOYGAN, WISCONSIN

MAYOR AND COMMON COUNCIL ALDERPERSONS
STANDING COMMITTEES 2017- 2018

Todd Wolf, Council President
Roman Draughon, Council Vice-President
Mary Lynne Donohue, Committee of the Whole Chair

Michael Vandersteen, Mayor

Finance and Personnel Committee

Mary Lynne Donohue, Chair
James Bohren, Vice Chair
Ronald Rindfleisch
Andrew Ross
Todd Wolf

Law and Licensing Committee

Susan Holzschuh, Chair
Mary Lynne Donohue, Vice Chair
Scott Lewandoske
Ronald Rindfleisch
Rosemarie Trester

Public Safety Committee

Roman Draughon, Chair
Ryan Sorenson, Vice Chair
Michael Damrow
Susan Holzschuh
Markus Savaglio

Public Works Committee

Todd Wolf, Chair
Andrew Schneider, Vice Chair
John Belanger
Bryan Bitters
Henry Nelson

City of Sheboygan, Wisconsin

Department Heads
December 31, 2017

City Administrator	Darrell Hofland
City Clerk	Susan Richards
City Attorney	Charles Adams
Municipal Court Judge	Natasha Torry
Chief of Police	Christopher Domagalski
Fire Chief	Michael Romas
Director of Public Works	David Biebel
Information Technology Director	Gregory Vertelka
Director of Human Resources	Sandra Rohrick
Director of Planning and Development	Chad Pelishek
Director of Parking and Transit	Derek Muench
Finance Director	Nancy Buss
Library Director	Garrett Erickson
Water Utility Superintendent	Joseph Trueblood

FINANCIAL STATEMENTS

Schenck
ADVISORY | TAX | ASSURANCE

Independent auditors' report

To the Mayor Michael Vandersteen and the Common Council
City of Sheboygan, Wisconsin

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Sheboygan, Wisconsin (the "City") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITORS' RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Water Utility Enterprise fund, which is both a major fund and 59 percent, 60 percent, and 43 percent, respectively, of the assets, net position, and revenues of the City's business-type activities. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Water Utility Enterprise fund, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Harbor Centre Business Improvement District, a discretely presented component unit of the City, were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 14 through 23 and the schedules relating to pensions and other postemployment benefits on pages 82 through 84 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, the financial information listed in the table of contents as supplementary information and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards are presented for purposes of additional analysis, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, are also not a required part of the basic financial statements.

The supplementary information and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

REPORT ON SUMMARIZED FINANCIAL INFORMATION

We have previously audited the City's 2016 financial statements, and our report dated May 2, 2017, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2018, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Schenck SC

Certified Public Accountants

Sheboygan, Wisconsin
May 2, 2018

City of Sheboygan
spirit on the lake.

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2017

The management's discussion and analysis and financial statements for the fiscal year December 31, 2017 are designed to assist the reader in focusing on significant fiscal issues; provide an overview of the city's financial activity; identify changes in the city's financial positon as well as any material deviations from the financial plan (approved budget) and issues and concerns.

The management's discussion and analysis is designed to focus on the current year's activities, resulting changes and currently known facts.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City of Sheboygan exceeded liabilities and deferred inflows by $203,882,857 (total net position) for the fiscal year reported, which is a decrease of $2,527,666 from the previous year.
- The 2017 results of governmental activities decreased net position by $3,683,444 and business-type activities increased net position by $1,155,778.
- As of December 31, 2017, the fund balance for the governmental funds totaled $42,751,111 and proprietary funds net position totaled $69,690,462.
- The unassigned fund balance for the general fund was $20,461,650, which represents 54.3 percent of the total general fund expenditures budgeted in 2018.
- The city's total net general obligation debt at December 31, 2017 was $35.2 million, an increase of $340,049 from the December 31, 2016 level of $34.8 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis is intended to serve as an introduction to the city's basic financial statements. The basic financial statements include three components: 1) **government-wide** financial statements, 2) **fund** financial statements, 3) **notes** to the basic financial statements. The report also contains other supplementary and required supplementary information in addition to the basic financial statement.

Government-Wide Financial Statements

The government-wide financial statements (pages 24 - 26) are designed to be corporate-like in that governmental and business type activities are consolidated for a total of the primary government.

The *statement of net position* presents information on all of the city's assets, liabilities and deferred outflows/inflows of resources with the difference reported as net position. Net position is presented in three categories. The categories listed below are presented in order of increasing liquidity:

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

FINANCE
DEPARTMENT

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Sheboygan, WI 53081

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www.sheboyganwi.gov

Increasing or decreasing trends in net position may represent an indicator of the city's improving or deteriorating financial position.

The *statement of activities* presents information showing how the city's net position changed during the reported year. Both the gross and net cost of various activities (including governmental and business-type) and funding sources are summarized. All changes in net position are matched to the event in the fiscal period in which it occurs regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in the statements for some events that will result in future cash flows.

Both of these government-wide financial statements distinguish functions of the City of Sheboygan that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a material portion of the costs through user fees and charges (business-type activities). The governmental activities of the city include general government, public safety, public works, health and human services, culture and recreation and conservation and development. The business-type activities include proprietary funds water utility, sewerage system, transit commission, parking facility, and boat facility and internal service funds health self insurance, worker compensation self insurance, motor vehicle, data processing and general liability self insurance.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources segregated for specific activities or objectives. The city, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. This traditional presentation focuses on the sources and uses of liquid resources and represents the basis for development of the financial plan (the budget). All of the funds can be divided into three categories: governmental, proprietary and fiduciary.

Governmental funds: *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at fiscal year end. Such information may be meaningful in evaluating the city's near-term financing requirements.

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

The city maintains 21 active individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenue, expenditures, and changes in fund balances for the major funds: General Fund and the Debt Service GO Debt Fund. Information from the other governmental funds is combined into a single, aggregated presentation. Individual fund data for each of the nonmajor government funds is provided in the form of combining statements elsewhere in the report.

The city adopts an annual appropriated budget for governmental funds including the general fund, certain special revenue funds, debt service funds, capital project funds and fiduciary funds. A budgetary comparison statement has been provided to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 27 - 31 in the report.

Proprietary funds: The city maintains two different types of proprietary funds. Enterprise funds report the same functions presented as business-type activities in the government-wide financial statements. The city uses enterprise funds to account for water utility, sewerage system, transit commission, parking facility, and boat facility. Internal service funds are used to accumulate and allocate funds internally among the city's various functions. Internal service funds are used to account for health self insurance, worker compensation self insurance, motor vehicle, data processing and general liability self insurance. Both the enterprise funds and the internal funds are included in the business-type activities in the government-wide financial statement.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sewerage system, water utility and transit commission, which are considered to be major funds. Information on the other enterprise funds are combined in a single, aggregated presentation in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages 32 - 41 in the report.

Fiduciary funds: Fiduciary and Agency funds are used to account for resources held for the benefit of parties outside the government. Fiduciary and agency funds are included in the government-wide financial statements.

The basic agency fund financial statements can be found on page 42 of the report.

NOTES TO THE BASIC FINANCIAL STATEMENTS:
The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 46 - 81 of the report.

Other Information: The required supplementary information relating to pensions and other post-employment benefits and the combining statements are presented immediately following the notes to the basic financial statements. The required supplementary information, combining and individual fund statements and schedules can be found on pages 82 - 118 of the report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The discussion and analysis requires focus on the current-year results in comparison with the prior year and discussion on any positive or negative variance.

The net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Sheboygan, assets and deferred outflows exceed liabilities and deferred inflows by $203.9 million at the close of the most recent fiscal year.

The largest portion of the city's net position (61 percent) reflects the net investment in capital assets (e.g. land, buildings, improvements, infrastructure, machinery, etc.) at historic cost, less any outstanding related debt used to acquire the assets. The city uses the capital assets to provide services to the citizens: consequently, the assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that resources needed to repay the debt must be provided from other sources since the capital assets themselves cannot be used to liquidate the liabilities.

City of Sheboygan
Condensed Statements of Net Position
For the Year Ended December 31, 2017 and 2016
(in thousand of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Current and other assets	$ 95,756	$ 95,525	$ 21,104	$ 21,146	$ 116,860	$ 116,671
Capital assets, net	107,992	106,282	70,992	70,322	178,984	176,604
Total Assets	203,748	201,807	92,096	91,468	295,844	293,275
Deferred outflows of resources	13,017	18,780	2,298	3,215	15,315	21,995
Long-term liabilities outstanding	44,501	45,062	21,496	21,997	65,997	67,059
Other liabilities	6,752	5,885	1,528	2,209	8,280	8,094
Total Liabilities	51,253	50,947	23,024	24,206	74,277	75,153
Deferred inflows of resources	31,534	31,978	1,465	1,728	32,999	33,706
Net Position						
Net investment in capital assets	73,564	72,567	51,043	49,660	124,607	122,227
Restricted	18,798	19,788	366	363	19,164	20,151
Unrestricted	41,616	45,307	18,496	18,726	60,112	64,033
Total Net Position	$ 133,978	$ 137,662	$ 69,905	$ 68,749	$ 203,883	$ 206,411

The city's unrestricted position of $60.1 million may be used to meet the ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the city is able to report positive balances in all categories of net positions; for the city as a whole, as well as for the separate governmental and business-type activities.

City of Sheboygan
Statement of Activities and Change in Net Position
For the Year Ended December 31, 2017 and 2016
(in thousand of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	$ 7,867	$ 7,542	$ 17,073	$ 17,036	$ 24,940	$ 24,578
Operating grants and contributions	5,725	4,128	2,800	2,634	8,525	6,762
Capital grants and contributions	1,125	5,861	327	341	1,452	6,202
General revenues:						
Taxes	24,116	23,538	512	512	24,628	24,050
Other taxes	1,894	2,017			1,894	2,017
Grants and contributions not restricted to specific programs	12,127	12,065			12,127	12,065
Other	1,116	834	206	208	1,322	1,042
Total revenue	53,970	55,985	20,918	20,731	74,888	76,716
Expenses:						
General government	4,708	5,445			4,708	5,445
Public safety	23,940	25,226			23,940	25,226
Public works	14,121	11,717			14,121	11,717
Health and human services	255	227			255	227
Culture and recreation	6,773	6,044			6,773	6,044
Conservation and development	8,172	6,815			8,172	6,815
Interest on long-term debt	1,066	1,500			1,066	1,500
Sewerage system			7,363	6,953	7,363	6,953
Water utility			5,982	5,686	5,982	5,686
Transit commission			4,385	4,249	4,385	4,249
Parking utility			461	448	461	448
Boat facility			190	97	190	97
Total expense	59,035	56,974	18,381	17,433	77,416	74,407
Increase (decrease) in net position before transfers	(5,065)	(989)	2,537	3,298	(2,528)	2,309
Net transfers	1,381	1,460	(1,381)	(1,460)		
Change in net position	(3,684)	471	1,156	1,838	(2,528)	2,309
Net Position -January 1	137,662	137,191	68,749	66,911	206,411	204,102
Net Position - December 31	$ 133,978	$ 137,662	$ 69,905	$ 68,749	$ 203,883	$ 206,411

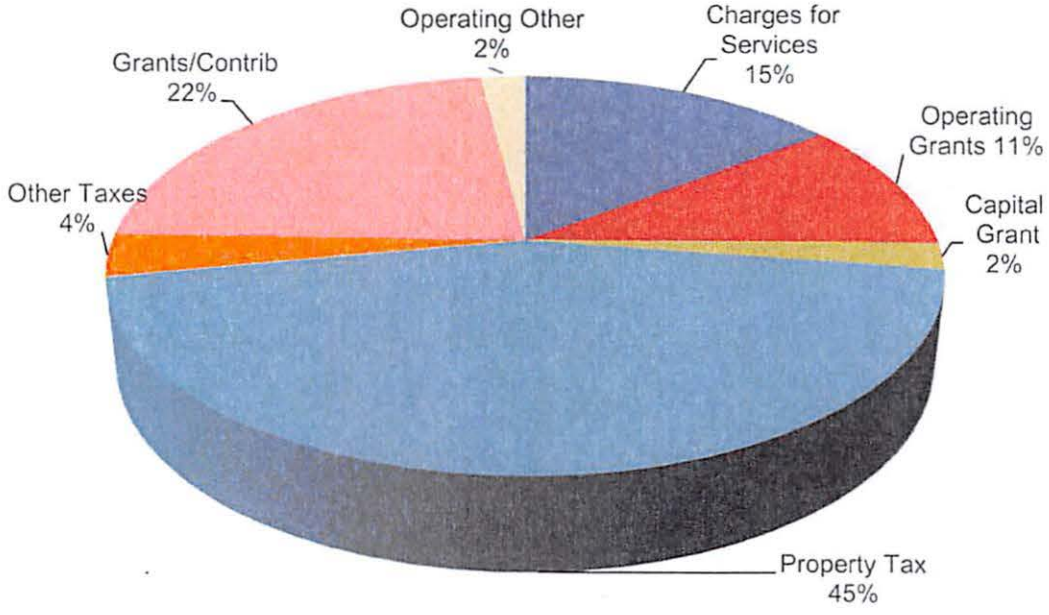
Governmental Activities

Governmental activities decreased the city's net position by $3.7 million (pages 25 - 26) during the current year. Details of significant changes are listed below.

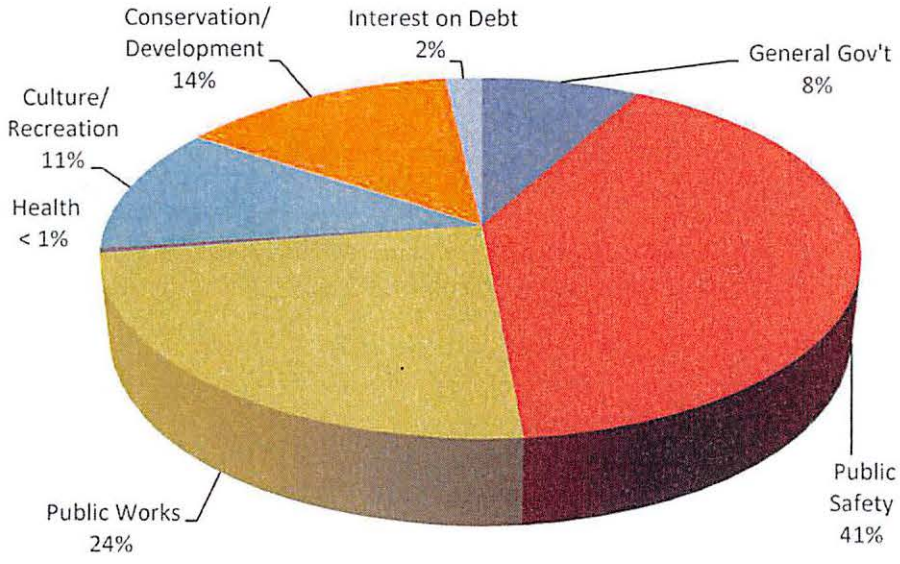
Key elements of change are as follows:

- Governmental activity operating grants and contributions increased $1.4 million, within public works activities and conservation and development.
- Governmental activity expenses increased $2.1 million over 2016.
    - Public works activities increased $2.4 million, largely attributed to noncapital street maintenance and repairs.
    - Conservation and development increased substantially in development project expenses.
    - General government activities decreased as a result of minimal rescinded tax.

Governmental activities operating revenue by source include $24.1 million of tax revenue or 45 percent of total revenue. Operating grants and contribution revenues total $5.7 million or 10.7 percent of revenues. The chart below illustrates the revenues by source.



Governmental activities operating expenses totaled $59 million, an increase of $2.1 million over 2016. The chart below illustrates the largest expense of the city is 41 percent of total expenses for Public Safety.



Business-type Activities

Business-type activities increased the city's net position by $664 thousand. Key elements of this change are as follows:

- The Water Utility recorded an increase in net position of $2 million. Operating revenue exceeded operating expenses by $3.2 million.
- The Sewerage System recorded an operating profit of $91 thousand.
- The Transit Commission, Parking Facility and Boat Facility each experienced reductions in net position totaling $417 thousand.

Financial Analysis of the City of Sheboygan's Funds:

The city utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of city government is to provide information on near-term inflows, outflows and balances of spendable resources. The information is useful to assess financial requirements. The unassigned fund balance serves as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current year, the city's governmental funds reported combined ending fund balances of $42.8 million, a decrease of $1.2 million. The unassigned fund balance, net of the Harbor Centre Marina, $16.3 million is available for spending at the Common Council's discretion. The remainder of the fund balance is categorized as follows:

- Non-spendable balances in the general fund for inventories and prepaid items ($187 thousand); long-term accounts and interfund receivables ($2.2 million); inventories and prepaid items in nonmajor governmental funds ($595 thousand); cemetery perpetual care ($876 thousand) and library trust ($600 thousand).
- Restricted in the amount of $12.4 million as a result of external restrictions or enabling legislation.
- Committed by the Common Council for development purposes in the amount of $350 thousand.
- Assigned by the Common Council for debt service and other purposes in the amount of $9.1 million and $131 thousand for subsequent year expenditures.

The General Fund is the main operating fund of the city. At the end of the current year the assigned and unassigned fund balance of the General Fund was $21.1 million and the total fund balance was $23.9 million. As a measure of funds liquidity, it may be useful to compare both assigned and unassigned fund balances and total fund balance to the total fund's expenditures. Liquid fund balance represents 60 percent of the total fund expenditures, while total fund balance represents 68 percent of the same amount.

The Common Council by resolution established a policy to maintain the General Fund unassigned fund balance at an amount of 25 percent of the subsequent years general fund expenditures, not including debt service. The objective of the city is to preserve the credit worthiness of the city for issuing debt at favorable interest rates and to provide working capital to meet cash flow needs during the year.

Proprietary Funds: The statements of the proprietary funds provide the same type of information found in the government-wide financial statements. Unrestricted net position of all the proprietary operations at the end of the year amounted to $18.3 million, unchanged from 2016. Factors concerning the operational results of these funds have already been discussed in the discussion of the city's business-type activities.

General Fund Budgetary Highlights

General Fund revenues exceeded the final budget by $453 thousand, of which $166 thousand is attributable to licenses and permits. Operating expenditures were $1.5 million under budgeted, of which $674 thousand was general government and $655 thousand was public safety.

Capital Assets and Debt Administration

Capital assets: The city's investment in capital assets for the governmental and business-type activities at the end of the current year totaled $179 million (net of depreciation). The investment in assets include land, building, machinery, equipment and infrastructure. The chart below compares 2017 to 2016 capital assets.

City of Sheboygan Capital Assets
For the Year Ended December 31, 2017 and 2016
(in thousand of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Land	$ 16,364	$ 15,992	$ 948	$ 888	$ 17,312	$ 16,880
Building and improvements	16,443	16,440	7,155	7,384	23,598	23,824
Improvements other than buildings	8,131	7,756	6,382	6,403	14,513	14,159
Machinery and equipment	6,938	6,847	7,867	8,315	14,805	15,162
Infrastructure	60,076	59,063	39,480	37,841	99,556	96,904
Construction in progress	40	183	9,160	9,491	9,200	9,674
Total Capital Assets	$ 107,992	$ 106,281	$ 70,992	$ 70,322	$ 178,984	$ 176,603

Additional information on the city's capital assets can be found on Note 3. C of the notes to the financial statements on pages 58 - 59 of the report.

Long-term Debt: The City of Sheboygan's total bonded debt outstanding at fiscal year-end 2017 was $35.2 million, all backed by the full faith and credit of the government. The city maintains a Aa2 credit rating by Moody's Investors Service.

State statutes limit the amount of general obligation debt a governmental entity may issue to five percent of the total equalized valuation. The outstanding debt limit for the City of Sheboygan as of December 31, 2017 was $131 million based on the 2017 equalized valuation of $2.6 billion. The Common Council has established a policy to maintain outstanding debt in an amount not exceeding 60 percent of the city's aggregate statutory borrowing limited prescribed by State Statute.

The city issued $5 million general obligation debt and a State Trust Fund loan of $400 thousand for Tax Incremental District 16. General obligation debt and bonds totaled $35.2 million at fiscal year-end 2017, which is 1.3 percent of the city's equalized valuation.

Additional information on the city's long-term debt can be found in Note 3.E on pages 63 - 66 of the report.

Economic Factors and Next Year's Budget Rates

The city's annual unemployment rate for December 2017 of 2.5 percent is favorably to the State of Wisconsin's rate of 2.7 percent. The economic outlook is slow steady growth.

- The city's anticipates an increase of $40 million in the equalized property tax base for 2017.
- The housing market has grown significantly with units totaling $41 million in various phases of construction to address the need for market rate housing. Ten single-family homes were constructed in 2017 at a value of $5.9 million.
- City wage rates are budgeted to increase two percent in 2018 and the health insurance budgeted two percent increase as the city implemented a high deductible health plan in 2015. All employees contribute to the WI Retirement defined benefit plan, with the city matching the employer share of contribution.
- The city bargains with four unions and associations, the Sheboygan Professional Police Officers Association; Sheboygan Professional Police Officers Supervisory Association, International Association of Firefighters Local 483 and Amalgamated Transit Union #998. All of the contract terms will expired at the same time on December 31, 2017.
- The city anticipates Moody's Investors Service will retain the Aa2 level.
- The capital improvement plan for 2017 anticipates borrowing $5 million in 2018.

All of the above factors were consideration in preparation of the 2018 budget.

Requests for Information

The financial report is designed to provide a general overview of the City of Sheboygan's finances for all those with an interest. Additional information on items provided in the report can be requested in writing addressed to the City of Sheboygan Finance Department, 828 Center Avenue, Suite 205, Sheboygan WI 53081 or viewed on the city website sheboyganwi.gov under the Finance Department.

City of Sheboygan, Wisconsin

STATEMENT OF NET POSITION
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	Governmental Activities	Business-type Activities	Totals 2017	Totals 2016	Component Units
ASSETS					
Cash and investments	$ 52,667,726	$ 15,667,999	$ 68,335,725	$ 71,857,983	$ 4,149,201
Receivables					
Taxes and special charges	26,342,880	628,741	26,971,621	25,535,666	-
Delinquent taxes	24,263	-	24,263	33,308	-
Accounts, net	1,649,943	1,973,037	3,622,980	3,263,356	38,433
Special assessments	829,819	493,613	1,323,432	1,390,057	-
Loans	8,751,921	-	8,751,921	8,708,632	-
Other	77,419	29,827	107,246	152,495	-
Internal balances	952,368	(952,368)	-	-	-
Due from other governments	1,424,461	1,992,885	3,417,346	1,928,321	45,439
Inventories and prepaid items	829,615	323,654	1,153,269	635,949	31,667
Investment in CVMIC	2,205,665	-	2,205,665	2,205,665	-
Restricted assets					
Cash and investments	-	947,375	947,375	959,942	85,297
Capital assets, nondepreciable	16,404,187	10,107,397	26,511,584	26,553,932	479,944
Capital assets, depreciable	91,588,285	60,884,139	152,472,424	150,049,394	2,152,200
Total assets	203,748,552	92,096,299	295,844,851	293,274,700	6,982,181
DEFERRED OUTFLOWS OF RESOURCES					
Pension related amounts	13,017,436	2,298,326	15,315,762	21,995,553	146,217
LIABILITIES					
Accounts payable	2,894,904	1,144,718	4,039,622	3,302,566	28,529
Accrued and other current liabilities	2,828,914	270,892	3,099,806	3,469,981	112,802
Due to other governments	421,967	3,150	425,117	729,616	-
Accrued interest payable	341,016	92,068	433,084	442,043	-
Special deposits	99,473	7,500	106,973	-	78,566
Unearned revenues	166,041	10,682	176,723	149,141	5,038
Long-term obligations					
Due within one year	7,313,717	1,473,526	8,787,243	7,731,248	-
Due in more than one year	33,865,817	19,721,283	53,587,100	53,870,300	-
Net pension liability	1,686,712	301,501	1,988,213	3,952,640	18,948
Other postemployment benefits	1,634,963	-	1,634,963	1,505,861	-
Total liabilities	51,253,524	23,025,320	74,278,844	75,153,396	243,883
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for subsequent year	26,201,686	511,547	26,713,233	25,349,876	-
Pension related amounts	5,332,492	953,187	6,285,679	8,356,458	88,822
Total deferred inflows of resources	31,534,178	1,464,734	32,998,912	33,706,334	88,822
NET POSITION					
Net investment in capital assets	73,564,240	51,042,712	124,606,952	122,226,721	2,632,144
Restricted	18,798,088	365,973	19,164,061	20,151,144	1,693
Unrestricted	41,615,958	18,495,886	60,111,844	64,032,658	4,161,856
Total net position	$ 133,978,286	$ 69,904,571	$ 203,882,857	$ 206,410,523	$ 6,795,693

The notes to the basic financial statements are an integral part of this statement.

City of Sheboygan, Wisconsin

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General government	$ 4,708,434	$ 1,163,120	$ 9,982	$ 600,000
Public safety	23,939,749	2,778,764	492,866	-
Public works	14,121,062	2,111,063	3,008,795	452,517
Health and human services	255,113	106,824	-	-
Culture and recreation	6,772,787	733,808	810,363	72,751
Conservation and development	8,173,750	973,853	1,403,386	-
Interest and fiscal charges	1,066,364	-	-	-
Total governmental activities	59,037,259	7,867,432	5,725,392	1,125,268
BUSINESS-TYPE ACTIVITIES				
Sewerage system	7,362,528	7,130,907	-	77,105
Water utility	5,982,391	8,645,887	198,036	250,000
Transit commission	4,384,859	843,212	2,602,736	-
Parking facility	461,015	391,017	-	-
Boat facility	190,374	62,420	-	-
Total business-type activities	18,381,167	17,073,443	2,800,772	327,105
Total primary government	$ 77,418,426	$ 24,940,875	$ 8,526,164	$ 1,452,373
Component Units	$ 2,391,695	$ 1,255,390	$ 1,022,431	$ 212,584
General revenues				
Taxes				
Property taxes				
Tax increments				
Other taxes				
Federal and state grants and other contributions not restricted to specific functions				
Interest and investment earnings				
Miscellaneous				
Gain on sale of assets				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - January 1				
Net position - December 31				

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position				
Governmental Activities	Business-type Activities	Totals 2017	Totals 2016	Component Units
$ (2,935,332)	$ -	$ (2,935,332)	$ (4,251,312)	$ -
(20,668,119)	-	(20,668,119)	(22,209,535)	-
(8,548,687)	-	(8,548,687)	(1,392,425)	-
(148,289)	-	(148,289)	(108,876)	-
(5,155,865)	-	(5,155,865)	(4,475,907)	-
(5,796,511)	-	(5,796,511)	(5,505,199)	-
(1,066,364)	-	(1,066,364)	(1,500,390)	-
(44,319,167)	-	(44,319,167)	(39,443,644)	-
-	(154,516)	(154,516)	298,135	-
-	3,111,532	3,111,532	3,198,752	-
-	(938,911)	(938,911)	(800,197)	-
-	(69,998)	(69,998)	(83,401)	-
-	(127,954)	(127,954)	(35,492)	-
-	1,820,153	1,820,153	2,577,797	-
(44,319,167)	1,820,153	(42,499,014)	(36,865,847)	-
-	-	-	-	98,710
21,638,802	511,547	22,150,349	21,728,810	-
2,477,794	-	2,477,794	2,320,822	-
1,894,134	-	1,894,134	2,016,650	-
12,127,317	-	12,127,317	12,065,160	-
714,243	138,866	853,109	631,119	911
175,520	58,209	233,729	239,682	-
226,451	8,465	234,916	171,668	-
1,381,462	(1,381,462)	-	-	-
40,635,723	(664,375)	39,971,348	39,173,911	911
(3,683,444)	1,155,778	(2,527,666)	2,308,064	99,621
137,661,730	68,748,793	206,410,523	204,102,459	6,696,072
$ 133,978,286	$ 69,904,571	$ 203,882,857	$ 206,410,523	$ 6,795,693

City of Sheboygan, Wisconsin

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	General	Debt Service GO Debt	Other Governmental Funds	Totals 2017	Totals 2016
ASSETS					
Cash and investments	$ 21,111,529	$ 4,284,320	$ 16,345,766	$ 41,741,615	$ 43,746,325
Receivables					
Taxes and special charges	16,381,899	3,196,889	6,764,092	26,342,880	24,967,954
Delinquent taxes	24,263	-	-	24,263	-
Accounts, net	389,520	-	1,231,313	1,620,833	1,204,303
Special assessments	140,401	-	689,418	829,819	810,006
Loans	10,000	-	8,741,921	8,751,921	8,708,632
Other	35,238	10,096	18,725	64,059	101,204
Due from other funds	2,011,681	2,811,581	600,000	5,423,262	4,772,082
Advance to other funds	2,572,400	-	472,563	3,044,963	882,862
Due from other governments	39,682	-	1,384,779	1,424,461	1,581,302
Inventories and prepaid items	186,787	-	595,405	782,192	264,547
Total assets	$ 42,903,400	$ 10,302,886	$ 36,843,982	$ 90,050,268	$ 87,039,217
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	$ 830,375	$ -	$ 1,917,862	$ 2,748,237	$ 1,615,183
Accrued and other current liabilities	1,720,850	-	105,642	1,826,492	1,802,960
Due to other funds	-	-	4,256,785	4,256,785	3,620,282
Advance from other funds	-	-	3,044,963	3,044,963	1,328,775
Due to other governments	5,202	-	416,765	421,967	726,637
Special deposits	39,743	-	59,730	99,473	-
Unearned revenues	34,377	-	131,664	166,041	138,664
Total liabilities	2,630,547	-	9,933,411	12,563,958	9,232,501
Deferred inflows of resources					
Property taxes levied for subsequent year	16,240,705	3,196,889	6,764,092	26,201,686	24,838,329
Accounts receivable	-	-	168,512	168,512	215,344
Loans receivable	-	-	7,545,156	7,545,156	7,974,306
Special assessments	131,243	-	688,602	819,845	801,678
Total deferred inflows of resources	16,371,948	3,196,889	15,166,362	34,735,199	33,829,657
Fund balances					
Nonspendable	2,404,375	-	2,072,293	4,476,668	2,995,466
Restricted	-	7,105,997	5,319,363	12,425,360	15,041,081
Committed	350,000	-	-	350,000	350,000
Assigned	684,880	-	8,546,300	9,231,180	8,249,401
Unassigned	20,461,650	-	(4,193,747)	16,267,903	17,341,111
Total fund balances	23,900,905	7,105,997	11,744,209	42,751,111	43,977,059
Total liabilities, deferred inflows of resources, and fund balances	$ 42,903,400	$ 10,302,886	$ 36,843,982	$ 90,050,268	$ 87,039,217

The notes to the basic financial statements are an integral part of this statement.

City of Sheboygan, Wisconsin

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

RECONCILIATION TO THE STATEMENT OF NET POSITION	2017	2016
Total fund balances as shown on previous page	$ 42,751,111	$ 43,977,059
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	103,041,392	101,450,244
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	8,533,513	8,991,328
Net position of the internal service fund is reported in the statement of net position as governmental activities	16,985,746	17,258,411
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.		
Deferred outflows related to pensions	12,624,709	18,222,336
Deferred inflows related to pensions	(5,167,993)	(6,930,212)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(36,198,965)	(35,844,553)
Premium on debt	(296,050)	(218,453)
Discount on debt	52,896	59,739
Capital leases	(928,938)	(1,131,924)
Compensated absences	(3,808,477)	(3,043,949)
Net pension liability	(1,634,679)	(3,278,021)
Other postemployment benefit	(1,634,963)	(1,505,861)
Accrued interest on long-term obligations	(341,016)	(344,414)
Net position of governmental activities as reported on the Statement of Net Position (see page 24)	$ 133,978,286	$ 137,661,730

The notes to the basic financial statements are an integral part of this statement.

City of Sheboygan, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	General	Debt Service GO Debt	Other Governmental Funds	Totals 2017	Totals 2016
REVENUES					
Taxes	$ 15,617,479	$ 2,886,889	$ 8,251,734	$ 26,756,102	$ 26,233,311
Special assessments	-	-	434,350	434,350	208,188
Intergovernmental	14,258,858	-	3,577,543	17,836,401	15,833,146
Licenses and permits	1,069,635	-	569,961	1,639,596	1,801,012
Fines and forfeits	354,853	-	705,477	1,060,330	1,041,267
Public charges for services	1,690,374	-	2,492,614	4,182,988	3,638,828
Intergovernmental charges for services	243,797	-	-	243,797	227,937
Miscellaneous	430,267	556,797	1,173,686	2,160,750	2,085,307
Total revenues	33,665,263	3,443,686	17,205,365	54,314,314	51,068,996
EXPENDITURES					
Current					
General government	3,221,641	450	436,597	3,658,688	5,149,710
Public safety	20,153,962	-	614,173	20,768,135	22,485,711
Public works	8,359,079	-	748,950	9,108,029	8,486,569
Health and human services	221,626	-	12,139	233,765	233,901
Culture and recreation	2,502,128	-	3,528,293	6,030,421	5,575,667
Conservation and development	646,478	-	4,168,937	4,815,415	4,559,225
Debt service					
Principal	-	3,424,312	1,824,262	5,248,574	5,141,963
Interest and fiscal charges	-	838,670	264,332	1,103,002	1,534,676
Capital outlay	-	-	11,356,340	11,356,340	6,263,323
Total expenditures	35,104,914	4,263,432	22,954,023	62,322,369	59,430,745
Excess of revenues under expenditures	(1,439,651)	(819,746)	(5,748,658)	(8,008,055)	(8,361,749)
OTHER FINANCING SOURCES (USES)					
Long-term debt issued	-	-	5,400,000	5,400,000	13,645,000
Capital lease proceeds	-	-	-	-	664,000
Premium on debt issued	-	118,130	-	118,130	108,350
Payment to current noteholder	-	-	-	-	(6,940,000)
Proceeds from sale of capital assets	10,065	-	696,450	706,515	1,102,587
Transfers in	2,811,255	1,101,426	3,406,050	7,318,731	5,242,639
Transfers out	(7,860)	(745,913)	(6,007,496)	(6,761,269)	(4,657,858)
Total other financing sources (uses)	2,813,460	473,643	3,495,004	6,782,107	9,164,718
Net change in fund balances	1,373,809	(346,103)	(2,253,654)	(1,225,948)	802,969
Fund balances - January 1	22,527,096	7,452,100	13,997,863	43,977,059	43,174,090
Fund balances - December 31	$ 23,900,905	$ 7,105,997	$ 11,744,209	$ 42,751,111	$ 43,977,059

The notes to the basic financial statements are an integral part of this statement.

City of Sheboygan, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

RECONCILIATION TO THE STATEMENT OF ACTIVITIES	2017	2016
Net change in fund balances as shown on previous page	$ (1,225,948)	$ 802,969
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	6,286,753	2,709,251
Contributed capital assets	-	5,427,000
Depreciation expense reported in the statement of activities	(4,178,205)	(4,209,387)
Net book value of disposals	(517,400)	(459,158)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	(457,815)	585,069
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Long-term debt issued	(5,400,000)	(13,645,000)
Capital leases issued	-	(664,000)
Premium on debt issued	(118,130)	(108,350)
Principal repaid	5,045,588	11,872,209
Capital leases paid	202,986	196,239
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued interest on long-term debt	3,398	15,056
Amortization of premiums, discounts and loss on advance refunding	33,690	18,726
Compensated absences	(764,528)	(60,229)
Net pension liability	1,643,342	(8,324,488)
Deferred outflows of resources related to pensions	(5,597,627)	13,077,709
Deferred inflows of resources related to pensions	1,762,219	(6,930,212)
Other postemployment benefits	(129,102)	(55,157)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	(272,665)	222,136
Change in net position of governmental activities as reported in the statement of activities (see pages 25 - 26)	$ (3,683,444)	$ 470,383

The notes to the basic financial statements are an integral part of this statement.

City of Sheboygan, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2016

	Budget			Variance Final Budget - Positive	2016
	Original	Final	Actual	(Negative)	Actual
REVENUES					
Taxes	$ 15,605,762	$ 15,605,762	$ 15,617,479	$ 11,717	$ 15,164,406
Intergovernmental	14,179,401	14,251,674	14,258,858	7,184	14,207,490
Licenses and permits	902,990	902,990	1,069,635	166,645	1,202,492
Fines and forfeits	284,850	293,021	354,853	61,832	309,263
Public charges for services	1,502,760	1,502,760	1,690,374	187,614	1,721,047
Intergovernmental charges for services	288,375	288,375	243,797	(44,578)	227,937
Miscellaneous	281,150	367,550	430,267	62,717	294,161
Total revenues	33,045,288	33,212,132	33,665,263	453,131	33,126,796
EXPENDITURES					
Current					
General government	3,867,629	3,895,828	3,221,641	674,187	4,689,064
Public Safety	20,666,502	20,808,840	20,153,962	654,878	21,920,893
Public Works	8,420,579	8,453,579	8,359,079	94,500	7,443,242
Health and human services	249,821	249,821	221,626	28,195	233,451
Culture and Recreation	2,483,926	2,534,370	2,502,128	32,242	2,521,890
Conservation and development	351,149	646,649	646,478	171	257,317
Total expenditures	36,039,606	36,589,087	35,104,914	1,484,173	37,065,857
Excess of revenues over (under) expenditures	(2,994,318)	(3,376,955)	(1,439,651)	1,937,304	(3,939,061)
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	10,065	10,065	63,525
Transfers in	2,855,572	2,855,572	2,811,255	(44,317)	2,844,039
Transfers out	(3,367)	(1,968,789)	(7,860)	1,960,929	(2,992)
Total other financing sources (uses)	2,852,205	886,783	2,813,460	1,926,677	2,904,572
Net change in fund balance	(142,113)	(2,490,172)	1,373,809	3,863,981	(1,034,489)
Fund balance - January 1	22,527,096	22,527,096	22,527,096	-	23,561,585
Fund balance - December 31	$ 22,384,983	$ 20,036,924	$ 23,900,905	$ 3,863,981	$ 22,527,096

The notes to the basic financial statements are an integral part of this statement.

City of Sheboygan, Wisconsin

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	Enterprise Funds			
	Sewerage System	Water Utility	Transit Commission	Nonmajor Funds
ASSETS				
Current assets				
Cash and investments	$ 6,537,823	$ 6,791,575	$ 1,609,182	$ 729,419
Receivables				
Taxes and special charges	102,417	-	511,547	14,777
Customer accounts, net	852,925	1,081,583	11,518	27,011
Special assessments	-	-	-	130,430
Other	7,326	19,041	2,653	807
Due from other governments	-	435,327	1,557,558	-
Inventories and prepaid items	-	300,849	22,805	-
Total current assets	7,500,491	8,628,375	3,715,263	902,444
Noncurrent assets				
Restricted assets				
Cash and investments	-	947,375	-	-
Other assets				
Deferred special assessments	-	363,183	-	-
Advance to other funds	-	-	-	-
Investment in CVMIC	-	-	-	-
Total other assets	-	363,183	-	-
Capital assets				
Nondepreciable	8,900,181	455,204	35,754	716,258
Depreciable	14,659,752	44,678,398	656,588	889,401
Total capital assets	23,559,933	45,133,602	692,342	1,605,659
Total assets	31,060,424	55,072,535	4,407,605	2,508,103
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	578,251	815,185	871,706	33,184

The notes to the basic financial statements are an integral part of this statement.

Totals		Governmental Activities - Internal Service Funds	
2017	2016	2017	2016
$ 15,667,999	$ 16,517,287	$ 10,926,111	$ 11,594,371
628,741	601,020	-	-
1,973,037	2,059,053	29,110	-
130,430	580,051	-	-
29,827	27,769	13,360	23,522
1,992,885	347,019	-	-
323,654	325,218	47,423	46,184
20,746,573	20,457,417	11,016,004	11,664,077
947,375	959,942	-	-
363,183	-	-	-
-	445,913	-	-
-	-	2,205,665	2,205,665
363,183	445,913	2,205,665	2,205,665
10,107,397	10,379,277	-	99,082
60,884,139	59,942,692	4,951,080	4,732,031
70,991,536	70,321,969	4,951,080	4,831,113
93,048,667	92,185,241	18,172,749	18,700,855
2,298,326	3,214,960	392,727	558,257

City of Sheboygan, Wisconsin

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	Enterprise Funds			
	Sewerage System	Water Utility	Transit Commission	Nonmajor Funds
LIABILITIES				
Current liabilities				
Accounts payable	$ 618,032	$ 391,182	$ 100,180	$ 35,324
Accrued and other current liabilities	54,465	117,935	94,456	4,036
Due to other funds	-	1,166,477	-	-
Due to other governments	-	-	-	3,150
Accrued interest	36,274	6,035	-	-
Deposits	-	-	7,500	-
Unearned revenue	10,591	-	-	91
Current portion of compensated absences	-	53,448	-	-
Current portion of long-term debt	517,279	15,225	-	-
Payable from restricted assets				
Current portion of long-term debt	-	887,574	-	-
Accrued interest	-	49,759	-	-
Total current liabilities	1,236,641	2,687,635	202,136	42,601
Long-term obligations, less current portion				
General obligation debt	-	185,390	-	-
Revenue bonds	9,002,194	10,032,081	-	-
Debt premium	-	41,339	-	-
Compensated absences	56,904	403,375	-	-
Net pension liability	75,478	106,815	115,067	4,141
Total long-term liabilities	9,134,576	10,769,000	115,067	4,141
Total liabilities	10,371,217	13,456,635	317,203	46,742
DEFERRED INFLOWS OF RESOURCES				
Special charges on subsequent year tax roll	-	-	511,547	-
Pension related amounts	238,621	337,693	363,780	13,093
Total deferred inflows of resources	238,621	337,693	875,327	13,093
NET POSITION				
Net investment in capital assets	14,040,460	34,704,251	692,342	1,605,659
Restricted	-	365,973	-	-
Unrestricted	6,988,377	7,023,168	3,394,439	875,793
Total net position	$ 21,028,837	$ 42,093,392	$ 4,086,781	$ 2,481,452

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds
Net position as reported on the Statement of Net Position in the government-wide financial statements

The notes to the basic financial statements are an integral part of this statement.

Totals		Governmental Activities - Internal Service Funds	
2017	2016	2017	2016
$ 1,144,718	$ 1,375,912	$ 146,667	$ 311,471
270,892	258,531	1,002,422	945,289
1,166,477	1,151,800	-	-
3,150	2,979	-	-
42,309	45,870	-	-
7,500	-	-	-
10,682	10,477	-	-
53,448	55,406	-	-
532,504	510,218	-	-
887,574	853,842	-	-
49,759	51,759	-	-
4,169,013	4,316,794	1,149,089	1,256,760
185,390	200,614	-	-
19,034,275	19,811,948	-	-
41,339	45,786	-	-
460,279	407,795	-	-
301,501	575,315	52,033	99,304
20,022,784	21,041,458	52,033	99,304
24,191,797	25,358,252	1,201,122	1,356,064
511,547	511,547	-	-
953,187	1,216,301	164,499	209,945
1,464,734	1,727,848	164,499	209,945
51,042,712	49,659,932	4,951,080	4,831,113
365,973	362,790	-	-
18,281,777	18,291,379	12,248,775	12,861,990
69,690,462	68,314,101	17,199,855	17,693,103
214,109	434,692	(214,109)	(434,692)
$ 69,904,571	$ 68,748,793	$ 16,985,746	$ 17,258,411

City of Sheboygan, Wisconsin

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	Enterprise Funds			
	Sewerage System	Water Utility	Transit Commission	Nonmajor Funds
OPERATING REVENUES				
Charges for services	$ 7,080,585	$ 8,484,209	$ 772,935	$ 447,256
Interdepartmental charges for services	-	-	-	-
Other	50,322	161,678	70,277	6,181
Total operating revenues	7,130,907	8,645,887	843,212	453,437
OPERATING EXPENSES				
Personal services	2,076,686	1,901,340	2,964,241	181,428
Contractual services	2,303,197	1,541,779	245,587	338,639
Supplies and materials	935,196	232,573	596,780	43,902
Insurance	45,895	98,528	123,778	696
Other	553,225	251,485	-	34,505
Depreciation	1,125,362	1,460,127	352,204	43,023
Total operating expenses	7,039,561	5,485,832	4,282,590	642,193
Operating income (loss)	91,346	3,160,055	(3,439,378)	(188,756)
NONOPERATING REVENUES (EXPENSES)				
General property taxes	-	-	511,547	-
Interest income	93,913	19,531	16,234	9,188
Nonoperating grants	-	198,036	2,602,736	-
Nonoperating grants expense	-	(199,008)	-	-
Gain on disposal of capital assets	5,799	-	-	2,666
Interest and fiscal charges	(213,849)	(304,812)	-	-
Amortization of debt discount/premium	-	4,447	-	-
Interest charged to construction	-	2,814	-	-
Other nonoperating revenues	-	-	58,194	15
Total nonoperating revenues (expenses)	(114,137)	(278,992)	3,188,711	11,869
Income (loss) before contributions and transfers	(22,791)	2,881,063	(250,667)	(176,887)
Capital contributions	77,105	250,000	-	-
Transfers in	-	-	-	10,015
Transfers out	(254,414)	(1,137,063)	-	-
Change in net position	(200,100)	1,994,000	(250,667)	(166,872)
Net position - January 1	21,228,937	40,099,392	4,337,448	2,648,324
Net position - December 31	$ 21,028,837	$ 42,093,392	$ 4,086,781	$ 2,481,452

Change in net position, as reported above
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds
Change in net position as reported on the Statement of Activities in the government-wide financial statements

The notes to the basic financial statements are an integral part of this statement.

Totals		Governmental Activities - Internal Service Funds	
2017	2016	2017	2016
$ 16,784,985	$ 16,621,541	$ -	$ -
-	-	9,571,693	9,577,632
288,458	414,521	66,953	67,297
17,073,443	17,036,062	9,638,646	9,644,929
7,123,695	6,912,717	1,327,160	1,384,236
4,429,202	4,353,990	1,292,979	1,135,147
1,808,451	1,863,487	278,422	252,775
268,897	286,741	6,861,587	5,803,067
839,215	682,989	506,841	1,182,581
2,980,716	2,879,108	858,005	858,109
17,450,176	16,979,032	11,124,994	10,615,915
(376,733)	57,030	(1,486,348)	(970,986)
511,547	511,547	-	-
138,866	126,959	77,527	70,719
2,800,772	2,634,321	-	-
(199,008)	-	-	-
8,465	1,518	90,573	344,096
(518,661)	(550,856)	-	-
4,447	4,345	-	-
2,814	64,850	-	-
58,209	10,446	1,000	-
2,807,451	2,803,130	169,100	414,815
2,430,718	2,860,160	(1,317,248)	(556,171)
327,105	340,609	-	-
10,015	8,694	949,000	1,000,000
(1,391,477)	(1,468,475)	(125,000)	(125,000)
1,376,361	1,740,988	(493,248)	318,829
68,314,101	66,573,113	17,693,103	17,374,274
$ 69,690,462	$ 68,314,101	$ 17,199,855	$ 17,693,103
$ 1,376,361	$ 1,740,988	$ (493,248)	$ 318,829
(220,583)	96,693	220,583	(96,693)
$ 1,155,778	$ 1,837,681	$ (272,665)	$ 222,136

City of Sheboygan, Wisconsin

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	Enterprise Funds			
	Sewerage System	Water Utility	Transit Commission	Nonmajor Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	$ 7,032,703	$ 8,620,715	$ 832,795	$ 449,114
Cash received from other departments	-	-	-	-
Cash paid for employee wages and benefits	(1,989,396)	(1,473,976)	(2,805,305)	(176,949)
Cash paid to suppliers	(3,709,676)	(2,175,740)	(1,081,025)	(414,178)
Net cash provided (used) by operating activities	1,333,631	4,970,999	(3,053,535)	(142,013)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General property taxes	-	-	511,547	-
Intergovernmental revenues	-	(972)	1,236,602	-
Nonoperating revenue	-	-	58,194	15
Collection of assessments for customer owned laterals	-	93,015	-	-
Advances from other funds	-	(14,363)	-	445,913
Interest on advance from other funds	-	(7,603)	-	-
Transfer in (out)	(254,414)	(1,122,386)	-	10,015
Net cash provided (used) by noncapital financing activities	(254,414)	(1,052,309)	1,806,343	455,943
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(1,113,251)	(2,420,796)	-	(371,177)
Capital contributions	77,105	-	-	-
Sale of capital assets	5,799	-	-	2,666
Special assessments assessed	-	-	-	(6,577)
Proceeds of capital debt	170,288	463,768	-	
Principal paid on long-term debt	(495,855)	(860,717)	-	-
Debt issuance premium	-	-	-	-
Interest paid on long-term debt	(217,488)	(299,131)	-	-
Net cash used by capital and related financing activities	(1,573,402)	(3,116,876)	-	(375,088)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	93,913	19,531	16,234	9,188
Change in cash and cash equivalents	(400,272)	821,345	(1,230,958)	(51,970)
Cash and cash equivalents - January 1	6,938,095	6,917,605	2,840,140	781,389
Cash and cash equivalents - December 31	$ 6,537,823	$ 7,738,950	$ 1,609,182	$ 729,419

The notes to the basic financial statements are an integral part of this statement.

Totals		Governmental Activities - Internal Service Funds	
2017	2016	2017	2016
$ 16,935,327	$ 16,866,866	$ -	$ -
-	-	9,619,698	9,636,586
(6,445,626)	(6,311,568)	(1,062,755)	(1,326,771)
(7,380,619)	(7,279,172)	(9,240,331)	(9,065,871)
3,109,082	3,276,126	(683,388)	(756,056)
511,547	511,547	-	-
1,235,630	2,627,871	-	-
58,209	10,446	1,000	-
93,015	(35,893)	-	-
431,550	(105,190)	-	-
(7,603)	(114,194)	-	-
(1,366,785)	(1,327,461)	824,000	875,000
955,563	1,567,126	825,000	875,000
(3,905,224)	(3,587,630)	(977,972)	(1,680,857)
77,105	-	-	-
8,465	1,518	90,573	344,096
(6,577)	-		
634,056	3,707,173	-	-
(1,356,572)	(3,623,107)	-	-
-	37,232	-	-
(516,619)	(553,632)	-	-
(5,065,366)	(4,018,446)	(887,399)	(1,336,761)
138,866	126,959	77,527	70,719
(861,855)	951,765	(668,260)	(1,147,098)
17,477,229	16,525,464	11,594,371	12,741,469
$ 16,615,374	$ 17,477,229	$ 10,926,111	$ 11,594,371

City of Sheboygan, Wisconsin

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	Enterprise Funds			
	Sewerage System	Water Utility	Transit Commission	Nonmajor Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$ 91,346	$ 3,160,055	$ (3,439,378)	$ (188,756)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	1,125,362	1,460,127	352,204	43,023
Depreciation charged to sewer utility	-	119,740	-	-
Intergovernmental revenues	-	-	-	-
Change in liability (asset) and deferred outflows and inflows of resources				
Pension	87,290	129,445	158,936	4,035
Change in operating assets and liabilities				
Accounts receivables	(98,409)	167,973	(8,833)	(4,494)
Due from other governments	-	(279,732)	-	-
Inventories and prepaid items	-	(1,137)	2,701	-
Accounts payable	72,657	204,086	(123,486)	3,564
Accrued and other current liabilities	55,180	-	5,905	444
Due to other governments	-	-	-	171
Deposits	-	-	(1,584)	-
Unearned revenue	205	-	-	-
Compensated absences	-	10,442	-	-
Net cash provided (used) by operating activities	$ 1,333,631	$ 4,970,999	$ (3,053,535)	$ (142,013)
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and cash equivalents in current assets	$ 6,537,823	$ 6,791,575	$ 1,609,182	$ 729,419
Cash and cash equivalents in restricted assets	-	947,375	-	-
Total cash and cash equivalents	$ 6,537,823	$ 7,738,950	$ 1,609,182	$ 729,419
Noncash capital and related financing activities				
Amortization of premium	$ -	$ 4,447	$ -	$ -
Capital contributions	$ -	$ 250,000	$ -	$ -
Interest charged to construction	$ -	$ 2,814	$ -	$ -
Construction related accounts payable	$ -	$ 61,009	$ -	$ -

The notes to the basic financial statements are an integral part of this statement.

Totals		Governmental Activities - Internal Service Funds	
2017	2016	2017	2016
$ (376,733)	$ 57,030	$ (1,486,348)	$ (970,986)
2,980,716	2,879,108	858,005	858,109
119,740	123,719	-	-
-	6,450	-	-
379,706	249,535	72,813	58,071
56,237	(284,881)	(18,948)	(8,343)
(279,732)	31,918	-	-
1,564	(32,492)	(1,239)	1,262
156,821	234,138	(164,804)	20,276
61,529	9,739	57,133	(714,445)
171	-	-	-
(1,584)	1,562	-	-
205	300	-	-
10,442	-	-	-
$ 3,109,082	$ 3,276,126	$ (683,388)	$ (756,056)
$ 15,667,999	$ 16,517,287	$ 10,926,111	$ 11,594,371
947,375	959,942	-	-
$ 16,615,374	$ 17,477,229	$ 10,926,111	$ 11,594,371
$ 4,447	$ 4,345	$ -	$ -
$ 250,000	$ 340,609	$ -	$ -
$ 2,814	$ 64,850	$ -	$ -
$ 61,009	$ -	$ -	$ -

City of Sheboygan, Wisconsin

STATEMENT OF NET POSITION
AGENCY FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	2017	2016
ASSETS		
Cash and investments	$ 21,751,043	$ 24,622,636
Receivables		
Taxes	19,449,746	15,900,104
Special assessments	489	6,415
Other	20	-
TOTAL ASSETS	$ 41,201,298	$ 40,529,155
LIABILITIES		
Accounts payable	$ 13,760	$ 18,808
Due to other governments	41,187,538	40,510,347
TOTAL LIABILITIES	$ 41,201,298	$ 40,529,155

The notes to the basic financial statements are an integral part of this statement.

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2017

	Housing Authority of the City of Sheboygan	Harbor Centre Business Improvement District	Totals
ASSETS			
Cash and investments	$ 4,122,521	$ 26,680	$ 4,149,201
Receivables			
Accounts	29,891	8,542	38,433
Due from other governments	45,439	-	45,439
Inventories and prepaid items	31,667	-	31,667
Restricted assets			
Cash and investments	85,297	-	85,297
Capital assets, nondepreciable	479,944	-	479,944
Capital assets, depreciable	2,148,239	3,961	2,152,200
Total assets	6,942,998	39,183	6,982,181
DEFERRED OUTFLOWS OF RESOURCES			
Pension related amounts	146,217	-	146,217
LIABILITIES			
Accounts payable	14,629	13,900	28,529
Accrued and other current liabilities	110,798	2,004	112,802
Special deposits	78,566	-	78,566
Unearned revenues	5,038	-	5,038
Long-term obligations			
Net pension liability	18,948	-	18,948
Total liabilities	227,979	15,904	243,883
DEFERRED INFLOWS OF RESOURCES			
Pension related amounts	88,822	-	88,822
NET POSITION			
Net investment in capital assets	2,628,183	3,961	2,632,144
Restricted	1,693	-	1,693
Unrestricted	4,142,538	19,318	4,161,856
Total net position	$ 6,772,414	$ 23,279	$ 6,795,693

The notes to the basic financial statements are an integral part of this statement.

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2017

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Housing Authority of the City of Sheboygan	$ 2,243,868	$ 1,102,343	$ 1,020,474	$ 212,584
Centre Business Improvement District	147,827	153,047	1,957	-
Total component units	$ 2,391,695	$ 1,255,390	$ 1,022,431	$ 212,584
	General revenues			
	Interest and investment earnings			
	Change in net position			
	Net position - January 1			
	Net position - December 31			

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Housing Authority of the City of Sheboygan	Harbor Centre Business Improvement District	Totals
$ 91,533	$ -	$ 91,533
-	7,177	7,177
91,533	7,177	98,710
875	36	911
92,408	7,213	99,621
6,680,006	16,066	6,696,072
$ 6,772,414	$ 23,279	$ 6,795,693

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Sheboygan, Wisconsin (the "City"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government 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 City are described below:

A. REPORTING ENTITY

The City is a municipal corporation governed by an elected mayor and sixteen member council. In accordance with GAAP, the basic financial statements are required to include the City and any separate component units that have a significant operational or financial relationship with the City. The City has identified the following component units that are required to be included in the basic financial statements in accordance with standards established by GASB Statement No. 61.

Discretely Presented Component Units

The component unit columns in the government-wide financial statements represent the financial data of the Housing Authority of the City of Sheboygan (the "Housing Authority") and the Harbor Centre Business Improvement District (the "District"). They are reported in separate columns to emphasize that they are legally separate from the City. The governing bodies of both organizations are appointed by the City's Common Council. Wisconsin Statutes also provide for circumstances where the City can impose its will on both organizations and also create a potential burden on the City. The financial information presented is for the fiscal year ended March 31, 2017 for the Housing Authority and December 31, 2017 for the District. Complete financial statements for the Housing Authority can be obtained from their office at 611 North Water Street, P.O. Box 1052, Sheboygan, WI 53082-1052. Complete financial statements for the District can be obtained from their office at 828 Center Avenue, Sheboygan, WI 53081.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service, capital projects and permanent funds. Proprietary funds include enterprise and internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

General Fund

This is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Debt Service General Obligation Debt Fund
This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds, except debt issued to finance project plan expenditures of the City's tax incremental financing districts.

The City reports the following major enterprise funds:

Sewerage System
This fund is used to account for the operations of the City's sanitary sewer system.

Water Utility
This fund is used to account for the operations of the City's water treatment and distribution system.

Transit Commission
This fund is used to account for the operations of the City's transit system.

The City reports the following nonmajor funds:

Special Revenue Funds
Special revenue fund are used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes. Nonmajor special revenue funds consist of the following:

Community Development Block Grant	Police Meg Unit
Revolving Loan Funds	Special Assessment
Lead Based Abatement Program	Redevelopment Authority
Mead Library	Municipal Court
Cable TV	Ambulance
Tourism Promotion	Storm Water
Harbor Center Marina	Park Impact Fees
	Park, Forestry & Open Space

Capital Project Funds
Capital project funds are used to account for financial resources to be used for the acquisition of equipment or construction of major capital facilities. The Capital Projects Tax Levy, Capital Projects TIF Districts, and Capital Projects Bonded funds are reported as nonmajor capital project funds.

Debt Service Funds
Debt service funds account for the resources accumulated and payments made for principal and interest on long-term general obligation debt. The TIF Districts debt service fund is reported as a nonmajor debt service fund.

Permanent Funds
Permanent funds are used to report resources that are legally restricted to the extent that only earning, and not principal, may be used for purposes that support the reporting government's programs. The City's cemetery perpetual care and library trust are reported as nonmajor permanent funds.

Enterprise Funds
Enterprise funds are used to report any activity for which a fee is charged to external users for goods and services, and must be used for activities which meet certain debt or cost recovery criteria. Nonmajor enterprise funds consist of the following:

Parking Facility	Boat Facility

Additionally, the City reports the following fund types:

- *Internal service fund* accounts for services provided to other departments or agencies of the City, or to other governments, on a cost reimbursement basis. The City reports the following internal service funds:

  Motor Vehicle
  Data Processing
  Health Self Insurance
  Workers Compensation Self Insurance
  General Liability Self Insurance

- The City accounts for assets held for individuals by various departments and funds held for other governmental agencies in an *agency fund.* The Property Tax Collection and Business Improvement District are accounted for as agency funds.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

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

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

D. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE

1. **Cash and Investments**
   Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

2. **Property Taxes and Special Charges/Receivable**
   Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against City properties. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes and special charges are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the City. Special charges not paid by January 31 are held in trust by the County and remitted to the City, including interest, when collected by the County.

   The City bills and collects its own property taxes and also levies and collects taxes for the Sheboygan Area School District, Kohler School District, Sheboygan County, Lakeshore Technical College and the State of Wisconsin. Collections and remittances of taxes for other entities are accounted for in the property tax agency fund.

3. **Accounts Receivable**
   Accounts receivable have been shown net of an allowance of $177,221 for uncollectible accounts. Delinquent real estate taxes are assumed by Sheboygan County as of July 31; therefore, no allowance is considered necessary. Delinquent personal property taxes remain the collection responsibility of the City; accordingly, an allowance for uncollectible accounts has been established. The City is able to recover a portion of these delinquent personal property taxes from other taxing jurisdictions.

4. **Special Assessments**
   Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds is recognized as collections are made or as current installments are placed on tax rolls. (Installments placed on the 2017 tax roll are recognized as revenue in 2018.)

5. **Loans Receivable**
   The City has received federal and state grant funds for economic development and housing rehabilitation loan programs and has passed the funds to various businesses and individuals in the form of loans. The City records a loan receivable and expenditure when the loan has been made and the funds disbursed. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements. In the governmental funds, the City records a deferred inflow of resources for the net amount of the receivable. As the loans are repaid, revenue is recognized. Any unspent loan proceeds are presented as restricted fund balance in the fund financial statements.

6. **Interfund Receivables and Payables**
   During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as "advances to other funds" and are offset by nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental and business-type activities.

7. **Inventories**
Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

8. **Prepaid Items**
Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

9. **Capital Assets**
Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of $5,000 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets	Governmental Activities	Business-type Activities
	Years	
Buildings and improvements	25 - 45	25 - 45
Improvements other than buildings	20 - 40	20 - 40
Machinery and equipment	3 - 25	3 - 25
Infrastructure	20 - 50	20 - 100

10. **Compensated Absences**
It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies and/or bargaining unit agreements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

11. **Deferred Outflows/Inflows of Resources**
Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds may report deferred inflows of resources for unavailable revenues. The City reports unavailable revenues for special assessments, loan receivables and accounts receivable. These inflows are recognized as revenues in the government-wide financial statements.

12. **Long-term Obligations**

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

13. **Pensions**

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

14. **Fund Equity**

Governmental Fund Financial Statements

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- **Nonspendable fund balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- **Restricted fund balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- **Committed fund balance.** Amounts that are constrained for specific purposes by action of the Common Council through the passage of an ordinance or resolution, as each is equally difficult to remove the constraint. These constraints can only be removed or changed by the Common Council using the same action that was used to create them.
- **Assigned fund balance.** Amounts that are constrained for specific purposes by action of City management. The Common Council has not authorized an employee to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- **Unassigned fund balance.** Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The City has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

Government-Wide and Proprietary Fund Statements
Equity is classified as net position and displayed in three components:

- **Net investment in capital assets.** Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- **Restricted net position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position.** Net position that is neither classified as restricted nor as net investment in capital assets.

E. USE OF ESTIMATES

The 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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

F. PRIOR YEAR INFORMATION

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the City's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2016, from which the summarized information was derived.

G. RECLASSIFICATIONS

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements with no change in previously reported net position, changes in net position, fund balance or changes in fund balance.

NOTE 2: STEWARDSHIP AND COMPLIANCE

A. BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During October, City management submits to the Common Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Common Council action.
2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all general, certain special revenue and debt service funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the general fund, special revenue funds and debt service funds except for the Community Development Block Grant, Revolving Loan Funds, Lead Based Abatement Program, and Park Impact Fee Funds. Management control for the capital projects funds is achieved through project authorizations included in debt issue resolutions.

4. Expenditures may not exceed appropriations provided at the major function level of the City. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Common Council. The City's finance committee or the City's Finance Director can approve transfers within departments while transfers between departments and changes in the overall budget require approval by two-thirds of the Common Council.
5. Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services.

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2017.

B. DEFICIT FUND EQUITY

The following funds had deficit fund balance as of December 31, 2017:

Funds	Deficit Fund Balance
Harbor Center Marina	$ 2,724,969
Redevelopment Authority	425,170
Capital Projects TIF Districts	1,007,203

The City anticipates funding the above deficits from future revenues of the funds or from resources available in the general fund.

C. PROPERTY TAX LEVY LIMIT

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2017 and 2018 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2017 budget was 1.94%. The actual limit for the City for the 2018 budget was 3.84%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

NOTE 3: DETAILED NOTES ON ALL FUNDS

A. CASH AND INVESTMENTS

The City maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed on the financial statements as "Cash and investments".

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool. In addition, investment of most trust funds including cemetery perpetual care funds is regulated by Chapter 881 of the Wisconsin Statutes. Investment of library trust funds is regulated by Chapter 112. These sections give broad authority to use such funds to acquire various kinds of investments, including common stock.

The carrying amount of the City's cash and investments totaled $91,034,143 on December 31, 2017 as summarized below:

Petty cash and cash on hand	$ 7,421
Deposits with financial institutions	20,935,004
Investments	
Negotiable certificates of deposit	6,915,987
Wisconsin local government investment pool	11,406,908
Federal Home Loan Bank	4,185,318
Federal National Mortgage Association	11,861,228
Federal Home Loan Mortgage Corporation	15,311,844
Federal Farm Credit Bank	9,103,254
Municipal bonds	1,102,734
Fixed income mutual funds	1,247,570
Money market mutual funds	1,251,156
U.S. Treasury notes	7,705,719
	$ 91,034,143

Reconciliation to the basic financial statements:

Government-wide statement of net position	
Cash and investments	$ 68,335,725
Restricted cash and investments	947,375
Fiduciary fund statement of net position	
Agency funds	21,751,043
	$ 91,034,143

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following fair value measurements as of December 31, 2017:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
Negotiable certificates of deposit	$ -	$ 6,915,987	$ -
Federal Home Loan Bank	-	4,185,318	-
Federal National Mortgage Association	-	11,861,228	-
Federal Home Loan Mortgage Corporation	-	15,311,844	-
Federal Farm Credit Bank	-	9,103,254	-
Municipal bonds	-	1,102,734	-
Fixed income mutual funds	-	1,247,570	-
Money market mutual funds	-	1,251,156	-
U.S. Treasury notes	-	7,705,719	-
	$ -	$ 58,684,810	$ -

Deposits and investments of the City are subject to various risks. Presented below is a discussion of the City's deposits and investments and the related risks.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The City does not have an additional custodial credit policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of $250,000 for the combined amount of all time and savings deposits and $250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of $250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Deposits with credit unions are insured by the National Credit Union Share Insurance Fund (NCUSIF) in the amount of $250,000 per credit union member. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of $400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of December 31, 2017, $5,712,185 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. No amounts were collateralized.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of the year-end for each investment type.

Investment Type	Amount	Exempt from Disclosure	AAA	Aa	Not Rated
Negotiable certificates of deposit	$ 6,915,987	$ -	$ -	$ -	$ 6,915,987
Wisconsin local government investment pool	11,406,908	-	-	-	11,406,908
Federal Home Loan Bank	4,185,318	-	4,185,318	-	-
Federal National Mortgage Association	11,861,228	-	11,861,228	-	-
Federal Home Loan Mortgage Corporation	15,311,844	-	15,311,844	-	-
Federal Farm Credit Bank	9,103,254	-	9,103,254	-	-
Municipal bonds	1,102,734	-	253,237	849,497	-
Fixed income mutual funds	1,247,570	-	-	-	1,247,570
Money market mutual funds	1,251,156	-	-	-	1,251,156
U.S. Treasury notes	7,705,719	7,705,719	-	-	-
Totals	$ 70,091,718	$ 7,705,719	$ 40,714,881	$ 849,497	$ 20,821,621

Concentration of Credit Risk

The investment policy of the City states that the funds of the City will be invested in accordance with Wisconsin State Statutes. The City's investment policy shall limit the investments to the following investment instruments and shall diversify the portfolio by instruments, financial institutions and maturities:

Instruments	Maximum % of Portfolio
U.S. Treasury obligations (bills, notes and bonds)	100%
U.S. government agency securities and instruments of government sponsored operations	75%
Certificates of deposit in commerical banks	50%
State investment pool	100%

Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments are as follows:

Issuer	Investment Type	Reported Amount	Percent of Total Investments
Federal Farm Credit Bank	Federal agency securities	$ 9,103,254	13%
Federal National Mortgage Association	Federal agency securities	11,861,228	17%
Federal Home Loan Bank	Federal agency securities	4,185,318	6%
Federal Home Loan Mortgage Corporation	Federal agency securities	15,311,844	22%

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

		Remaining Maturity (in Months)			
Investment Type	Amount	12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Negotiable certificates of deposit	$ 6,915,987	$ 3,234,541	$ 1,220,530	$ 1,872,980	$ 587,936
Wisconsin local government investment pool	11,406,908	11,406,908	-	-	-
Federal Home Loan Bank	4,185,318	-	991,650	2,222,728	970,940
Federal National Mortgage Association	11,861,228	1,986,320	6,525,873	3,349,035	-
Federal Home Loan Mortgage Corporation	15,311,844	4,352,539	1,348,546	8,385,096	1,225,663
Federal Farm Credit Bank	9,103,254	-	6,530,498	2,572,756	-
Municipal bonds	1,102,734	185,809	174,596	742,329	-
Fixed income mutual funds	1,247,570	1,147,193	100,377	-	-
Money market mutual funds	1,251,156	1,251,156	-	-	-
U.S. Treasury notes	7,705,719	5,471,403	995,625	1,238,691	-
Totals	$ 70,091,718	$ 29,035,869	$ 17,887,695	$ 20,383,615	$ 2,784,539

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City's investments include the following investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above):

Highly Sensitive Investments	Fair Value at Year End
Mortgage backed securities. These securities are subject to early payment in a period of declining interest rates. The resultant reduction in expected total cash flows affects the fair value of these securities and makes the fair values of these securities highly sensitive to changes in interest rates.	$ 40,461,644

Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool (LGIP) of $11,406,908 at year-end. The LGIP is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2017, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

B. RESTRICTED ASSETS

Restricted assets on December 31, 2017 totaled $947,375 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
Enterprise Fund		
Water Utility		
Redemption account	$ 415,732	To segregate resources accumulated for debt service payments over the next twelve months.
Reserve account	531,643	To report resources set aside to make up potential future deficiencies in the redemption account.
Total Restricted Assets	$ 947,375	

C. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, nondepreciable:				
Land	$ 15,991,989	$ 889,598	$ 517,400	$ 16,364,187
Construction in progress	182,666	40,000	182,666	40,000
Total capital assets, nondepreciable	16,174,655	929,598	700,066	16,404,187
Capital assets, depreciable:				
Buildings and improvements	32,814,756	723,618	-	33,538,374
Improvements other than buildings	19,232,709	800,440	-	20,033,149
Machinery and equipment	20,996,085	1,530,764	364,068	22,162,781
Infrastructure	121,025,850	3,462,971	-	124,488,821
Subtotals	194,069,400	6,517,793	364,068	200,223,125
Less accumulated depreciation for:				
Land improvements	16,375,251	720,303	-	17,095,554
Buildings and improvements	11,475,517	426,161	-	11,901,678
Machinery and equipment	14,148,955	1,440,077	364,068	15,224,964
Infrastructure	61,962,975	2,449,669	-	64,412,644
Subtotals	103,962,698	5,036,210	364,068	108,634,840
Total capital assets, depreciable, net	90,106,702	1,481,583	-	91,588,285
Governmental activities capital assets, net	$ 106,281,357	$ 2,411,181	$ 700,066	107,992,472
Less: Capital related debt				34,428,232
Net investment in capital assets				$ 73,564,240

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, nondepreciable:				
Land	$ 887,683	$ 60,230	$ -	$ 947,913
Construction in progress	9,491,594	2,949,286	3,281,396	9,159,484
Total capital assets, nondepreciable	10,379,277	3,009,516	3,281,396	10,107,397
Capital assets, depreciable:				
Buildings and improvements	21,957,058	738,517	389,056	22,306,519
Improvements other than buildings	27,069,879	323,210	-	27,393,089
Machinery and equipment	33,177,869	946,734	543,018	33,581,585
Infrastructure	63,999,484	2,847,185	60,488	66,786,181
Subtotals	146,204,290	4,855,646	992,562	150,067,374
Less accumulated depreciation for:				
Buildings and improvements	14,573,443	578,482	-	15,151,925
Improvements other than buildings	20,667,294	343,410	-	21,010,704
Machinery and equipment	24,862,688	970,018	118,331	25,714,375
Infrastructure	26,158,173	1,208,546	60,488	27,306,231
Subtotals	86,261,598	3,100,456	178,819	89,183,235
Total capital assets, depreciable, net	59,942,692	1,755,190	813,743	60,884,139
Business-type activities capital assets, net	$ 70,321,969	$ 4,764,706	$ 4,095,139	70,991,536
Less: Capital related debt				19,948,824
Net investment in capital assets				$ 51,042,712

Depreciation expense was charged to functions of the City as follows:

Governmental activities	
General government	$ 45,612
Public safety	506,063
Public works	2,640,408
Culture and recreation	531,051
Conservation and development	455,071
Subtotal	4,178,205
Capital assets held by City's internal service fund are charged to various functions based on their usage of the assets	858,005
Total depreciation expense - governmental activities	$ 5,036,210
Business-type activities	
Sewerage system	$ 1,125,362
Water utility	
Depreciation expense	1,460,127
Depreciation expense allocated to clearing accounts	119,740
Transit commission	352,204
Parking facility	9,532
Boat facility	33,491
Total depreciation expense - business-type activities	$ 3,100,456

D. INTERFUND RECEIVABLE, PAYABLES, AND TRANSFERS

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2017 are detailed below:

	Interfund Receivables	Interfund Payables
Governmental funds		
General	$ 2,011,681	$ -
Special revenue funds		
Community development block grant	-	656,586
Harbor center marina	-	2,820,364
Debt service funds		
TIF districts	-	174,504
GO Debt	2,811,581	-
Capital projects funds		
Tax levy	-	600,000
Bonded	600,000	-
TIF districts	-	5,331
Enterprise fund		
Water utility	-	1,166,477
Totals	$ 5,423,262	$ 5,423,262

The principal purpose of these interfunds is to account for the lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

Interfund advances between funds as of December 31, 2017 are detailed below:

	Interfund Receivables	Interfund Payables
Governmental funds		
General	$ 2,572,400	$ -
Special revenue fund		
Redevelopment authority	-	575,000
Debt service fund		
TIF districts	-	935,646
Capital projects funds		
Tax levy	472,563	-
TIF districts	-	1,534,317
Totals	$ 3,044,963	$ 3,044,963

The principal purpose of these interfund advances was financing debt service maturities of the City's tax incremental financing districts and capital acquisitions.

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

Due from other funds	$ 1,166,477
Internal service fund allocation to business-type activities	(214,109)
Total internal balances - government wide Statement of Net Position	$ 952,368

Interfund transfers for the year ended December 31, 2017 were as follows:

Fund	Transfer In	Transfer Out
General	$ 2,811,255	$ 7,860
Special revenue		
Cable TV	-	425,000
Tourism Promotion	-	1,519,222
Harbor Center Marina	745,913	-
Police Meg Unit	4,931	-
Special Assessment	-	698,822
Municipal Court	-	274,197
Ambulance	-	536,401
Capital projects		
Tax Levy	1,058,688	7,086
TIF Districts	1,331,519	-
Bonded	-	949,000
Debt service		
GO Debt	1,101,426	745,913
TIF Districts	264,999	1,596,518
Permanent		
Cemetary Perpetual Care	-	1,250
Enterprise		
Sewerage System	-	254,414
Water Utility	-	1,137,063
Parking Facility	10,015	-
Internal service		
Motor Vehicle	949,000	125,000
	$ 8,277,746	$ 8,277,746

Interfund transfers were made for the following purposes:

Tax equivalent payment made by water utility to general fund	$ 1,137,063
Tax equivalent payment made by sewer utility to general fund	254,414
Transfer from cemetery fund to reimburse general fund for operating costs	1,250
Transfer from cable TV to general fund for operating costs	425,000
Transfer from tourism promotion to reimburse the general fund for operating costs	57,930
Transfer from municipal court to general fund for operating costs	274,197
Transfer from ambulance fund to general fund for operating costs	536,401
Transfer from motor vehicle to general fund for operating costs	125,000
Transfer from general fund to reimburse MEG unt fund for operating costs	4,931
Transfer from convention center debt service to harbor center marina fund to reduce advances	745,913
Transfer to debt service fund from tourism promotion	791,292
Transfer to debt service fund from assessments	310,134
Transfer from TID 6 debt service fund to TID 6 capital fund for projects	125,000
Transfer from general fund to reimburse parking facility for operating costs	2,929
Transfer to reimburse parking facility for operating costs	7,086
Transfer to motor vehicle for equipment bonded in capital projects	949,000
Transfer from TID 11 debt service fund to TID 6 capital fund for projects	264,999
Transfer from tourism fund to capital projects for tourism related projects	670,000
Transfer to capital project fund from assessments	388,688
Transfer from TID 11 debt service fund to TID 6 capital fund for projects	872,819
Transfer from TID 12 debt service fund to TID 12 capital fund for projects	300,000
Transfer from TID 14 debt service fund to TID 14 capital fund for projects	33,700
	$ 8,277,746

E. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2017:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental activities:					
General obligation debt					
Bonds	$ 15,980,022	$ -	$ 2,230,636	$ 13,749,386	$ 2,419,775
Notes	18,639,531	5,400,000	2,814,952	21,224,579	3,034,951
Total general obligation debt	34,619,553	5,400,000	5,045,588	34,973,965	5,454,726
Debt premium	218,453	118,130	40,533	296,050	44,470
Debt discount	(59,739)	-	(6,843)	(52,896)	(6,843)
Mortgage notes	225,000	-	-	225,000	-
Capital leases	1,131,924	-	202,986	928,938	209,960
Sheboygan County	1,000,000	-	-	1,000,000	-
Compensated absences	3,043,949	1,911,314	1,146,786	3,808,477	1,611,404
Governmental activities					
Long-term obligations	$ 40,179,140	$ 7,429,444	$ 6,429,050	$ 41,179,534	$ 7,313,717
Business-type activities:					
General obligation debt					
Bonds	$ 214,978	$ -	$ 14,363	$ 200,615	$ 15,225
Revenue bonds	21,161,644	634,056	1,356,572	20,439,128	1,404,853
Bond anticipation notes	-	-	-	-	-
Debt premium	45,786	-	4,447	41,339	-
Compensated absences	520,105	49,028	55,406	513,727	53,448
Business-type activities					
Long-term obligations	$ 21,942,513	$ 683,084	$ 1,430,788	$ 21,194,809	$ 1,473,526

Total interest paid during the year on long-term debt totaled $1,506,378.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/17
General obligation debt					
General obligation bonds					
General obligation bonds	9/1/07	10/1/26	4.50-5.00%	$ 8,000,000	$ 6,725,000
Taxable refunding bonds	6/23/10	4/1/27	3.50-5.25%	8,325,000	4,205,000
Refunding bonds	8/4/15	11/1/18	1.00-1.25%	2,375,000	800,000
Refunding bonds	8/25/16	10/1/22	1.00-2.00%	2,720,000	2,220,000
General obligation notes					
Land recycling loan	12/23/02	5/1/22	0%	2,700,000	400,645
Land recycling loan	4/14/04	5/1/23	0%	756,625	238,935
Promissory notes (Build America Bonds)	6/23/10	4/1/20	3.50-4.20%	2,045,000	675,000
Promissory notes	5/10/12	4/1/22	2.00-2.125%	4,745,000	2,450,000
Promissory notes	8/4/15	10/1/24	2.00-2.125%	4,310,000	2,375,000
Promissory notes	4/12/16	10/1/25	1.00-2.00%	3,400,000	2,925,000
Promissory notes	4/20/16	10/1/25	1.00-2.30%	7,525,000	6,760,000
Promissory notes	5/15/17	4/1/27	1.50-2.50%	5,000,000	5,000,000
State trust fund loan	9/12/17	3/15/22	3.50%	400,000	400,000
Total outstanding general obligation debt					$ 35,174,580

Annual principal and interest maturities of the outstanding general obligation debt of $35,174,580 on December 31, 2017 are detailed below:

Year Ended December 31,	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	$ 5,454,726	$ 952,175	$ 15,225	$ 7,623	$ 5,469,951	$ 959,798
2019	4,198,813	811,318	16,138	7,601	4,214,951	818,919
2020	4,147,873	717,957	17,079	7,193	4,164,952	725,150
2021	4,316,820	615,137	18,131	6,696	4,334,951	621,833
2022	4,315,733	510,101	19,219	7,046	4,334,952	517,147
2023 - 2027	12,540,000	1,047,408	114,823	19,243	12,654,823	1,066,651
	$ 34,973,965	$ 4,654,096	$ 200,615	$ 55,402	$ 35,174,580	$ 4,709,498

For governmental activities, the other long-term liabilities are generally funded by the general fund.

Build America Bond

The general obligation debt issued on June 23, 2010 qualifies as Build America Bonds, as described in Section 54AA of the Internal Revenue Code. The interest on the debt is taxable as set forth in the regulations. The City is eligible to receive a 35% subsidy of the annual interest payment from the Federal government. In order to receive this subsidy it is necessary for the City to file a claim form annually.

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2017 was $104,883,117 as follows:

Equalized valuation of the City		$ 2,619,605,000
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		130,980,250
Total outstanding general obligation debt applicable to debt limitation	$ 35,174,580	
Less: Amounts available for financing general obligation debt		
Debt service funds	9,077,447	
Net outstanding general obligation debt applicable to debt limitation		26,097,133
Legal margin for new debt		$ 104,883,117

Mortgage Notes

Mortgage notes currently outstanding consist of a note with the Sheboygan Development Corporation. A repayment schedule does not exist as of December 31, 2017.

Amount due to Sheboygan County, Wisconsin

Sheboygan County, Wisconsin, provided funding to assist in the development and construction of the infrastructure of the Marina Boatworks facility. To the extent the City does not recover its initial taxpayer funding contribution through tax incremental revenues, the City will share any surplus cash with Sheboygan County in proportion to the initial taxpayer funding contributions excluding tax incremental revenue effects until the $1,000,000 has been returned.

Revenue Bonds

Revenue bonds outstanding on December 31, 2017 totaled $20,439,128 and were comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/17
Sewerage system					
Clean Water Fund Loan	5/26/10	5/1/30	2.40%	$ 2,747,622	$ 2,009,542
Clean Water Fund Loan	10/23/13	5/1/33	2.63%	8,525,377	7,509,931
Water utility					
Revenue bonds	3/10/04	5/15/23	2.75%	3,152,000	1,176,568
Revenue bonds	4/1/07	5/1/27	4.00-5.00%	4,000,000	2,525,000
Revenue bonds	4/3/13	5/1/33	2.00-3.50%	3,000,000	2,550,000
Revenue bonds	5/13/15	5/1/35	1.65%	2,990,520	2,793,087
Revenue bonds	4/20/16	4/20/25	1.00-2.00%	2,115,000	1,875,000
Total outstanding revenue bonds					$20,439,128

Annual principal and interest maturities of the outstanding revenue bonds of $20,439,128 on December 31, 2017 are detailed below:

Year Ended December 31,	Business-type Activities		
	Principal	Interest	Total
2018	$ 1,404,853	$ 521,395	$ 1,926,248
2019	1,445,385	486,275	1,931,660
2020	1,466,432	449,044	1,915,476
2021	1,498,010	410,576	1,908,586
2022	1,530,130	370,959	1,901,089
2023 - 2027	6,944,686	1,251,369	8,196,055
2028 - 2032	4,859,165	456,921	5,316,086
2033 - 2034	1,290,467	24,004	1,314,471
	$ 20,439,128	$ 3,970,543	$ 24,409,671

Utility Revenues Pledged

The City has pledged future water and sewer customer revenues, net of specified operating expenses, to repay the water and sewerage system revenue bonds. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used with the systems. The bonds are payable solely from water and sewer customer net revenues and are payable through 2034. The total principal and interest remaining to be paid on the bonds is $24,409,671. Principal and interest paid for the current year and total customer net revenues for the water utility were $1,159,925 and $4,837,749, respectively. Principal and interest paid for the current year and total customer net revenues for the sewerage system were $713,343 and $1,301,621, respectively.

Other Debt Information

There are a number of limitations and restrictions contained in the various bond and note obligations. The City believes it is substantially in compliance with all material limitations and restrictions.

Capital Lease

The City is obligated under various leases accounted for as capital leases that were used to finance the acquisition of capital assets. The cost of the capital assets under the capital leases are $1,590,282 and the related accumulated depreciation is $676,890 as of December 31, 2017.

The following is a schedule of the minimum lease payments under the lease agreements and the present values of the minimum lease payments at December 31, 2017:

Year Ending	Governmental Activities
2018	$ 240,716
2019	240,708
2020	240,715
2021	181,953
2022	106,455
Subtotal	1,010,547
Less: Amount representing interest	81,609
Present value of future minimum lease payments	$ 928,938

F. CONDUIT DEBT OBLIGATIONS

From time to time, the City has issued Industrial Revenue Bonds to provide financial assistance to private sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2017, there were 5 series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of $12,224,676.

G. PENSION PLAN

1. Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (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 Comprehensive Annual Financial Report (CAFR), which can be found at http://etf.wi.gov/publications/cafr.htm.

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.

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are 1) final average earnings, 2) years of creditable service, and 3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

2. **Post-Retirement Adjustments**

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2007	3%	10%
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)

3. **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 on 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 remained of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period ending December 31, 2016, the WRS recognized $2,235,521 in contributions from the City.

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (including teachers)	6.6%	6.6%
Protective with Social Security	6.6%	9.4%
Protective without Social Security	6.6%	13.2%

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

At December 31, 2017, the City reported a liability of $1,988,213 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2016, the City's proportion was 0.24121808%, which was a decrease of 0.00202434% from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017, the City recognized pension expense of $5,133,864.

At December 31, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 758,106	$ 6,252,758
Net differences between projected and actual earnings on pension plan investments	9,896,693	-
Changes in assumptions	2,075,754	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	70,129	32,921
Employer contributions subsequent to the measurement date	2,515,080	-
Total	$ 15,315,762	$ 6,285,679

$2,515,080 reported as deferred outflows related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31,	Expense
2017	$ 2,654,431
2018	2,654,431
2019	1,799,349
2020	(596,614)
2021	3,406
Total	$ 6,515,003

5. **Actuarial Assumptions**

The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2015
Measurement date of net pension liability:	December 31, 2016
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Value
Long-term expected rate of return:	7.2%
Discount rate:	7.2%
Salary increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality	Wisconsin 2012 Mortality Table
Post-retirement adjustments*	2.1%

* *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 - 2014. The total pension liability for December 31, 2016 is based upon a roll-forward of the liability calculated from the December 31, 2015 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 arithmetic real rates of return for each major asset class are summarized in the following table:

	Current Asset Allocation %	Destination Target Asset Allocation %	Long-term Expected Nominal Rate of Return %	Long-term Expected Real Rate of Return %
Core Fund Asset Class				
Global equities	50%	45%	8.3%	5.4%
Fixed income	24.5%	37%	4.2%	1.4%
Inflation sensitive assets	15.5%	20%	4.3%	1.5%
Real estate	8%	7%	6.5%	3.6%
Private equity/debt	8%	7%	9.4%	6.5%
Multi-asset	4%	4%	6.6%	3.7%
Total Core Fund	110%	120%	7.4%	4.5%
Variable Fund Asset Class				
U.S. equities	70%	70%	7.6%	4.7%
International equities	30%	30%	8.5%	5.6%
Total Variable Fund	100%	100%	7.9%	5%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

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

Single Discount Rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long-term bond rate of 3.78%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% 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 members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.2 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
City's proportionate share of the net pension liability (asset)	$ 26,156,215	$ 1,988,213	$ (16,622,244)

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/publications/cafr.htm.

6. Payables to the Pension Plan

At December 31, 2017, the City reported a payable of $575,021 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2017.

H. OTHER POSTEMPLOYMENT BENEFITS

Plan Description. The City provides health care related benefits for employees who retire prior to the age of 65. Benefit terms including eligibility and vesting requirements vary by employee classification. There were 423 active and 54 retired employees in the single-employer plan as of the most recent actuary valuation date.

Annual OPEB Cost and Net OPEB Obligation. The City's other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), and the amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation.

Component	Amount
Annual required contribution	$ 536,473
Interest on net OPEB	45,176
Adjustment to annual required contribution	(76,830)
Annual OPEB cost (expense)	504,819
Contributions made	375,717
Change in net OPEB obligation	129,102
OPEB obligation - beginning of year	1,505,861
OPEB obligation - end of year	$ 1,634,963

The annual required contribution for the current year was determined as part of the January 1, 2016 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions include (a) 3.0% discount rate, and (b) projected salary increases as 3.0%.

The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with a long-term perspective of the calculations. The unfunded actuarial accrued liability is being amortized as an open level dollar amount of projected payroll. The remaining amortization period at December 31, 2017 is 30 years, and the remaining amount is $4,955,334.

Trend Information. The City's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2017 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/17	$ 504,819	74%	$ 1,634,963
12/31/16	427,267	87%	1,505,861
12/31/15	565,061	59%	1,450,704

Funded Status and Funding Progress. The funded status of the plan as of January 1, 2016, the most recent actuarial valuation date, was as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a] / c)
1/1/16	$ -	$ 4,955,334	$ 4,955,334	0.00%	$26,123,451	19%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far in the future, such as assumptions about future terminations, mortality, and healthcare cost trends. Actuarially determined amounts are subject to continual revision as actuarial results are compared with past experience and new estimates are made about the future.

Actuarial methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2016 actuarial valuation, the entry age normal method was used. The actuarial assumptions include a rate of 3.0% to discount expected liabilities to the valuation date. The initial healthcare trend rate was 7.5% for medical and dental, reduced by decrements to an ultimate rate of 5.0% for medical and dental after eighteen years. The UAAL is being amortized as a level dollar of projected payroll on an open basis. The remaining amortization period at December 31, 2017 was 30 years.

I. FUND EQUITY

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2017, nonspendable fund balance was as follows:

	General	Nonmajor
Nonspendable		
Inventories and prepaid items	$ 186,787	$ 595,405
Long-term accounts and interfund receivables	2,217,588	-
Principal of endowment	-	1,476,888
Total Nonspendable Fund Balance	$ 2,404,375	$ 2,072,293

Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2017, restricted fund balance was as follows:

Special Revenue Funds	
Restricted for	
Community development	$ 1,636,498
Debt Service Funds	
Restricted for	
Debt service	7,105,997
Tax incremental financing districts	1,971,450
Total Debt Service Funds Restricted Fund Balance	9,077,447
Capital Projects Funds	
Restricted for	
Capital improvements	1,161,327
Permanent Fund	
Restricted for	
Library trust	550,088
Total Restricted Fund Balance	$ 12,425,360

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by City Council action. At December 31, 2017, General Fund balance was committed as follows:

General Fund	
Committed for	
Development	$ 350,000

Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2017, fund balance was assigned as follows:

General Fund	
Assigned for subsequent years budget	$ 684,880
Special Revenue Funds	
Library activities and programs	1,073,904
Cable TV program	823,776
Tourism and promotion activities	206,115
Public safety - MEG unit	24,232
Special assessments	1,005,377
Municipal court operations	997
Ambulance services	386,117
Storm water	103,926
Park and recreation	136,111
Subtotal	3,760,555
Capital Projects Funds	
Assigned for subsequent year's expenditures	
Capital Improvements	4,785,745
Total	$ 9,231,180

Minimum General Fund Balance Policy

The City has also adopted a minimum fund balance policy of 25% of subsequent year budgeted expenditures not including debt service, for the general fund. The minimum fund balance is maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Budgeted 2018 General Fund Expenditures	$ 37,651,007
Minimum Fund Balance %	(x) 25%
Minimum Fund Balance Amount	$ 9,412,752

The City's unassigned general fund balance of $20,461,650 is above the minimum fund balance amount.

Net Position
The City reports restricted net position at December 31, 2017 as follows:

Governmental activities	
Restricted for	
Expendable	
Debt service	$ 6,764,981
Tax incremental financing districts	1,971,450
Community development	8,034,681
Cemetery perpetual care	876,888
Library trust	1,150,088
Total governmental activities restricted net position	18,798,088
Business-type activities	
Restricted for	
Debt service	365,973
Total restricted net position	$ 19,164,061

NOTE 4: OTHER INFORMATION

A. COMPONENT UNITS
This report contains the Housing Authority of the City of Sheboygan (the "Housing Authority") and the Harbor Centre Business Improvement District, which are included as component units. Financial information for both is presented as a separate column in the statement of net position and statement of activities.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

Information related to the Housing Authority is as follows:

Significant Accounting Policies
The Housing Authority follows the accrual basis of accounting.

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value.

Capital assets are stated at cost at the date of acquisition. The provision for depreciation was computed under the straight-line method over the useful lives of the assets.

Deposits and Investments

The carrying amount of the Housing Authority's cash and investments totaled $4,207,818 on March 31, 2017 as summarized below:

Deposits with financial institutions	$ 269,315
Investments	
Government debt securities	2,261,819
Money market funds	60,061
Negotiable certificates of deposit	407,029
Exchange traded funds	1,209,594
	$ 4,207,818

Reconciliation to the basic financial statements

Combining Statement of Net Position	
Cash and investments	$ 4,122,521
Cash and cash equivalents - restricted	85,297
	$ 4,207,818

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The City does not have an additional custodial credit policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of $250,000 for the combined amount of all time and savings deposits and $250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of $250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Deposits with credit unions are insured by the National Credit Union Share Insurance Fund (NCUSIF) in the amount of $250,000 per credit union member. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of $400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of March 31, 2017, none of the Housing Authority's deposits with financial institutions were in excess of federal and state depository insurance limits. No amounts were collateralized.

Fair Value Measurements

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

The Housing Authority has the following fair value measurements as of December 31, 2017:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Federal National Mortgage Association .	$ -	$ 274,117	$ -
Federal Home Loan Mortgage Corporation	-	935,387	-
Federal Farm Credit Bank	-	461,536	-
Federal Home Loan Bank	-	441,125	-
U.S. Treasury securities	-	149,654	-
Negotiable certificates of deposit	-	407,029	-
Exchange traded funds	1,209,594	-	-
Total investments by fair value level	$ 1,209,594	$ 2,668,848	$ -

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organization. The Authority does not have an additional credit risk policy. Presented below is the actual rating as of March 31, 2017, for each investment type.

Investment Type	Amount	Exempt from Disclosure	AAA	Aa	Not Rated
Federal National Mortgage Association	$ 274,117	$ -	$ 274,117	$ -	$ -
Federal Home Loan Mortgage Corporatior	935,387	-	935,387	-	-
Federal Farm Credit Bank	461,536	-	-	461,536	-
Federal Home Loan Bank	441,125	-	-	441,125	-
U.S. Treasury securities	149,654	149,654	-	-	-
Totals	$ 2,261,819	$ 149,654	$ 1,209,504	$ 902,661	$ -

Concentration of Credit Risk

Concentration of credit risk refers to risk of loss attributed to investments in a single issuer. The Housing Authority does not have an additional investment policy regarding concentration of credit risk.

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The Housing Authority's investments include the following investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above):

Highly Sensitive Investments	Fair Value at Year End
Mortgage backed securities. These securities are subject to early payment in a period of declining interest rates. The resultant reduction in expected total cash flows affects the fair value of these securities and makes the fair values of these securities highly sensitive to changes in interest rates.	$ 2,112,165

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Housing Authority does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Housing Authority's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Housing Authority's investments by maturity:

		Remaining Maturity (In Months)			
Investment Type	Amount	12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Federal National Mortgage Association	$ 274,117	$ -	$ -	$ 274,117	$ -
Federal Home Loan Mortgage Corporation	935,387	-	-	935,387	-
Federal Farm Credit Bank	461,536	119,658	-	341,878	-
Federal Home Loan Bank	441,125	-	-	98,304	342,821
U.S. Treasury securities	149,654	149,654	-	-	-
Negotiable certificates of deposit	407,029	407,029	-	-	-
Exchange traded funds	1,209,594	1,209,594	-	-	-
Totals	$ 3,878,442	$ 1,885,935	$ -	$ 1,649,686	$ 342,821

Capital Assets

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, nondepreciable:				
Land	$ 346,943	$ -	$ -	$ 346,943
Construction in progress	124,068	212,584	203,651	133,001
Total capital assets, nondepreciable	471,011	212,584	203,651	479,944
Capital assets, depreciable:				
Buildings and improvements	8,770,469	288,994	-	9,059,463
Machinery and equipment	861,863	65,242	5,178	921,927
Total capital assets, depreciable	9,632,332	354,236	5,178	9,981,390
Less accumulated depreciation	7,562,316	276,013	5,178	7,833,151
Net capital assets, depreciable	2,070,016	78,223	-	2,148,239
Total capital assets, net of accumulated depreciation	$ 2,541,027	$ 290,807	$ 203,651	$ 2,628,183

Accumulated depreciation is not available by class or function.

Information related to the Business Improvement District is as follows:

Significant Accounting Policies
The Business Improvement District follows the accrual basis of accounting.

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value.

Deposits and Investments
Deposits in banks are insured by the Federal Deposit Insurance Corporation (FDIC) up to the statutory amount for demand deposits and time deposits. At year end, the carrying amount of the District's cash totaled $26,680 and consisted entirely of bank deposits. The entire bank balance was covered by federal and state depository insurance.

B. TAX INCREMENTAL FINANCING DISTRICTS
The City has established one capital projects fund and one debt service fund to account for Tax Incremental Districts (the "TID") which were created by the City in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the TIDs were created, the property tax base within each TID was "frozen" and increment taxes resulting from increases to the property tax base are used to finance TID improvements, including principal and interest on long-term debt issued by the City to finance such improvements. The Statutes allow eligible project costs to be incurred up to five years prior to the maximum termination date.

Since creation of the above TIDs, the City has provided various financing sources to the TID. The foregoing amounts are not recorded as liabilities in the TID capital project fund but can be recovered by the City from any future excess tax increment revenues. As of December 31, 2017, the amounts the City can recover from future excess tax increment revenues are as follows:

	Recoverable Costs
TID No. 5	$ (15,772)
TID No. 6	(5,545,461)
TID No. 10	(631,644)
TID No. 11	1,297,242
TID No. 12	175,466
TID No. 13	278,416
TID No. 14	473,903
TID No. 15	155,865
TID No. 16	(4,675,365)
TID No. E1	(444,732)

The intent of the City is to recover the above amounts from future TID surplus funds, if any, prior to termination of the respective Districts. Unless terminated by the City prior thereto, each TID has a statutory termination year as follows:

	Termination Year
TID No. 5	2018
TID No. 6	2023
TID No. 10	2024
TID No. 11	2021
TID No. 12	2027
TID No. 13	2032
TID No. 14	2031
TID No. 15	2031
TID No. 16	2035
TID No. E1	2025

C. TAX ABATEMENTS

The City has created tax incremental financing districts (the "TIDs") in accordance with Wisconsin State Statute 66.1105, *Tax Increment Law.* As part of the project plan for the TIDs, the City entered into agreements with developers for a creation of tax base within the TIDs. The agreements require the City to make annual repayments of property taxes collected within the TIDs to the developers, based upon the terms of the agreements. As tax abatements, those developer payments and the related property tax revenues are not reported as revenues or expenditures in the financial statements.

For the year ended December 31, 2017, the City abated property taxes totaling $721,733 under this program, including the following tax abatement agreements that each exceeded 10% of the total amount abated:

- A property tax abatement of $263,353 to a developer for a senior housing project within Tax Incremental District No. 13.
- A property tax abatement of $302,772 to a developer for retail development within Tax Incremental District No. 14.
- A property tax abatement of $155,608 to a developer for retail development within Tax Incremental District No. 15.

D. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The City participates in a public entity risk pool called Cities and Villages Mutual Insurance Company to provide coverage for losses from torts; theft of, damage to, or destruction of assets; errors and omission. However, other risks, such as workers compensation and health care of its employees are accounted for and financed by the City in health self-insurance internal service fund and the workers compensation self-insurance internal service fund.

Self-Insurance Fund

For health insurance claims, the uninsured risk of loss is $150,000 per person. In addition, there is a minimum aggregate deductible for the current policy year which is the greater of $6,874,632 or 90% of the monthly aggregate deductible for the first month of the policy year, multiplied by twelve months. The City has purchased commercial insurance for claims in excess of those amounts. Settled claims have exceeded the commercial coverage for the individual stop-loss, but not the aggregate deductible during any of the past three years.

For workers compensation claims, the uninsured risk of loss is $500,000 per incident. The City has purchased commercial insurance for claims in excess of those amounts. Settled claims have not exceeded the commercial coverage in any of the past three years.

All funds of the City participate in the risk management program. Amounts payable to the internal service funds are based on actuarial estimates of the amounts necessary to pay prior and current year claims and to establish a reserve for catastrophic losses. $8,883,093 was available for that reserve at year end, and is included in unrestricted net position of the internal service funds.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Liabilities include an amount for health insurance, workers compensation, and general liability claims that have been incurred but not reported.

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
Health Insurance				
2017	$ 667,743	$ 6,396,154	$ 6,342,629	$ 721,268
2016	1,332,954	5,271,879	5,937,090	667,743
Workers Compensation				
2017	55,993	298,397	292,881	61,509
2016	65,274	362,222	371,503	55,993
General Liability				
2017	185,703	167,036	167,036	185,703
2016	185,703	168,966	168,966	185,703

Wisconsin Municipal Insurance Commission (WMIC)
Cities and Villages Mutual Insurance company (CVMIC)
CVMIC is a municipal mutual insurance company established on September 14, 1987 under Section 611.23 of the Wisconsin Statutes. CVMIC provides liability insurance coverage to the cities and Villages which make up the membership of the WMIC that was established under Section 66.30 of the Wisconsin Statutes governing intergovernmental cooperation commissions.

CVMIC insures the municipalities up to $5,000,000 per occurrence above the self-insured retention amount selected by each individual city or City. CVMIC also provides excess insurance of $5,000,000 over the CVMIC layer thru a group purchase program paid proportionately by members for a total limit of $10,000,000 per occurrence. Members pay premiums based on their self-insured retention amount, claims experience and population.

Management of CVMIC and WMIC consists of a board of directors and officers elected by the membership from each class of participants based on population. The board of directors hires the company executive director who in turn hires the management staff of CVMIC. The City does not exercise any control over the activities of CVMIC and WMIC beyond the election of the officer and board.

Financial statements of CVMIC can be obtained directly from CVMIC's offices. The City's Mutual Member Participation Calculation for 2017 is calculated at 2.936%. This calculation is based on premiums, claims and self-insured retention of the city as compared to the entire membership. The City's participation portion of available funds would be distributed upon dissolution. WMIC is not required to have an audit.

The City pays an annual premium to CVMIC for its general liability insurance as noted. The City's self-insured retention amount annually is $125,000 per occurrence and $500,000 in the aggregate. An actuarially determined estimate for outstanding losses and incurred but not reported losses related to the City is $40,485 as of December 31, 2017.

E. CONTINGENCIES
The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. An audit under the Uniform Guidance has been conducted but final acceptance is still pending. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

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

F. SUBSEQUENT EVENT

The Water Utility of the City of Sheboygan issued $4,705,000 Water Utility Revenue Bonds on March 1, 2018, which were used for both refunding and nonrefunding purposes.

G. UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2015, the GASB issued a new standard addressing accounting and financial reporting for postemployment benefits other than pensions (OPEB). GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, addresses accounting and reporting by employer governments that provide OPEB benefits to their employees. The City will, after adoption of GASB No. 75, recognize on the face of the financial statements its OPEB liability. GASB No. 75 is effective for fiscal years beginning after June 15, 2017. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities.* The Statement establishes criteria for identifying fiduciary activities and addresses financial reporting for these activities. This statement is effective for reporting periods beginning after June 15, 2018. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

In June 2017, the GASB issued Statement No. 87, *Leases.* The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement is effective for reporting periods beginning after December 15, 2019. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

REQUIRED SUPPLEMENTARY INFORMATION

City of Sheboygan, Wisconsin

SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN
FOR THE YEAR ENDED DECEMBER 31, 2017

Actual Valuation Date January 1	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1)/(2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2)-(1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4)/(5)
2008	$ -	$ 5,291,565	0.00%	$ 5,291,565	$ 27,270,092	19.40%
2010	-	6,126,869	0.00%	6,126,869	25,536,076	23.99%
2012	-	4,231,036	0.00%	4,231,036	25,031,966	16.90%
2014	-	4,879,620	0.00%	4,879,620	26,387,532	18.49%
2016	-	4,955,334	0.00%	4,955,334	26,123,451	18.97%

See notes to required supplementary information.

City of Sheboygan, Wisconsin

SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN
FOR THE YEAR ENDED DECEMBER 31, 2017

Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2009	$ 317,005	$ 651,682	48.64%
2010	491,903	583,533	84.30%
2011	438,536	653,520	67.10%
2012	632,472	350,789	180.30%
2013	502,179	410,228	122.41%
2014	67,853	503,634	13.47%
2015	331,000	593,753	55.75%
2016	372,110	457,761	81.29%
2017	375,717	536,473	70.03%

See notes to required supplementary information.

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered-Employee Payroll (plan year)	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 (Asset)
12/31/15	0.24125991%	$ (5,926,003)	$ 26,387,532	22.46%	102.74%
12/31/16	0.24324242%	3,952,640	27,577,423	14.33%	98.20%
12/31/17	0.24121808%	1,988,213	26,123,451	7.61%	99.12%

SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered-Employee Payroll (fiscal year)	Contributions as a Percentage of Covered-Employee Payroll
12/31/15	$ 2,385,841	$ 2,385,841	$ -	$ 27,577,423	8.65%
12/31/16	2,235,521	2,235,521	-	26,123,451	8.56%
12/31/17	2,515,080	2,515,080	-	26,534,421	9.48%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

There were no changes of benefit terms or assumptions for any participating employer in the WRS.

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the prior fiscal year. The City is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

SUPPLEMENTARY INFORMATION

City of Sheboygan, Wisconsin

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	Special Revenue						
	Community Development Block Grant	Revolving Loan Funds	Lead Based Abatement Program	Mead Library	Cable TV	Tourism Promotion	Harbor Center Marina
ASSETS							
Cash and investments	$ 916,541	$ 717,875	$ 8,641	$ 1,223,550	$ 683,346	$ 81,908	$ 153,311
Receivables							
Taxes and special charges	-	-	-	2,335,829	-	-	-
Accounts	-	-	-	-	145,195	226,442	26,015
Special assessments	-	-	-	-	-	-	-
Loans	3,301,078	3,097,105	416,765	-	-	-	-
Other	-	781	-	-	995	870	-
Due from other funds	-	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-	-
Due from other governments	657,113	-	-	-	-	-	-
Inventories and prepaid items	-	-	-	-	-	-	36,405
Total assets	$ 4,874,732	$ 3,815,761	$ 425,406	$ 3,559,379	$ 829,536	$ 309,220	$ 215,731
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities							
Accounts payable	$ 3,766	$ -	$ -	$ 69,422	$ 2,356	$ 102,527	$ 60,606
Accrued and other current liabilities	4,101	-	-	80,224	3,404	578	-
Due to other funds	656,586	-	-	-	-	-	2,820,364
Advance from other funds	-	-	-	-	-	-	-
Due to other governments	-	-	416,765	-	-	-	-
Special deposits	-	-	-	-	-	-	59,730
Unearned revenues	-	-	-	-	-	-	-
Total liabilities	664,453	-	416,765	149,646	5,760	103,105	2,940,700
Deferred inflows of resources							
Property taxes levied for subsequent year	-	-	-	2,335,829	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Loans receivable	3,301,078	3,097,105	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Total deferred inflows of resources	3,301,078	3,097,105	-	2,335,829	-	-	-
Fund balances							
Nonspendable	-	-	-	-	-	-	36,405
Restricted	909,201	718,656	8,641	-	-	-	-
Assigned	-	-	-	1,073,904	823,776	206,115	-
Unassigned	-	-	-	-	-	-	(2,761,374)
Total fund balances	909,201	718,656	8,641	1,073,904	823,776	206,115	(2,724,969)
Total liabilities, deferred inflows of resources, and fund balances	$ 4,874,732	$ 3,815,761	$ 425,406	$ 3,559,379	$ 829,536	$ 309,220	$ 215,731

City of Sheboygan, Wisconsin

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	Special Revenue							
	Police Meg Unit	Special Assessment	Redevelopment Authority	Municipal Court	Ambulance	Storm Water	Park Impact Fees	Park, Forestry & Open Space
ASSETS								
Cash and investments	$ 21,814	$ 961,668	$ 207,218	$ 22,892	$ 222,836	$ 103,802	$ 72,806	$ 53,192
Receivables								
Taxes and special charges	-	-	-	-	-	-	-	110,000
Accounts	-	41,297	-	3,300	359,164	-	-	-
Special assessments	-	689,418	-	-	-	-	-	-
Loans	-	-	1,040,004	-	-	-	-	-
Other	26	1,596	314	111	292	124	18	95
Due from other funds	-	-	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-	-	-
Due from other governments	4,931	-	-	-	-	-	-	25,000
Inventories and prepaid items	-	-	-	-	-	-	-	-
Total assets	$ 26,771	$ 1,693,979	$ 1,247,536	$ 26,303	$ 582,292	$ 103,926	$ 72,824	$ 188,287
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities								
Accounts payable	$ 1,905	$ -	$ 57,702	$ 21,706	$ 15,222	$ -	$ -	$ 15,000
Accrued and other current liabilities	634	-	-	3,600	12,441	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Advance from other funds	-	-	575,000	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Special deposits	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-	-
Total liabilities	2,539	-	632,702	25,306	27,663	-	-	15,000
Deferred inflows of resources								
Property taxes levied for subsequent year	-	-	-	-	-	-	-	110,000
Accounts receivable	-	-	-	-	168,512	-	-	-
Loans receivable	-	-	1,040,004	-	-	-	-	-
Special assessments	-	688,602	-	-	-	-	-	-
Total deferred inflows of resources	-	688,602	1,040,004	-	168,512	-	-	110,000
Fund balances								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Assigned	24,232	1,005,377	-	997	386,117	103,926	72,824	63,287
Unassigned	-	-	(425,170)	-	-	-	-	-
Total fund balances	24,232	1,005,377	(425,170)	997	386,117	103,926	72,824	63,287
Total liabilities, deferred inflows of resources, and fund balances	$ 26,771	$ 1,693,979	$ 1,247,536	$ 26,303	$ 582,292	$ 103,926	$ 72,824	$ 188,287

City of Sheboygan, Wisconsin

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	Capital Projects			Debt Service	Permanent Funds		Totals	
	Capital Projects Tax Levy	Capital Projects TIF Districts	Capital Projects Bonded	TIF Districts	Cemetery Perpetual Care	Library Trust	2017	2016
ASSETS								
Cash and investments	$ 4,474,171	$ 888,518	$ 829,307	$ 2,675,565	$ 876,717	$ 1,150,088	$ 16,345,766	$ 18,402,470
Receivables								
Taxes and special charges	929,507	-	-	3,388,756	-	-	6,764,092	6,544,775
Accounts	280,843	139,915	-	9,049	93	-	1,231,313	829,669
Special assessments	-	-	-	-	-	-	689,418	632,889
Loans	496,969	-	-	390,000	-	-	8,741,921	8,698,632
Other	5,439	-	-	7,986	78	-	18,725	31,605
Due from other funds	-	-	600,000	-	-	-	600,000	-
Advance to other funds	472,563	-	-	-	-	-	472,563	77,730
Due from other governments	697,735	-	-	-	-	-	1,384,779	779,278
Inventories and prepaid items	59,000	-	500,000	-	-	-	595,405	93,162
Total assets	$ 7,416,227	$ 1,028,433	$ 1,929,307	$ 6,471,356	$ 876,888	$ 1,150,088	$ 36,843,982	$ 36,090,210
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities								
Accounts payable	$ 803,342	$ 495,328	$ 267,980	$ 1,000	$ -	$ -	$ 1,917,862	$ 756,384
Accrued and other current liabilities	-	660	-	-	-	-	105,642	157,566
Due to other funds	600,000	5,331	-	174,504	-	-	4,256,785	3,620,282
Advance from other funds	-	1,534,317	-	935,646	-	-	3,044,963	1,328,775
Due to other governments	-	-	-	-	-	-	416,765	724,326
Special deposits	-	-	-	-	-	-	59,730	-
Unearned revenues	131,664	-	-	-	-	-	131,664	138,664
Total liabilities	1,535,006	2,035,636	267,980	1,111,150	-	-	9,933,411	6,725,997
Deferred inflows of resources								
Property taxes levied for subsequent year	929,507	-	-	3,388,756	-	-	6,764,092	6,544,775
Accounts receivable	-	-	-	-	-	-	168,512	215,344
Loans receivable	106,969	-	-	-	-	-	7,545,156	7,974,306
Special assessments	-	-	-	-	-	-	688,602	631,925
Total deferred inflows of resources	1,036,476	-	-	3,388,756	-	-	15,166,362	15,366,350
Fund balances								
Nonspendable	59,000	-	500,000	-	876,888	600,000	2,072,293	1,562,662
Restricted	-	-	1,161,327	1,971,450	-	550,088	5,319,363	7,588,981
Assigned	4,785,745	-	-	-	-	-	8,546,300	8,183,988
Unassigned	-	(1,007,203)	-	-	-	-	(4,193,747)	(3,337,768)
Total fund balances	4,844,745	(1,007,203)	1,661,327	1,971,450	876,888	1,150,088	11,744,209	13,997,863
Total liabilities, deferred inflows of resources, and fund balances	$ 7,416,227	$ 1,028,433	$ 1,929,307	$ 6,471,356	$ 876,888	$ 1,150,088	$ 36,843,982	$ 36,090,210

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	Special Revenue						
	Community Development Block Grant	Revolving Loan Funds	Lead Based Abatement Program	Mead Library	Cable TV	Tourism Promotion	Harbor Center Marina
REVENUES							
Taxes	$ -	$ -	$ -	$ 2,305,741	$ -	$ 1,572,735	$ 145
Special assessments	-	-	-	-	-	-	-
Intergovernmental	1,130,343	-	-	689,879	-	-	-
Licenses and permits	-	-	-	-	569,961	-	-
Fines and forfeits	-	-	-	-	-	20	-
Public charges for services	-	-	-	43,668	707	-	816,946
Miscellaneous	210,170	294,693	6,417	51,389	5,883	9,528	1,887
Total revenues	1,340,513	294,693	6,417	3,090,677	576,551	1,582,283	818,978
EXPENDITURES							
Current							
General government	-	-	-	-	-	1,885	-
Public safety	-	-	-	-	-	30,536	-
Public works	-	-	-	-	-	-	740,609
Health and human services	-	-	-	-	-	-	-
Culture and recreation	-	-	-	3,039,232	145,983	30,669	-
Conservation and development	449,253	75,000	-	-	-	524,261	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	3,753
Capital outlay	805,805	-	-	35,884	62,362	795	225,892
Total expenditures	1,255,058	75,000	-	3,075,116	208,345	588,146	970,254
Excess of revenues over (under) expenditures	85,455	219,693	6,417	15,561	368,206	994,137	(151,276)
OTHER FINANCING SOURCES (USES)							
Long-term debt issued	-	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-	-
Premium on debt issued	-	-	-	-	-	-	-
Payment to advance refunding escrow agent	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	745,913
Transfers out	-	-	-	-	(425,000)	(1,519,222)	-
Total other financing sources (uses)	-	-	-	-	(425,000)	(1,519,222)	745,913
Net change in fund balances	85,455	219,693	6,417	15,561	(56,794)	(525,085)	594,637
Fund balances - January 1	823,746	498,963	2,224	1,058,343	880,570	731,200	(3,319,606)
Fund balances - December 31	$ 909,201	$ 718,656	$ 8,641	$ 1,073,904	$ 823,776	$ 206,115	$ (2,724,969)

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	Special Revenue							
	Police Meg Unit	Special Assessment	Redevelopment Authority	Municipal Court	Ambulance	Storm Water	Park Impact Fees	Park, Forestry & Open Space
REVENUES								
Taxes	$ -	$ -	$ 22,222	$ -	$ -	$ -	$ -	$ 110,000
Special assessments	-	434,350	-	-	-	-	-	-
Intergovernmental	29,638	-	-	-	8,730	-	-	25,000
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	705,457	-	-	-	-
Public charges for services	-	-	-	3,300	1,317,886	19,949	72,751	-
Miscellaneous	314	30,819	102,158	545	1,876	753	73	701
Total revenues	29,952	465,169	124,380	709,302	1,328,492	20,702	72,824	135,701
EXPENDITURES								
Current								
General government	-	-	-	434,712	-	-	-	-
Public safety	29,539	-	-	-	554,098	-	-	-
Public works	-	-	-	-	-	8,341	-	-
Health and human services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	27,771	-	-	-	-	-
Debt service								
Principal	-	-	-	-	89,311	-	-	-
Interest and fiscal charges	-	-	-	-	17,145	-	-	-
Capital outlay	457	-	831,791	-	-	7,536	-	72,414
Total expenditures	29,996	-	859,562	434,712	660,554	15,877	-	72,414
Excess of revenues over (under) expenditures	(44)	465,169	(735,182)	274,590	667,938	4,825	72,824	63,287
OTHER FINANCING SOURCES (USES)								
Long-term debt issued	-	-	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-	-	-
Premium on debt issued	-	-	-	-	-	-	-	-
Payment to advance refunding escrow agent	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	4,931	-	-	-	-	-	-	-
Transfers out	-	(698,822)	-	(274,197)	(536,401)	-	-	-
Total other financing sources (uses)	4,931	(698,822)	-	(274,197)	(536,401)	-	-	-
Net change in fund balances	4,887	(233,653)	(735,182)	393	131,537	4,825	72,824	63,287
Fund balances - January 1	19,345	1,239,030	310,012	604	254,580	99,101	-	-
Fund balances - December 31	$ 24,232	$ 1,005,377	$ (425,170)	$ 997	$ 386,117	$ 103,926	$ 72,824	$ 63,287

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	Capital Projects			Debt Service	Permanent Funds		Totals	
	Capital Projects Tax Levy	Capital Projects TIF Districts	Capital Projects Bonded	TIF Districts	Cemetery Perpetual Care	Library Trust	2017	2016
REVENUES								
Taxes	$ 1,681,879	$ -	$ -	$ 2,559,012	$ -	$ -	$ 8,251,734	$ 8,182,016
Special assessments	-	-	-	-	-	-	434,350	208,188
Intergovernmental	790,314	250,000	600,000	53,639	-	-	3,577,543	1,625,656
Licenses and permits	-	-	-	-	-	-	569,961	598,520
Fines and forfeits	-	-	-	-	-	-	705,477	732,004
Public charges for services	-	205,796	-	-	11,611	-	2,492,614	1,917,781
Miscellaneous	96,797	-	-	194,152	9,166	156,365	1,173,686	1,250,462
Total revenues	2,568,990	455,796	600,000	2,806,803	20,777	156,365	17,205,365	14,514,627
EXPENDITURES								
Current								
General government	-	-	-	-	-	-	436,597	460,646
Public safety	-	-	-	-	-	-	614,173	564,818
Public works	-	-	-	-	-	-	748,950	1,043,327
Health and human services	-	-	-	-	12,139	-	12,139	450
Culture and recreation	-	-	-	-	-	312,409	3,528,293	3,053,777
Conservation and development	-	2,788,302	304,350	-	-	-	4,168,937	4,301,908
Debt service								
Principal	-	-	-	1,734,951	-	-	1,824,262	1,721,686
Interest and fiscal charges	-	-	-	243,434	-	-	264,332	650,224
Capital outlay	3,063,500	2,410,853	3,839,051	-	-	-	11,356,340	6,263,323
Total expenditures	3,063,500	5,199,155	4,143,401	1,978,385	12,139	312,409	22,954,023	18,060,159
Excess of revenues over (under) expenditures	(494,510)	(4,743,359)	(3,543,401)	828,418	8,638	(156,044)	(5,748,658)	(3,545,532)
OTHER FINANCING SOURCES (USES)								
Long-term debt issued	-	400,000	5,000,000	-	-	-	5,400,000	13,645,000
Capital lease proceeds	-	-	-	-	-	-	-	664,000
Premium on debt issued	-	-	-	-	-	-	-	49,079
Payment to advance refunding escrow agent	-	-	-	-	-	-	-	(6,940,000)
Proceeds from sale of capital assets	696,450	-	-	-	-	-	696,450	1,039,062
Transfers in	1,058,688	1,331,519	-	264,999	-	-	3,406,050	1,219,939
Transfers out	(7,086)	-	(949,000)	(1,596,518)	(1,250)	-	(6,007,496)	(4,654,866)
Total other financing sources (uses)	1,748,052	1,731,519	4,051,000	(1,331,519)	(1,250)	-	3,495,004	5,022,214
Net change in fund balances	1,253,542	(3,011,840)	507,599	(503,101)	7,388	(156,044)	(2,253,654)	1,476,682
Fund balances - January 1	3,591,203	2,004,637	1,153,728	2,474,551	869,500	1,306,132	13,997,863	12,521,181
Fund balances - December 31	$ 4,844,745	$ (1,007,203)	$ 1,661,327	$ 1,971,450	$ 876,888	$ 1,150,088	$ 11,744,209	$ 13,997,863

MEAD LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	$ 2,305,741	$ 2,305,741	$ 2,305,741	$ -
Intergovernmental	642,413	642,413	689,879	47,466
Public charges for services	65,500	65,500	43,668	(21,832)
Miscellaneous	66,000	66,000	51,389	(14,611)
Total revenues	3,079,654	3,079,654	3,090,677	11,023
EXPENDITURES				
Current				
Culture and recreation	3,037,954	3,069,465	3,039,232	30,233
Capital outlay	41,700	41,700	35,884	5,816
Total expenditures	3,079,654	3,111,165	3,075,116	36,049
Net change in fund balance	-	(31,511)	15,561	47,072
Fund balance - January 1	1,058,343	1,058,343	1,058,343	-
Fund balance - December 31	$ 1,058,343	$ 1,026,832	$ 1,073,904	$ 47,072

City of Sheboygan, Wisconsin

CABLE TV SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Licenses and permits	$ 625,000	$ 625,000	$ 569,961	$ (55,039)
Public charges for services	650	650	707	57
Miscellaneous	4,500	4,500	5,883	1,383
Total revenues	630,150	630,150	576,551	(53,599)
EXPENDITURES				
Current				
Culture and recreation	141,214	141,214	145,983	(4,769)
Capital outlay	71,315	71,315	62,362	8,953
Total expenditures	212,529	212,529	208,345	4,184
Excess of revenues over expenditures	417,621	417,621	368,206	(49,415)
OTHER FINANCING USES				
Transfers out	(425,000)	(425,000)	(425,000)	-
Net change in fund balance	(7,379)	(7,379)	(56,794)	(49,415)
Fund balance - January 1	880,570	880,570	880,570	-
Fund balance - December 31	$ 873,191	$ 873,191	$ 823,776	$ (49,415)

City of Sheboygan, Wisconsin

TOURISM PROMOTION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	$ 1,387,000	$ 1,387,000	$ 1,572,735	$ 185,735
Fines and forfeits	-	-	20	20
Miscellaneous	3,000	3,000	9,528	6,528
Total revenues	1,390,000	1,390,000	1,582,283	192,283
EXPENDITURES				
Current				
General government	3,150	3,150	1,885	1,265
Public safety	25,122	25,122	30,536	(5,414)
Culture and recreation	53,801	53,801	30,669	23,132
Conservation and development	465,000	465,000	524,261	(59,261)
Capital outlay	1,500	1,500	795	705
Total expenditures	548,573	548,573	588,146	(39,573)
Excess of revenues over expenditures	841,427	841,427	994,137	152,710
OTHER FINANCING USES				
Transfers out	(1,464,930)	(1,464,930)	(1,519,222)	(54,292)
Net change in fund balance	(623,503)	(623,503)	(525,085)	98,418
Fund balance - January 1	731,200	731,200	731,200	-
Fund balance - December 31	$ 107,697	$ 107,697	$ 206,115	$ 98,418

City of Sheboygan, Wisconsin

HARBOR CENTER MARINA SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ -	$ -	$ 145	$ 145
Public charges for services	800,000	800,000	816,946	16,946
Miscellaneous	-	-	1,887	1,887
Total revenues	800,000	800,000	818,978	18,978
EXPENDITURES				
Current				
Public works	557,080	557,080	740,609	(183,529)
Debt service				
Interest and fiscal charges	4,000	4,000	3,753	247
Capital outlay	350,000	350,000	225,892	124,108
Total expenditures	911,080	911,080	970,254	(59,174)
Deficiency of revenues under expenditures	(111,080)	(111,080)	(151,276)	(40,196)
OTHER FINANCING SOURCES				
Transfers in	350,000	350,000	745,913	395,913
Net change in fund balance	238,920	238,920	594,637	355,717
Fund balance - January 1	(3,319,606)	(3,319,606)	(3,319,606)	-
Fund balance - December 31	$ (3,080,686)	$ (3,080,686)	$ (2,724,969)	$ 355,717

City of Sheboygan, Wisconsin

POLICE MEG UNIT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ 53,827	$ 53,827	$ 29,638	$ (24,189)
Miscellaneous	-	-	314	314
Total revenues	53,827	53,827	29,952	(23,875)
EXPENDITURES				
Current				
Public safety	53,827	53,827	29,539	24,288
Capital outlay	-	-	457	(457)
Total expenditures	53,827	53,827	29,996	23,831
Deficiency of revenues under expenditures	-	-	(44)	(44)
OTHER FINANCING SOURCES				
Transfers in	-	-	4,931	4,931
Net change in fund balance	-	-	4,887	4,887
Fund balance - January 1	19,345	19,345	19,345	-
Fund balance - December 31	$ 19,345	$ 19,345	$ 24,232	$ 4,887

City of Sheboygan, Wisconsin

SPECIAL ASSESSMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Special assessments	$ 282,760	$ 282,760	$ 434,350	$ 151,590
Miscellaneous	12,600	12,600	30,819	18,219
Total revenues	295,360	295,360	465,169	169,809
OTHER FINANCING USES				
Transfers out	(698,822)	(698,822)	(698,822)	-
Net change in fund balance	(403,462)	(403,462)	(233,653)	169,809
Fund balance - January 1	1,239,030	1,239,030	1,239,030	-
Fund balance - December 31	$ 835,568	$ 835,568	$ 1,005,377	$ 169,809

City of Sheboygan, Wisconsin

REDEVELOPMENT AUTHORITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 25,000	$ 25,000	$ 22,222	$ (2,778)
Miscellaneous	-	-	102,158	102,158
Total revenues	25,000	25,000	124,380	99,380
EXPENDITURES				
Current				
Conservation and development	45,000	50,000	27,771	22,229
Capital outlay	-	575,000	831,791	(256,791)
Total expenditures	45,000	625,000	859,562	(234,562)
Net change in fund balance	(20,000)	(600,000)	(735,182)	(135,182)
Fund balance - January 1	310,012	310,012	310,012	-
Fund balance - December 31	$ 290,012	$ (289,988)	$ (425,170)	$ (135,182)

City of Sheboygan, Wisconsin

MUNICIPAL COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeits	$ 825,000	$ 825,000	$ 705,457	$ (119,543)
Public charges for services	4,500	4,500	3,300	(1,200)
Miscellaneous	-	-	545	545
Total revenues	829,500	829,500	709,302	(120,198)
EXPENDITURES				
Current				
General government	544,393	544,393	434,712	109,681
Excess of revenues over expenditures	285,107	285,107	274,590	(10,517)
OTHER FINANCING USES				
Transfers out	(279,860)	(279,860)	(274,197)	5,663
Net change in fund balance	5,247	5,247	393	(4,854)
Fund balance - January 1	604	604	604	-
Fund balance - December 31	$ 5,851	$ 5,851	$ 997	$ (4,854)

AMBULANCE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ -	$ 8,730	$ 8,730	$ -
Public charges for services	1,200,000	1,200,000	1,317,886	117,886
Miscellaneous	-	-	1,876	1,876
Total revenues	1,200,000	1,208,730	1,328,492	119,762
EXPENDITURES				
Current				
Public safety	663,599	672,329	554,098	118,231
Debt service				-
Principal	-	-	89,311	(89,311)
Interest and fiscal charges	-	-	17,145	(17,145)
Total expenditures	663,599	672,329	660,554	11,775
Excess of revenues over expenditures	536,401	536,401	667,938	131,537
OTHER FINANCING USES				
Transfers out	(536,401)	(536,401)	(536,401)	-
Net change in fund balance	-	-	131,537	131,537
Fund balance - January 1	254,580	254,580	254,580	-
Fund balance - December 31	$ 254,580	$ 254,580	$ 386,117	$ 131,537

City of Sheboygan, Wisconsin

STORM WATER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Public charges for services	$ 1,200	$ 1,200	$ 19,949	$ 18,749
Miscellaneous	-	-	753	753
Total revenues	1,200	1,200	20,702	19,502
EXPENDITURES				
Current				
Public works	-	8,804	8,341	463
Capital outlay	80,000	80,000	7,536	72,464
Total expenditures	80,000	88,804	15,877	72,927
Net change in fund balance	(78,800)	(87,604)	4,825	92,429
Fund balance - January 1	99,101	99,101	99,101	-
Fund balance - December 31	$ 20,301	$ 11,497	$ 103,926	$ 92,429

City of Sheboygan, Wisconsin

PARK FORESTRY & OPEN SPACE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 110,000	$ 110,000	$ 110,000	$ -
Intergovernmental	-	-	25,000	25,000
Miscellaneous	-	-	701	701
Total revenues	110,000	110,000	135,701	25,701
EXPENDITURES				
Capital outlay	110,000	110,000	72,414	37,586
Net change in fund balance	-	-	63,287	63,287
Fund balance - January 1	-	-	-	-
Fund balance - December 31	$ -	$ -	$ 63,287	$ 63,287

City of Sheboygan, Wisconsin

CAPITAL PROJECTS TAX LEVY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 1,733,457	$ 1,733,457	$ 1,681,879	$ (51,578)
Intergovernmental	1,150,000	1,150,000	790,314	(359,686)
Miscellaneous	4,020,375	4,037,875	96,797	(3,941,078)
Total revenues	6,903,832	6,921,332	2,568,990	(4,352,342)
EXPENDITURES				
Current				
Conservation and development	-	390,000	-	390,000
Capital outlay	8,150,820	9,021,252	3,063,500	5,957,752
Total expenditures	8,150,820	9,411,252	3,063,500	6,347,752
Excess of revenues over (under) expenditures	(1,246,988)	(2,489,920)	(494,510)	1,995,410
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	1,470,000	1,720,000	696,450	(1,023,550)
Transfers in	1,058,688	1,058,688	1,058,688	-
Transfers out	(89,289)	(350,289)	(7,086)	343,203
Total other financing sources (uses)	2,439,399	2,428,399	1,748,052	(680,347)
Net change in fund balance	1,192,411	(61,521)	1,253,542	1,315,063
Fund balance - January 1	3,591,203	3,591,203	3,591,203	-
Fund balance - December 31	$ 4,783,614	$ 3,529,682	$ 4,844,745	$ 1,315,063

City of Sheboygan, Wisconsin

CAPITAL PROJECTS TIF DISTRICTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ 75,000	$ 75,000	$ 250,000	$ 175,000
Public charges for services	215,000	215,000	205,796	(9,204)
Miscellaneous	75,000	475,000	-	(475,000)
Total revenues	365,000	765,000	455,796	(309,204)
EXPENDITURES				
Current				
Conservation and development	65,000	3,389,868	2,788,302	601,566
Capital outlay	1,006,000	2,792,047	2,410,853	381,194
Total expenditures	1,071,000	6,181,915	5,199,155	982,760
Excess of revenues over (under) expenditures	(706,000)	(5,416,915)	(4,743,359)	673,556
OTHER FINANCING SOURCES				
Long-term debt issued	-	400,000	400,000	-
Transfers in	61,000	1,086,762	1,331,519	244,757
Total other financing sources	61,000	1,486,762	1,731,519	244,757
Net change in fund balance	(645,000)	(3,930,153)	(3,011,840)	918,313
Fund balance - January 1	2,004,637	2,004,637	2,004,637	-
Fund balance - December 31	$ 1,359,637	$ (1,925,516)	$ (1,007,203)	$ 918,313

City of Sheboygan, Wisconsin

CAPTIAL PROJECTS BONDED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ 600,000	$ 600,000	$ 600,000	-
Miscellaneous	5,000	5,000	-	(5,000)
Total revenues	605,000	605,000	600,000	(5,000)
EXPENDITURES				
Current				
Conservation and development	-	350,000	304,350	45,650
Capital outlay	8,701,600	9,514,112	3,839,051	5,675,061
Total expenditures	8,701,600	9,864,112	4,143,401	5,720,711
Excess of revenues over (under) expenditures	(8,096,600)	(9,259,112)	(3,543,401)	5,715,711
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	9,000,000	9,000,000	5,000,000	(4,000,000)
Transfers out	(949,000)	(949,000)	(949,000)	-
Total other financing sources (uses)	8,051,000	8,051,000	4,051,000	(4,000,000)
Net change in fund balance	(45,600)	(1,208,112)	507,599	1,715,711
Fund balance - January 1	1,153,728	1,153,728	1,153,728	-
Fund balance - December 31	$ 1,108,128	$ (54,384)	$ 1,661,327	$ 1,715,711

City of Sheboygan, Wisconsin

DEBT SERVICE GO DEBT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	$ 2,886,889	$ 2,886,889	$ 2,886,889	$ -
Miscellaneous	507,965	507,965	556,797	48,832
Total revenues	3,394,854	3,394,854	3,443,686	48,832
EXPENDITURES				
Current				
General government	-	-	450	(450)
Debt service				-
Principal	3,438,666	3,438,666	3,424,312	14,354
Interest and fiscal charges	763,322	763,322	838,670	(75,348)
Total expenditures	4,201,988	4,201,988	4,263,432	(61,444)
Excess of revenues over (under) expenditures	(807,134)	(807,134)	(819,746)	(12,612)
OTHER FINANCING SOURCES (USES)				
Premium on debt issued	-	-	118,130	118,130
Transfers in	1,047,134	1,047,134	1,101,426	54,292
Transfers out	(350,000)	(350,000)	(745,913)	(395,913)
Total other financing sources (uses)	697,134	697,134	473,643	(223,491)
Net change in fund balance	(110,000)	(110,000)	(346,103)	(236,103)
Fund balance - January 1	7,452,100	7,452,100	7,452,100	-
Fund balance - December 31	$ 7,342,100	$ 7,342,100	$ 7,105,997	$ (236,103)

City of Sheboygan, Wisconsin

DEBT SERIVCE TIF DISTRICTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 2,995,754	$ 2,995,754	$ 2,559,012	$ (436,742)
Intergovernmental	28,332	28,332	53,639	25,307
Miscellaneous	21,498	21,498	194,152	172,654
Total revenues	3,045,584	3,045,584	2,806,803	(238,781)
EXPENDITURES				
Current				
Conservation and development	741,572	741,572	-	741,572
Debt service				-
Principal	1,814,834	1,814,834	1,734,951	79,883
Interest and fiscal charges	212,155	212,155	243,434	(31,279)
Total expenditures	2,768,561	2,768,561	1,978,385	790,176
Excess of revenues over expenditures	277,023	277,023	828,418	551,395
OTHER FINANCING SOURCES (USES)				
Premium on debt issued	-	-	-	-
Transfers in	347,235	347,235	264,999	(82,236)
Transfers out	(325,999)	(784,699)	(1,596,518)	(811,819)
Total other financing sources (uses)	21,236	(437,464)	(1,331,519)	(894,055)
Net change in fund balance	298,259	(160,441)	(503,101)	(342,660)
Fund balance - January 1	2,474,551	2,474,551	2,474,551	-
Fund balance - December 31	$ 2,772,810	$ 2,314,110	$ 1,971,450	$ (342,660)

City of Sheboygan, Wisconsin

CEMETERY PERPETUAL CARE PERMANENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Public charges for services	$ 9,400	$ 9,400	$ 11,611	$ 2,211
Miscellaneous	1,250	1,250	9,166	7,916
Total revenues	10,650	10,650	20,777	10,127
EXPENDITURES				
Current				
Health and human services	750	750	12,139	(11,389)
Excess of revenues over expenditures	9,900	9,900	8,638	(1,262)
OTHER FINANCING USES				
Transfers out	(1,250)	(1,250)	(1,250)	-
Net change in fund balance	8,650	8,650	7,388	(1,262)
Fund balance - January 1	869,500	869,500	869,500	-
Fund balance - December 31	$ 878,150	$ 878,150	$ 876,888	$ (1,262)

LIBRARY TRUST PERMANENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Miscellaneous	$ 9,545	$ 9,545	$ 156,365	$ 146,820
EXPENDITURES				
Current				
Culture and recreation	-	-	312,409	(312,409)
Net change in fund balance	9,545	9,545	(156,044)	(165,589)
Fund balance - January 1	1,306,132	1,306,132	1,306,132	-
Fund balance - December 31	$ 1,315,677	$ 1,315,677	$ 1,150,088	$ (165,589)

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	Parking Facility	Boat Facility	Totals 2017	Totals 2016
ASSETS				
Current assets				
Cash and investments	$ 458,866	$ 270,553	$ 729,419	$ 781,389
Receivables				
Taxes and special charges	14,777	-	14,777	16,103
Customer accounts	26,977	34	27,011	20,117
Special assessments	130,430	-	130,430	123,853
Other	631	176	807	1,881
Total current assets	631,681	270,763	902,444	943,343
Other assets				
Advance to other funds	-	-	-	445,913
Capital assets				
Nondepreciable	716,258	-	716,258	716,258
Depreciable	479,371	410,030	889,401	561,247
Total capital assets	1,195,629	410,030	1,605,659	1,277,505
Total assets	1,827,310	680,793	2,508,103	2,666,761
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	33,184	-	33,184	43,391
LIABILITIES				
Current liabilities				
Accounts payable	19,470	15,854	35,324	31,760
Accrued and other current liabilities	4,036	-	4,036	3,592
Due to other governments	3,150	-	3,150	2,979
Unearned revenue	-	91	91	91
Total current liabilities	26,656	15,945	42,601	38,422
Long-term obligations, less current portion				
Net pension liability	4,141	-	4,141	7,516
Total liabilities	30,797	15,945	46,742	45,938
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	13,093	-	13,093	15,890
NET POSITION				
Net investment in capital assets	1,195,629	410,030	1,605,659	1,277,505
Unrestricted	620,975	254,818	875,793	1,370,819
Total net position	$ 1,816,604	$ 664,848	$ 2,481,452	$ 2,648,324

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	Parking Facility	Boat Facility	Totals 2017	Totals 2016
OPERATING REVENUES				
Charges for services	$ 384,836	$ 62,420	$ 447,256	$ 420,979
Other	6,181	-	6,181	5,283
Total operating revenues	391,017	62,420	453,437	426,262
OPERATING EXPENSES				
Personal services	181,428	-	181,428	175,568
Contractual services	181,756	156,883	338,639	261,189
Supplies and materials	43,902	-	43,902	53,851
Insurance	696	-	696	884
Other	34,505	-	34,505	7,567
Depreciation	9,532	33,491	43,023	45,031
Total operating expenses	451,819	190,374	642,193	544,090
Operating loss	(60,802)	(127,954)	(188,756)	(117,828)
NONOPERATING REVENUES				
Interest income	5,353	3,835	9,188	22,094
Gain on disposal of capital assets	2,666	-	2,666	-
Other nonoperating revenues	15	-	15	14,758
Total nonoperating revenues	8,034	3,835	11,869	36,852
Loss before transfers	(52,768)	(124,119)	(176,887)	(80,976)
Transfers in	10,015	-	10,015	8,694
Transfers out	-	-	-	(91,675)
Change in net position	(42,753)	(124,119)	(166,872)	(163,957)
Net position - January 1	1,859,357	788,967	2,648,324	2,812,281
Net position - December 31	$ 1,816,604	$ 664,848	$ 2,481,452	$ 2,648,324

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	Parking Facility	Boat Facility	Totals 2017	Totals 2016
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	$ 386,149	$ 62,965	$ 449,114	$ 392,536
Cash paid for employee wages and benefits	(176,949)	-	(176,949)	(317,323)
Cash paid to suppliers	(271,418)	(142,760)	(414,178)	(172,442)
Net cash used by operating activities	(62,218)	(79,795)	(142,013)	(97,229)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Nonoperating revenues	15	-	15	14,758
Transfer in (out)	10,015	-	10,015	(82,981)
Advances to other funds	-	445,913	445,913	(106,809)
Net cash provided (used) by noncapital financing activities	10,030	445,913	455,943	(175,032)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(35,577)	(335,600)	(371,177)	(164,070)
Sale of capital assets	2,666	-	2,666	-
Special assessments assessed	(6,577)	-	(6,577)	-
Net cash used by capital and related financing activities	(39,488)	(335,600)	(375,088)	(164,070)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	5,353	3,835	9,188	22,094
Change in cash and cash equivalents	(86,323)	34,353	(51,970)	(414,237)
Cash and cash equivalents - January 1	545,189	236,200	781,389	1,195,626
Cash and cash equivalents - December 31	$ 458,866	$ 270,553	$ 729,419	$ 781,389
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES				
Operating loss	$ (60,802)	$ (127,954)	$ (188,756)	$ (117,828)
Adjustments to reconcile operating loss to net cash used by operating activities				
Depreciation	9,532	33,491	43,023	45,031
Change in liability (asset) and deferred outflows and inflows of resources				
Pension	4,035	-	4,035	2,666
Change in operating assets and liabilities				
Accounts receivables	(5,039)	545	(4,494)	(33,724)
Accounts payable	(10,559)	14,123	3,564	4,606
Accrued and other current liabilities	444	-	444	460
Due to other governments	171	-	171	1,562
Unearned revenue	-	-	-	(2)
Net cash used by operating activities	$ (62,218)	$ (79,795)	$ (142,013)	$ (97,229)
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and cash equivalents in current assets	$ 458,866	$ 270,553	$ 729,419	$ 781,389
Noncash capital and related financing activities				
None				

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2017

	Motor Vehicle	Data Processing	Health Self Insurance	Workers Compensation Self Insurance	General Liability Self Insurance	Total
ASSETS						
Current assets						
Cash and investments	$ 2,490,211	$ 878,895	$ 5,302,046	$ 1,810,444	$ 444,515	$ 10,926,111
Receivables						
Accounts	-	-	-	-	29,110	29,110
Other	2,963	1,054	6,816	2,086	441	13,360
Inventories and prepaid items	-	-	-	-	47,423	47,423
Total current assets	2,493,174	879,949	5,308,862	1,812,530	521,489	11,016,004
Other assets						
Investment in CVMIC	-	-	-	-	2,205,665	2,205,665
Capital assets						
Depreciable	4,761,771	189,309	-	-	-	4,951,080
Total assets	7,254,945	1,069,258	5,308,862	1,812,530	2,727,154	18,172,749
DEFERRED OUTFLOWS OF RESOURCES						
Pension related amounts	170,804	160,392	35,162	26,369	-	392,727
LIABILITIES						
Current liabilities						
Accounts payable	94,577	26,747	18,288	-	7,055	146,667
Accrued and other current liabilities	16,741	17,201	721,268	61,509	185,703	1,002,422
Total current liabilities	111,318	43,948	739,556	61,509	192,758	1,149,089
Long-term obligations, less current portion						
Net pension liability	22,750	21,314	4,556	3,413	-	52,033
Total liabilities	134,068	65,262	744,112	64,922	192,758	1,201,122
DEFERRED INFLOWS OF RESOURCES						
Pension related amounts	71,923	67,384	14,403	10,789	-	164,499
NET POSITION						
Net investment in capital assets	4,761,771	189,309	-	-	-	4,951,080
Unrestricted	2,457,987	907,695	4,585,509	1,763,188	2,534,396	12,248,775
Total net position	$ 7,219,758	$ 1,097,004	$ 4,585,509	$ 1,763,188	$ 2,534,396	$ 17,199,855

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Motor Vehicle	Data Processing	Health Self Insurance	Workers Compensation Self Insurance	General Liability Self Insurance	Total
OPERATING REVENUES						
Interdepartmental charges for services	$ 1,811,338	$ 853,477	$ 6,037,897	$ 610,360	$ 258,621	$ 9,571,693
Other	4,071	-	207	1,134	61,541	66,953
Total operating revenues	1,815,409	853,477	6,038,104	611,494	320,162	9,638,646
OPERATING EXPENSES						
Personal services	559,966	503,692	123,527	139,975	-	1,327,160
Contractual services	627,383	277,262	269,830	19,753	98,751	1,292,979
Supplies and materials	270,615	7,711	96	-	-	278,422
Insurance	-	-	6,396,154	298,397	167,036	6,861,587
Other	43,951	37,514	425,376	-	-	506,841
Depreciation	833,047	24,958	-	-	-	858,005
Total operating expenses	2,334,962	851,137	7,214,983	458,125	265,787	11,124,994
Operating income (loss)	(519,553)	2,340	(1,176,879)	153,369	54,375	(1,486,348)
NONOPERATING REVENUES						
Interest income	16,769	5,617	39,519	12,749	2,873	77,527
Gain on disposal of capital assets	89,243	1,330	-	-	-	90,573
Other nonoperating revenues	-	-	1,000	-	-	1,000
Total nonoperating revenues	106,012	6,947	40,519	12,749	2,873	169,100
Income (loss) before transfers	(413,541)	9,287	(1,136,360)	166,118	57,248	(1,317,248)
Transfers in	949,000	-	-	-	-	949,000
Transfers out	(125,000)	-	-	-	-	(125,000)
Change in net position	410,459	9,287	(1,136,360)	166,118	57,248	(493,248)
Net position - January 1	6,809,299	1,087,717	5,721,869	1,597,070	2,477,148	17,693,103
Net position - December 31	$ 7,219,758	$ 1,097,004	$ 4,585,509	$ 1,763,188	$ 2,534,396	$ 17,199,855

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Motor Vehicle	Data Processing	Health Self Insurance
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from other departments	$ 1,817,477	$ 854,771	$ 6,044,002
Cash paid for employee wages and benefits	(527,172)	(471,399)	(68,432)
Cash paid to suppliers	(976,843)	(467,431)	(7,081,701)
Net cash provided (used) by operating activities	313,462	(84,059)	(1,106,131)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Nonoperating revenues	-	-	1,000
Transfer in (out)	824,000	-	-
Net cash provided by noncapital financing activities	824,000	-	1,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(977,972)	-	-
Sale of capital assets	89,243	1,330	-
Net cash provided (used) by capital and related financing activities	(888,729)	1,330	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	16,769	5,617	39,519
Change in cash and cash equivalents	265,502	(77,112)	(1,065,612)
Cash and cash equivalents - January 1	2,224,709	956,007	6,367,658
Cash and cash equivalents - December 31	$ 2,490,211	$ 878,895	$ 5,302,046

Workers Compensation Self Insurance	General Liability Self Insurance	Total
$ 612,296	$ 291,152	$ 9,619,698
4,248	-	(1,062,755)
(452,609)	(261,747)	(9,240,331)
163,935	29,405	(683,388)
-	-	1,000
-	-	824,000
-	-	825,000
-	-	(977,972)
-	-	90,573
-	-	(887,399)
12,749	2,873	77,527
176,684	32,278	(668,260)
1,633,760	412,237	11,594,371
$ 1,810,444	$ 444,515	$ 10,926,111

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Motor Vehicle	Data Processing	Health Self Insurance
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	$ (519,553)	$ 2,340	$ (1,176,879)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation	833,047	24,958	-
Change in liability (asset) and deferred outflows and inflows of resources			
Pension	33,114	29,775	5,676
Change in operating assets and liabilities			
Accounts receivables	2,068	1,294	5,898
Inventories and prepaid items	-	-	-
Accounts payable	(34,894)	(144,944)	9,755
Accrued and other current liabilities	(320)	2,518	49,419
Net cash provided (used) by operating activities	$ 313,462	$ (84,059)	$ (1,106,131)
Reconciliation of cash and cash equivalents to the statement of net position			
Cash and cash equivalents in current assets	$ 2,490,211	$ 878,895	$ 5,302,046
Noncash capital and related financing activities			
None			

Workers Compensation Self Insurance	General Liability Self Insurance	Total
$ 153,369	$ 54,375	$ (1,486,348)
-	-	858,005
4,248	-	72,813
802	(29,010)	(18,948)
-	(1,239)	(1,239)
-	5,279	(164,804)
5,516	-	57,133
$ 163,935	$ 29,405	$ (683,388)
$ 1,810,444	$ 444,515	$ 10,926,111

City of Sheboygan, Wisconsin

COMBINING STATEMENT OF NET POSITION
AGENCY FUNDS
DECEMBER 31, 2017
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2016

	Property Tax Collection	Business Improvement District	Totals 2017	Totals 2016
ASSETS				
Cash and investments	$ 21,738,167	$ 12,876	$ 21,751,043	$ 24,622,636
Receivables				
Taxes	19,311,633	138,113	19,449,746	15,900,104
Special assessments	-	489	489	6,415
Other	-	20	20	-
TOTAL ASSETS	$ 41,049,800	$ 151,498	$ 41,201,298	$ 40,529,155
LIABILITIES				
Accounts payable	$ 13,760	$ -	$ 13,760	$ 18,808
Due to other governments	41,036,040	151,498	41,187,538	40,510,347
TOTAL LIABILITIES	$ 41,049,800	$ 151,498	$ 41,201,298	$ 40,529,155

STATISTICAL SECTION

Statistical Section

This part of the City of Sheboygan, Wisconsin's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

Category	Table Numbers
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	**1, 2, 3, 4, 5, 6**
Revenue Capacity These schedules contain trend information to help the reader assess the City's most significant local revenue source, property taxes.	**7, 8, 9, 10, 11, 12**
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional future debt.	**13, 14, 15, 16, 17**
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	**18, 19, 20, 21, 22, 23**

City of Sheboygan, Wisconsin

Table 1
Net Position by Component
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental Activities										
Net investment in capital assets	$ 38,970,270	$ 41,488,124	$ 58,606,360	$ 62,034,386	$ 62,614,199	$ 61,686,120	$ 65,499,602	$ 68,762,742	$ 72,566,789	$ 73,564,240
Restricted	10,200,793	10,493,524	11,657,598	13,430,825	10,025,353	10,281,124	15,388,499	26,080,482	19,788,354	18,798,088
Unrestricted	28,586,833	28,086,580	32,800,773	28,444,039	38,723,736	42,265,308	37,210,360	42,348,123	45,306,587	41,615,958
Total Governmental Activities Net Position	$ 77,757,896	$ 80,068,228	$ 103,064,731	$ 103,909,250	$ 111,363,288	$ 114,232,552	$ 118,098,461	$ 137,191,347	$ 137,661,730	$ 133,978,286
Business-type Activities										
Net investment in capital assets	$ 55,115,451	$ 55,832,054	$ 43,048,680	$ 44,776,929	$ 46,036,580	$ 47,127,812	$ 46,101,809	$ 49,034,460	$ 49,659,932	$ 51,042,712
Restricted	253,405	249,998	224,414	250,873	263,213	327,984	354,742	1,085,229	362,790	365,973
Unrestricted	11,642,831	10,878,800	11,014,009	11,169,275	13,397,149	14,623,418	16,873,324	16,791,423	18,726,071	18,495,886
Total Business-Type Activities Net Position	$ 67,011,687	$ 66,960,852	$ 54,287,103	$ 56,197,077	$ 59,696,942	$ 62,079,214	$ 63,329,875	$ 66,911,112	$ 68,748,793	$ 69,904,571
Primary Government										
Net investment in capital assets	$ 94,085,721	$ 97,320,178	$ 101,655,040	$ 106,811,315	$ 108,650,779	$ 108,813,932	$ 111,601,411	$ 117,797,202	$ 122,226,721	$ 124,606,952
Restricted	10,454,198	10,743,522	11,882,012	13,681,698	10,288,566	10,609,108	15,743,241	27,165,711	20,151,144	19,164,061
Unrestricted	40,229,664	38,965,380	43,814,782	39,613,314	52,120,885	56,888,726	54,083,684	59,139,546	64,032,658	60,111,844
Total Primary Government Net Position	$ 144,769,583	$ 147,029,080	$ 157,351,834	$ 160,106,327	$ 171,060,230	$ 176,311,766	$ 181,428,336	$ 204,102,459	$ 206,410,523	$ 203,882,857

Data Source:
City of Sheboygan Annual Financial Reports

City of Sheboygan, Wisconsin

Table 2
Changes in Net Position
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental Activities										
General Government	$ 6,469,360	$ 7,071,443	$ 5,183,018	$ 5,326,674	$ 4,254,073	$ 5,171,405	$ 4,144,176	$ 4,564,930	$ 5,444,768	$ 4,708,434
Public Safety	21,489,185	21,408,702	20,716,281	20,581,232	19,556,679	21,006,290	22,111,836	21,536,099	25,225,575	23,939,749
Public Works	12,244,009	12,177,337	9,903,725	12,584,958	10,758,639	12,174,901	10,790,187	10,487,907	11,717,027	14,121,062
Health and Human Services	805,281	450,730	406,364	385,895	237,296	172,242	304,209	248,554	227,450	255,113
Culture and Recreation	7,636,722	7,120,598	6,712,200	5,707,005	5,770,952	6,032,967	6,543,709	6,351,971	6,044,438	6,772,787
Conservation and Development	1,846,998	2,072,271	3,315,157	6,296,295	7,363,068	4,171,513	4,884,854	3,794,389	6,814,846	8,173,750
Interest on Debt	3,192,276	2,797,690	2,746,639	2,525,082	2,035,610	1,715,905	1,633,489	1,560,094	1,500,390	1,066,364
Total Governmental Activities Expenses	53,683,831	53,098,771	48,983,384	53,407,141	49,976,317	50,445,223	50,412,460	48,543,944	56,974,494	59,037,259
Business Type Activities										
Sewerage System	7,711,056	6,250,337	5,837,214	6,376,121	5,897,388	5,883,145	6,890,509	6,581,820	6,953,152	7,362,528
Water Utility	4,266,675	4,871,023	5,089,016	4,701,580	4,613,636	5,018,488	5,716,087	5,696,692	5,686,315	5,982,391
Storm Water Utility	1,049,752	429,384	-	-	-	-	-	-	-	-
Transit Commission	4,318,999	4,241,882	4,492,552	4,647,465	4,034,267	4,312,550	4,438,191	4,484,699	4,248,573	4,384,859
Parking Facility	485,803	382,162	400,498	406,036	370,262	435,586	370,770	389,148	448,263	461,015
Boat Facility	68,371	76,693	77,220	185,309	85,492	108,672	80,927	84,605	96,892	190,374
Total Business-type Activities Expenses	17,900,656	16,251,481	15,896,500	16,316,511	15,001,045	15,758,441	17,496,484	17,236,964	17,433,195	18,381,167
Total Primary Government Expenses	$ 71,584,487	$ 69,350,252	$ 64,879,884	$ 69,723,652	$ 64,977,362	$ 66,203,664	$ 67,908,944	$ 65,780,908	$ 74,407,689	$ 77,418,426
Program Revenues										
Governmental Activities										
General Government	$ 1,500,247	$ 16,519,291	$ 1,539,460	$ 1,295,691	$ 1,418,870	$ 1,563,935	$ 1,578,668	$ 1,208,973	$ 1,193,456	$ 1,773,102
Public Safety	2,781,650	2,758,086	3,128,755	2,781,001	3,050,100	3,112,144	2,956,480	3,194,409	3,016,040	3,271,630
Public Works	3,552,929	2,520,781	4,759,933	4,865,155	5,421,157	5,113,945	5,869,381	6,463,775	10,324,602	5,572,375
Health and Human Services	86,872	95,415	113,975	125,782	123,796	128,532	110,999	101,684	118,574	106,824
Culture and Recreation	1,591,066	1,638,305	1,563,793	1,584,176	1,581,452	1,661,455	1,574,901	1,778,329	1,568,531	1,616,922
Conservation and Development	1,716,625	1,897,337	2,020,572	1,724,009	5,519,903	2,523,342	1,005,269	1,066,224	1,309,647	2,377,239
Interest on Debt	-	-	226,647	19,600	-	-	-	-	-	-
Total Governmental Activities Program Revenues	11,229,389	25,429,215	13,353,135	12,395,414	17,115,278	14,103,353	13,095,698	13,813,394	17,530,850	14,718,092

City of Sheboygan, Wisconsin

Table 2
Changes in Net Position
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Business Type Activities										
Sewerage System	$6,712,953	$6,488,530	$6,413,528	$7,346,232	$7,133,549	$6,903,941	$7,149,216	$7,096,664	$7,251,287	$7,208,012
Water Utility	6,121,589	5,653,700	6,841,264	7,005,029	7,649,532	7,735,297	8,161,634	8,840,779	8,885,067	9,093,923
Storm Water Utility	639,812	960,129	-	-	-	-	-	-	-	-
Transit Commission	3,555,159	3,324,942	5,515,551	3,609,075	3,675,718	3,566,870	3,667,944	3,481,367	3,448,376	3,445,948
Parking Facility	463,543	412,999	424,829	428,909	388,697	400,132	361,313	377,104	364,862	391,017
Boat Facility	143,088	134,889	114,165	104,637	102,109	96,943	74,705	96,004	61,400	62,420
Total Business Type Activities Program Revenues	17,636,144	16,975,189	19,309,337	18,493,882	18,949,605	18,703,183	19,414,812	19,891,918	20,010,992	20,201,320
Total Primary Government Program Revenues	$ 28,865,533	$ 42,404,404	$ 32,662,472	$ 30,889,296	$ 36,064,883	$ 32,806,536	$ 32,510,510	$ 33,705,312	$ 37,541,842	$ 34,919,412
Net (Expense)Revenue										
Governmental Activities	$ (42,454,442)	$ (27,669,556)	$ (35,630,249)	$ (41,011,727)	$ (32,861,039)	$ (36,341,870)	$ (37,316,762)	$ (34,730,550)	$ (39,443,644)	$ (44,319,167)
Business Type Activities	(264,512)	723,708	3,412,837	2,177,371	3,948,560	2,944,742	1,918,328	2,654,954	2,577,797	1,820,153
Total Primary Government Net Expenses	$ (42,718,954)	$ (26,945,848)	$ (32,217,412)	$ (38,834,356)	$ (28,912,479)	$ (33,397,128)	$ (35,398,434)	$ (32,075,596)	$ (36,865,847)	$ (42,499,014)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes	$ 27,296,803	$ 26,990,776	$ 27,788,931	$ 26,969,653	$ 26,433,662	$ 25,373,427	$ 25,979,122	$ 26,730,996	$ 25,554,735	$ 26,010,730
Federal and State Grants and other Contributions not restricted to specific functions	12,975,866	133,506	12,715,780	12,620,057	11,979,429	11,941,310	11,965,361	12,148,337	12,065,160	12,127,317
Interest and Investment Earnings	1,724,495	596,435	1,130,629	824,677	875,581	480,981	1,787,042	1,095,318	504,160	714,243
Miscellaneous	49,906	524,887	294,826	109,605	49,806	148,729	145,502	246,267	160,041	175,520
Gain on Sale of Capital Asset	-	-	-	164,471	-	-	-	-	170,150	226,451
Transfers	736,606	1,734,284	16,696,586	1,167,783	1,219,980	1,266,687	1,305,644	1,445,191	1,459,781	1,381,462
Total Governmental Activities General Revenues	42,783,676	29,979,888	58,626,752	41,856,246	40,558,458	39,211,134	41,182,671	41,666,109	39,914,027	40,635,723
Business Type Activities										
Taxes	658,345	658,345	638,595	638,595	511,559	511,547	511,547	511,547	511,547	511,547
Interest and Investment Earnings	399,080	182,488	220,511	157,950	157,704	99,438	110,229	180,976	126,959	138,866
Miscellaneous	-	118,908	69,508	99,605	95,058	88,357	1,732	63,038	79,641	58,209
Gain on Sale of Capital Asset	-	-	-	4,236	6,964	4,875	14,469	9,535	1,518	8,465
Transfers	(736,606)	(1,734,284)	(16,696,586)	(1,167,783)	(1,219,980)	(1,266,687)	(1,305,644)	(1,445,191)	(1,459,781)	(1,381,462)
Total Business Type Activities General Revenues	320,819	(774,543)	(15,767,972)	(267,397)	(448,695)	(562,470)	(667,667)	(680,095)	(740,116)	(664,375)
Total primary Government General Revenues	$ 43,104,495	$ 29,205,345	$ 42,858,780	$ 41,588,849	$ 40,109,763	$ 38,648,664	$ 40,515,004	$ 40,986,014	$ 39,173,911	$ 39,971,348
Change in Net Position										
Governmental Activities	$ 329,234	$ 2,310,332	$ 22,996,503	$ 844,519	$ 7,697,419	$ 2,869,264	$ 3,865,909	$ 6,935,559	$ 470,383	$ (3,683,444)
Business Type Activities	56,307	(50,835)	(12,355,135)	1,909,974	3,499,865	2,382,272	1,250,661	1,974,859	1,837,681	1,155,778
Total Primary Government	$ 385,541	$ 2,259,497	$ 10,641,368	$ 2,754,493	$ 11,197,284	$ 5,251,536	$ 5,116,570	$ 8,910,418	$ 2,308,064	$ (2,527,666)

Data Source: City of Sheboygan Annual Financial Reports

City of Sheboygan, Wisconsin

Table 3
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Reserved	$ 2,967,095	$ 2,977,023	$ 2,014,548	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Nonspendable	-	-	-	1,625,695	1,619,045	1,654,485	1,590,841	1,804,028	1,432,804	2,404,375
Designated	4,850,787	4,614,000	4,014,000	-	-	-	-	-	-	-
Committed	-	-	-	-	-	992,144	836,003	2,936,649	350,000	350,000
Assigned	-	-	-	-	-	-	870,682	914,984	65,413	684,880
Unassigned	5,035,614	3,855,949	5,664,409	11,545,830	15,489,844	15,852,144	17,707,173	17,905,924	20,678,879	20,461,650
Total General Fund	$ 12,853,496	$ 11,446,972	$ 11,692,957	$ 13,171,525	$ 17,108,889	$ 18,498,773	$ 21,004,699	$ 23,561,585	$ 22,527,096	$ 23,900,905
Other Governmental Funds										
Reserved	$ 12,031,595	$ 10,513,107	$ 11,511,717	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Nonspendable	-	-	-	5,150,811	5,347,879	5,579,340	4,728,499	1,473,070	1,562,662	2,072,293
Designated	1,081,626	268,275	209,681	-	-	-	-	-	-	-
Restricted	-	-	-	5,827,697	9,408,259	5,885,019	7,369,740	13,484,081	15,041,081	12,425,360
Committed	-	-	-	-	-	-	-	40,000	-	-
Assigned	-	-	-	7,180,948	7,171,609	7,108,882	5,543,581	7,890,953	8,183,988	8,546,300
Unassigned	2,470,487	3,937,896	7,141,434	(2,485,070)	(2,596,664)	(2,837,406)	(3,028,343)	(3,275,599)	(3,337,768)	(4,193,747)
Total Other Funds	$ 15,583,708	$ 14,719,278	$ 18,862,832	$ 15,674,386	$ 19,331,083	$ 15,735,835	$ 14,613,477	$ 19,612,505	$ 21,449,963	$ 18,850,206
Total Governmental Funds										
Reserved	$ 14,998,690	$ 13,490,130	$ 13,526,265	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Nonspendable	-	-	-	6,776,506	6,966,924	7,233,825	6,319,340	3,277,098	2,995,466	4,476,668
Designated	5,932,413	4,882,275	4,223,681	-	-	-	-	-	-	-
Restricted	-	-	-	5,827,697	9,408,259	5,885,019	7,369,740	13,484,081	15,041,081	12,425,360
Committed	-	-	-	-	-	992,144	836,003	2,976,649	350,000	350,000
Assigned	-	-	-	7,180,948	7,171,609	7,108,882	6,414,263	8,805,937	8,249,401	9,231,180
Unassigned	7,506,101	7,793,845	12,805,843	9,060,760	12,893,180	13,014,738	14,678,830	14,630,325	17,341,111	16,267,903
Total Governmental Funds	$ 28,437,204	$ 26,166,250	$ 30,555,789	$ 28,845,911	$ 36,439,972	$ 34,234,608	$ 35,618,176	$ 43,174,090	$ 43,977,059	$ 42,751,111

Data Source: City of Sheboygan Annual Financial Reports

Note: In 2011 the City implemented GASB Statement No. 54, which changed the classifications of fund balances. Prior periods have not been reclassified to this new standard.

City of Sheboygan, Wisconsin

Table 4
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Taxes	$ 27,296,803	$ 26,990,775	$ 27,788,931	$ 26,969,653	$ 26,433,662	$ 25,373,427	$ 25,979,122	$ 26,730,996	$ 26,233,311	$ 26,756,102
Special Assessments	344,980	407,400	210,612	185,639	291,643	307,802	483,427	257,859	208,188	434,350
Intergovernmental	17,890,271	18,366,110	18,272,517	18,927,296	20,726,417	17,731,503	16,229,810	16,470,674	15,833,146	17,836,401
Licenses and Permits	1,130,283	1,118,548	1,286,772	1,408,946	1,453,238	1,317,384	1,660,357	1,886,566	1,801,012	1,639,596
Fines and Forfeitures	2,043,330	1,774,039	1,710,250	1,208,976	1,357,149	1,568,882	1,616,499	1,175,917	1,041,267	1,060,330
Public Charges for Services	2,196,129	2,489,582	2,536,148	2,282,986	4,128,604	3,789,661	3,563,671	3,713,333	3,638,828	4,182,988
Intergovernmental Charges for Services	219,764	214,067	247,733	243,003	233,382	232,904	221,402	234,997	227,937	243,797
Miscellaneous	3,940,322	2,539,641	2,444,809	2,099,211	2,109,361	2,371,918	2,531,868	2,393,852	2,085,307	2,160,750
Realized/Unrealized Gain(Loss) on Investments	-	-	-	-	-	(1,179,021)	1,476,448	-	-	-
Total Revenues	55,061,882	53,900,162	54,497,772	53,325,710	56,733,456	51,514,460	53,762,604	52,864,194	51,068,996	54,314,314
Expenditures										
General Government	6,234,970	6,088,555	5,159,248	4,747,553	4,456,399	4,431,964	4,753,677	4,409,762	5,149,710	3,658,688
Public Safety	19,750,569	20,441,353	20,575,797	20,392,386	19,776,946	20,553,971	21,367,246	21,063,504	22,485,711	20,768,135
Public Works	8,305,682	8,775,515	8,130,896	8,111,058	7,399,144	7,953,580	7,814,736	7,720,406	8,486,569	9,108,029
Health and Human Services	407,003	702,021	394,006	370,949	275,459	340,304	302,082	234,405	233,901	233,765
Culture and Recreation	7,048,105	7,169,897	6,262,894	5,924,214	5,760,169	5,863,342	5,805,461	5,540,481	5,575,667	6,030,421
Conservation and Development	2,643,509	3,250,971	3,149,784	3,854,765	2,422,061	3,011,655	2,867,851	2,737,786	4,559,225	4,815,415
Other	14,625	-	-	-	-	-	-	-	-	-
Debt Service										
Principal	6,200,598	6,234,295	5,867,860	6,250,130	6,593,010	5,531,141	5,251,521	5,149,585	5,141,963	5,248,574
Interest and Fiscal Charges	2,823,147	2,861,514	2,988,749	2,479,650	2,668,736	1,898,993	1,696,911	1,599,422	1,534,676	1,103,002
Retirement of Unfunded Pension Liability	5,981,364	-	-	-	-	-	-	-	-	-
Capital Outlay	9,991,602	3,181,279	1,364,721	5,542,987	5,979,749	5,555,217	4,648,350	2,621,067	6,263,323	11,356,340
Total Expenditures	69,401,174	58,705,400	53,893,955	57,673,692	55,331,673	55,140,167	54,507,835	51,076,418	59,430,745	62,322,369
Excess of Revenues Over (Under) Expenditures	(14,339,292)	(4,805,238)	603,817	(4,347,982)	1,401,783	(3,625,707)	(745,231)	1,787,776	(8,361,749)	(8,008,055)
Other Financing Sources (Uses)										
Long Term Debt Issued	10,470,000	800,000	12,900,000	670,000	4,745,000	-	-	6,685,000	13,645,000	5,400,000
Premium on Long-Term Debt Issued	-	-	-	-	92,343	-	-	80,646	108,350	118,130
Refunding Debt Principal Payments	-	-	(1,440,000)	-	-	-	-	-	-	-
Retirement of Unfunded Pension Liability	(5,900,000)	-	-	-	-	-	-	-	-	-
Payment to Current Noteholder	(850,000)	-	(9,325,000)	-	-	-	-	(3,615,000)	(6,940,000)	-
Capital Leases	-	-	455,736	-	44,555	-	470,546	-	664,000	-
Sale of Capital Assets	-	-	29,374	214,900	-	28,656	227,609	483,412	1,102,587	706,515
Transfers In	10,201,805	4,231,206	4,290,426	3,462,970	5,235,118	4,760,545	6,791,285	4,428,951	5,242,639	7,318,731
Transfers Out	(5,108,563)	(2,496,922)	(3,124,814)	(2,127,934)	(3,924,738)	(3,368,858)	(5,360,641)	(4,294,871)	(4,657,858)	(6,761,269)
Total Other Financing Sources (Uses)	8,813,242	2,534,284	3,785,722	2,219,936	6,192,278	1,420,343	2,128,799	3,768,138	9,164,718	6,782,107
Net Change in Fund Balances	$ (5,526,050)	$ (2,270,954)	$ 4,389,539	$ (2,128,046)	$ 7,594,061	$ (2,205,364)	$ 1,383,568	$ 5,555,914	$ 802,969	$ (1,225,948)
Debt Service as a Percentage of Non-Capital Outlay Expenditures	14.6%	16.2%	16.8%	16.8%	16.8%	13.9%	13.4%	14.4%	11.8%	11.3%

Data Source: City of Sheboygan Annual Financial Reports

City of Sheboygan, Wisconsin

Table 5
General Governmental Expenditures by Function
Last Ten Fiscal Years

Fiscal Year	General Government		Public Safety		Public Works		Health and Human Services		Culture and Recreation		Conservation and Development		Other		Debt Service		Capital Outlay		Total Expenditures
2008	$ 6,234,970	9.0%	$ 19,750,569	28.5%	$ 8,305,682	12.0%	$ 407,003	0.6%	$ 7,048,105	10.2%	$ 2,643,509	3.8%	14,625	0.0%	$ 15,005,109	21.6%	$ 9,991,602	14.4%	$ 69,401,174
2009	6,088,555	10.4%	20,441,353	34.8%	8,775,515	14.9%	702,021	1.2%	7,169,897	12.2%	3,250,971	5.5%	-	0.0%	9,095,809	15.5%	3,181,279	5.4%	58,705,400
2010	5,159,248	9.6%	20,575,797	38.2%	8,130,896	15.1%	394,006	0.7%	6,262,894	11.6%	3,149,784	5.8%	-	0.0%	8,856,609	16.4%	1,364,721	2.5%	53,893,955
2011	4,747,553	8.2%	20,392,386	35.4%	8,111,058	14.1%	370,949	0.6%	5,924,214	10.3%	3,854,765	6.7%	-	0.0%	8,729,780	15.1%	5,542,987	9.6%	57,673,692
2012	4,456,399	8.1%	19,776,946	35.7%	7,399,144	13.4%	275,459	0.5%	5,760,169	10.4%	2,422,061	4.4%	-	0.0%	9,261,746	16.7%	5,979,749	10.8%	55,331,673
2013	4,431,964	8.0%	20,553,971	37.3%	7,953,580	14.4%	340,304	0.6%	5,863,342	10.6%	3,011,655	5.5%	-	0.0%	7,430,134	13.5%	5,555,217	10.1%	55,140,167
2014	4,753,677	8.7%	21,367,246	39.2%	7,814,736	14.3%	302,082	0.6%	5,805,461	10.7%	2,867,851	5.3%	-	0.0%	6,948,432	12.7%	4,648,350	8.5%	54,507,835
2015	4,409,762	8.6%	21,063,504	41.2%	7,720,406	15.1%	234,405	0.5%	5,540,481	10.8%	2,737,786	5.4%	-	0.0%	6,749,007	13.2%	2,621,067	5.1%	51,076,418
2016	5,149,710	8.7%	22,485,711	37.8%	8,486,569	14.3%	233,901	0.4%	5,575,667	9.4%	4,559,225	7.7%	-	0.0%	6,676,639	11.2%	6,263,323	10.5%	59,430,745
2017	3,658,688	5.9%	20,768,135	33.3%	9,108,029	14.6%	233,765	0.4%	6,030,421	9.7%	4,815,415	7.7%	-	0.0%	6,351,576	10.2%	11,356,340	18.2%	62,322,369

Data Source:
City of Sheboygan Annual Financial Reports

City of Sheboygan, Wisconsin

Table 6
General Governmental Revenues by Source
Last Ten Fiscal Years

Fiscal Year	Taxes		Special Assessments		Intergovernmental		Licenses and Permits		Fines and Forfeitures		Public Charges for Services		Intergovernmental Charges for Services		Miscellaneous		Total Revenues
2008	$27,296,803	49.6%	$344,980	0.6%	$17,890,271	32.5%	$1,130,283	2.1%	$2,043,330	3.7%	$2,196,129	4.0%	$219,764	0.4%	$3,940,322	7.2%	$55,061,882
2009	26,990,775	50.1%	407,400	0.8%	18,366,110	34.1%	1,118,548	2.1%	1,774,039	3.3%	2,489,582	4.6%	214,067	0.4%	2,539,641	4.7%	53,900,162
2010	27,788,931	51.0%	210,612	0.4%	18,272,517	33.5%	1,286,772	2.4%	1,710,250	3.1%	2,536,148	4.7%	247,733	0.5%	2,444,809	4.5%	54,497,772
2011	26,969,653	50.6%	185,639	0.3%	18,927,296	35.5%	1,408,946	2.6%	1,208,976	2.3%	2,282,986	4.3%	243,003	0.5%	2,099,211	3.9%	53,325,710
2012	26,433,662	46.6%	291,643	0.5%	20,726,417	36.5%	1,453,238	2.6%	1,357,149	2.4%	4,128,604	7.3%	233,382	0.4%	2,109,361	3.7%	56,733,456
2013	25,373,427	49.3%	307,802	0.6%	17,731,503	34.4%	1,317,384	2.6%	1,568,882	3.0%	3,789,661	7.4%	232,904	0.5%	1,192,897	2.3%	51,514,460
2014	25,979,122	48.3%	483,427	0.9%	16,229,810	30.2%	1,660,357	3.1%	1,616,499	3.0%	3,563,671	6.6%	221,402	0.4%	4,008,316	7.5%	53,762,604
2015	26,730,996	50.6%	257,859	0.5%	16,470,674	31.2%	1,886,566	3.6%	1,175,917	2.2%	3,713,333	7.0%	234,997	0.4%	2,393,852	4.5%	52,864,194
2016	26,233,311	51.4%	208,188	0.4%	15,833,146	31.0%	1,801,012	3.5%	1,041,267	2.0%	3,638,828	7.1%	227,937	0.4%	2,085,307	4.1%	51,068,996
2017	26,756,102	49.3%	434,350	0.8%	17,836,401	32.8%	1,639,596	3.0%	1,060,330	2.0%	4,182,988	7.7%	243,797	0.4%	2,160,750	4.0%	54,314,314

Data Source:
City of Sheboygan Annual Financial Reports

City of Sheboygan, Wisconsin

Table 7
Comparative Tax Levies for All Direct and Overlapping Governments and Total Collections
Last Ten Fiscal Years

Levy Year	Collection Year	State of Wisconsin	Sheboygan County	City of Sheboygan	Sheboygan Schools	Kohler Schools	LTC	Tax Incremental Districts	Gross Tax Levy	Total Collections	Percent Collected
2008	2009	$488,771	$12,963,376	$20,950,018	$24,763,787	$957,641	$3,918,838	$5,227,474	$69,269,905	$69,269,905	100.00%
2009	2010	486,282	12,682,076	20,843,745	26,836,449	916,150	3,915,829	5,917,089	71,597,620	71,597,620	100.00%
2010	2011	459,951	12,824,858	21,184,245	27,732,475	1,000,282	3,919,068	5,139,868	72,260,747	72,260,747	100.00%
2011	2012	438,905	12,480,070	21,184,245	27,451,042	929,266	3,796,475	4,249,814	70,529,817	70,529,817	100.00%
2012	2013	420,263	12,510,127	21,384,245	26,451,078	1,070,256	3,814,940	2,795,965	68,446,874	68,444,066	100.00%
2013	2014	415,405	12,775,443	21,677,093	26,277,339	1,052,565	3,834,719	2,978,357	69,010,921	69,004,269	99.99%
2014	2015	420,038	12,873,736	21,677,093	27,373,900	1,097,271	1,828,142	3,572,018	68,842,198	68,834,607	99.99%
2015	2016	408,573	12,921,384	21,728,810	25,993,399	1,184,439	1,840,990	3,062,794	67,140,389	67,126,667	99.98%
2016	2017	415,134	12,802,569	22,150,349	23,774,891	1,496,426	1,871,939	3,199,528	65,710,836	65,694,620	99.98%
2017	2018*	-	13,110,710	23,324,477	23,620,293	2,257,361	2,047,676	3,388,756	67,749,273	47,635,792	70.31%

* Collections to date are in process

Data Source:
Statement of taxes and Tax District Treasurer's Settlements

City of Sheboygan, Wisconsin

Table 8
Property Valuations
Assessed Valuations
Last Ten Fiscal Years

Year	Residential	Commercial	Manufacturing	Agricultural, Swamp & Forest	Other	Total Real Estate	Personal Property	Total Assessed
2008	1,794,278,100	682,958,500	140,812,000	42,100	400	2,618,091,100	93,911,480	2,712,002,580
2009	1,815,358,500	673,286,400	138,647,000	41,900	400	2,627,334,200	92,815,250	2,720,149,450
2010	1,815,800,600	665,474,500	143,191,100	43,900	400	2,624,510,500	88,191,290	2,712,701,790
2011	1,795,550,000	650,083,800	142,128,200	43,300	400	2,587,805,700	92,217,640	2,680,023,340
2012	1,782,914,100	652,973,000	150,309,000	43,700	100	2,586,239,900	104,952,820	2,691,192,720
2013	1,775,422,700	652,996,800	161,709,800	44,300	100	2,590,173,700	111,225,050	2,701,398,750
2014	1,523,132,000	633,126,800	141,649,900	40,700	100	2,297,949,500	99,829,340	2,397,778,840
2015	1,520,317,600	632,164,300	149,081,600	40,500	100	2,301,604,100	96,441,540	2,398,045,640
2016	1,521,114,200	671,761,200	147,841,700	41,100	100	2,340,758,300	97,163,820	2,437,922,120
2017	1,524,637,700	745,819,300	152,772,900	41,600	2,499,500	2,425,771,000	98,049,400	2,523,820,400

Source: Statistical Report of Property Valuations
Published by Bureau of Property Tax, Wisconsin Department of Revenue

City of Sheboygan, Wisconsin

Table 9
Assessed and Equalized Value of Taxable Property
Last Ten Fiscal Years

		REAL PROPERTY		PERSONAL PROPERTY		TOTAL			
Levy Year	Collection Year	Assessed Value	Equalized Value	Assessed Value	Equalized Value	Assessed Value	Equalized Value	Ratio of Assessed to Equalized Value	Computer Exemption Equalized Value
2008	2009	2,618,091,100	2,763,444,900	93,911,480	116,658,700	2,712,002,580	2,880,103,600	0.9417	17,047,510
2009	2010	2,627,334,200	2,766,933,800	92,815,250	98,500,200	2,720,149,450	2,865,434,000	0.9492	13,915,642
2010	2011	2,624,510,500	2,617,856,800	88,191,290	92,428,100	2,712,701,790	2,710,284,900	1.0001	15,290,394
2011	2012	2,587,805,700	2,499,443,800	92,217,640	86,820,500	2,680,023,340	2,586,264,300	1.0363	16,171,149
2012	2013	2,586,239,900	2,376,332,800	104,952,820	100,083,000	2,691,192,720	2,476,415,800	1.0867	15,576,708
2013	2014	2,590,173,700	2,338,932,200	111,225,050	108,862,000	2,701,398,750	2,447,794,200	1.0679	15,609,007
2014	2015	2,297,949,500	2,373,772,400	99,829,340	101,322,600	2,397,778,840	2,475,095,000	0.9691	14,743,031
2015	2016	2,301,604,100	2,309,391,900	96,441,540	98,140,100	2,398,045,640	2,407,532,000	0.9956	14,622,801
2016	2017	2,340,758,300	2,348,933,000	97,163,820	97,260,900	2,437,922,120	2,446,193,900	0.9966	19,904,206
2017	2018	2,425,771,000	2,520,552,000	98,049,400	99,053,000	2,523,820,400	2,619,605,000	0.9966	26,732,500

City of Sheboygan, Wisconsin

Table 10
Comparative Tax Rates for All Direct and Overlapping Governments
Per $1,000 of Assessed Value
Last Ten Fiscal Years

Properties within the Sheboygan Area School District

Levy Year	Collection Year	State of Wisconsin	Sheboygan County	City of Sheboygan	Sheboygan Schools	LTC	Total	School State Credit	Net Tax Rate	Assessed Valuation
2008	2009	$0.1802	$5.1727	$8.3596	$10.2468	$1.5637	$25.5230	$1.8013	$23.7217	$ 2,602,618,560
2009	2010	0.1788	5.0863	8.3596	11.1628	1.5705	26.3580	1.7330	24.6250	2,609,553,230
2010	2011	0.1696	5.0925	8.4118	11.4205	1.5562	26.6506	1.7004	24.9502	2,602,126,910
2011	2012	0.1638	4.9584	8.4167	11.3060	1.5084	26.3533	1.6927	24.6606	2,569,068,350
2012	2013	0.1562	4.8475	8.2861	10.7021	1.4782	25.4701	1.6942	23.7759	2,582,032,930
2013	2014	0.1538	4.9435	8.3879	10.6231	1.4838	25.5921	1.6690	23.9231	2,590,682,750
2014	2015	0.1752	5.6641	9.5374	12.6487	0.8043	28.8297	1.8493	26.9804	2,288,493,860
2015	2016	0.1704	5.6469	9.4958	11.9467	0.8045	28.0643	2.0965	25.9678	2,285,576,950
2016	2017	0.1703	5.5215	9.5531	10.9473	0.8073	26.9995	2.0256	24.9739	2,291,016,700
2017	2018	-	5.4680	9.7278	10.8246	0.8540	26.8743	2.0787	24.7956	2,308,201,040

Properties within the Kohler School District

Levy Year	Collection Year	State of Wisconsin	Sheboygan County	City of Sheboygan	Kohler Schools	LTC	Total	School State Credit	Net Tax Rate	Assessed Valuation
2008	2009	$0.1802	$5.1727	$8.3596	$10.7170	$1.5637	$25.9932	$1.8013	$24.1919	$ 109,384,020
2009	2010	0.1788	5.0863	8.3596	10.2591	1.5705	25.4543	1.7330	23.7213	110,596,220
2010	2011	0.1696	5.0925	8.4118	11.1108	1.5562	26.3409	1.7004	24.6405	110,574,880
2011	2012	0.1638	4.9584	8.4167	10.4384	1.5084	25.4857	1.6927	23.7930	110,860,990
2012	2013	0.1562	4.8475	8.2861	9.8045	1.4782	24.5725	1.6942	22.8783	109,159,790
2013	2014	0.1538	4.9435	8.3879	9.1521	1.8385	24.4758	1.6690	22.8068	110,716,000
2014	2015	0.1752	5.6641	9.5374	10.0405	0.8043	26.2215	1.8493	24.3722	109,284,980
2015	2016	0.1704	5.6469	9.4958	10.5313	0.8045	26.6489	2.0965	24.5524	112,468,690
2016	2017	0.1703	5.5215	9.5531	10.1863	0.8073	26.2385	2.0256	24.2129	146,905,420
2017	2018	-	5.4680	9.7278	10.4692	0.8540	26.5189	2.0256	24.4933	215,619,360

Source: Tax Levy from Direct and Overlapping Governments: Tax Increment Calculation Worksheet; and Tax Rate Calculations certified to tax roll

City of Sheboygan, Wisconsin

Table 11
Comparative Tax Rates for All Direct and Overlapping Governments
Per $1,000 of Equalized Value
Last Ten Fiscal Years

Properties within the Sheboygan Area School District

Levy Year	Collection Year	State of Wisconsin	Sheboygan County	City of Sheboygan	Sheboygan Schools	LTC	Total	School State Credit	Net Tax Rate	Equalized Valuation
2008	2009	$0.1697	$4.8711	$7.8722	$9.6494	$1.4725	$24.0350	$1.6963	$22.3387	$ 2,602,618,560
2009	2010	0.1697	4.8279	7.9349	10.5957	1.4907	25.0190	1.6450	23.3741	2,609,553,230
2010	2011	0.1696	5.0930	8.4126	11.4216	1.5564	26.6533	1.7006	24.9527	2,602,126,910
2011	2012	0.1697	5.1384	8.7222	11.7164	1.5632	27.3099	1.7541	25.5558	2,569,068,350
2012	2013	0.1697	5.2678	9.0045	11.6300	1.6064	27.6784	1.8411	25.8373	2,375,969,208
2013	2014	0.1642	5.2792	8.9574	11.3444	1.5846	27.3298	1.7823	25.5475	2,347,764,504
2014	2015	0.1698	5.4891	9.2427	12.2579	0.7794	27.9389	1.7922	26.1467	2,373,657,055
2015	2016	0.1697	5.6221	9.4540	11.8941	0.8010	27.9408	2.0873	25.8535	2,294,582,853
2016	2017	0.1697	5.5028	9.5206	10.9100	0.8046	26.9077	2.0187	24.8890	2,299,016,541
2017	2018	-	5.2607	9.3590	10.4142	0.8216	25.8555	1.9999	23.8556	2,264,908,548

Properties within the Kohler School District

Levy Year	Collection Year	State of Wisconsin	Sheboygan County	City of Sheboygan	Kohler Schools	LTC	Total	School State Credit	Net Tax Rate	Equalized Valuation
2008	2009	$0.1697	$4.8711	$7.8722	$10.0922	$1.4725	$24.4778	$1.6963	$22.7815	$ 109,384,020
2009	2010	0.1697	4.8279	7.9349	9.7379	1.4907	24.1612	1.6450	22.5163	110,596,220
2010	2011	0.1696	5.0930	8.4126	11.1119	1.5564	26.3435	1.7006	24.6430	110,574,880
2011	2012	0.1697	5.1384	8.7222	10.8173	1.5632	26.4108	1.7541	24.6567	110,860,990
2012	2013	0.1697	5.2678	9.0045	10.6546	1.6064	26.7029	1.8411	24.8618	100,446,592
2013	2014	0.1642	5.2792	8.9574	9.7735	1.5846	25.7589	1.7823	23.9766	100,029,696
2014	2015	0.1698	5.4891	9.2427	9.7302	0.7794	25.4113	1.7922	23.6191	101,437,945
2015	2016	0.1697	5.6221	9.4540	10.4850	0.8010	26.5316	2.0873	24.4444	112,949,147
2016	2017	0.1697	5.5028	9.5206	10.1517	0.8046	26.1493	2.0187	24.1306	147,177,359
2017	2018	-	5.2607	9.3590	10.0723	0.8216	25.5137	1.9999	23.5137	223,814,652

Source: Tax Levy from Direct and Overlapping Governments: Tax Increment Calculation Worksheet; and Tax Rate Calculations certified to tax roll

City of Sheboygan, Wisconsin

Table 12
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year Amount	Collected within the Fiscal Year Percentage of Levy	Subsequent Years Collections	Total Collected to Date Amount	Total Collected to Date Percentage of Levy
2008	$69,269,905	$69,172,177	99.86%	$97,728	$69,269,905	100.00%
2009	71,597,620	71,452,653	99.80%	144,967	71,597,620	100.00%
2010	72,260,747	72,125,852	99.81%	134,895	72,260,747	100.00%
2011	70,529,817	70,396,637	99.81%	133,180	70,529,817	100.00%
2012	68,446,874	68,314,917	99.81%	129,149	68,444,066	100.00%
2013	69,010,921	68,915,865	99.86%	88,404	69,004,269	99.99%
2014	68,842,198	68,702,254	99.80%	132,353	68,834,607	99.99%
2015	67,140,389	67,059,181	99.88%	67,486	67,126,667	99.98%
2016	65,710,836	65,571,281	99.79%	123,339	65,694,620	99.98%
2017*	67,749,273	47,635,792	70.31%	0	47,635,792	70.31%

* Collections to date are in process

Data Source:

Statement of Taxes and Tax District Treasurer's Settlement

City of Sheboygan, Wisconsin

Table 13
Ratio of Net General Obligation Debt to Equalized Value
Last Ten Fiscal Years

As of December 31	Total G.O. Debt Outstanding	Less: Funds Available for Debt Service	Net Debt Outstanding	Equalized Value	Statutory Debt Capacity (5% of Equalized Value)	Ratio of Net Debt to Debt Capacity	Population	Net Debt Per Capita	Net Debt Per $1,000 of Equalized Value
2008	$61,743,862	$909,559	$60,834,303	$2,880,103,600	$144,005,180	42.24%	50,580	1,203	21.12%
2009	56,376,126	1,397,537	54,978,589	2,865,434,000	143,271,700	38.37%	50,400	1,091	19.19%
2010	52,713,129	6,082,644	46,630,485	2,710,284,900	135,514,245	34.41%	49,288	946	17.21%
2011	47,241,852	6,857,907	40,383,945	2,586,264,300	129,313,215	31.23%	49,230	820	15.61%
2012	45,507,184	7,579,122	37,928,062	2,476,415,800	123,820,790	30.63%	49,110	772	15.32%
2013	40,094,063	7,728,872	32,365,191	2,447,794,200	122,389,710	26.44%	48,965	661	13.22%
2014	34,965,437	7,033,064	27,932,373	2,475,095,000	123,754,750	22.57%	48,897	571	11.29%
2015	33,075,255	10,364,975	22,710,280	2,407,532,000	120,376,600	18.87%	48,806	465	9.43%
2016	34,834,531	9,926,651	24,907,880	2,446,193,900	122,309,695	20.36%	48,653	512	10.18%
2017	35,174,580	9,077,447	26,097,133	2,619,605,000	130,980,250	19.92%	48,402	539	9.96%

Data Source:

City of Sheboygan Annual Financial Reports
State of Wisconsin Department of Administration, Demographic Service Center
State of Wisconsin Department of Revenue, Bureau of Property Tax

Note: Equalized value is used instead of assessed value due to the fact that the statutory debt capacity in Wisconsin is based on equalized value.

City of Sheboygan, Wisconsin

Table 14
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

	GOVERNMENTAL ACTIVITIES						BUSINESS-TYPE ACTIVITIES								
Fiscal Year	General Obligation Debt	Bond Premium	Bond Discount	Mortgage Notes	Capital Lease	Other	Revenue Bonds	General Obligation Debt	Bond Premium	Alliant Energy Notes	Total	Population	Net Debt Per Capita	Per Capital Personal Income*	Percentage of Personal Income
2008	$ 61,743,862	$ 7,030	$ -	$ 225,000	$ 526,814	$ 1,000,000	$ 14,297,457	$ -	$ 3,444	$ 86,989	$ 77,890,596	50,580	$ 1,540	N/A	N/A
2009	56,081,030	2,207	-	225,000	460,255	1,000,000	13,323,629	295,096	3,247	73,128	71,463,592	50,400	1,418	N/A	N/A
2010	52,427,589	-	-	225,000	846,130	1,000,000	14,430,308	285,540	3,050	1,225,484	70,443,101	49,288	1,429	$ 42,708	3.35%
2011	46,966,441	-	-	225,000	737,277	1,000,000	14,080,502	275,411	2,854	987,694	64,275,179	49,230	1,306	43,203	3.02%
2012	45,242,466	86,865	(87,111)	225,000	623,935	1,000,000	12,936,655	264,718	2,657	745,105	61,040,290	49,110	1,243	42,549	2.92%
2013	39,840,723	77,474	(80,268)	225,000	505,915	1,000,000	17,498,222	253,340	14,542	497,619	59,832,567	48,965	1,222	43,533	2.81%
2014	34,724,159	68,083	(73,425)	225,000	853,566	1,000,000	21,107,993	241,278	13,720	249,760	58,410,134	48,897	1,195	43,107	2.77%
2015	32,846,762	135,672	(66,582)	225,000	664,163	1,000,000	21,077,578	228,493	12,899	-	56,123,985	48,806	1,150	43,381	2.65%
2016	34,619,553	218,453	(59,739)	225,000	1,131,924	1,000,000	21,161,644	214,978	45,786	-	58,557,599	48,653	1,204	43,381	2.77%
2017	34,973,965	296,050	(52,896)	225,000	928,938	1,000,000	20,439,128	200,615	41,339	-	58,052,139	48,402	1,199	45,635	2.63%

Data Source:
City of Sheboygan Annual Financial Reports
State of Wisconsin Department of Administration, Demographic Service Center
State of Wisconsin Department of Revenue, Bureau of Property Tax
* U. S. Census Bureau, American Community Survey 2010 - 2015, Prior data not available

City of Sheboygan, Wisconsin

Table 15
Computation of Overlapping Debt
December 31, 2017

	Number of Taxing Entities	Amount of Debt Net of Sinking Funds	Applicable to City	Overlapping Debt
DIRECT DEBT:				
City of Sheboygan				
General obligation debt		$ 34,973,965	100.00%	$ 34,973,965
Premium / discount		243,154	100.00%	243,154
Capital lease		928,938	100.00%	928,938
Mortgage notes and other		1,225,000	100.00%	1,225,000
Total Direct Debt		$ 37,371,057		$ 37,371,057
OVERLAPPING DEBT:				
Sheboygan Area School District	1	$ 47,023,000	65.69%	$ 30,889,409
Kohler School District	1	4,915,000	32.50%	1,597,375
Lakeshore Technical College	1	30,040,000	17.45%	5,241,980
Sheboygan County	1	36,785,000	28.38%	10,439,583
Total Overlapping Debt		$ 118,763,000		$ 48,168,347
Total Direct and Overlapping Debt		$ 156,134,057		$ 85,539,404

Source: Confirmations with the respective municipalities

City of Sheboygan, Wisconsin

Table 16
Computation of Legal Debt Margin
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Equalized Value submit to Debt	$2,880,104	$2,865,434	$2,710,285	$2,586,264	$2,476,416	$2,447,794	$2,475,095	$2,407,532	$2,446,194	$2,619,605
Legal Debt Limit (5%)	144,005	143,272	135,514	129,313	123,821	122,390	123,755	120,377	122,310	130,980
Amount of Debt applicable to Limitation										
General Obligation Bonds:										
Governmental	31,485	29,000	36,665	33,855	30,875	28,345	25,780	23,275	16,195	13,950
General Obligation Notes:										
Governmental	30,259	27,376	16,048	13,387	14,633	11,749	9,185	9,800	18,640	21,225
Total General Obligation Debt	61,744	56,376	52,713	47,242	45,508	40,094	34,965	33,075	34,835	35,175
Amount Available for financing general obligation debt										
Debt Service Fund Reserves	910	1,398	6,083	6,858	7,579	7,729	7,033	10,365	9,927	9,077
Net Outstanding GO Debt Applicable to Debt Limitation	60,834	54,978	46,630	40,384	37,929	32,365	27,932	22,710	24,908	26,098
Percent of Debt to Legal Limit	42.24%	38.37%	34.41%	31.23%	30.63%	26.44%	22.57%	18.87%	20.36%	19.93%
Legal Margin for New Debt	83,171	88,294	88,884	88,929	85,892	90,025	95,823	97,667	97,402	104,882
Percentage of legal margin remaining	58%	62%	66%	69%	69%	74%	77%	81%	80%	80%
Governmental Percent	58%	62%	66%	69%	69%	74%	77%	81%	80%	80%
Population	50,580	50,400	49,288	49,230	49,110	48,965	48,806	48,806	48,653	48,402
Per Capita Debt	$1,220.72	$1,118.57	$1,069.49	$959.62	$926.65	$818.83	$716.41	$677.68	$715.99	$726.73

All dollar amounts are represented in thousands except Per Capita Debt
Wisconsin State Statute 67.03 limits total debt be no greater than 5 percent of the equalized real property of the City.

City of Sheboygan, Wisconsin

Table 17
Revenue Bond Coverage
Last Ten Fiscal Years

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirement (3) Principal	Interest	Total	Coverage
2017	$16,088,274	$9,939,904	$6,148,370	$1,404,853	$470,862	$1,875,715	327.79%
2016	15,887,042	9,726,466	6,160,576	1,488,107	582,352	2,070,459	297.55%
2015	15,272,630	9,242,550	6,030,080	1,672,214	621,635	2,293,849	262.88%
2014	15,298,362	9,763,240	5,535,122	1,293,418	580,216	1,873,634	295.42%
2013	14,602,721	8,284,188	6,318,533	1,180,805	430,992	1,611,797	392.02%
2012	14,801,829	8,012,182	6,789,647	1,143,846	471,198	1,615,044	420.40%
2011	14,457,633	8,654,944	5,802,689	1,067,956	492,245	1,560,201	371.92%
2010	13,314,362	8,624,057	4,690,305	1,006,347	476,844	1,483,191	316.23%
2009	12,155,804	8,958,047	3,197,757	973,828	510,037	1,483,865	215.50%
2008	13,111,456	9,026,464	4,084,992	891,830	541,139	1,432,969	285.07%

Notes:
(1) Total operating revenues plus interest on investments and intergovernmental nonoperating revenues
(2) Total operating expenses less depreciation
(3) Includes interest and principal on revenue bonds issued for water and waterwater

City of Sheboygan, Wisconsin

Table 18
Principal Taxpayers Current Year and Nine Years Ago
Ten Largest Taxpayers - 2017

Name of Taxpayer	Nature of Business	Equalized Value	Net Taxes Paid	Percent of Total Taxes Levied
Acuity Mutual Insurance Co	Insurance	$134,812,520	$3,294,950	5.01%
Aurora Medical Group/Sheboygan Clinic	Medical Clinic	22,737,890	563,648	0.86%
Nemak (formerly J. L. French Corporation)	Aluminum die castings	17,500,500	433,497	0.66%
Sheboygan Acquisitions LLC	Hospitality resort (Blue Harbor)	17,216,430	426,042	0.65%
Plastics Engineering Co	Manufacturer of phenolid epoxy	14,808,000	366,890	0.56%
PJR Properties LLC	Nonresidential building operators	14,806,200	366,774	0.56%
Wal-Mart	Department and grocery store	14,404,000	351,968	0.54%
Country Village Apartments	Real Estate	13,951,740	346,729	0.53%
St. Nicholas Hospital	Hospital/surgery facilities	12,521,200	337,291	0.51%
Vollrath Co LLC	Manufacturer of stainless steel	11,951,100	296,264	0.45%
American Orthodontics	Manufacturer or orthodontic appliances	11,949,700	296,158	0.45%
	Total for Ten Largest Taxpayers	$286,659,280	$7,080,211	10.77%

Ten Largest Taxpayers - 2008

Name of Taxpayer	Nature of Business	Equalized Value	Net Taxes Paid	Percent of Total Taxes Levied
Acuity Mutual Insurance Co	Insurance	$51,042,430	$1,169,425	1.66%
Blue Harbor Resort Sheboygan LLC	Hotel/Convention Center	38,380,390	908,075	1.29%
Aurora Medical Group/Sheboygan Clinic	Medical Clinic	21,939,830	516,897	0.74%
Wal-Mart	Retail	17,591,250	409,162	0.58%
Plastics Engineering Co	Manufacturer of phenolid epoxy	15,185,000	364,894	0.52%
JFM1 LLC	Real Estate	14,829,380	351,643	0.50%
Country Village Apartments	Real Estate	14,165,760	336,036	0.48%
Fresh Brands Distributing, Inc	Wholesale/Retail Grocer	13,978,840	331,685	0.47%
J.L.French Corp	Aluminum die castings	13,933,900	330,477	0.47%
Development 3000 LLC	Real Estate	10,877,000	227,312	0.32%
	Total for Ten Largest Taxpayers	$211,923,780	$4,945,606	7.04%

City of Sheboygan, Wisconsin

Table 19
Principal Employers Current Year and Nine Years Ago
Ten Largest Employers - 2017

Name of Employer	Nature of Business	Approximate Number of Employees Full Time
Aurora Medical Group/ Aurora Health Care	Sheboygan Memorial Medical Center and Sheboygan Clinic	1480
Nemak	Aluminum die castings	1275
Sheboygan Area School District	Education	1257
Acuity Mutual Insurance Co	Insurance	1259
Rockline Industries Inc	Manufacturer	870
Sheboygan County	County employees	860
The Vollrath Company	Manufacturer	575
American Orthodontics	Manufacturer	514
City of Sheboygan	Government	498
Piggly Wiggly Midwest LLC	Wholesale/retail grocers	481

Ten Largest Employers - 2008

Name of Employer	Nature of Business	Approximate Number of Employees Full Time
Sheboygan Area School District	Education	1535
J.L.French Corp	Aluminum die castings	1086
Sheboygan Clinic	Medical Clinic	1000
Acuity Mutual Insurance Co	Insurance	850
Sheboygan Memorial Medical Center	Hospital	830
Sheboygan County	County employees	903
Rockline Industries	Manufacturer	725
St. Nicholas Hospital	Hospital	650
Fresh Brands Distributing Inc	Wholesale/retail grocers	500
City of Sheboygan	Government	484

City of Sheboygan, Wisconsin

Table 20
Demographics

Area- Square Miles	
2017	15.78
2016	14.81
2015	14.81
2014	14.71
2013	14.53
2012	14.52
2011	14.46
2010	14.19
2009	14.19
2008	14.19
2007	14.19

Age (2010)	
Under 5 years	7.30%
5 to 9 years	6.80%
10 to 14 years	6.50%
15 to 19 years	6.70%
20 to 24 years	6.30%
25 to 29 years	7.40%
30 to 34 years	6.70%
40 to 44 years	6.60%
45 to 49 years	7.40%
50 to 54 years	6.90%
55 to 59 years	5.90%
60 to 64 years	4.90%
65 to 69 years	3.70%
70 to 74 years	2.90%
75 to 79 years	2.70%
80 to 84 years	2.60%
85 years and older	2.60%

Race (2010 Census)	
White	82.60%
Black or African American	1.90%
American Indian	0.50%
Asian	8.80%
Other Asian	2.50%
Some other race	3.70%

Major Employers (2017)	
Aurora Medical Group	1,480
Nemak	1,275
Acuity Mutual Insurance	1,259
Sheboygan Area School District	1,257
Rockline Industries	870
Sheboygan County	860
The Vollrath Company	575
American Orthodontics	514
City of Sheboygan	498
Piggly Wiggly Midwest LLC	481

Population	
2017	48,402
2016	48,653
2015	50,650
2014	50,600
2013	50,580
2012	50,400
2011	49,288
2010	49,230
2009	49,110
2008	48,965
2007	48,897

Housing Units (2016)	
Total Dwelling Units	18,932
Single Family	12,770
Two Family	4,764
Three Family	183
Condominiums	744
Apartment Units	471

Building Permits		
Year	Number	Value in Millions
2017	3417	83.0
2016	3323	114.4
2015	3331	144.0
2014	3238	273.3
2013	3384	28.5
2012	3288	45.9
2011	3235	55.1
2010	3166	29.1

Water/Wastewater (2017)	
Active Accounts Serviced	18,774
Water Treated/Distrib.	4,609,348,000
Miles of Sanitary Sewers	171
Miles of Water Main	207

Largest Property Taxpayers (2017)	Assessed Value
Acuity Mutual Insurance	$ 134,812,520
Aurora Medical Group	$ 22,737,890
Nemak	$ 17,500,500
Sheboygan Acquisitions LLC	$ 17,216,430
Plastics Engineering Co.	$ 14,808,000
PJR Properties LLC	$ 14,806,200
Wal-Mart	$ 14,404,000
Country Village Apartments	$ 13,951,740
St. Nicholas Hospital	$ 12,521,200
American Orthodontics	$ 11,949,700

City of Sheboygan, Wisconsin

Table 20
Demographics

Employment Trends - Sheboygan County

Year	Employment	Unemployment Rate
2017	61,320	2.8
2016	60,905	3.7
2015	59,614	3.8
2014	57,860	5.2
2013	54,490	7.5
2012	54,420	8.4

Parks

Year	Developed Parks	Acres Maintained
2017	38	614.04
2016	38	614.04
2015	38	614.04
2014	38	614.04
2013	36	557.25
2012	36	557.25
2011	36	557.25
2010	36	557.25

Infrastructure

Miles of State Highway System	17
Miles of County Highway System	17
Miles of Local Roads & Streets	196
Miles of Sidewalks	375
Number of City-owned Street Lights	2518

Elections (2017)

Registered Voters		Turn-Out	Percent
Spring	26,396	5,755	21.80%

Public Safety- Police

Number of Sworn Officers	
2017	82
2016	82
2015	81
2014	81
2013	81
2012	81
2011	81
2010	78
Number of Police Stations	1
Number of Fire Stations	5
ISO Rating	2

Public Safety- Firefighter

Number of Sworn Officers	
2017	74
2016	72
2015	69
2014	72
2013	72
2012	72
2011	72
2010	76

School Registration (2016-2017)

Elementary Schools	56,250
Middle Schools	1,990
High Schools	3,344

Education Attainment (2010)

(Population 25 years and older)	
High School Graduate	39.90%
Associates Degree	5.90%
Bachelor's Degree	11.00%
Graduate or Professional Degree	4.80%

City of Sheboygan, Wisconsin

Table 21
Authorized Permanent Positions
Last Ten Calendar Years

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
GENERAL FUND										
General Government	30.00	30.00	30.00	30.00	25.00	25.00	24.75	24.75	22.81	21.95
Public Safety	189.40	190.40	186.40	189.40	186.40	185.40	190.90	192.40	179.40	181.90
Public Works	94.00	94.00	94.00	94.00	60.00	60.00	59.00	58.00	59.00	62.00
Culture and Recreation	37.00	37.00	37.00	37.00	23.00	23.00	22.28	22.28	22.28	21.28
Development and Conservation	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Total General Fund	354.40	355.40	351.40	354.40	298.40	297.40	300.93	301.43	287.49	291.13
Mead Public Library	39.00	39.00	39.00	39.00	39.00	38.00	36.63	34.44	38.50	39.50
Municipal Court	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.13	2.23	2.50
Ambulance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Cable Television Division	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.50
Transit Utility	58.00	58.00	58.00	58.00	56.00	56.00	55.45	55.45	51.45	51.45
Parking Utility	3.00	3.00	3.00	3.00	3.00	2.30	2.30	2.30	2.30	2.30
Water Utility*	31.00	31.00	31.00	31.00	31.00	31.00	31.00	30.00	30.00	30.00
Wastewater Utility	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Information Technology Department	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Motor Vehicle Fund	9.00	9.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	6.00
	522.90	523.90	518.90	521.90	462.90	460.20	461.81	458.75	444.97	448.38

*Approval authorized by Board of Water Commissioners

City of Sheboygan, Wisconsin

Table 22
Select Operating Indicators by Function / Program
Last Ten Calendar Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Police										
Arrests	10,062	8,503	8,552	7,600	7,677	10,306	7,046	5,998	6,118	7,675
Parking citations	N/A	8,993	7,517	6,616	8,164	12,898	10,991	8,745	9,842	10,476
Fire										
Total fire calls	3,675	3,551	3,751	3,865	4,503	5,011	5,026	5,034	5,007	5,007
EMS calls	2,390	2,215	2,218	2,548	3,005	3,318	3,310	3,316	3,506	3,867
Building Inspection										
Permits issued	2,028	2,160	3,166	3,145	3,288	3,384	3,238	3,331	3,323	3,417
Public Works										
Refuse curbside collection (tons)	13,208	12,715	12,925	12,454	12,287	11,984	12,144	12,510	11,248	11,273
Recycling curbside collection (tons)	2,941	2,777	3,049	3,310	3,297	3,398	3,547	3,232	3,207	3,337
Salt (tonnage)	*	*	*	*	5,012	4,667	2,302	4,552	4,133	4,133
Municipal Court										
Cases	8,043	6,321	7,240	7,042	7,173	6,905	6,008	5,732	5,974	7,089
Mead Library										
Annual visits	336,090	358,267	356,491	345,852	338,399	316,764	308,293	316,162	335,999	319,693
Material checkout	819,127	903,265	897,531	841,853	757,380	711,743	648,034	604,841	570,709	813,117
Digital content checkout	23	42	148	3,435	14,895	22,375	38,634	50,425	69,802	78,272
Shoreline Metro										
Fixed route passengers	531,714	457,183	440,780	468,361	475,173	520,860	538,802	537,765	527,775	543,561
Paratransit passengers	70,362	65,708	64,259	56,737	47,565	41,892	37,062	35,492	34,317	35,589
Water and Wastewater Utility										
Active accounts	19,283	19,053	19,088	19,028	19,003	18,974	18,833	18,797	18,857	18,774

* Information is not available

City of Sheboygan, Wisconsin

Table 23
Capital Asset Statistics by Function/Program
Last Ten Calendar Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government:										
City Hall	1	1	1	1	1	1	1	1	1	1
Public Safety:										
Police Facility	1	1	1	1	1	1	1	1	1	1
Fire Stations	5	5	5	5	5	5	5	5	5	5
Patrol Units	46	46	46	46	46	46	46	46	46	46
Fire Engines	13	13	13	13	13	13	13	13	13	13
Ambulances	4	4	4	4	4	4	4	4	4	4
Public Works:										
Office and Maintenance Shop	1	1	1	1	1	1	1	1	1	1
Bridges	16	16	16	16	16	16	16	16	16	16
Salt storage shed	1	1	1	1	1	1	1	1	1	1
Signalized Intersections	39	39	39	39	39	39	39	39	39	39
Health and Human Services										
Wildwood Cemetery	1	1	1	1	1	1	1	1	1	1
Culture and Recreation										
Parks	36	36	36	36	36	36	36	36	36	36
Park Shelters	18	18	18	18	18	18	18	18	18	18
Maywood Environmental Park	1	1	1	1	1	1	1	1	1	1
Mead Public Library	1	1	1	1	1	1	1	1	1	1
Senior Activity Center	1	1	1	1	1	1	1	1	1	1
Enterprise:										
Wastewater Plant	1	1	1	1	1	1	1	1	1	1
Water Utility Plant	1	1	1	1	1	1	1	1	1	1
Transit Facility	1	1	1	1	1	1	1	1	1	1
Boat Facilities Docks	123	123	123	123	123	123	123	123	123	123
Parking Lots	22	22	22	22	22	22	22	22	22	22

SINGLE AUDIT SECTION

Schenck
ADVISORY | TAX | ASSURANCE

Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

To the Mayor Michael Vandersteen and the Common Council
City of Sheboygan, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Sheboygan, Wisconsin, (the "City") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 2, 2018. Our report includes a reference to other auditors who audited the financial statements of the Water Utility Enterprise Fund, as described in our report on the City of Sheboygan, Wisconsin's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Harbor Centre Business Improvement District were not audited in accordance with *Government Auditing Standards*.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.

S chenck SC

Certified Public Accountants

Sheboygan, Wisconsin
May 2, 2018

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Independent auditors' report on compliance for each major federal and state program and on internal control over compliance required by the Uniform Guidance and the *State Single Audit Guidelines*

To the Mayor Michael Vandersteen and the Common Council
City of Sheboygan, Wisconsin

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM

We have audited City of Sheboygan, Wisconsin's (the "City") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the City's major federal and state programs for the year ended December 31, 2017. The City's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with the requirements of federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the City's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, Uniform Guidance and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the City's compliance.

OPINION ON EACH MAJOR FEDERAL AND STATE PROGRAM

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2017.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Schenck SC

Certified Public Accountants

Sheboygan, Wisconsin
May 2, 2018

City of Sheboygan, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency
U.S. DEPARTMENT OF AGRICULTURE		
Urban and Community Forestry	10.675	Bay-Lake Regional Planning Commission
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Community Development Block Grant Entitlements Grants Cluster		
Community Development Block Grant	14.218	Direct Program
Community Development Block Grant - Program Income	14.218	Direct Program
Total Community Development Block Grant Entitlements Grants Cluster		
U.S. DEPARTMENT OF JUSTICE		
Public Safety Partnership and Community Policing Grant		
Anti-Heroin Task Force	16.710	WI Department of Justice
Anti-Methamphetamine	16.710	WI Department of Justice
Total Public Safety Partnership and Community Policing Grant		
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI Department of Justice
Total U.S. Department of Justice		
U.S. DEPARTMENT OF TRANSPORTATION		
Federal Transit Cluster		
Federal Transit Formula Grants	20.507	WI Department of Transportation
Highway Safety Cluster		
Alcohol Impaired Driving Countermeasures Incentive Grant	20.616	WI Department of Transportation
National Priority Safety Programs	20.616	WI Department of Transportation
Total Highway Safety Cluster		
Total U.S. Department of Transportation		
NATIONAL ENDOWMENT FOR THE ARTS		
Promotion of the Arts - Grants to Organizations and Individuals	45.024	Arts Midwest
NATIONAL ENDOWMENT FOR THE HUMANITIES		
Common Heritage	45.149	Direct Program
ENVIRONMENTAL PROTECTION AGENCY		
Drinking Water State Revolving Fund Cluster		
Capitalized Grants for Drinking Water State Revolving Funds	66.468	WI Department of Administration
Great Lakes Program	66.469	
King and Deland Park Infrastructure		WI Department of Natural Resources
River Habitat Restoration		WI Department of Natural Resources
Total Great Lakes Program		
Total Environmental Protection Agency		
U.S. DEPARTMENT OF HOMELAND SECURITY		
Assistance to Firefighters Grant	97.044	Direct Program
TOTAL EXPENDITURES OF FEDERAL AWARDS		

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/17	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/17	Total Expenditures	Subrecipient Payment
16006-10B	$ -	$ 10,000	$ -	$ 10,000	$ -
N/A	(395,313)	868,543	657,113	1,130,343	145,576
N/A	-	480,322	-	480,322	-
	(395,313)	1,348,865	657,113	1,610,665	145,576
N/A	-	1,841	1,797	3,638	2,189
N/A	-	6,887	4,399	11,286	5,610
	-	8,728	6,196	14,924	7,799
2016-DJ-01-12248	-	14,251	-	14,251	7,152
	-	22,979	6,196	29,175	14,951
WI2018006000	-	-	1,206,561	1,206,561	-
3950957-31-29	-	59,824	-	59,824	33,605
3950957-90-27	-	1,000	-	1,000	-
	-	60,824	-	60,824	33,605
	-	60,824	1,206,561	1,267,385	33,605
00017817	(2,600)	2,600	-	-	-
N/A	-	553	-	553	-
4901-04	-	463,768	-	463,768	-
N/A	(217,636)	217,636	-	-	-
N/A	(52,099)	52,099	-	-	-
	(269,735)	269,735	-	-	-
	(269,735)	733,503	-	463,768	-
N/A	-	46,650	(34,377)	12,273	12,273
	$ (667,648)	$ 2,225,974	$ 1,835,493	$ 3,393,819	$ 206,405

City of Sheboygan, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through Entity Identifying Number
DEPARTMENT OF NATURAL RESOURCES			
Urban Forestry Grants	370.587	Direct Program	N/A
Urban Forestry Grants	370.587	Direct Program	N/A
Total Urban Forestry Grant			
Aquatic Invasive Species	370.678	Direct Program	N/A
Total Department of Natural Resources			
DEPARTMENT OF TRANSPORTATION			
Elderly and Handicapped Transportation Aids	395.101	Sheboygan County	N/A
Transit Operating Aids	395.104	Direct Program	N/A
Total Department of Transportation			
DEPARTMENT OF HEALTH SERVICES			
EMS-FAB Grant	435.167	Direct Program	N/A
DEPARTMENT OF JUSTICE			
Drug Crimes Enforcement	455.225	Direct Program	N/A
Beat Patrol Grant	505.603	Direct Program	N/A
Total Department of Justice			
TOTAL STATE PROGRAMS			

The notes to the schedule of expenditures of state awards are an integral part of this schedule.

(Accrued) Deferred Revenue 1/1/17	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/17	Total Expenditures	Subrecipient Payment
$ (21,900)	$ 21,900	$ -	$ -	$ -
-	-	25,000	25,000	-
(21,900)	21,900	25,000	25,000	-
(5,135)	5,135	-	-	-
(27,035)	27,035	25,000	25,000	-
(80,125)	238,948	158,823	317,646	-
(111,299)	910,086	189,929	988,716	-
(191,424)	1,149,034	348,752	1,306,362	-
-	8,730	-	8,730	-
-	9,861	-	9,861	-
-	121,434	-	121,434	-
-	131,295	-	131,295	-
$ (218,459)	$ 1,316,094	$ 373,752	$ 1,471,387	$ -

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal and State Awards for the City are presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the City. Because the schedules present only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the City's 2017 fund financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the City in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded City expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

The City has not elected to charge a de minimis rate of 10% of modified total costs.

NOTE 3: OVERSIGHT AGENCIES

The federal and state oversight agencies for the City are as follows:

Federal - U.S. Department of Housing and Urban Development
State - Wisconsin Department of Transportation

City of Sheboygan, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2017

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

BASIC FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	None Reported
Noncompliance material to basic financial statements noted?	No

FEDERAL AND STATE AWARDS

Internal control over major program:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	No
Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*?	No

Identification of major federal programs:

CFDA Number	Name of Federal Program
	Community Development Block Grant Entitlement Grants Cluster
14.218	Community Development Block Grant

Identification of major state programs:

State ID Number	Name of State Program
395.101	Elderly Transportation Aids

Audit threshold used to determine between Type A and Type B programs:	
Federal Awards	$750,000
State Awards	$250,000
Auditee qualified as low-risk auditee	Yes

City of Sheboygan, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

There are no findings related to the basic financial statements required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2017.

SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

There are no findings and questioned costs required to be reported under Uniform Guidance and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration for the year ended December 31, 2017.

SECTION IV - OTHER ISSUES

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? — No

2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Natural Resources	No
Department of Transportation	No
Department of Health Services	No
Department of Justice	No
Department of Administration	No

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? — Yes

Bryan Grunewald CPA

4. Name and signature of partner — Bryan Grunewald, CPA

5. Date of report — May 2, 2018

City of Sheboygan Name, Wisconsin

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2017

PRIOR YEAR AUDIT FINDINGS

There were no findings or questioned costs for federal or state awards for the year ended December 31, 2016.

CORRECTIVE ACTION PLAN

No corrective action plan is required.

City of Sheboygan
828 Center Avenue
Sheboygan, WI 53081
920-459-4000

www.sheboyganwi.gov

VII

R. C. No. _____ - 18 - 19. By FINANCE AND PERSONNEL COMMITTEE.
May 21, 2018.

Your Committee to whom was referred R. O. No. 15-18-19 by the Director of Human Resources submitting Capital Improvement Projects (CIP) for the years 2019-2023 for the Department of Human Resources; recommends filing the document.

Consent

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

II

4.9

R. O. No. 15 - 18 - 19. By DIRECTOR OF HUMAN RESOURCES. May 7, 2018.

Submitting Capital Improvement Projects (CIP) for the years 2019-2023 for the Department of Human Resources.

Finance
Personnel
acsfile

DIRECTOR OF HUMAN RESOURCES

5 YEAR CAPITAL IMPROVEMENT PROGRAM

	2019 Requested	2020 Requested	2021 Requested	2022 Requested	2023 Requested	Total
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	$0	$0	$0	$0	$0	$0
Street Improvement and Sidewalks	$0	$0	$0	$0	$0	$0
General Government Projects	$23,000	$0	$0	$0	$0	$23,000
Fire	$0	$0	$0	$0	$0	$0
Parks and Forestry	$0	$0	$0	$0	$0	$0
Park Impact Fee Fund	$0	$0	$0	$0	$0	$0
Vehicle / Land Sales	$0	$0	$0	$0	$0	$0
County / State / Federal Grants	$0	$0	$0	$0	$0	$0
Other Municipality Contributions	$0	$0	$0	$0	$0	$0
G. O. Borrowed Funds	$0	$0	$0	$0	$0	$0
Other Borrowed Funds	$0	$0	$0	$0	$0	$0
Donations	$7,000	$0	$0	$0	$0	$7,000
User Fees	$0	$0	$0	$0	$0	$0
Special Assessment	$0	$0	$0	$0	$0	$0
Vehicle Registration Fee	$0	$0	$0	$0	$0	$0
Other/CDBG	$0	$0	$0	$0	$0	$0
Fund Balance	$0	$0	$0	$0	$0	$0
TOTAL REVENUE	$30,000	$0	$0	$0	$0	$30,000
Human Resources Fund						
ADA Compliance Program	$30,000	$0	$0	$0	$0	$30,000
Total - Human Resources Fund	$30,000	$0	$0	$0	$0	$30,000

VI

R. C. No. _____ - 18 - 19. By LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE. May 21, 2018.

Your Committee to whom was referred R. O. No. 16-18-19 by Chief of Police, pursuant to section 54-65 of the Municipal Code, submitting the quarterly report showing the Benchmark Measurements for the Police Department for the period commencing January 1, 2018 and ending March 31, 2018; recommends filing the document.

Consent

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

II

4.10

R. O. No. 16 - 18 - 19. By CHIEF OF POLICE. May 7, 2018.

Pursuant to section 54-65 of the Municipal Code, I herewith submit my quarterly report showing the Benchmark Measurements for my department for the period commencing January 1, 2018 and ending March 31, 2018.

Patrol and Investgations	2016 Actual	Y-T-D 03/31/17	2017 Actual	Y-T-D 03/31/18	2018 Goals
Homicide	1	0	0	0	0
Rape	21	3	24	10	20
Robbery	10	2	11	4	15
Aggravated Assualt	101	24	85	24	90
Violent Crime Total	133	28	120	38	125
Burglary	119	19	91	18	100
Theft	908	143	702	141	900
Motor Vehicle Theft	36	7	32	1	30
Arson	5	1	12	0	5
Property Crime Total	1,068	170	837	160	1050
Percent of Offenses Cleared	55%	72%	46%	73%	70%
Value of Property Stolen	$497,952	$133,387	$554,070	$70,595	$500,000
Value of Property Recovered	$204,714	$36,943	$184,216	$33,896	$200,000
Percent of Stolen Recovered	41%	28%	33%	48%	40%
Accident Investigations	1,900	443	1,736	447	1,500
Traffic Stops	4,256	1,742	6,157	1,464	No Goal
Traffic Arrests	2,426	1,154	4,669	1,145	No Goal
Other Arrests	3,692	743	3,006	832	No Goal
Speed Trailer Deployments	20	0	7	3	20
HVEE Deployments	N/A	1	6	2	12
Parking Tickets Issued	9,842	5,469	10,476	4136	10,000
Bicycles Recovered	200	24	139	4	150
Involuntary Commitments	148	42	161	48	No Goal
Administration					
District Attorney Request for Digital Evidence	N/A	303	1,008	284	2,750
Open Records Requests	4,310	981	3,778	1,029	4,000
Nixle Messages Sent	233	40	263	65	250
Press Releases	30	5	25	11	50
Tweets	N/A	55	298	82	350
Facebook likes	6,000	6,529	8,045	8,760	9,000
Reported Crime Maps	104	26	103	25	104
Crime Comparison Reports	52	13	44	13	52
Burglary Reports	86	19	51	0	0

CHIEF OF POLICE

CITY OF SHEBOYGAN

REQUEST FOR LICENSING, HEARINGS AND PUBLIC SAFETY COMMITTEE CONSIDERATION

ITEM DESCRIPTION: Report of Officer, submitting the Police Department Quarterly Report for the period commencing January 1, 2018 and ending March 31, 2018.

REPORT PREPARED BY: Christopher Domagalski, Chief of Police

REPORT DATE: May 1, 2018 **MEETING DATE:** May 16, 2018

FISCAL SUMMARY:

Budget Line Item:	N/A
Budget Summary:	N/A
Budgeted Expenditure:	N/A
Budgeted Revenue:	N/A

STATUTORY REFERENCE:

Wisconsin Statutes:	N/A
Municipal Code:	Sec. 54-65

BACKGROUND / ANALYSIS:
The Quarterly Report of Benchmarks for the Police Department for the Period commencing January 1, 2018 and ending March 31, 2018 is presented for information and discussion as required by section 54-65 of the Municipal Code.

STAFF COMMENTS:

Highlights of the report are as follows:

- Overall Part 1 Crimes for the Period was flat in comparison to the same period in 2017 (198 vs. 198). There was a slight increase in violent crime, which was offset by a decrease in property crime. There were no significant trends during the period.

- Traffic accidents were also relatively flat during the period. During the first quarter of 2017 there was an increase in grant related directed seat belt enforcement to high accident corridors, which resulted in an increase in traffic stops and traffic arrests during the period. The numbers are slightly below due to resources being targeted to higher use months. The department has implemented a yearlong traffic safety initiative, "Car in gear Brain in gear", which is showing a positive trend towards traffic safety.

- There was an increase in involuntary commitments during the period from 42 to 48 that is concerning because of the large number of resources consumed by these calls.

- During the period training was provided to all sworn members on the following topics: rapid response, less lethal weapons for patrol, scenario based use of force training, the Drug Endangered Children Protocol, crime prevention through community engagement, legal update, dementia and resiliency.

ACTION REQUESTED:
Motion to recommend to Council to Approve the Report of Officer No. – 18 - 19.

ATTACHMENTS:

I. R.O No. – 18 - 19

VI

R. C. No. _____ - 18 - 19. By LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE. May 21, 2018.

Your Committee to whom was referred R. O. No. 17-18-19 by Chief of Police submitting the Sheboygan Police Department Five Year Capital Improvement Plan for the period 2019 through 2023; recommends filing the document.

Consent

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

II

4.11

R. O. No. 17 - 18 - 19. By CHIEF OF POLICE. May 7, 2018.

Submitting the attached Sheboygan Police Department Five Year Capital Improvement Plan for the period 2019 through 2023.

CHIEF OF POLICE

LHB
file

CITY OF SHEBOYGAN

REQUEST FOR LICENSING, HEARINGS AND PUBLIC SAFETY COMMITTEE CONSIDERATION

ITEM DESCRIPTION: Report of Officer, submitting the Police Department five year Capital Improvement Plan for the period 2019 through 2023.

REPORT PREPARED BY: Christopher Domagalski, Chief of Police

REPORT DATE: May 2, 2018 **MEETING DATE:** May 16, 2018

FISCAL SUMMARY:

Budget Line Item:	N/A
Budget Summary:	N/A
Budgeted Expenditure:	N/A
Budgeted Revenue:	N/A

STATUTORY REFERENCE:

Wisconsin Statutes:	N/A
Municipal Code:	Sec. 54-65

BACKGROUND / ANALYSIS:
The Police Department five year Capital plan is attached for review and discussion.

STAFF COMMENTS:

The Police Department five year Capital Plan consists of the replacement of critical systems in the police facility, handguns, vehicles and squad computers. All are scheduled at or past end of life or the replacement schedule. The plan also contains a request for tactical body armor for the emergency response team. Alternative means for this purchase are being investigated and leaving the possibility this item may be removed from the plan.

ACTION REQUESTED:
Motion to file the Report of Officer No. – 18 - 19.

ATTACHMENTS:

I. Police Department Five Year Capital Plan.

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019 Requested	2020 Requested	2021 Requested	2022 Requested	2023 Requested	Total
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	$221,025	$194,300	$247,300	$173,000	$170,000	$1,005,625
Street Improvement and Sidewalks	$0	$0	$0	$0	$0	$0
General Government Projects	$0	$0	$0	$0	$0	$0
Fire	$0	$0	$0	$0	$0	$0
Park, Forestry and Open Space Fund	$0	$0	$0	$0	$0	$0
Park Impact Fee Fund	$0	$0	$0	$0	$0	$0
Vehicle / Land Sales	$48,000	$46,000	$28,000	$50,000	$44,000	$216,000
County / State / Federal Grants	$0	$0	$0	$0	$0	$0
Other Municipality Contributions	$0	$0	$0	$0	$0	$0
G. O. Borrowed Funds	$0	$0	$0	$0	$0	$0
Other Borrowed Funds	$0	$0	$0	$0	$0	$0
Donations	$0	$0	$0	$0	$0	$0
User Fees	$0	$0	$0	$0	$0	$0
Special Assessment	$0	$0	$0	$0	$0	$0
Vehicle Registration Fee	$0	$0	$0	$0	$0	$0
Other/CDBG	$0	$0	$0	$0	$0	$0
Fund Balance	$0	$0	$0	$0	$0	$0
TOTAL REVENUE	$269,025	$240,300	$275,300	$223,000	$214,000	$1,221,625
Police						
Tactical Body Armor (16)	$32,000	$0	$0	$0	$0	$32,000
Air Conditioning Motor Replacement	$10,000	$0	$0	$0	$0	$10,000
Unmarked Vehicle	$39,500	$0	$0	$0	$0	$39,500
Handgun Replacement	$45,125	$0	$0	$0	$0	$45,125
Marked Vehicle (4)	$142,400	$0	$0	$0	$0	$142,400
Marked K-9 Vehicle	$0	$45,300	$0	$0	$0	$45,300
Unmarked Vehicle	$0	$43,000	$0	$0	$0	$43,000
Marked Vehicle (4)	$0	$152,000	$0	$0	$0	$152,000
Squad computers	$0	$0	$66,000	$0	$0	$66,000
Unmarked Vehicle	$0	$0	$43,000	$0	$0	$43,000
Unmarked Vehicle	$0	$0	$39,000	$0	$0	$39,000
Marked Vehicle	$0	$0	$39,000	$0	$0	$39,000
Unmarked Vehicle	$0	$0	$43,000	$0	$0	$43,000
Marked K-9 Vehicle	$0	$0	$45,300	$0	$0	$45,300
Facility Boiler Replacement	$0	$0	$0	$18,000	$0	$18,000
Marked Vehicle (5)	$0	$0	$0	$205,000	$0	$205,000
Patrol Wagon	$0	$0	$0	$0	$50,000	$50,000
Marked Vehicle (4)	$0	$0	$0	$0	$164,000	$164,000
Total - Police	$269,025	$240,300	$275,300	$223,000	$214,000	$1,221,625

VI

R. C. No. _____ - 18 - 19. By LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE. May 21, 2018.

Your Committee to whom was referred R. O. No. 18-18-19 by the Fire Chief submitting the 5 Year Capital Improvement Project requests for the Fire Department for the years 2019-2023; recommends filing the document.

Consent

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

II

4.12

R. O. No. 18 - 18 - 19. By FIRE CHIEF. May 7, 2018.

Submitting the 5 Year Capital Improvement Project requests for the Fire Department for the years 2019-2023.

RHPS file

FIRE CHIEF

CITY OF SHEBOYGAN

REQUEST FOR
LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE CONSIDERATION

ITEM DESCRIPTION: 2019 Fire Department Capital Improvement Budget Requests

REPORT PREPARED BY: Mike Romas, Fire Chief

REPORT DATE: April 26, 2018 **MEETING DATE:** May 16, 2018

FISCAL SUMMARY:		**STATUTORY REFERENCE:**	
Budget Line Item:	N/A	Wisconsin Statutes:	N/A
Budget Summary:	N/A	Municipal Code:	N/A
Budgeted Expenditure:	N/A		
Budgeted Revenue:	N/A		

BACKGROUND / ANALYSIS:
This IFC is submitted to make the committee aware of future fire department capital improvement requests for 2019-2023.

STAFF COMMENTS:
2019 capital improvement requests include; 1) a battalion chief/command vehicle, 2) a three-quarter ton truck for fire prevention/plowing, 3) a public education van, and two carry-over requests for 4) extrication equipment and 5) Station 1 repairs. These requests will replace or update old and outdated vehicles, equipment and buildings which will improve department efficiency and reliability.

ACTION REQUESTED:
A motion to review the requested fire department 2019 capital budget and refer back to council.

ATTACHMENTS:
1. The fire department's 2019-2023 capital improvement program spreadsheet.

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019 Requested	2020 Requested	2021 Requested	2022 Requested	2023 Requested	Total
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	$0	$0	$0	$0	$0	$0
Street Improvement and Sidewalks	$0	$0	$0	$0	$0	$0
General Government Projects	$0	$0	$0	$0	$0	$0
Fire	$18,000	$0	$0	$0	$0	$18,000
Park, Forestry and Open Space Fund	$0	$0	$0	$0	$0	$0
Park Impact Fee Fund	$0	$0	$0	$0	$0	$0
Vehicle / Land Sales	$16,000	$0	$0	$20,000	$40,000	$76,000
County / State / Federal Grants	$0	$0	$0	$0	$0	$0
Other Municipality Contributions	$0	$0	$835,000	$0	$0	$835,000
G. O. Borrowed Funds	$388,000	$1,002,518	$0	$300,000	$600,000	$2,290,518
Other Borrowed Funds	$0	$0	$0	$0	$0	$0
Donations	$0	$0	$0	$0	$0	$0
User Fees	$0	$0	$0	$0	$0	$0
Special Assessment	$0	$0	$0	$0	$0	$0
Vehicle Registration Fee	$0	$0	$0	$0	$0	$0
Other/CDBG	$0	$0	$0	$0	$0	$0
Fund Balance	$0	$0	$0	$0	$0	$0
TOTAL REVENUE	$422,000	$1,002,518	$835,000	$320,000	$640,000	$3,219,518
Fire						
Extrication Equipment	$19,000	$0	$0	$0	$0	$19,000
Three-quarter ton pick-up truck	$45,000	$0	$0	$0	$0	$45,000
Battalion Chief Vehicle	$50,000	$0	$0	$0	$0	$50,000
Mini van for public education	$30,000	$0	$0	$0	$0	$30,000
Station One	$278,000	$0	$0	$0	$0	$278,000
Station Two	$0	$302,518	$0	$0	$0	$302,518
Engine	$0	$700,000	$0	$0	$0	$700,000
Regional Training Facility	$0	$0	$835,000	$0	$0	$835,000
Ambulance	$0	$0	$0	$320,000	$0	$320,000
Ambulance (2)	$0	$0	$0	$0	$640,000	$640,000
Total - Fire & Rescue	$422,000	$1,002,518	$835,000	$320,000	$640,000	$3,219,518

VI

R. C. No. _____ - 18 - 19. By LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE. May 21, 2018.

Your Committee to whom was referred R. O. No. 23-18-19 by the Fire Chief, pursuant to section 50-564 of the Municipal Code, submitting the quarterly report of Benchmark Measurements for the Fire Department for the period commencing January 1, 2018 and ending March 31, 2018; recommends filing the document.

Consent

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

II

4.17

R.O. No. 23 - 18 - 19. By FIRE CHIEF. May 7, 2018.

Pursuant to section 50-564 of the Municipal Code, I herewith submit my quarterly report of Benchmark Measurements for the Fire Department, for the period commencing January 1, 2018 and ending March 31, 2018.

Incident Types	2016 Actual	1st Quarter 3/31/17	2017 Actual	1st Quarter 3/31/18	2018 Goals
Fires	138	33	126	23	
Rescue & Emergency Medical Service	3,931	997	3,959	1,062	
Non Fires	938	214	1,077	217	
TOTAL	5,007	1,244	5,162	1,302	
Station Incident Count Per Station					
Station 1	1,507	363	1,549	365	
Station 2	965	265	988	246	
Station 3	1,212	298	1,309	346	
Station 4	785	192	814	215	
Station 5	509	114	451	117	
Out of City	29	12	51	13	
Fire Loss					
Number of Incidents	72	16	65	16	
Total Property Loss	$ 846,192	$ 120,135	$ 276,985	$ 368,350	
Total Content Loss	$ 312,690	$ 50,670	$ 126,541	$ 192,185	
Total Loss	$ 1,158,882	$ 170,805	$ 403,526	$ 560,535	
Average Loss	$ 16,095	$ 10,675	$ 6,208	$ 35,033	
Workload					
Inspections	1,860	16	1,880	27	
School Safety Programs	183	0	183	0	
Training Hours	9,566	1,802	11,868	2,001	12,000
Investigations/Formal	138/10		70		
Efficiency					
EMS Average Response Time (Seconds) 360				**54%**	90%
Fire Average Response Time (Seconds) 380				**71%**	90%
Effectiveness					
Resident Satisfaction Rating	1	1	1	1	1
ISO Rating	2	2	2	2	1

Michael T. Romas

FIRE CHIEF

RHB file

CITY OF SHEBOYGAN

REQUEST FOR LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE CONSIDERATION

ITEM DESCRIPTION: Report of Officer, submitting the Fire Department Quarterly Report for the period commencing January 1, 2018 and ending March 31, 2018.

REPORT PREPARED BY: Michael T. Romas, Fire Chief

REPORT DATE: April 9, 2018 **MEETING DATE: May 16, 2018**

FISCAL SUMMARY:

Budget Line Item:	N/A
Budget Summary:	N/A
Budgeted Expenditure:	N/A
Budgeted Revenue:	N/A

STATUTORY REFERENCE:

Wisconsin Statutes:	N/A
Municipal Code:	Sec. 50-564

BACKGROUND / ANALYSIS:
The Quarterly Report of Benchmarks for the Fire Department for the period commencing January 1, 2018 and ending March 31, 2018 is presented for information and discussion as required by section 50-564 of the Municipal code.

STAFF COMMENTS:
Highlights of the 2018 first quarter report are as follows:

- 31% decrease in fires (33 to 23)
- Lower response time percentage due to National Fire Incident Reporting System reclassification and interpretation
- On April 19, 2018, the Insurance Services Office (ISO) evaluated the City of Sheboygan for reclassification from Public Protection Classification 2 to 1

ACTION REQUESTED:
Motion to recommend to Council to Approve the Report of Officer No. -18-19.

ATTACHMENTS: R.O. No. -18-19

VI

R. C. No. _____ - 18 - 19. By PUBLIC WORKS COMMITTEE. May 21, 2018.

Your Committee to whom was referred R. O. No. 24-18-19 by Director of Public Works submitting the 5 Year Capital Improvement Projects (CIP) for the years 2019-2023 for the Department of Public Works; recommends filing the document.

Concur

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

II

4.18

R. O. No. 24 - 18 - 19. DIRECTOR OF PUBLIC WORKS. May 7, 2018.

Submitting the 5 Year Capital Improvement Projects (CIP) for the years 2019-2023 for the Department of Public Works.

Public Works
acy file

DIRECTOR OF PUBLIC WORKS

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019 Requested	2020 Requested	2021 Requested	2022 Requested	2023 Requested	Total
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	$0	$0	$0	$0	$0	$0
Street Improvement and Sidewalks	$0	$0	$0	$0	$0	$0
General Government Projects	$280,000	$60,000	$60,000	$145,700	$75,000	$620,700
Fire	$0	$0	$0	$0	$0	$0
Park, Forestry and Open Space Fund	$0	$0	$0	$0	$0	$0
Park Impact Fee Fund	$0	$0	$0	$0	$0	$0
Vehicle / Land Sales	$0	$0	$0	$0	$0	$0
County / State / Federal Grants	$50,000	$152,800	$41,600	$0	$0	$244,400
Other Municipality Contributions	$0	$0	$0	$0	$0	$0
G. O. Borrowed Funds	$30,000	$288,200	$375,400	$3,585,700	$315,000	$4,594,300
Other Borrowed Funds	$171,400	$171,400	$171,400	$0	$0	$514,200
Donations	$0	$0	$0	$0	$0	$0
User Fees	$0	$0	$0	$0	$0	$0
Special Assessment	$0	$0	$0	$0	$0	$0
Vehicle Registration Fee	$0	$0	$0	$0	$0	$0
Other/CDBG	$0	$0	$0	$0	$0	$0
Fund Balance	$3,000,000	$0	$0	$0	$0	$3,000,000
TOTAL REVENUE	$3,531,400	$672,400	$648,400	$3,731,400	$390,000	$8,973,600
City Buildings						
City Hall Renovation	$3,000,000	$0	$0	$0	$0	$3,000,000
Municipal Service Buildings						
Locker Room (Women's) Phase 2	$200,000	$0	$0	$0	$0	$200,000
Men's Bathroom/Employee Entrance	$50,000	$0	$0	$0	$0	$50,000
HVAC System	$0	$100,000	$0	$0	$0	$100,000
Vehicle Wash Bay	$0	$100,000	$0	$0	$0	$100,000
Office Improvements	$0	$50,000	$0	$0	$0	$50,000
Improvement Garage Drain	$0	$0	$90,000	$0	$0	$90,000
Roof Replacement	$0	$0	$0	$2,000,000	$0	$2,000,000
Roof Replacement Solar Panels	$0	$0	$0	$1,500,000	$0	$1,500,000
Emergency Generator Replacement	$0	$0	$0	$0	$170,000	$170,000
Main Electrical Panel Update	$0	$0	$0	$0	$70,000	$70,000
Senior Activity Center						
Senior Activity Center Roof Replacement	$0	$0	$275,000	$0	$0	$275,000
Total - City Buildings	$3,250,000	$250,000	$365,000	$3,500,000	$240,000	$7,605,000
Traffic Control						
Modernize Fiber Optic Cable Synchronization	$50,000	$0	$0	$0	$0	$50,000
Traffic Control Upgrade - Replacement	$30,000	$0	$0	$0	$0	$30,000
Modernize Fiber Optic Cable Synchronization	$0	$191,000	$0	$0	$0	$191,000
Modernize Fiber Optic Cable Synchronization	$0	$0	$52,000	$0	$0	$52,000
Traffic Control						
LED Upgrade-Citywide	$30,000	$0	$0	$0	$0	$30,000
LED Upgrade-Downtown	$171,400	$0	$0	$0	$0	$171,400
LED Upgrade-Citywide	$0	$60,000	$0	$0	$0	$60,000
LED Upgrade-Downtown	$0	$171,400	$0	$0	$0	$171,400
LED Upgrade-Citywide	$0	$0	$60,000	$0	$0	$60,000
LED Upgrade-Downtown	$0	$0	$171,400	$0	$0	$171,400
LED Upgrade-Citywide	$0	$0	$0	$60,000	$0	$60,000
LED Upgrade-Downtown	$0	$0	$0	$171,400	$0	$171,400
LED Upgrade-Citywide	$0	$0	$0	$0	$150,000	$150,000
Total Traffic Control	$281,400	$422,400	$283,400	$231,400	$150,000	$1,368,600
Total Buildings Division	$3,531,400	$672,400	$648,400	$3,731,400	$390,000	$8,973,600

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019 Requested	2020 Requested	2021 Requested	2022 Requested	2023 Requested	Total
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	$0	$0	$0	$0	$0	$0
Street Improvement and Sidewalks	$500,000	$500,000	$500,000	$500,000	$465,000	$2,465,000
General Government Projects	$0	$0	$0	$0	$0	$0
Fire	$0	$0	$0	$0	$0	$0
Park, Forestry and Open Space Fund	$0	$0	$0	$0	$0	$0
Park Impact Fee Fund	$0	$0	$0	$0	$0	$0
Vehicle / Land Sales	$0	$0	$0	$0	$0	$0
County / State / Federal Grants	$4,895,246	$0	$0	$6,534,000	$0	$11,429,246
Other Municipality Contributions	$411,000	$411,000	$411,000	$411,000	$411,000	$2,055,000
G. O. Borrowed Funds	$2,342,356	$3,737,750	$3,366,750	$2,658,250	$1,417,250	$13,522,356
Other Borrowed Funds	$2,500,000	$0	$0	$0	$0	$2,500,000
Donations	$120,000	$0	$0	$0	$0	$120,000
User Fees	$650,000	$650,000	$650,000	$650,000	$150,000	$2,750,000
Special Assessment	$100,000	$100,000	$100,000	$0	$0	$300,000
Vehicle Registration Fee	$791,750	$791,750	$791,750	$791,750	$791,750	$3,958,750
Other/CDBG	$300,900	$0	$0	$0	$0	$300,900
Fund Balance	$200,000	$0	$0	$0	$0	$200,000
TOTAL REVENUE	$12,811,252	$6,190,500	$5,819,500	$11,545,000	$3,235,000	$39,601,252
Public Works						
Superior Avenue (N 29th St to Taylor Dr)	$1,137,106	$0	$0	$0	$0	$1,137,106
Geele Avenue (Calumet Dr to N 23rd St)	$700,000	$0	$0	$0	$0	$700,000
Georgia Avenue (S. 9th St to S. 14th St)	$354,000	$0	$0	$0	$0	$354,000
St. Clair Avenue (N 9th St to N. 14th St)	$200,000	$0	$0	$0	$0	$200,000
North 10th Street (Erie Av to Superior Av)	$300,900	$0	$0	$0	$0	$300,900
North 10th Street (North Av to Pershing Av)	$424,800	$0	$0	$0	$0	$424,800
South 7th Street (Union Av to Wilson Av)	$275,000	$0	$0	$0	$0	$275,000
South 8th Street (Union Av to Wilson Av)	$564,300	$0	$0	$0	$0	$564,300
North Avenue (N 15th St to N 21st St)	$3,907,656	$0	$0	$0	$0	$3,907,656
Storm Water Management Plan	$500,000	$0	$0	$0	$0	$500,000
Annual Asphalt Chip Seal Program	$150,000	$0	$0	$0	$0	$150,000
Sidewalk Repair / Replacement Program	$100,000	$0	$0	$0	$0	$100,000
TID 17 (Innovation District) Infrastructure	$2,500,000	$0	$0	$0	$0	$2,500,000
Riverfront Railing Improvements	$200,000	$0	$0	$0	$0	$200,000
Clara Avenue (S 7th St to S 14th St)	$0	$604,500	$0	$0	$0	$604,500
Geele Avenue (N 25th St to N 38th St)	$0	$936,000	$0	$0	$0	$936,000
Kentucky Avenue (S 7th St to S 18th St)	$0	$500,000	$0	$0	$0	$500,000
North Avenue (Calumet Dr to Taylor Dr)	$0	$800,000	$0	$0	$0	$800,000
Geele Avenue (N 3rd St to Calumet Dr)	$0	$1,000,000	$0	$0	$0	$1,000,000
Storm Water Management Plan	$0	$500,000	$0	$0	$0	$500,000
Annual Asphalt Chip Seal Program	$0	$150,000	$0	$0	$0	$150,000
Sidewalk Repair / Replacement Program	$0	$100,000	$0	$0	$0	$100,000
Martin Avenue (N 15th St to Calumet Dr)	$0	$460,000	$0	$0	$0	$460,000
South 12th Street (Washington Av to Mead Av)	$0	$640,000	$0	$0	$0	$640,000
South Taylor Drive and Union Avenue Intersection	$0	$500,000	$0	$0	$0	$500,000
Erie Avenue (N 19th St to Taylor Dr)	$0	$0	$500,000	$0	$0	$500,000
South 13th Street (Indiana Av to Union Av)	$0	$0	$799,500	$0	$0	$799,500
Division Avenue (N 15th St to N 17th St)	$0	$0	$175,000	$0	$0	$175,000
Lakeshore Drive (Mead Av to Rail Road Tracks)	$0	$0	$740,000	$0	$0	$740,000
Main Avenue (N 15th St to N 17th St)	$0	$0	$175,000	$0	$0	$175,000
North 18th Street (Martin Av to Calumet Dr)	$0	$0	$180,000	$0	$0	$180,000
Storm Water Management Plan	$0	$0	$500,000	$0	$0	$500,000
Annual Asphalt Chip Seal Program	$0	$0	$150,000	$0	$0	$150,000
Sidewalk Repair/Replacement Program (City Wide)	$0	$0	$100,000	$0	$0	$100,000
Indiana Avenue (S 17th St to Taylor Dr)	$0	$0	$1,500,000	$0	$0	$1,500,000
Weeden Creek Road (S Business Dr to Lakeshore)	$0	$0	$1,000,000	$0	$0	$1,000,000
North 21st Street (Superior Av to Geele Av)	$0	$0	$0	$540,000	$0	$540,000
South Business Drive (Union Av to Washington Av)	$0	$0	$0	$3,355,000	$0	$3,355,000
Wilson Avenue (Lakeshore Dr to S Business Dr)	$0	$0	$0	$2,500,000	$0	$2,500,000
North 15th Street (North Av to Mayflower Av)	$0	$0	$0	$4,500,000	$0	$4,500,000
Storm Water Management Plan	$0	$0	$0	$500,000	$0	$500,000
Annual Asphalt Chip Seal Program	$0	$0	$0	$150,000	$0	$150,000
North 25th Street (Kohler Memorial Dr to North Av)	$0	$0	$0	$0	$1,160,000	$1,160,000
Oakland Avenue (S 11th St to S Business Dr)	$0	$0	$0	$0	$465,000	$465,000
South 18th Street (Mead Av to Washington Av)	$0	$0	$0	$0	$760,000	$760,000
Superior Avenue (N 18th St to N 23rd St)	$0	$0	$0	$0	$500,000	$500,000
Annual Asphalt Chip Seal Program	$0	$0	$0	$0	$150,000	$150,000
South 18th Street Extension Design/Permitting	$0	$0	$0	$0	$200,000	$200,000
Total Streets	$11,313,762	$6,190,500	$5,819,500	$11,545,000	$3,235,000	$38,103,762
Streets Administration						
Bridges						
Pennsylvania Ave Bridge	$1,497,490	$0	$0	$0	$0	$1,497,490
Docks						
	$12,811,252	$6,190,500	$5,819,500	$11,545,000	$3,235,000	$39,601,252

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019 Requested	2020 Requested	2021 Requested	2022 Requested	2023 Requested	Total
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	$0	$0	$0	$0	$0	$0
Street Improvement and Sidewalks	$0	$0	$0	$0	$0	$0
General Government Projects	$0	$0	$0	$0	$0	$0
Fire	$0	$0	$0	$0	$0	$0
Park, Forestry and Open Space Fund	$110,000	$110,000	$110,000	$110,000	$110,000	$550,000
Park and Forestry Fund	$0	$0	$0	$0	$0	$0
Park Impact Fee Fund	$65,000	$40,000	$40,000	$40,000	$40,000	$225,000
Vehicle / Land Sales	$0	$0	$0	$0	$0	$0
County / State / Federal Grants	$0	$100,000	$0	$200,000	$950,000	$1,250,000
Other Municipality Contributions	$0	$0	$0	$0	$0	$0
G. O. Borrowed Funds	$123,000	$594,500	$429,500	$215,000	$410,000	$1,772,000
Other Borrowed Funds	$0	$0	$0	$0	$0	$0
Donations	$1,250,000	$10,000	$530,000	$375,000	$270,000	$2,435,000
User Fees	$0	$0	$0	$0	$0	$0
Special Assessment	$0	$0	$0	$0	$0	$0
Vehicle Registration Fee	$0	$0	$0	$0	$0	$0
Other/CDBG	$190,000	$0	$0	$0	$0	$190,000
Fund Balance	$0	$0	$0	$0	$0	$0
TOTAL REVENUE	$1,738,000	$854,500	$1,109,500	$940,000	$1,780,000	$6,422,000
Park & Forestry Division						
Urban Forestry Management	$200,000	$0	$0	$0	$0	$200,000
Park Sidewalk - ADA Accessiblity Project	$25,000	$0	$0	$0	$0	$25,000
J.C. Quarryview Swimming Area Revitalization	$30,000	$0	$0	$0	$0	$30,000
Butzen Sports Complex	$1,000,000	$0	$0	$0	$0	$1,000,000
Evergreen Park Area Two Project Completion	$25,000	$0	$0	$0	$0	$25,000
Wildwood Baseball Park (Sheboygan A's)	$250,000	$0	$0	$0	$0	$250,000
Kiwanis Park Master Plan Improvements	$60,000	$0	$0	$0	$0	$60,000
Vollrath Park - Tennis Courts Reconstruction	$128,000	$0	$0	$0	$0	$128,000
Park Camera Installation	$20,000	$0	$0	$0	$0	$20,000
Urban Forestry Management	$0	$334,500	$0	$0	$0	$334,500
Park Sidewalk - ADA Accessiblity Project	$0	$25,000	$0	$0	$0	$25,000
J.C. Quarryview Swimming Area Revitalization	$0	$100,000	$0	$0	$0	$100,000
Kiwanis Park Master Plan Improvements	$0	$110,000	$0	$0	$0	$110,000
Roosevelt Park - Tennis Courts Resurfacing	$0	$85,000	$0	$0	$0	$85,000
Veterans Park - Splash Pad	$0	$150,000	$0	$0	$0	$150,000
Evergreen Park - Area One Playground Upgrade	$0	$50,000	$0	$0	$0	$50,000
Urban Forestry Management	$0	$0	$334,500	$0	$0	$334,500
Park Sidewalk - ADA Accessiblity Project	$0	$0	$25,000	$0	$0	$25,000
Lakeview Park New Shelter Design	$0	$0	$25,000	$0	$0	$25,000
Wildwood Softball Park Concession Stand	$0	$0	$530,000	$0	$0	$530,000
Maywood Park - House Repairs	$0	$0	$30,000	$0	$0	$30,000
Playground Renovations - Miscellaneous Parks	$0	$0	$50,000	$0	$0	$50,000
Veterans Park - Court Improvements	$0	$0	$115,000	$0	$0	$115,000
Urban Forestry Management	$0	$0	$0	$285,000	$0	$285,000
Park Sidewalk - ADA Accessiblity Project	$0	$0	$0	$25,000	$0	$25,000
Lake View Park Shelter	$0	$0	$0	$400,000	$0	$400,000
Evergreen Park Area Five Shelter Design	$0	$0	$0	$30,000	$0	$30,000
Deland Park Bath House Design	$0	$0	$0	$25,000	$0	$25,000
Deland Park Performance Shelter	$0	$0	$0	$25,000	$0	$25,000
J.C. Quarryview Park Disc Golf Shelter/Shack	$0	$0	$0	$100,000	$0	$100,000
Kiwanis Park - Playground Renovation	$0	$0	$0	$50,000	$0	$50,000
Urban Forestry Management	$0	$0	$0	$0	$220,000	$220,000
Park Sidewalk - ADA Accessiblity Project	$0	$0	$0	$0	$25,000	$25,000
Evergreen Park Area Five Shelter Construction	$0	$0	$0	$0	$400,000	$400,000
Deland Park Bath House	$0	$0	$0	$0	$500,000	$500,000
Deland Park Performance Shelter	$0	$0	$0	$0	$500,000	$500,000
Deland Home Improvements	$0	$0	$0	$0	$25,000	$25,000
Vollrath Park - Bowl Lighting Replacement	$0	$0	$0	$0	$30,000	$30,000
Vollrath Park - Disc Golf Course Hillside Steps	$0	$0	$0	$0	$30,000	$30,000
End Park - Playground Renovation	$0	$0	$0	$0	$50,000	$50,000
Total - Public Works	$1,738,000	$854,500	$1,109,500	$940,000	$1,780,000	$6,422,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019 Requested	2020 Requested	2021 Requested	2022 Requested	2023 Requested	Total
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	$0	$0	$0	$0	$0	$0
Street Improvement and Sidewalks	$0	$0	$0	$0	$0	$0
General Government Projects	$0	$0	$0	$0	$0	$0
Fire	$0	$0	$0	$0	$0	$0
Park, Forestry and Open Space Fund	$0	$0	$0	$0	$0	$0
Parks and Forestry	$0	$0	$0	$0	$0	$0
Impact Fees / Room Tax	$0	$0	$0	$0	$0	$0
Vehicle Sales	$52,000	$213,000	$38,000	$1,500	$46,500	$351,000
County / State / Federal Grants	$0	$0	$0	$0	$0	$0
Other Municipality Contributions	$0	$0	$0	$0	$0	$0
G. O. Borrowed Funds	$1,097,000	$2,193,500	$411,500	$711,000	$550,000	$4,963,000
Other Borrowed Funds	$0	$0	$0	$0	$0	$0
Donations	$0	$0	$0	$0	$0	$0
User Fees	$0	$0	$0	$0	$0	$0
Special Assessment	$0	$0	$0	$0	$0	$0
Vehicle Registration Fee	$0	$0	$0	$0	$0	$0
Other/CDBG	$0	$0	$0	$0	$0	$0
Fund Balance	$0	$0	$0	$0	$0	$0
TOTAL REVENUE	$1,149,000	$2,406,500	$449,500	$712,500	$596,500	$5,314,000
Motor Vehicle Fund						
Snow Blower	$172,000	$0	$0	$0	$0	$172,000
Replacement Dump Box - Slide-In Salter	$85,000	$0	$0	$0	$0	$85,000
Single-Axle Dump Truck-Slide-In Salter-Spray Bar	$265,000	$0	$0	$0	$0	$265,000
Tar Kettle	$43,000	$0	$0	$0	$0	$43,000
Chipper Truck	$57,000	$0	$0	$0	$0	$57,000
Bucket Truck - Forestry Department	$232,500	$0	$0	$0	$0	$232,500
Black Top Hot Patcher	$62,500	$0	$0	$0	$0	$62,500
One Ton Four Wheel Drive Dump Truck	$107,000	$0	$0	$0	$0	$107,000
Three-Quarter Ton Two Wheel Drive Pickup	$62,000	$0	$0	$0	$0	$62,000
Three-Quarter Ton Four Wheel Drive Pickup	$63,000	$0	$0	$0	$0	$63,000
Utility Van (Mayor)	$0	$37,000	$0	$0	$0	$37,000
Street Sweeper	$0	$210,000	$0	$0	$0	$210,000
Automated Garbage Trucks (6)	$0	$1,800,000	$0	$0	$0	$1,800,000
Zero Turn Mower (2)	$0	$27,000	$0	$0	$0	$27,000
One-Half Ton Two Wheel Drive Pickup	$0	$33,000	$0	$0	$0	$33,000
Skidsteer	$0	$59,000	$0	$0	$0	$59,000
One-Half Ton Four Wheel Drive Pickup	$0	$32,000	$0	$0	$0	$32,000
One Ton Four Wheel Drive Dump Truck	$0	$53,000	$0	$0	$0	$53,000
Three-Quarter Ton Two Wheel Drive Pickup	$0	$31,000	$0	$0	$0	$31,000
One Ton Utility Box Truck	$0	$124,500	$0	$0	$0	$124,500
Turfcat Mower	$0	$0	$48,000	$0	$0	$48,000
Tri-Axle Dump Truck	$0	$0	$275,000	$0	$0	$275,000
One-Half Ton Four Wheel Drive Pickup	$0	$0	$30,000	$0	$0	$30,000
Three-Quarter Ton Four Wheel Drive Pickup(3)	$0	$0	$96,500	$0	$0	$96,500
Tandem Axle Dump Truck (2)	$0	$0	$0	$520,000	$0	$520,000
Zero Turn Mower	$0	$0	$0	$26,500	$0	$26,500
One-Half Ton Four Wheel Drive Pickup	$0	$0	$0	$32,500	$0	$32,500
One Ton Four Wheel Drive Utility Box Truck (2)	$0	$0	$0	$133,500	$0	$133,500
Three-Quarter Ton Cargo Van	$0	$0	$0	$0	$39,000	$39,000
Three-Quarter Ton Four Wheel Drive Pickup	$0	$0	$0	$0	$36,500	$36,500
Three-Quarter Ton Two Wheel Drive Pickup	$0	$0	$0	$0	$36,000	$36,000
One Ton Four Wheel Drive Dump Truck (2)	$0	$0	$0	$0	$118,000	$118,000
Stump Grinder	$0	$0	$0	$0	$62,000	$62,000
Tri-Axle Dump Truck	$0	$0	$0	$0	$305,000	$305,000
Total - Motor Vehicle Fund	$1,149,000	$2,406,500	$449,500	$712,500	$596,500	$5,314,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019 Requested	2020 Requested	2021 Requested	2022 Requested	2023 Requested	Total
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	$0	$0	$0	$0	$0	$0
Street Improvement and Sidewalks	$0	$0	$0	$0	$0	$0
General Government Projects	$0	$0	$0	$0	$0	$0
Fire	$0	$0	$0	$0	$0	$0
Park, Forestry and Open Space Fund	$0	$0	$0	$0	$0	$0
Park Impact Fee Fund	$0	$0	$0	$0	$0	$0
Vehicle / Land Sales	$0	$0	$15,000	$0	$0	$15,000
County / State / Federal Grants	$0	$0	$0	$0	$0	$0
Other Municipality Contributions	$0	$0	$0	$0	$0	$0
G. O. Borrowed Funds	$0	$0	$0	$0	$0	$0
Other Borrowed Funds	$0	$930,000	$2,500,000	$0	$0	$3,430,000
Donations	$0	$0	$0	$0	$0	$0
User Fees	$2,175,000	$1,915,000	$1,995,000	$1,750,000	$1,565,000	$9,400,000
Special Assessment	$0	$0	$0	$0	$0	$0
Vehicle Registration Fee	$0	$0	$0	$0	$0	$0
Other/CDBG	$0	$0	$0	$0	$0	$0
Fund Balance	$0	$0	$0	$0	$0	$0
TOTAL REVENUE	$2,175,000	$2,845,000	$4,510,000	$1,750,000	$1,565,000	$12,845,000

	2019 Requested	2020 Requested	2021 Requested	2022 Requested	2023 Requested	Total
Wastewater Utility						
Influent System Infrastructure	$150,000	$0	$0	$0	$0	$150,000
Aeration Blower Number Two Replacement	$200,000	$0	$0	$0	$0	$200,000
Anaerobic Digestion Cover	$300,000	$0	$0	$0	$0	$300,000
Primary Clarification Number Two Drive	$100,000	$0	$0	$0	$0	$100,000
Sewer Line Reconstruction / Relining	$1,000,000	$0	$0	$0	$0	$1,000,000
Weeden Creek Sanitary Sewer Design	$75,000	$0	$0	$0	$0	$75,000
Lakeshore Interceptor Inspection/Design	$300,000	$0	$0	$0	$0	$300,000
Mini Storm Sewer Program	$50,000	$0	$0	$0	$0	$50,000
Anaerobic Digester Heat Exchanger	$0	$100,000	$0	$0	$0	$100,000
East Digester Complex Roof Replacement	$0	$100,000	$0	$0	$0	$100,000
North Avenue Lift Station Control Upgrade	$0	$60,000	$0	$0	$0	$60,000
Primary Clarification Number Four Drive	$0	$100,000	$0	$0	$0	$100,000
Raw Influent Pump Number Three	$0	$220,000	$0	$0	$0	$220,000
Secondary Clarification Number Two Drive	$0	$85,000	$0	$0	$0	$85,000
Sewer Line Reconstruction / Relining	$0	$1,000,000	$0	$0	$0	$1,000,000
Weeden Creek Sanitary Sewer	$0	$930,000	$0	$0	$0	$930,000
Town of Wilson Lift Station Upgrade Design	$0	$200,000	$0	$0	$0	$200,000
Mini Storm Sewer Program	$0	$50,000	$0	$0	$0	$50,000
Indiana Avenue Pump Station Remodel	$0	$0	$195,000	$0	$0	$195,000
Main Office Complex - HVAC Control	$0	$0	$100,000	$0	$0	$100,000
Primary Clarification Number Three Drive	$0	$0	$90,000	$0	$0	$90,000
Secondary Clarification Number One Drive	$0	$0	$85,000	$0	$0	$85,000
South Aeration Upgrade	$0	$0	$275,000	$0	$0	$275,000
Sewer Line Reconstruction / Relining	$0	$0	$1,000,000	$0	$0	$1,000,000
Town of Wilson Lift Station Upgrade	$0	$0	$2,500,000	$0	$0	$2,500,000
Jet Truck	$0	$0	$215,000	$0	$0	$215,000
Mini Storm Sewer Program	$0	$0	$50,000	$0	$0	$50,000
Kentucky Avenue Pump Station Remodel	$0	$0	$0	$225,000	$0	$225,000
North Aeration Upgrade	$0	$0	$0	$275,000	$0	$275,000
Primary Clarification Number One Drive	$0	$0	$0	$90,000	$0	$90,000
Raw Influent Pump Number Four	$0	$0	$0	$160,000	$0	$160,000
Sewer Line Reconstruction / Relining	$0	$0	$0	$1,000,000	$0	$1,000,000
Secondary Clarification Number Three	$0	$0	$0	$0	$85,000	$85,000
Aeration Blower Number Five Replacement	$0	$0	$0	$0	$200,000	$200,000
Raw Influent Pump Number Two Replacement	$0	$0	$0	$0	$160,000	$160,000
Supervisory Control / Data Acquisition System	$0	$0	$0	$0	$120,000	$120,000
Sewer Line Reconstruction / Relining	$0	$0	$0	$0	$1,000,000	$1,000,000
Total - Wastewater Utility	$2,175,000	$2,845,000	$4,510,000	$1,750,000	$1,565,000	$12,845,000

VI

R. C. No. _____ - 18 - 19. By LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE. May 21, 2018.

Your Committee to whom was referred, pursuant to R. O. No. 26-18-19 by the City Clerk, submitting license applications for the period ending June 30, 2018, December 31, 2018, April 14, 2019, June 30, 2019 and June 30, 2020; recommends granting the following licenses:

BEVERAGE OPERATOR'S LICENSE (NEW) (June 30, 2019)

No.	Name	Address
2165	Allen, Leary A. (Club)	1312 Ashland Avenue
7846	Burt, Jesse A.	1820 Humboldt Avenue
2162	Carney, Naomi B.	703 Collins St. Apt. 6, Plymouth
2157	Daun, Sharon A.	3703 High Cliff Court
2141	Freeland, Nathan D.	1504 Bell Avenue
2152	Kuehl, Tanya D.	2217 S. Taylor Drive
2160	Lee, Lucy	3007 S. 22nd Street
2151	Lyke, Jevon D.	904 Swift Avenue
2158	Mertzig, Angela M.	2512A Crosscreek Drive
2142	Pipping, Sara E.	115 Redtail Drive #5, Sheb. Falls
7489	Rablin, Joy A.	2712 S. 10th Street
2154	Saunders, Jordan C.	19420 Carstens Lake Rd, Valders
2168	Schmidt, Samantha M.	1015 Elm Street, Cleveland
2150	Wiggins, Lydia A.	1413A N. 11th Street
2155	Zeller, Julie A.	1533 Martin Avenue

BEVERAGE OPERATOR'S LICENSE (NEW) (June 30, 2020)

No.	Name	Address
2672	Grabner, Thomas A. (Club)	1706 Grams Court
2166	Hoyt, Chance A.	828 Lincoln Avenue #3
2169	Humphrey, Todd A.	61 Greenbay Court, Sheb. Falls
2170	Steinberg, Margaret S.	124 Broadway Avenue Apt. 4, Sheb.Falls

BEVERAGE OPERATOR'S LICENSE (RENEW) (June 30, 2020)

No.	Name	Address
1578	Farr, Felicia A.	1317 S. 22nd Street
8692	Jensen, Kurt R.	627 St. Clair Avenue
1574	Johnston, Janet M.	1628 S. 19th Street
8594	Klabechek, Kenneth A.	704 Forest Boulevard, Sheb. Falls
2710	McDaniel, Chantelle L.	1418 Ontario Avenue
6372	Potter, Roy A. Jr (Club)	2625 S. 8th Street
2063	Rupple, David M. (Club)	N4442 Van Treeck Tr, Sheb. Falls
0380	Schoen, Henry	1714 Hilltop Drive
0357	Schultz, Laura K.	406 Vollrath Boulevard
0612	Vanderweele, Brandon T.	610 Zimbal Avenue

Concur.

"CLASS B" BEER LICENSE (June 30, 2019) (NEW)

No.	Name	Address
3325	Power Pubs	4792 N. Cramer St., Whitefish Bay

"CLASS B" BEER LICENSE (June 30, 2019) (RENEW)

No.	Name	Address
2445	La Conquistadora	1218 Indiana Avenue

CLASS "A" BEER LICENSE (June 30, 2019) (RENEW)

No.	Name	Address
2404	Dicks Northeast Standard	905 Erie Avenue
2984	Everest Enterprises	1710 Indiana Avenue
3247	Mad Max of Sheboygan	1003 S. 14th Street
3243	Sheboygan Harbor Petro	905 Indiana Avenue
3007	Tidy Store of Sheboygan	810 N. 14th Street

CLASS "A" LIQUOR LICENSE (June 30, 2019) (RENEW)

No.	Name	Address
3187	Sheboygan Liquor Depot	810 N. 14th Street

"CLASS B" LIQUOR LICENSE (June 30, 2019) (RENEW)

No.	Name	Address
2742	8th Street Ale Haus	1132 N. 8th Street
2949	Harrys Prohibition Bistro	668 South Pier Drive
3299	In the Bag	1501 Union Avenue
2563	Penn Ave Pub	827 Pennsylvania Avenue
1360	Slys Midtown Saloon	508 N. 8th Street

"CLASS B" LIQUOR LICENSE (June 30, 2018) (NEW)

No.	Name	Address
3322	Indiana Joes	933 Indiana Avenue

CHANGE OF AGENT

Jennifer Potter is replacing David Hoppe as agent effective immediately for the Sheboygan Outboard Club at 732 N. Water Street.

Jeremy Pust is replacing William Dawson as agent effective immediately for Sprechers Restaurant & Pub.

CHANGE OF PREMISE

No.	Name	Address
3150	Craft 30	1015 S. 10th Street - Two day event June 22 and June 23, 2018 to include 40 x 40 tent south of sidewalk café/patio.
2943	Superior Bar and Grill	2607 Superior Avenue - One day event to be held June 9, 2018 to include parking lot North and West of building.
2949	Prohibition Bistro	668 South Pier Drive - Two day event to be held July 3 and July 4, 2018 to include entire first floor and outside patio area and grassy area west of patio to sidewalk.

SIDEWALK CAFÉ LICENSE (RENEW) (April 14,2019)

No.	Name	Address
2487	Frankies Pub & Grill	2218 Indiana Avenue
2427	Urbane	1231 N. 8th Street

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

VIII

R. C. No. _____ - 18 - 19. By PUBLIC WORKS COMMITTEE. May 21, 2018.

Your Committee to whom was referred Res. No. 179-17-18 by Alderperson Wolf authorizing the Purchasing Agent to enter into contract for the purchase, delivery and installation of a new 112,800# capacity portable vehicle lift for the Motor Vehicle Division of the Department of Public Works; recommends passing the Resolution.

Concur

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

III

5.2

Res. No. 179 - 17 - 18. By Alderperson Wolf. April 16, 2018.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase, delivery and installation of a new 112,800# capacity portable vehicle lift for the Motor Vehicle Division of the Department of Public Works.

WHEREAS; The Department of Public Works has included a new, heavy duty vehicle lift , including removal and disposal of two existing lift(s) in its 2018 Motor Vehicle Division Capital Improvement budget and;

WHEREAS; The new lift is necessary due to the failure of the current lift(s) and will enhance safety, productivity and shop flexibility in the servicing of heavy duty trucks and equipment and also eliminate an environmental issue associated with the old lift(s) and;

WHEREAS; Rotary Lifts Inc. & U.S Petroleum Equipment the manufacturer and installer of the lift equipment respectively have a national contract through the National Joint Powers Alliance (NJPA) which through membership allows the city to take advantage of national contract discounts and waive the need for competitive bidding.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with U.S Petroleum Equipment of Kimberly WI for the purchase and installation of a new 112,800# capacity vehicle lift including removal and lawful disposal of two current in-ground lifts at a total cost of $67,655.00 and waive the requirement for competitive bidding and:

BE IT FURTHER RESOLVED: That the Purchasing Agent is hereby authorized to draw orders on 70136100-641200 2018 Motor Vehicle Capital Improvements Fund in the amount of $67,655.00

Public Works 2018 2019 approve

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

VIII

R. C. No. _____ - 18 - 19. By PUBLIC WORKS COMMITTEE. May 21, 2018.

Your Committee to whom was referred Res. No. 180-17-18 by Alderperson Wolf authorizing the Purchasing Agent to enter into contract for the purchase of a front end loader including attachments and trade in, for the Motor Vehicle Division of the Department of Public Works; recommends passing the Resolution.

Consent

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

III

5.1

Res. No. 180 - 17 - 18. By Alderperson Wolf. April 16, 2018.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase of a front end loader including attachments and trade in, for the Motor Vehicle Division of the Department of Public Works.

WHEREAS; The Department of Public Works has included a the purchase of a new front end loader and snow plow attachments in the 2018 Motor Vehicle Division Capital Improvement budget to replace a 1994 Model Loader and;

WHEREAS; The new machine is compatible with others in the fleet and offers standardization for parts and service as well as control familiarity for the operators and;

WHEREAS; John Deere, the manufacturer has a national contract through the National Joint Powers Alliance (NJPA) which through membership allows the city to take advantage of national contract discounts and allows the city to waive competitive bidding.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with Brooks Tractor Inc. of Milwaukee WI for the purchase of the new machine and attachments including trade in of the current 1994 machine, a three year 2,000 hour powertrain warranty and waive the requirement for competitive bidding at a total cost of $173,238.00 and:

BE IT FURTHER RESOLVED: That the Purchasing Agent is hereby authorized to draw orders on 70136100-641200 2018 Motor Vehicle Capital Improvements Fund in the amount of $ 173,238.00 including trade-in.

Public Works 20182019 approve

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

VIII

R. C. No. _____ - 18 - 19. By PUBLIC WORKS COMMITTEE. May 21, 2018.

Your Committee to whom was referred Res. No. 14-18-19 by Alderpersons Wolf and Sorenson authorizing executing an easement for a mini-storm sewer; recommends passing the Resolution.

Concur

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

III

5.3

Res. No. 14 - 18 - 19. By Alderpersons Wolf and Sorenson. May 7, 2018.

A RESOLUTION authorizing executing an easement for a mini-storm sewer.

RESOLVED: That the Mayor and City Clerk are hereby authorized and directed to execute the attached Easement for the City to construct a mini-storm sewer at the following location:

Kristopher J. and Rachel M. Mylius, 826 North 27th St.

Public Works approve

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

EASEMENT

THIS INDENTURE, made this ____day of _____, 2018, by a married couple Kristopher J. Mylius and Rachel M. Mylius residing at 826 N. 27th street, Sheboygan, Wisconsin 53081, **"GRANTOR,"** and the City of Sheboygan, a Municipal Corporation of the State of Wisconsin, **"GRANTEE";**

Return To:
City Attorney
828 Center Avenue, Suite 304
Sheboygan WI 53081-4442

59281-211530
Tax Parcel No.

WITNESSETH:

KNOW ALL MEN BY THESE PRESENTS, that the said **GRANTOR,** in consideration of the sum of one ($1.00) dollar and other valuable consideration in hand paid by said **GRANTEE,** receipt whereof is hereby confessed and acknowledged, and the covenants hereinafter contained, hereby grants a permanent easement to **GRANTEE** for municipal purposes, to construct and maintain a mini-storm sewer in, under, and along the north 8′ of the east 80′ of the following described property:

Rickmeier's Subdivision Lot 5, Block 2, CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN

The **GRANTOR** further grants unto the **GRANTEE,** its successors and assigns, the right, privilege and easement to enter on said premises for the purposes of laying, patrolling, maintaining, cleaning, repairing and renewing said mini-storm sewer.

GRANTEE shall not specially assess **GRANTOR** for the mini-storm sewer construction. However, **GRANTOR** acknowledges and agrees that no site restoration is to be provided by **GRANTEE** in connection with construction of the mini-storm sewer.

The covenants herein contained shall be binding upon the parties hereto and their successors and assigns.

IN WITNESS WHEREOF, the **GRANTOR,** has caused the execution of this document on this _____day of _____, 2018.

Kristopher J. Mylius
(Sign in the presence of a Notary Public)

Rachel M. Mylius
(Sign in the presence of a Notary Public

STATE OF WISCONSIN)
) §
SHEBOYGAN COUNTY)

Personally came before me, this 27 day of April, 2018, Kristopher J. Mylius and Rachel M. Mylius, to me known to be the person(s) who executed the foregoing instrument and acknowledged the same.

Melissa Clevenger
Melissa Clevenger
Notary Public-Sheboygan County
My commission expires July 24, 2021

ACCEPTED BY: CITY OF SHEBOYGAN

BY: _____
Michael Vandersteen
Mayor

ATTEST: _____
Meredith DeBruin
City Clerk

STATE OF WISCONSIN)
) §
SHEBOYGAN COUNTY)

Personally came before me, this _____ day of _____, 2018, Michael Vandersteen, Mayor, and Meredith DeBruin, City Clerk, of the above-named municipal corporation, to me known to be such Mayor and City Clerk of said corporation, and acknowledged that they executed the foregoing instrument as such officers of said corporation, by its authority.

_____
_____
Notary Public-Sheboygan County
My commission expires _____

Acceptance is authorized by and in accordance with Res. No._____.

This instrument drafted by:

Charles C. Adams
Wisconsin State Bar No. 01021454

VIII

R. C. No. _____ - 18 - 19. By PUBLIC WORKS COMMITTEE. May 21, 2018.

Your Committee to whom was referred Res. No. 15-18-19 by Alderperson Wolf authorizing the appropriate City Officials to enter into a contract with Vinton Construction Company for $246,077.55 and Miller Engineers and Scientist for $2,000 for the South Taylor Drive Sanitary Sewer Extension Project; recommends passing the Resolution.

Consent.

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

III

5.4

Res. No. 15 - 18 - 19. By Alderperson Wolf. May 7, 2018.

A RESOLUTION authorizing the appropriate City Officials to enter into a contract with Vinton Construction Company for $246,077.55 and Miller Engineers and Scientist for $2,000 for the South Taylor Drive Sanitary Sewer Extension Project.

WHEREAS: Four bids were received in response to bid #2420-18. The low bid received from Vinton Construction Company has been determined to meet all of the specifications.

WHEREAS, construction material testing services will be provided by Miller Engineers & Scientists in an amount not to exceed $2,000.

RESOLVED: That the appropriate City Officials to enter into a contract with Vinton Construction Company for $246,077.55 and Miller Engineers and Scientist for $2,000 for the South Taylor Drive Sanitary Sewer Extension Project.

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw orders on account #40033140-631200 Capital Project Funds - Street Improvements for $57,477.40 and account #60134110-521900 - Wastewater Utility Fund - Replacement Costs for $190,600.15 in payment of same.

Public Works approve

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of_____, 20____.

Dated _____ 20 . _____, City Clerk

Approved _____ 20 . _____, Mayor

VIII

R. C. No. _____ - 18 - 19. By PUBLIC WORKS COMMITTEE. May 21, 2018.

Your Committee to whom was referred Res. No. 16-18-19 by Alderperson Wolf authorizing the appropriate City Officials to enter into a contract with Terra Engineering & Construction Corp. for $119,734.10 for the 2018 Miscellaneous Sewer Lining Project; recommends passing the Resolution.

Consent

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

5.5

Res. No. 16. - 18 - 19. By Alderperson Wolf. May 7, 2018.

A RESOLUTION authorizing the appropriate City Officials to enter into a contract with Terra Engineering & Construction Corp. for $119,734.10 for the 2018 Miscellaneous Sewer Lining Project.

WHEREAS: Four bids were received in response to bid #2424-18. The low bid received from Terra Engineering & Construction Corp. has been determined to meet all of the specifications.

RESOLVED: That the appropriate City Officials to enter into a contract with Terra Engineering & Construction Corp. for $119,734.10 for the 2018 Miscellaneous Sewer Lining Project.

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw orders on account #60134110-980099 - Wastewater Utility Fund - Replacement Costs for $119,734.10 in payment of same.

Public Works approve

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the_____day of _____, 20____.

Dated _____ 20 . _____, City Clerk

Approved _____ 20 . _____, Mayor

VIII

R. C. No. _____ - 18 - 19. By PUBLIC WORKS COMMITTEE. May 21, 2018.

Your Committee to whom was referred Res. No. 18-18-19 by Alderpersons Rindfleisch and Bohren authorizing the purchase of approximately .83 acres (land and building located on the northern portion of 1211 North 23rd Street) for future use by the City; recommends passing the Resolution.

Consent

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

III

Other Matters

8.3

Res. No. 18 - 18 - 19. By Alderpersons Rindfleisch and Bohren. May 7, 2018.

A RESOLUTION authorizing the purchase of approximately .83 acres (land and building located on the northern portion of 1211 North 23rd Street) for future use by the City.

RESOLVED: That the City of Sheboygan hereby approves the terms and conditions of the Attachment to Amendment to Offer to Purchase between 2017 Acquisition Group, LLC and Sheboygan County, in form substantially similar to the document attached hereto.

BE IT FURTHER RESOLVED: That the Mayor and City Clerk are hereby authorized to sign all necessary documents on behalf of the City of Sheboygan to purchase the property.

Public Works approve.

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

(f) The City shall pay any costs associated with the survey requirements to create the Main Parcel and the Chimney Parcel and the relocating of the easements as described in paragraphs 7 and 8, above, and for any approvals required therefrom. The County shall tender the services of the County Surveyor to facilitate these requirements.

(g) The City shall pay any costs associated with extinguishing the easement described in paragraph 7, above, and recording of any relocation of the easement.

12. The Group and the City waive any other contingencies not otherwise addressed in this Addendum.

13. The County makes no warranties as to the conditions of the Property or the structural or mechanical components therein. The Chimney Parcel is being purchased by the City in an "AS IS" condition. The City has fully inspected, will fully inspect, or will have the opportunity to fully inspect the Property and accepts it in an "AS IS" condition.

14. The City expressly is not relying upon any determinations or contingencies waivers that the Group made when the Chimney Parcel was part of the original parcel that the Group was purchasing.

15. In all other respects, the terms Buyer as set forth in all prior documents shall mean the Group and the City.

16. This Amendment is contingent upon approval of the Sheboygan City Council by no later than May 21, 2018.

THE GROUP:

2017 Acquisition Group, LLC

By: _____
Jack Price, Member

Dated: _____, 2018.

THE COUNTY:

SHEBOYGAN COUNTY

By: _____
Adam N. Payne, County Administrator

Dated: _____, 2018.

THE CITY:

CITY OF SHEBOYGAN

By: _____
Michael J. Vandersteen, Mayor

By: _____
Meredith DeBruin, City Clerk

Dated: _____, 2018.

ATTACHMENT TO
AMENDMENT TO OFFER TO PURCHASE

Preliminary Recitals

WHEREAS, by Offer to Purchase accepted on June 6, 2017, 2017 Acquisition Group, LLC (hereafter "the Group") agreed to purchase and Sheboygan County (hereafter "the County") agreed to sell a certain parcel of real estate located at 1211 North 23rd Street, Sheboygan, Wisconsin; and

WHEREAS, the agreement was modified by WB-40 Amendments dated September 27, 2017 and January 12, 2018; and

WHEREAS, the Group's due diligence period has lapsed, and the closing is to be scheduled "not before September 20, 2018", except by mutual agreement; and

WHEREAS, the City of Sheboygan, a Wisconsin municipal corporation, (hereafter "the City") has indicated to the Group that it wishes to purchase a portion of the subject real estate and the Group and the City have no objections to allowing the City to purchase the portion, provided the City, the County, and the Group are able to come to an accord on the agreed terms and conditions upon which the transaction can take place as to both portions of the subject real estate.

Agreement

NOW, THEREFORE, it is agreed between the Group and the County, that the Offer to Purchase dated May 26, 2017, and accepted on June 6, 2017 as subsequently amended on September 21, 2017, and January 12, 2018 is amended to add the City as an additional party is further amended as follows:

1. Lines 4-5 and paragraph 1 of the Addendum is amended to provide that the Property at 1211 North 23rd Street, in the City of Sheboygan, Sheboygan County, Wisconsin, shall mean two parcels, one to be known as the "Main Parcel" in this Agreement, and the other to know known as the "Chimney Parcel" in this Agreement.

2. Line 8 is amended to provide that the Purchase Price is $1,340,000.00 to be paid by the Group to the County for the Main Parcel and $60,000.00 to be paid by the City to the County for the Chimney Parcel.

3. Line 10 is amended to provide that the Earnest Money is only to be credited to the Group's parcel purchase as provided therein.

4. Line 20 is amended to provide that at such time after the City has terminated its separate lease with the Group for the Main Parcel, the County may, at its sole discretion, remove from the former Highway Department Building on the Main Parcel three (3) boilers and one (1) generator and any other fixtures as the County may desire. The Group is not obligated to maintain these items in any condition. The County shall pay all expenses for the removal of these items and for any necessary repairs resulting from their removal. This right of removal of fixtures shall survive the closing of this transaction.

5. Lines 38-49 are amended to provide the following contact information for the City:

City of Sheboygan
c/o Mr. Darrell Hofland, City Administrator
828 Center Avenue, 2nd Floor
Sheboygan, WI 53081
Email: Darrell.Hofland@sheboyganwi.gov

6. Lines 340-371 and paragraph 8 of the Addendum are amended to reflect that the Group and the City accept the condition of title and the title insurance commitment, including the limitations therein as set forth in the letter from Sheboygan County Corporation Counsel Carl K. Buesing to the Group's attorney dated January 28, 2018, and subject to paragraph 9 hereafter.

7. The access easement in favor of the City as identified in the title insurance commitment along the South lot line of the Main Parcel (the "Existing Easement") shall be relocated to the North line of the Main Parcel in such location as mutually acceptable to the City and the Group (the "Relocated Easement") as part of the survey map that may be required to create the Main Parcel and the Chimney Parcel. The County shall incorporate such relocation in the deeds of title to be given to the Group and the City. The Relocated Easement shall be nonexclusive. In addition, the owner of the Main Parcel shall have no obligation to maintain, repair or improve any portion of the roadway located on the Relocated Easement. Upon the effective date of the Relocated Easement, the City shall have no further rights in the Existing Easement.

8. Paragraph 10 of the Addendum is amended to provide that a registered surveyor shall prepare a survey map as may be required to create the Main Parcel and the Chimney Parcel and to reflect the relocation of the easement referred to in paragraph 7. The survey shall be completed and approved by the Group, the City, and the County no later than May 15, 2018.

9. Paragraph 8 of the Addendum is further amended to reflect that the County will provide and shall pay the entire premium for the title insurance for the Main Parcel to the Group and the Chimney Parcel to the City, except that if the title company charges more to the County for the issuance of two policies for the two parcels, then it would have for one parcel, any additional insurance cost will be borne by the City.

10. Paragraph 10 of the Addendum is amended to reflect that closing shall be on Tuesday, May 22, 2018 at 9:00am, unless the parties agree to a different closing date.

11. Paragraph 14 of the Addendum is amended to reflect that:

(a) The County shall pay the cost of preparing the deeds.

(b) The Group and the City will each pay the cost to record the respective deed given to each of them.

(c) The County shall pay for the title insurance premiums except as previously noted in paragraph 9., above, and the Group and the City will each be responsible to pay for any other endorsements that they may require.

(d) The County, the Group and the City will each pay one-third (1/3) of any closing fee charged by the Title Company.

(e) The County shall pay any transfer fees or cost arising by reason of the transfer of the parcels.

State Bar of Wisconsin

Approved by the Wisconsin Real Estate Examining Board
10-1-15 (Optional Use Date) 1-1-16 (Mandatory Use Date)

WB-40 AMENDMENT TO OFFER TO PURCHASE

CAUTION: Use a WB-40 Amendment if both Parties will be agreeing to modify the terms of the Offer. Use a WB-41 Notice if a Party is giving a Notice which does not require the other Party's agreement.

Buyer and Seller agree to amend the Offer dated May 26, 2017, and accepted June 6, 2017 *, for the purchase and sale of real estate at 1211 North 23rd Street, Sheboygan, WI 53081, Wisconsin as follows:

Closing date is changed from _____ to _____.

Purchase price is changed from $_____ to $_____.

Other: * and as amended September 27, 2017 and January 12, 2018.

SEE ATTACHMENT.

The attached _____ is/are made part of this Amendment.

ALL OTHER TERMS OF THE OFFER TO PURCHASE AND ANY PRIOR AMENDMENTS REMAIN THE SAME.

This Amendment is binding upon Seller and Buyer only if a copy of the accepted Amendment is delivered to the Party offering the Amendment on or before _____ (Time is of the Essence). Delivery of the accepted Amendment may be made in any manner specified in the Offer to Purchase, unless otherwise provided in this Amendment.

NOTE: The Party offering this Amendment may withdraw the offered Amendment prior to acceptance and delivery as provided at lines 30-33.

This Amendment was drafted by Attorney Carl K. Buesing, Sheboygan County Corporation Counsel on 4/18/2018
Licensee and Firm ▲ Date ▲

This Amendment was presented by _____ on _____
2017 ACQUISITION GROUP, LLC Licensee and Firm ▲ SHEBOYGAN COUNTY Date ▲

(x) _____	(x) _____
Buyer's Signature ▲ Date ▲	Seller's Signature ▲ Date ▲
Print name ▸ By: J. Price, Member CITY OF SHEBOYGAN	Print name ▸ By: Adam N. Payne, County Administrator
(x) _____	(x) _____
Buyer's Signature ▲ Date ▲	Seller's Signature ▲ Date ▲
Print name ▸ By: Darrell Hofland, City Administrator	Print name ▸

This Amendment was rejected _____ _____ _____ _____
Party Initials ▲ Date ▲ Party Initials ▲ Date ▲

WB-15 COMMERCIAL OFFER TO PURCHASE

~~LICENSEE DRAFTING THIS OFFER ON~~ May 26, 2017 ~~[DATE] IS (AGENT OF BUYER) (AGENT OF SELLER/LISTING BROKER) (AGENT OF BUYER AND SELLER) STRIKE THOSE NOT APPLICABLE~~

GENERAL PROVISIONS The Buyer, 2017 Acquisition Group, LLC or assigns _____, offers to purchase the Property known as [Street Address] 1211 North 23rd Street (Tax Key No. 59281206680) in the City of Sheboygan, County of Sheboygan, Wisconsin (Insert additional description, if any, at lines 109-115 or 277-286 or attach as an addendum per line 479),on the following terms:

■ PURCHASE PRICE: One Million Four Hundred Thousand and 00/100---------- Dollars ($ 1,400,000.00).

■ EARNEST MONEY of $ 50,000.00 ~~accompanies this Offer and earnest money of $~~ _____ will be ~~mailed, or commercially or personally delivered within _____ days of acceptance to listing broker or~~ deposited in accordance with the attached Addendum.

■ THE BALANCE OF PURCHASE PRICE will be paid in cash or equivalent at closing unless otherwise provided below.

■ INCLUDED IN PURCHASE PRICE: Seller is including in the purchase price the Property, all Fixtures on the Property on the date of this Offer not excluded at lines 20-22, and the following additional items: _____

All personal property included in purchase price will be transferred by bill of sale or _____.

■ NOT INCLUDED IN PURCHASE PRICE: Prior to Closing, at Seller's discretion and at no cost to Buyer, Seller may remove any Fixtures from the Property.

CAUTION: Identify trade fixtures owned by tenant, if applicable, and Fixtures that are on the Property (see lines 303-310) to be excluded by Seller or which are rented and will continue to be owned by the lessor.

NOTE: The terms of this Offer, not the listing contract or marketing materials, determine what items are included/excluded.

ACCEPTANCE Acceptance occurs when all Buyers and Sellers have signed one copy of the Offer, or separate but identical copies of the Offer.

CAUTION: Deadlines in the Offer are commonly calculated from acceptance. Consider whether short term deadlines running from acceptance provide adequate time for both binding acceptance and performance.

BINDING ACCEPTANCE This Offer is binding upon both Parties only if a copy of the accepted Offer is delivered to Buyer on or before June 4, 2017 at 5:00 p.m. CDT. ~~Seller may keep the Property on the market and accept secondary offers after binding acceptance of this Offer.~~

CAUTION: This Offer may be withdrawn prior to delivery of the accepted Offer.

OPTIONAL PROVISIONS TERMS OF THIS OFFER THAT ARE PRECEDED BY AN OPEN BOX (☐) ARE PART OF THIS OFFER ONLY IF THE BOX IS MARKED SUCH AS WITH AN "X." THEY ARE NOT PART OF THIS OFFER IF MARKED "N/A" OR ARE LEFT BLANK.

DELIVERY OF DOCUMENTS AND WRITTEN NOTICES Unless otherwise stated in this Offer, delivery of documents and written notices to a Party shall be effective only when accomplished by one of the methods specified at lines 37-54.

(1) Personal Delivery: giving the document or written notice personally to the Party, or the Party's recipient for delivery if named at line 38 or 39.

Seller's recipient for delivery (optional): _____

Buyer's recipient for delivery (optional): c/o The Boerke Company, Inc., 731 N. Jackson St., Suite 700, Milwaukee, WI 53202, Attn: Jack Price

[X] (2) Fax: fax transmission of the document or written notice to the following telephone number:

Seller: (_____) _____ Buyer: (414) 347-1606

[X] (3) Commercial Delivery: depositing the document or written notice fees prepaid or charged to an account with a commercial delivery service, addressed either to the Party, or to the Party's recipient for delivery if named at line 38 or 39, for delivery to the Party's delivery address at line 47 or 48.

[ ] (4) U.S. Mail: depositing the document or written notice postage prepaid in the U.S. Mail, addressed either to the Party, or to the Party's recipient for delivery if named at line 38 or 39, for delivery to the Party's delivery address at line 47 or 48.

Delivery address for Seller: _____

Delivery address for Buyer: _____

[X] (5) E-Mail: electronically transmitting the document or written notice to the Party's e-mail address, if given below at line 53 or 54. If this is a consumer transaction where the property being purchased or the sale proceeds are used primarily for personal, family or household purposes, each consumer providing an e-mail address below has first consented electronically to the use of electronic documents, e-mail delivery and electronic signatures in the transaction, as required by federal law.

E-Mail address for Seller (optional): _____

E-Mail address for Buyer (optional): jprice@boerke.com

PERSONAL DELIVERY/ACTUAL RECEIPT Personal delivery to, or Actual Receipt by, any named Buyer or Seller constitutes personal delivery to, or Actual Receipt by, all Buyers or Sellers.

PROPERTY CONDITION REPRESENTATIONS Seller represents to Buyer that as of the date of acceptance Seller has no notice or knowledge of Conditions Affecting the Property or Transaction (lines 181-215) other than those identified in Seller's disclosure report dated _____ and Real Estate Condition Report, if applicable, dated _____, which was/were received by Buyer prior to Buyer signing this Offer and which is/are made a part of this offer by reference COMPLETE DATES OR STRIKE AS APPLICABLE and **See Addendum**

_____ INSERT CONDITIONS NOT ALREADY INCLUDED IN THE DISCLOSURE OR CONDITION REPORT(S).

CAUTION: If the Property includes 1-4 dwelling units, a Real Estate Condition Report containing the disclosures provided in Wis. Stat. § 709.03 may be required. Excluded from this requirement are sales of property that has never been inhabited, sales exempt from the real estate transfer fee, and sales by certain court-appointed fiduciaries, (for example, personal representatives who have never occupied the Property). Buyer may have rescission rights per Wis. Stat. § 709.05.

CLOSING This transaction is to be closed no later than **See attached Addendum.**

_____ at the place selected by Seller, unless otherwise agreed by the Parties in writing.

CLOSING PRORATIONS The following items, if applicable, shall be prorated at closing, based upon date of closing values: real estate taxes, rents, prepaid insurance (if assumed), private and municipal charges, property owners association assessments, fuel and **all other items incidental to ownership. The Property has been tax exempt; therefore, there shall be no real estate tax proration.**

CAUTION: Provide basis for utility charges, fuel or other prorations if date of closing value will not be used.

Any income, taxes or expenses shall accrue to Seller, and be prorated at closing, through the day prior to closing.

Real estate taxes shall be prorated at closing based on [CHECK BOX FOR APPLICABLE PRORATION FORMULA]:

☐ The net general real estate taxes for the preceding year, or the current year if available (Net general real estate taxes are defined as general property taxes after state tax credits and lottery credits are deducted) (NOTE: THIS CHOICE APPLIES IF NO BOX IS CHECKED)

☐ Current assessment times current mill rate (current means as of the date of closing)

☐ Sale price, multiplied by the municipality area-wide percent of fair market value used by the assessor in the prior year, or current year if known, multiplied by current mill rate (current means as of the date of closing)

☐ _____

CAUTION: Buyer is informed that the actual real estate taxes for the year of closing and subsequent years may be substantially different than the amount used for proration especially in transactions involving new construction, extensive rehabilitation, remodeling or area-wide re-assessment. Buyer is encouraged to contact the local assessor regarding possible tax changes.

☐ Buyer and Seller agree to re-prorate the real estate taxes, through the day prior to closing based upon the taxes on the actual tax bill for the year of closing, with Buyer and Seller each owing his or her pro-rata share. Buyer shall, within 5 days of receipt, forward a copy of the bill to the forwarding address Seller agrees to provide at closing. The Parties shall re-prorate within 30 days of Buyer's receipt of the actual tax bill. Buyer and Seller agree this is a post-closing obligation and is the responsibility of the Parties to complete, not the responsibility of the real estate brokers in this transaction.

OCCUPANCY Occupancy of the entire Property shall be given to Buyer at time of closing unless otherwise provided in this Offer at lines 109-115 or 277-286 or in an addendum attached per line 479. At time of Buyer's occupancy, Property shall be in broom swept condition and free of all debris and personal property except for personal property belonging to current tenants, or that sold to Buyer or left with Buyer's consent. Occupancy shall be given subject to tenant's rights, if any.

LEASED PROPERTY If Property is currently leased and lease(s) extend beyond closing, Seller shall assign Seller's rights under said lease(s) and transfer all security deposits and prepaid rents thereunder to Buyer at closing. The terms of the (written) (oral) STRIKE ONE lease(s), if any, are **No leases will affect the Property at closing.**

_____. Insert additional terms, if any, at lines 109-115 or 277-286 or attach as an addendum per line 479.

☐ ☐ **ESTOPPEL LETTERS:** Seller shall deliver to Buyer no later than _____ days before closing, estoppel letters dated within _____ days before closing, from each non-residential tenant, confirming the lease term, rent installment amounts, amount of security deposit, and disclosing any defaults, claims or litigation with regard to the lease or tenancy.

RENTAL WEATHERIZATION This transaction (is) (is not) STRIKE ONE exempt from Wisconsin Rental Weatherization Standards (Wis. Admin. Code Ch. SPS 367). If not exempt, (Buyer) (Seller) STRIKE ONE ("Buyer" if neither is stricken) shall be responsible for compliance, including all costs, with Wisconsin Rental Weatherization Standards. If Seller is responsible for compliance, Seller shall provide a Certificate of Compliance at closing.

TIME IS OF THE ESSENCE "Time is of the Essence" as to: (1) earnest money payment(s); (2) binding acceptance; (3) occupancy; (4) date of closing; (5) contingency Deadlines STRIKE AS APPLICABLE and all other dates and Deadlines in this Offer except: _____. If "Time is of the Essence" applies to a date or Deadline, failure to perform by the exact date or Deadline is a breach of contract. If "Time is of the Essence" does not apply to a date or Deadline, then performance within a reasonable time of the date or Deadline is allowed before a breach occurs.

ADDITIONAL PROVISIONS/CONTINGENCIES **See attached Addendum.**

☐ **PROPOSED USE CONTINGENCIES:** Buyer is purchasing the Property for the purpose of: _____

_____ [insert proposed use and type and size of building, if applicable; e.g. restaurant/tavern with capacity of 350 and 3 second floor dwelling units]. The optional provisions checked on lines 123-139 shall be deemed satisfied unless Buyer delivers to Seller by the deadline(s) set forth on lines 123-139 written notice specifying those items which cannot be satisfied and written evidence substantiating why each specific item included in Buyer's notice cannot be satisfied. Upon delivery of Buyer's notice, this Offer shall be null and void. Seller agrees to cooperate with Buyer as necessary to satisfy the contingencies checked at lines 123-139.

☐ **EASEMENTS AND RESTRICTIONS:** This Offer is contingent upon Buyer obtaining, within _____ days of acceptance, at (Buyer's) (Seller's) STRIKE ONE ("Buyer's" if neither is stricken) expense, copies of all public and private easements, covenants and restrictions affecting the Property and a written determination by a qualified independent third party that none of these prohibit or significantly delay or increase the costs of the proposed use or development identified at lines 116 to 118.

☐ **APPROVALS:** This Offer is contingent upon Buyer obtaining, at (Buyer's) (Seller's) STRIKE ONE ("Buyer's" if neither is stricken) expense, all applicable governmental permits, approvals and licenses, as necessary and appropriate, or the final discretionary action by the granting authority prior to the issuance of such permits, approvals and licenses, for the following items related to Buyer's proposed use: _____

or delivering written notice to Seller if the item(s) cannot be obtained or can only be obtained subject to conditions which significantly increase the cost of Buyer's proposed use, all within _____ days of acceptance of this Offer.

☐ **ACCESS TO PROPERTY:** This Offer is contingent upon Buyer obtaining, within _____ days of acceptance, at (Buyer's) (Seller's) STRIKE ONE ("Buyer's" if neither is stricken) expense, written verification that there is legal vehicular access to the Property from public roads.

☐ **LAND USE APPROVAL:** This Offer is contingent upon Buyer obtaining, at (Buyer's) (Seller's) STRIKE ONE ("Buyer's" if neither is stricken) expense, a ☐ rezoning; ☐ conditional use permit; ☐ license; ☐ variance; ☐ building permit; ☐ occupancy permit; ☐ other _____ _____ CHECK ALL THAT APPLY, for the Property for its proposed use described at lines 116-118 or delivering written notice to Seller if the item(s) cannot be obtained or can only be obtained subject to conditions which significantly increase the cost of Buyer's proposed use, all within _____ days of acceptance.

☐ **MAP OF THE PROPERTY:** This Offer is contingent upon (Buyer obtaining) (Seller providing) STRIKE ONE ("Seller providing" if neither is stricken) a _____ survey (ALTA/ACSM Land Title Survey if survey type is not specified) dated subsequent to the date of acceptance of this Offer and prepared by a registered land surveyor, within _____ days of acceptance, at (Buyer's) (Seller's) STRIKE ONE ("Seller's" if neither is stricken) expense. The map shall show minimum of _____ acres, maximum of _____ acres, the legal description of the Property, the Property's boundaries and dimensions, visible encroachments upon the Property, the location of improvements, if any, and: _____

_____. STRIKE AND COMPLETE AS APPLICABLE Additional map features which may be added include, but are not limited to: staking of all corners of the Property; identifying dedicated and apparent streets; lot dimensions; total acreage or square footage; utility installations; easements or rights-of-way. Such survey shall be in satisfactory form and accompanied by any required surveyor's certificate sufficient to enable Buyer to obtain removal of the standard survey exception on the title policy. **CAUTION: Consider the cost and the need for map features before selecting them. Also consider the time required to obtain the map when setting the deadline.**

This contingency shall be deemed satisfied unless Buyer, within five (5) days of the earlier of: (1) Buyer's receipt of the map; or (2) the deadline for delivery of said map, delivers to Seller a copy of the map and a written notice which identifies: (1) a significant encroachment; (2) information materially inconsistent with prior representations; (3) failure to meet requirements stated within this contingency; or (4) the existence of conditions that would prohibit the Buyer's intended use of the Property described at lines 116-118. Upon delivery of Buyer's notice, this Offer shall be null and void.

☐ **DOCUMENT REVIEW CONTINGENCY:** This Offer is contingent upon Seller delivering the following documents to Buyer within _____ days of acceptance: CHECK THOSE THAT APPLY; STRIKE AS APPROPRIATE

☐ Documents evidencing that the sale of the Property has been properly authorized, if Seller is a business entity.

☐ A complete inventory of all furniture, fixtures, equipment and other personal property included in this transaction which is consistent with representations made prior to and in this Offer.

☐ Uniform Commercial Code lien search as to the personal property included in the purchase price, showing the Property to be free and clear of all liens, other than liens to be released prior to or at closing.

☐ Rent roll.

☐ Other _____

_____.

Additional items which may be added include, but are not limited to: building, construction or component warranties, previous environmental site assessments, surveys, title commitments and policies, maintenance agreements, other contracts relating to the Property, existing permits and licenses, recent financial operating statements, current and future rental agreements, notices of termination and non-renewal, and assessment notices.

All documents Seller delivers to Buyer shall be true, accurate, current and complete. Buyer shall keep all such documents confidential and disclose them to third parties only to the extent necessary to implement other provisions of this Offer. Buyer shall return all documents (originals and any reproductions) to Seller if this Offer is terminated.

■ CONTINGENCY SATISFACTION: This contingency shall be deemed satisfied unless Buyer, within _____ days of the earlier of receipt of the final document to be delivered or the deadline for delivery of the documents, delivers to Seller a written notice indicating that this

contingency has not been satisfied. Such notice shall identify which document(s) have not been timely delivered or do not meet the standard set forth for the document(s). Upon delivery of such notice, this Offer shall be null and void.

DEFINITIONS

■ ACTUAL RECEIPT: "Actual Receipt" means that a Party, not the Party's recipient for delivery, if any, has the document or written notice physically in the Party's possession, regardless of the method of delivery.

■ CONDITIONS AFFECTING THE PROPERTY OR TRANSACTION: "Conditions Affecting the Property or Transaction" are defined to include:

a. Defects in structural components, e.g. roof, foundation, basement or other walls.
b. Defects in mechanical systems, e.g. HVAC, electrical, plumbing, septic, well, fire safety, security or lighting.
c. Underground or aboveground storage tanks presently or previously on the Property for storage of flammable or combustible liquids, including but not limited to gasoline and heating oil.
d. Defect or contamination caused by unsafe concentrations of, or unsafe conditions relating to, lead paint, asbestos, radon, radium in water supplies, mold, pesticides or other potentially hazardous or toxic substances on the premises.
e. Production of or spillage of methamphetamine (meth) or other hazardous or toxic substances on the Property.
f. Zoning or building code violations, any land division involving the Property for which required state or local permits had not been obtained, nonconforming structures or uses, conservation easements, rights-of-way.
g. Special purpose district, such as a drainage district, lake district, sanitary district or sewer district, that has the authority to impose assessments against the real property located within the district.
h. Proposed, planned or commenced public improvements which may result in special assessments or otherwise materially affect the Property or the present use of the Property.
i. Federal, state or local regulations requiring repairs, alterations or corrections of an existing condition.
j. Flooding, standing water, drainage problems or other water problems on or affecting the Property.
k. Material damage from fire, wind, floods, earthquake, expansive soils, erosion or landslides.
l. Near airports, freeways, railroads or landfills, or significant odor, noise, water intrusion or other irritants emanating from neighboring property.
m. Portion of the Property in a floodplain, wetland or shoreland zoning area under local, state or federal regulations.
n. Property is subject to a mitigation plan required under administrative rules of the Department of Natural Resources related to county shoreland zoning ordinances, which obligates the owner of the Property to establish or maintain certain measures related to shoreland conditions and which is enforceable by the county.
o. Encroachments; easements, other than recorded utility easements; access restrictions; covenants, conditions and restrictions; shared fences, walls, wells, driveways, signage or other shared usages; or leased parking.
p. High voltage electric (100 KV or greater) or steel natural gas transmission lines located on but not directly serving the Property.
q. Structure on the Property designated as a historic building, any part of the Property located in a historic district, or burial sites or archeological artifacts on the Property.
r. All or part of the land has been assessed as agricultural land, the owner has been assessed a use-value conversion charge or the payment of a use-value conversion charge has been deferred.
s. All or part of the Property is subject to, enrolled in or in violation of a certified farmland preservation zoning district or a farmland preservation agreement, or a Forest Crop, Managed Forest (see disclosure requirements in Wis. Stat. § 710.12), Conservation Reserve or comparable program.
t. A pier is attached to the Property that is not in compliance with state or local pier regulations.
u. Government investigation or private assessment/audit (of environmental matters) conducted.
v. Other Defects affecting the Property.

■ DEADLINES: "Deadlines" expressed as a number of "days" from an event, such as acceptance, are calculated by excluding the day the event occurred and by counting subsequent calendar days. The deadline expires at midnight on the last day. Deadlines expressed as a specific number of "business days" exclude Saturdays, Sundays, any legal public holiday under Wisconsin or Federal law, and other day designated by the President such that the postal service does not receive registered mail or make regular deliveries on that day. Deadlines expressed as a specific number of "hours" from the occurrence of an event, such as receipt of a notice, are calculated from the exact time of the event, and by counting 24 hours per calendar day. Deadlines expressed as a specific day of the calendar year or as the day of a specific event, such as closing, expire at midnight of that day.

■ DEFECT: "Defect" means a condition that would have a significant adverse effect on the value of the Property; that would significantly impair the health or safety of future occupants of the Property; or that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life of the premises.

(Definitions Continued on page 6)

IF LINE 228 IS NOT MARKED OR IS MARKED N/A LINES 264-269 APPLY.

☐ **FINANCING CONTINGENCY:** This Offer is contingent upon Buyer being able to obtain a written _____ [INSERT LOAN PROGRAM OR SOURCE] first mortgage loan commitment as described below, within _____ days of acceptance of this Offer. The financing selected shall be in an amount of not less than $ _____ for a term of not less than _____ years, amortized over not less than _____ years. Initial monthly payments of principal and interest shall not exceed $ _____.___. Monthly payments may also include 1/12th of the estimated net annual real estate taxes, hazard insurance premiums, and private mortgage insurance premiums. The mortgage may not include a prepayment premium. Buyer agrees to pay discount points and/or loan origination fee in an amount not to exceed _____% of the loan. If the purchase price under this Offer is modified, the financed amount, unless otherwise provided, shall be adjusted to the same percentage of the purchase price as in this contingency and the monthly payments shall be adjusted as necessary to maintain the term and amortization stated above.

CHECK AND COMPLETE APPLICABLE FINANCING PROVISION AT LINE 238 or 239.

☐ **FIXED RATE FINANCING:** The annual rate of interest shall not exceed _____%.

☐ **ADJUSTABLE RATE FINANCING:** The initial annual interest rate shall not exceed _____%. The initial interest rate shall be fixed for _____ months, at which time the interest rate may be increased not more than _____% per year. The maximum interest rate during the mortgage term shall not exceed _____%. Monthly payments of principal and interest may be adjusted to reflect interest changes.

If Buyer is using multiple loan sources or obtaining a construction loan or land contract financing, describe at lines 109-115 or 277-286 or in an addendum attached per line 479.

NOTE: If purchase is conditioned on buyer obtaining financing for operations or development consider adding a contingency for that purpose.

■ BUYER'S LOAN COMMITMENT: Buyer agrees to pay all customary loan and closing costs, to promptly apply for a mortgage loan, and to provide evidence of application promptly upon request of Seller. If Buyer qualifies for the loan described in this Offer or another loan acceptable to Buyer, Buyer agrees to deliver to Seller a copy of the written loan commitment no later than the deadline at line 229. **Buyer and Seller agree that delivery of a copy of any written loan commitment to Seller (even if subject to conditions) shall satisfy Buyer's financing contingency if, after review of the loan commitment, Buyer has directed, in writing, delivery of the loan commitment. Buyer's written direction shall accompany the loan commitment. Delivery shall not satisfy this contingency if accompanied by a notice of unacceptability.**

CAUTION: The delivered commitment may contain conditions Buyer must yet satisfy to obligate the lender to provide the loan. BUYER, BUYER'S LENDER AND AGENTS OF BUYER OR SELLER SHALL NOT DELIVER A LOAN COMMITMENT TO SELLER OR SELLER'S AGENT WITHOUT BUYER'S PRIOR WRITTEN APPROVAL OR UNLESS ACCOMPANIED BY A NOTICE OF UNACCEPTABILITY.

■ SELLER TERMINATION RIGHTS: If Buyer does not make timely delivery of said commitment; Seller may terminate this Offer if Seller delivers a written notice of termination to Buyer prior to Seller's Actual Receipt of a copy of Buyer's written loan commitment.

■ FINANCING UNAVAILABILITY: If financing is not available on the terms stated in this Offer (and Buyer has not already delivered an acceptable loan commitment for other financing to Seller), Buyer shall promptly deliver written notice to Seller of same including copies of lender(s)' rejection letter(s) or other evidence of unavailability. Unless a specific loan source is named in this Offer, Seller shall then have 10 days to deliver to Buyer written notice of Seller's decision to finance this transaction on the same terms set forth in this Offer, and this Offer shall remain in full force and effect, with the time for closing extended accordingly. If Seller's notice is not timely given, this Offer shall be null and void. Buyer authorizes Seller to obtain any credit information reasonably appropriate to determine Buyer's credit worthiness for Seller financing.

■ ~~IF THIS OFFER IS NOT CONTINGENT ON FINANCING: Within 7 days of acceptance, a financial institution or third party in control of Buyer's funds shall provide Seller with reasonable written verification that Buyer has, at the time of verification, sufficient funds to close. If such written verification is not provided, Seller has the right to terminate this Offer by delivering written notice to Buyer. Buyer may or may not obtain mortgage financing but does not need the protection of a financing contingency. Seller agrees to allow Buyer's appraiser access to the Property for purposes of an appraisal. Buyer understands and agrees that this Offer is not subject to the appraisal meeting any particular value, unless this Offer is subject to an appraisal contingency, nor does the right of access for an appraisal constitute a financing contingency.~~

☐ **APPRAISAL CONTINGENCY:** This Offer is contingent upon the Buyer or Buyer's lender having the Property appraised at Buyer's expense by a Wisconsin licensed or certified independent appraiser who issues an appraisal report dated subsequent to the date of this Offer indicating an appraised value for the Property equal to or greater than the agreed upon purchase price. This contingency shall be deemed satisfied unless Buyer, within _____ days of acceptance, delivers to Seller a copy of the appraisal report which indicates that the appraised value is not equal to or greater than the agreed upon purchase price, accompanied by a written notice of termination.

CAUTION: An appraisal ordered by Buyer's lender may not be received until shortly before closing. Consider whether deadlines provide adequate time for performance.

ADDITIONAL PROVISIONS/CONTINGENCIES **See attached Addendum.**

DEFINITIONS CONTINUED FROM PAGE 4

■ ENVIRONMENTAL SITE ASSESSMENT: An "Environmental Site Assessment" (also known as a "Phase I Site Assessment")(see lines 379-395) may include, but is not limited to: (1) an inspection of the Property; (2) a review of the ownership and use history of the Property, including a search of title records showing private ownership of the Property for a period of 60 years prior to the visual inspection; (3) a review of historic and recent aerial photographs of the Property, if available; (4) a review of environmental licenses, permits or orders issued with respect to the Property (5) an evaluation of results of any environmental sampling and analysis that has been conducted on the Property; and (6) a review to determine if the Property is listed in any of the written compilations of sites or facilities considered to pose a threat to human health or the environment including the National Priorities List, the Department of Nature Resources' (DNR) Registry of Waste Disposal Sites, the DNR's Contaminated Lands Environmental Action Network, and the DNR's Remediation and Redevelopment (RR) Sites Map including the Geographical Information System (GIS) Registry and related resources. Any Environmental Site Assessment performed under this Offer shall comply with generally recognized industry standards (e.g. current American Society of Testing and Materials "Standard Practice for Environmental Site Assessments"), and state and federal guidelines, as applicable.

CAUTION: ~~Unless otherwise agreed~~ an Environmental Site Assessment does not include subsurface testing of the soil or groundwater or other testing of the Property for environmental pollution. ~~If further investigation is required, insert provisions for a Phase II Site Assessment (collection and analysis of samples), Phase III Environmental Site Assessment (evaluation of remediation alternatives) or other site evaluation at lines 109-115 or 277-286 or attach as an addendum per line 479.~~

■ FIXTURE: A "Fixture" is an item of property which is physically attached to or so closely associated with land or improvements so as to be treated as part of the real estate, including, without limitation, physically attached items not easily removable without damage to the premises, items specifically adapted to the premises and items customarily treated as fixtures, including, but not limited to, all: garden bulbs; plants; shrubs and trees; screen and storm doors and windows; electric lighting fixtures; window shades; curtain and traverse rods; blinds and shutters; central heating and cooling units and attached equipment; water heaters and treatment systems; sump pumps; attached or fitted floor coverings; awnings; attached antennas; garage door openers and remote controls; installed security systems; central vacuum systems and accessories; in-ground sprinkler systems and component parts; built-in appliances; ceiling fans; fences; storage buildings on permanent foundations and docks/piers on permanent foundations. A Fixture does not include trade fixtures owned by tenants of the Property.

CAUTION: Exclude Fixtures not owned by Seller such as rented fixtures. See lines 20-22.

■ PROPERTY: Unless otherwise stated, "Property" means the real estate described at lines 4-7.

DISTRIBUTION OF INFORMATION Buyer and Seller authorize the agents of Buyer and Seller to: (i) distribute copies of the Offer to Buyer's lender, appraisers, title insurance companies and any other settlement service providers for the transaction as defined by the Real Estate Settlement Procedures Act (RESPA); (ii) report sales and financing concession data to multiple listing service sold databases; and (iii) provide active listing, pending sale, closed sale and financing concession information and data, and related information regarding seller contributions, incentives or assistance, and third party gifts, to appraisers researching comparable sales, market conditions and listings, upon inquiry.

EARNEST MONEY See attached Addendum.

■ ~~HELD BY: Unless otherwise agreed, earnest money shall be paid to and held in the trust account of the listing broker (Buyer's agent if Property is not listed or Seller's account if no broker is involved), until applied to the purchase price or otherwise disbursed as provided in the Offer.~~

~~**CAUTION: Should persons other than a broker hold earnest money, an escrow agreement should be drafted by the Parties or an attorney. If someone other than Buyer makes payment of earnest money, consider a special disbursement agreement.**~~

■ ~~DISBURSEMENT: If negotiations do not result in an accepted offer, the earnest money shall be promptly disbursed (after clearance from payor's depository institution if earnest money is paid by check) to the person(s) who paid the earnest money. At closing, earnest money shall be disbursed according to the closing statement. If this Offer does not close, the earnest money shall be disbursed according to a written disbursement agreement signed by all Parties to this Offer. If said disbursement agreement has not been delivered to broker within 60 days after the date set for closing, broker may disburse the earnest money: (1) as directed by an attorney who has reviewed the transaction and does not represent Buyer or Seller; (2) into a court hearing a lawsuit involving the earnest money and all Parties to this Offer; (3) as directed by court order; or (4) any other disbursement required or allowed by law. Broker may retain legal services to direct disbursement per (1) or to file an interpleader action per (2) and broker may deduct from the earnest money any costs and reasonable attorneys fees, not to exceed $250, prior to disbursement.~~

■ ~~LEGAL RIGHTS/ACTION: Broker's disbursement of earnest money does not determine the legal rights of the Parties in relation to this Offer. Buyer's or Seller's legal right to earnest money cannot be determined by broker. At least 30 days prior to disbursement per (1) or (4) above, broker shall send Buyer and Seller notice of the disbursement by certified mail. If Buyer or Seller disagree with broker's proposed disbursement, a lawsuit may be filed to obtain a court order regarding disbursement. Small Claims Court has jurisdiction over all earnest money disputes arising out of the sale of residential property with 1-4 dwelling units and certain other earnest money disputes. Buyer and Seller should consider consulting attorneys regarding their legal rights under this Offer in case of a dispute. Both Parties agree to hold the broker harmless from any liability for good faith disbursement of earnest money in accordance with this Offer or applicable Department of Safety and Professional Services regulations concerning earnest money. See Wis. Admin. Code Ch. REEB 18.~~

DEFAULT Seller and Buyer each have the legal duty to use good faith and due diligence in completing the terms and conditions of this Offer. A material failure to perform any obligation under this Offer is a default which may subject the defaulting party to liability for damages or other legal remedies. as Seller's sole remedy

If Buyer defaults, Seller may/

~~(1) sue for specific performance and request the earnest money as partial payment of the purchase price; or~~

(2) terminate the Offer and ~~have the option to: (a) request~~ the earnest money as liquidated damages; ~~or (b) sue for actual damages.~~

If Seller defaults, Buyer may: receive

(1) sue for specific performance; or

(2) terminate the Offer and request the return of the earnest money, sue for actual damages, or both.

~~In addition, the Parties may seek any other remedies available in law or equity.~~

~~The Parties understand that the availability of any judicial remedy will depend upon the circumstances of the situation and the discretion of the courts. If either Party defaults, the Parties may renegotiate the Offer or seek nonjudicial dispute resolution instead of the remedies outlined above. By agreeing to binding arbitration, the Parties may lose the right to litigate in a court of law those disputes covered by the arbitration agreement.~~

NOTE: IF ACCEPTED, THIS OFFER CAN CREATE A LEGALLY ENFORCEABLE CONTRACT. BOTH PARTIES SHOULD READ THIS DOCUMENT CAREFULLY. BROKERS MAY PROVIDE A GENERAL EXPLANATION OF THE PROVISIONS OF THE OFFER BUT ARE PROHIBITED BY LAW FROM GIVING ADVICE OR OPINIONS CONCERNING YOUR LEGAL RIGHTS UNDER THIS OFFER OR HOW TITLE SHOULD BE TAKEN AT CLOSING. AN ATTORNEY SHOULD BE CONSULTED IF LEGAL ADVICE IS NEEDED.

ENTIRE CONTRACT This Offer, including any amendments to it, contains the entire agreement of the Buyer and Seller regarding the transaction. All prior negotiations and discussions have been merged into this Offer. This agreement binds and inures to the benefit of the Parties to this Offer and their successors in interest.

PROPERTY DIMENSIONS AND SURVEYS Buyer acknowledges that any land, building or room dimensions, or total acreage or building square footage figures, provided to Buyer by Seller or by a broker, may be approximate because of rounding, formulas used or other reasons, unless verified by survey or other means.

CAUTION: Buyer should verify total square footage or acreage figures and land, building or room dimensions, if material to Buyer's decision to purchase.

BUYER'S PRE-CLOSING WALK-THROUGH Within 3 days prior to closing, at a reasonable time pre-approved by Seller or Seller's agent, Buyer shall have the right to walk through the Property to determine that there has been no significant change in the condition of the Property, except for ordinary wear and tear and changes approved by Buyer, and that any Defects Seller has agreed to cure have been repaired in the manner agreed to by the Parties. See attached Addendum.

PROPERTY DAMAGE BETWEEN ACCEPTANCE AND CLOSING ~~Seller shall maintain the Property until the earlier of closing or occupancy of Buyer in materially the same condition as of the date of acceptance of this Offer, except for ordinary wear and tear. If, prior to closing, the Property is damaged in an amount of not more than five percent (5%) of the selling price, Seller shall be obligated to repair the Property and restore it to the same condition that it was on the day of this Offer. No later than closing, Seller shall provide Buyer with lien waivers for all lienable repairs and restoration. If the damage shall exceed such sum, Seller shall promptly notify Buyer in writing of the damage and this Offer may be canceled at option of Buyer. Should Buyer elect to carry out this Offer despite such damage, Buyer shall be entitled to the insurance proceeds, if any, relating to the damage to the Property, plus a credit towards the purchase price equal to the amount of Seller's deductible on such policy, if any. However, if this sale is financed by a land contract or a mortgage to Seller, any insurance proceeds shall be held in trust for the sole purpose of restoring the Property.~~

NOTICE ABOUT SEX OFFENDER REGISTRY You may obtain information about the sex offender registry and persons registered with the registry by contacting the Wisconsin Department of Corrections on the Internet at http://www.widocoffenders.org or by telephone at (608) 240-5830. See attached Addendum.

INSPECTIONS AND TESTING ~~Buyer may only conduct inspections or tests if specific contingencies are included as a part of this Offer. An "inspection" is defined as an observation of the Property which does not include an appraisal or testing of the Property, other than testing for leaking carbon monoxide, or testing for leaking LP gas or natural gas used as a fuel source, which are hereby authorized. A "test" is defined as the taking of samples of materials such as soils, water, air or building materials from the Property and the laboratory or other analysis of these materials. Seller agrees to allow Buyer's inspectors, testers, appraisers and qualified third parties reasonable access to the Property upon advance notice, if necessary to satisfy the contingencies in this Offer. Buyer and licensees may be present at all inspections and testing. Except as otherwise provided, Seller's authorization for inspections does not authorize Buyer to conduct testing of the Property.~~

NOTE: Any contingency authorizing testing should specify the areas of the Property to be tested, the purpose of the test, (e.g., to determine if environmental contamination is present), any limitations on Buyer's testing and any other material terms of the contingency.

Buyer agrees to promptly restore the Property to its original condition after Buyer's inspections and testing are completed unless otherwise agreed to with Seller. Buyer agrees to promptly provide copies of all inspection and testing reports to Seller. Seller acknowledges that certain inspections or tests may detect environmental pollution which may be required to be reported to the Wisconsin Department of Natural Resources.

TITLE EVIDENCE

■ CONVEYANCE OF TITLE: **Upon payment of the purchase price, Seller shall convey the Property by warranty deed** ~~**(trustee's deed if Seller is a trust, personal representative's deed if Seller is an estate or other conveyance as provided herein)**~~ free and clear of all liens and encumbrances, except: ~~municipal and zoning ordinances and agreements entered under them, recorded easements for the distribution of utility and municipal services, recorded building and use restrictions and covenants, present uses of the Property in violation of the foregoing disclosed in Seller's disclosure report, and Real Estate Condition Report, if applicable, and in this Offer,~~ general taxes levied in the year of closing and **Permitted Encumbrances as defined in the Addendum.**

_____

_____ which constitutes merchantable title for purposes of this transaction. Seller shall complete and execute the documents necessary to record the conveyance at Seller's cost and pay the Wisconsin Real Estate Transfer Fee.

WARNING: Municipal and zoning ordinances, recorded building and use restrictions, covenants and easements may prohibit certain improvements or uses and therefore should be reviewed, particularly if Buyer contemplates making improvements to Property or a use other than the current use.

■ TITLE EVIDENCE: Seller shall give evidence of title in the form of an owner's policy of title insurance in the amount of the purchase price on a current ALTA form issued by an insurer licensed to write title insurance in Wisconsin. Seller shall pay all costs of providing title evidence to Buyer. Buyer shall pay all costs of providing title evidence required by Buyer's lender.

■ GAP ENDORSEMENT: Seller shall provide a "gap" endorsement or equivalent gap coverage at (Seller's) (~~Buyer's~~) STRIKE ONE ("Seller's" if neither stricken) cost to provide coverage for any liens or encumbrances first filed or recorded after the effective date of the title insurance commitment and before the deed is recorded, subject to the title insurance policy exclusions and exceptions, provided the title company will issue the endorsement. If a gap endorsement or equivalent gap coverage is not available, Buyer may give written notice that title is not acceptable for closing (see lines 365-371).

■ PROVISION OF MERCHANTABLE TITLE: For purposes of closing, title evidence shall be acceptable if the required title insurance commitment is delivered to Buyer's attorney or Buyer not more than 10 days after acceptance ("15" if left blank), showing title to the Property as of a date no more than 15 days before delivery of such title evidence to be merchantable per lines 341-348, subject only to liens which will be paid out of the proceeds of closing and standard title insurance requirements ~~and exceptions, as appropriate.~~

■ TITLE NOT ACCEPTABLE FOR CLOSING: ~~If title is not acceptable for closing, Buyer shall notify Seller in writing of objections to title within _____ days ("15" if left blank) after delivery of the title commitment to Buyer or Buyer's attorney. In such event, Seller shall have a reasonable time, but not exceeding _____ days ("5" if left blank), from Buyer's delivery of the notice stating title objections, to deliver notice to Buyer stating Seller's election to remove the objections by the time set for closing. In the event that Seller is unable to remove said objections, Buyer may deliver to Seller written notice waiving the objections, and the time for closing shall be extended accordingly. If Buyer does not waive the objections, Buyer shall deliver written notice of termination and this Offer shall be null and void. Providing title evidence acceptable for closing does not extinguish Seller's obligations to give merchantable title to Buyer.~~ See attached Addendum.

■ SPECIAL ASSESSMENTS/OTHER EXPENSES: Special assessments, if any, levied or for work actually commenced prior to the date of ~~this Offer~~ closing shall be paid by Seller no later than closing. All other special assessments shall be paid by Buyer.

CAUTION: Consider a special agreement if area assessments, property owners association assessments, special charges for current services under Wis. Stat. § 66.0627 or other expenses are contemplated. "Other expenses" are one-time charges or ongoing use fees for public improvements (other than those resulting in special assessments) relating to curb, gutter, street, sidewalk, municipal water, sanitary and storm water and storm sewer (including all sewer mains and hook-up/connection and interceptor charges), parks, street lighting and street trees, and impact fees for other public facilities, as defined in Wis. Stat. § 66.0617(1)(f).

☐ **ENVIRONMENTAL EVALUATION CONTINGENCY:** This Offer is contingent upon a qualified independent environmental consultant of Buyer's choice conducting an Environmental Site Assessment of the Property (see lines 288-302), at (Buyer's) (Seller's) expense STRIKE ONE ("Buyer's" if neither is stricken), which discloses no Defects. For the purpose of this contingency, a Defect (see lines 223-225) is defined to also include a material violation of environmental laws, a material contingent liability affecting the Property arising under any environmental laws, the presence of an underground storage tank(s) or material levels of hazardous substances either on the Property or presenting a significant risk of contaminating the Property due to future migration from other properties. Defects do not include conditions the nature and extent of which Buyer had actual knowledge or written notice before signing the Offer.

■ CONTINGENCY SATISFACTION: This contingency shall be deemed satisfied unless Buyer, within _____ days of acceptance, delivers to Seller a copy of the Environmental Site Assessment report and a written notice listing the Defect(s) identified in the Environmental Site Assessment report to which Buyer objects (Notice of Defects).

CAUTION: A proposed amendment is not a Notice of Defects and will not satisfy this notice requirement.

■ RIGHT TO CURE: Seller (~~shall~~) (shall not) STRIKE ONE ("shall" if neither is stricken) have a right to cure the Defects. If Seller has the right to cure, Seller may satisfy this contingency by: (1) delivering written notice to Buyer within 10 days of Buyer's delivery of the Notice of Defects stating Seller's election to cure Defects, (2) curing the Defects in a good and workmanlike manner and (3) delivering to Buyer a written report detailing the work done within 3 days prior to closing. This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written Environmental Site Assessment report and: (1) Seller does not have a right to cure or (2) Seller has a right to cure but: (a) Seller delivers written notice that Seller will not cure or (b) Seller does not timely deliver the written notice of election to cure.

[ ] **INSPECTION CONTINGENCY:** This contingency only authorizes inspections, not testing (see lines 437-449). This Offer is contingent upon a qualified independent inspector(s) conducting an inspection(s) of the Property which discloses no Defects. This Offer is further contingent upon a qualified independent inspector or qualified independent third party performing an inspection of _____ _____ (list any Property feature(s) to be separately inspected, e.g., dumpsite, etc.) which discloses no Defects. Buyer shall order the inspection (s) and be responsible for all costs of inspection(s). Buyer may have follow-up inspections recommended in a written report resulting from an authorized inspection performed provided they occur prior to the deadline specified at line 461. Each inspection shall be performed by a qualified independent inspector or qualified independent third party.

CAUTION: Buyer should provide sufficient time for the primary inspection and/or any specialized inspection(s), as well as any follow-up inspection(s).

For the purpose of this contingency, Defects (see lines 223-225) do not include conditions the nature and extent of which Buyer had actual knowledge or written notice before signing the Offer.

■ CONTINGENCY SATISFACTION: This contingency shall be deemed satisfied unless Buyer, within _____ days of acceptance, delivers to Seller a copy of the inspection report(s) and a written notice listing the Defect(s) identified in the inspection report(s) to which Buyer objects (Notice of Defects).

CAUTION: A proposed amendment is not a Notice of Defects and will not satisfy this notice requirement.

■ RIGHT TO CURE: Seller (shall)(shall not) STRIKE ONE ("shall" if neither is stricken) have a right to cure the Defects. If Seller has the right to cure, Seller may satisfy this contingency by: (1) delivering written notice to Buyer within 10 days of Buyer's delivery of the Notice of Defects stating Seller's election to cure Defects, (2) curing the Defects in a good and workmanlike manner and (3) delivering to Buyer a written report detailing the work done within 3 days prior to closing. This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written inspection report(s) and: (1) Seller does not have a right to cure or (2) Seller has a right to cure but: (a) Seller delivers written notice that Seller will not cure or (b) Seller does not timely deliver the written notice of election to cure.

[ ] **CLOSING OF BUYER'S PROPERTY CONTINGENCY:** This Offer is contingent upon the closing of the sale of Buyer's property located at _____, no later than _____. If Seller accepts a bona fide secondary offer, Seller may give written notice to Buyer of acceptance. If Buyer does not deliver to Seller a written waiver of the Closing of Buyer's Property Contingency and _____ _____

[INSERT OTHER REQUIREMENTS, IF ANY (e.g., PAYMENT OF ADDITIONAL EARNEST MONEY, WAIVER OF ALL CONTINGENCIES, OR PROVIDING EVIDENCE OF SALE OR BRIDGE LOAN, etc.)] within _____ hours of Buyer's Actual Receipt of said notice, this Offer shall be null and void.

[X] **ADDENDA:** The attached **Addendum** is/are made part of this Offer.

This Offer was drafted by [Licensee and Firm] **Noelle A. Granitz, Quarles & Brady LLP**

_____ on _____.

Buyer Entity Name (if any): _____

(x) Signatures appear on attached Addendum.

Buyer's/Authorized Signature ▲ Print Name/Title Here ▶ Date ▲

(x) _____

Buyer's/Authorized Signature ▲ Print Name/Title Here ▶ Date ▲

EARNEST MONEY RECEIPT Broker acknowledges receipt of earnest money as per line 10 of the above Offer.

_____ Broker (By) _____

SELLER ACCEPTS THIS OFFER. THE WARRANTIES, REPRESENTATIONS AND COVENANTS MADE IN THIS OFFER SURVIVE CLOSING AND THE CONVEYANCE OF THE PROPERTY. SELLER AGREES TO CONVEY THE PROPERTY ON THE TERMS AND CONDITIONS AS SET FORTH HEREIN AND ACKNOWLEDGES RECEIPT OF A COPY OF THIS OFFER.

Seller Entity Name (if any): _____

(x) Signatures appear on attached Addendum.

Seller's/Authorized Signature ▲ Print Name/Title Here ▶ Date ▲

(x) _____

Seller's/Authorized Signature ▲ Print Name/Title Here ▶ Date ▲

This Offer was presented to Seller by [Licensee and Firm] _____

_____ on _____ at _____ a.m./p.m.

This Offer is rejected _____ _____ This Offer is countered [See attached counter] _____ _____

Seller Initials ▲ Date ▲ Seller Initials ▲ Date ▲

Exhibit

ADDENDUM

This Addendum is attached to and incorporated by reference into the Offer to Purchase dated May ___, 2017 (the "Offer") by **2017 ACQUISITION GROUP, LLC** ("Buyer"), pursuant to which Buyer offered to purchase from **SHEBOYGAN COUNTY HIGHWAY DEPARTMENT** ("Seller") certain real property and improvements located at 1211 North 23rd Street, Sheboygan, Wisconsin (tax parcel no. 59281206680) (the "Property"). Except as specifically modified by the terms of this Addendum, the terms of the Offer shall remain in full force and effect and, in the event of a conflict between the terms of this Addendum and the terms of the Offer, the terms of this Addendum shall control. The Offer and this Addendum together are hereinafter referred to as this "Offer."

1. **Property**. The Property consists of approximately 8.35 acres. The legal description for the Property shall be as set forth in the title insurance commitment to be delivered under this Offer.

2. **Earnest Money**. The earnest money (the "Earnest Money") shall be held by First American Title Insurance Company (the "Title Company") pursuant to its standard form of escrow agreement and shall be applied to the Purchase Price at Closing or disbursed in accordance with the terms of this Offer if this transaction fails to close. Buyer shall not be obligated to deposit the Earnest Money with the Title Company until the later of (i) five (5) business days after the Acceptance Date (as defined below) and (ii) three (3) business days after Seller executes and delivers such escrow agreement.

3. **Seller Deliveries**. Within ten (10) days after the date on which this Offer is accepted (the "Acceptance Date"), Seller shall deliver to Buyer complete copies of all agreements, documents and other information relating to the Property that are in the possession of or subject to the reasonable control of Seller, including, without limitation, all surveys, title insurance policies or commitments, inspection reports, including any environmental reports, engineering reports and studies, plans and specifications, governmental approvals, notices or other correspondence from the County of Sheboygan and all other information reasonably requested by Buyer and in the possession of, or reasonably available to, Seller (the "Due Diligence Materials").

4. **Due Diligence**. Buyer shall have a period of time commencing on the Board Approval Date (as defined in Section 21) and continuing through the date that is one hundred twenty (120) days thereafter (the "Due Diligence Period") to conduct its due diligence investigations and analyses of the Property in all matters related to the feasibility, acquisition, use, development and operation of the Property. The foregoing shall include, without limitation, (i) the right to conduct an environmental assessment, including a Phase II assessment if desired, a soil compaction assessment and a wetland impact study, (ii) a determination by Buyer that all required utility services are available to the Property, including without limitation sewer, water, electric, fiber, (iii) a determination as to whether tax incremental financing is available, (iv) the preparation of a survey of the Property (the "Survey"), (v) confirming wetlands, (vi) and obtaining any government approvals as may be necessary for Buyer's intended use. If Buyer, in its sole discretion,

for any or no reason, determines that it does not desire to acquire the Property and notifies Seller no later than the last day of the Due Diligence Period of Buyer's election to terminate this Offer, this Offer thereupon shall be deemed terminated and of no further force and effect. In the event of any such termination, the Earnest Money (less the Independent Consideration as defined in Section 18) promptly shall be disbursed to Buyer. Promptly following the determination of the Board Approval Date, the parties shall execute a supplement to this Offer setting for the expiration date of the Due Diligence Period.

5. **Additional Conditions Precedent to Buyer's Obligation.** Without limiting Buyer's right to terminate this Offer pursuant to Section 4 and in addition to any other conditions set forth elsewhere in the Offer, Buyer's obligation to purchase the Property pursuant to this Offer is conditioned upon the complete fulfillment, to the satisfaction of Buyer, or the waiver by Buyer, in writing, of the following conditions:

a. Permits, Zoning, Approvals. Buyer shall have determined that the County of Sheboygan and any other appropriate governments or governmental agencies having jurisdiction over the Property have or shall issue all necessary or desired permits, approvals and licenses necessary for Buyer's intended operation and use of the Property in form and substance acceptable to Buyer. Without limiting the foregoing, Buyer shall have determined that the Property will be rezoned if necessary to allow for Buyer's intended operation and use of the Property.

b. Proforma Title Insurance Commitment. At Closing, Buyer shall have received a proforma title insurance commitment in the condition required by this Offer with all standard title insurance exceptions removed and subject only to the Permitted Encumbrances (as defined in Section 8a. of this Addendum).

c. Acts to be Performed. Each of the acts, covenants and undertakings of Seller to be performed on or before the Closing Date pursuant to the terms hereof shall have been duly performed.

d. Representations and Warranties True at Closing. The representations and warranties of Seller contained in this Agreement and in the exhibits, and the statements, documents, certificates and schedules delivered to Buyer pursuant hereto and in connection herewith, shall be true and correct as of the time of Closing.

e. Absence of Adverse Changes. From the date hereof to the Closing Date, there shall have been no material adverse change in the condition of the Property, and there shall not have been any occurrence, circumstance or combination thereof, including litigation pending or threatened, which might reasonably be expected to result in any such material adverse change before or after the Closing Date.

If any of the contingencies set forth above are not satisfied on or before the Closing Date, then this Offer, at the option of Buyer, shall be null and void, and neither Buyer nor Seller shall have any further liability to the other hereunder. If Buyer elects to terminate this Offer based on

any of the contingencies set forth above, it shall do so by written notice to Seller given on or before the Closing Date. In the event of any such termination, the Earnest Money, less the Independent Consideration, shall be disbursed in accordance with this Offer.

6. **Covenants of Seller**. Seller covenants and agrees that from and after the Acceptance Date and until Closing:

   a. Full Access and Cooperation. Buyer and Buyer's authorized representatives shall have full access to inspect the Property, including access of a nature and degree necessary to conduct the studies and inspections described in this Offer. Seller agrees to cooperate with Buyer, at no expense to Seller, in obtaining the permits, approvals and licenses necessary for Buyer's ownership and use of the Property. Without limiting the foregoing, Seller also agrees to cooperate with Buyer in Buyer's efforts to rezone the Property if necessary.

   b. Maintenance. Seller shall not commit waste on the Property.

   c. Insurance. Seller shall maintain all customary insurance with respect to the Property.

   d. Contracts. Without the prior written approval of Buyer, Seller shall not amend or terminate any contracts or other agreements affecting the Property and will not enter into any contracts or agreements relating to the Property requiring performance beyond the Closing Date. In addition, unless otherwise directed by Buyer, Seller shall terminate all contracts affecting the Property on the Closing Date.

   e. Leases. Seller shall terminate any and all leases affecting the Property prior to Closing.

   f. Change in Condition of Property. Seller shall promptly notify Buyer of any change in the condition of the Property, including, without limitation, any change in its environmental condition.

7. **Seller's Representations and Warranties**. In addition to the representations and warranties in the Offer, Seller hereby represents and warrants to Buyer as follows:

   a. No Third Party Interests. Seller has granted no option, contract or other agreement of any kind or nature with respect to the purchase, sale or lease (of all or any part) of the Property and there are no parties other than Seller in possession of the Property or any portion thereof.

   b. No Actions. To Seller's knowledge, there are no actions, suits, proceedings or claims, including, without limitation, any bankruptcy or similar proceedings, pending or, to the knowledge of the Seller, threatened with respect to or in any manner affecting the Property or the ability of the Seller to consummate the transactions contemplated by this Offer.

c. Condemnation. Seller has no notice or knowledge of any planned, pending or contemplated condemnation or similar action or proceeding with respect to the Property or any part thereof.

d. Tax Reassessments. Seller has received no written notice indicating that the real property taxes for the Property are now currently being reassessed.

e. Title. Seller has, and will have as of the Closing Date, good and marketable fee simple title to, undisputed possession of and complete and unrestricted power to sell, convey and deliver the Property to Buyer on the terms set forth herein.

f. Flood Plain. The Property is located in Flood Zone X per the applicable FEMA Flood Map.

Seller makes no representations or warranties as to the condition of the Property or the structural or mechanical components therein. The Property is being sold and purchased in its "AS IS" condition. Buyer will fully inspect, or will have the opportunity to fully inspect, the Property during its Due Diligence Period. All representations and warranties of Seller made in this Offer shall be true and correct as of the Closing Date to the same extent as on the Acceptance Date.

8. **Title Insurance.**

a. Buyer shall have until the expiration of the Due Diligence Period to object in writing to any condition of title shown on the title insurance commitment required to be delivered by the Offer or on the Survey. If an objection is made, Seller shall have fifteen (15) days thereafter in which to exercise reasonable efforts to correct such condition. If the condition cannot be corrected within such fifteen (15)-day period despite Seller's reasonable efforts, Buyer, at its option, may elect to terminate this Offer by written notice to Seller given on or before the Closing Date or elect to accept such title Seller is able to convey. Any encumbrances accepted by Buyer are referred to herein as the "Permitted Encumbrances."

b. At Closing, Seller shall pay (1) the entire premium charged by the Title Company for issuance to Buyer of an owner's policy of title insurance pursuant to the commitment to issue such policy required under this Offer, and (2) any other charges imposed by the Title Company incidental to issuance of the owner's policy. The title insurance commitment provided by Seller shall be updated at the time of Closing, at Seller's expense, to show that at the Closing Date no additional encumbrances affect the Property, other than any Permitted Encumbrances.

9. Intentionally Deleted.

10. **Closing; Delivery.** Provided Buyer has not terminated this Offer, the closing of this transaction (the "Closing") shall occur on such date as elected by Buyer within thirty (30) days following the last day of the Due Diligence Period (the "Closing Date") in escrow with the Title Company; provided, however, in no event shall closing occur prior to

September 30, 2018 unless as otherwise mutually agreed by the Buyer and Seller. At Closing, Seller shall deliver occupancy of the Property to Buyer.

11. **No Assumption of Liabilities**. Buyer does not assume and shall not be liable for any of Seller's obligations, debts, contracts, agreements or any other liabilities of any nature whatsoever, and the same shall continue to be the responsibility of Seller. Seller agrees to indemnify and hold Buyer harmless from and against any and all claims and liabilities asserted against Buyer arising out of such liabilities and obligations of Seller.

12. **Seller's Deliveries at Closing.** In addition to the other documents required hereunder, Seller shall deliver the following to Buyer at Closing, properly executed as required:

    a. Warranty Deed. General warranty deed to the Property (the "Deed"), in a form reasonably acceptable to Buyer, conveying to Buyer good, valid, and marketable title in fee simple, free and clear of all liens and encumbrances other than the Permitted Encumbrances.

    b. Title Policy. A proforma title insurance policy insuring Buyer's title to the Property as required by this Offer.

    c. Assignments. Assignment agreements in form and substance reasonably satisfactory to Buyer assigning to Buyer all of Seller's right, title and interest in all contracts affecting the Property, if any, that Buyer has elected to assume and all warranties and guaranties held by Seller and affecting the Property (the "Assignment and Assumption Agreements").

    d. Closing Statement. A closing statement setting forth a summary of the Purchase Price, all adjustments thereto and all disbursements (the "Closing Statement").

    e. FIRPTA Affidavit. A certificate of non-foreign status confirming that Seller is not a foreign person, foreign corporation, foreign partnership, foreign trust or foreign estate (as those terms are defined in the Internal Revenue Code of 1986 as amended).

    f. Other Documents. Such additional documents and other information, including, without limitation, any affidavits or similar agreements required by the Title Company to issue a title insurance policy to Buyer as required by this Offer and all information necessary to allow for the filing of the Wisconsin transfer tax return, as may be required by the terms of this Offer or otherwise necessary or proper to carry out the transfer that is the subject of the Offer.

13. **Buyer's Deliveries at Closing.** Buyer shall deliver to Seller at Closing the following, duly executed as required:

    a. Purchase Price. The Purchase Price as shown on the Closing Statement;

    b. Assignments. The Assignment and Assumption Agreements;

c. Closing Statement. The Closing Statement; and

d. Other Documents. Such additional documents and other information, including, without limitation, information necessary to allow for the filing of the Wisconsin transfer tax return, as may be required by this Offer or otherwise necessary or proper to carry out the transfer that is the subject of this Offer.

14. **Closing Costs.**

a. Buyer shall pay the cost to record the Deed;

b. Seller shall pay all title insurance premiums for the owner's title insurance policy and the cost of a gap endorsement. Buyer shall pay for any other endorsements it requires.

c. Seller and Buyer each shall pay one-half (1/2) of any closing fee charged by the Title Company;

d. Seller shall pay any transfer fee or cost arising by reason of transfer of the Property, as well as the recording fee for any satisfaction of its existing liens or encumbrances;

e. Each party shall pay its own attorneys' fees and other customary closing costs except as otherwise set forth herein.

15. **Patriot Act**. Seller and Buyer each represent to the other that it is not listed on the specially designated nationals and blocked persons list maintained by the U.S. Treasury Department Office of Foreign Assets Control ("OFAC") pursuant to Executive Order No. 13224, 66 Fed. Reg. 49079 (September 25, 2001) (the "Order") and/or any other list of terrorists or terrorist organizations maintained pursuant to any of the rules and regulations of OFAC or pursuant to the Order or any other applicable orders.

16. **Severability.** If any of the terms or provisions contained herein shall be declared to be invalid or unenforceable by a court of competent jurisdiction, then the remaining provisions and conditions of this Offer, or the application of such to persons or circumstances other than those to which it is declared invalid or unenforceable, shall not be affected thereby, and shall remain in full force and effect and shall be valid and enforceable to the fullest extent permitted by law.

17. **Assignment**. This Offer shall be freely assignable by Buyer, provided that any assignee(s) of the same shall execute a written agreement accepting such assignment and agreeing to assume each of the covenants, rights, and obligations accruing to Buyer hereunder, following which the Buyer named herein shall be released from all further obligations and liabilities hereunder. All of the terms, covenants and conditions of this Offer shall inure to the benefit of and be binding upon the parties hereto and their respective heirs, personal representatives, successors and assigns.

18. **Binding Contract**. The parties hereto acknowledge that Buyer will expend material sums of money in reliance on Seller's obligations under this Offer in connection with negotiating and executing this Offer, conducting the inspections contemplated by this Offer and preparing for Closing, and that Buyer would not have entered into this Offer without the right to perform its due diligence. In consideration of the foregoing, the provision of a $100 nonrefundable deposit (the "Independent Consideration") and Buyer's offer to provide copies of reports Buyer has had performed, the parties agree that adequate consideration exists so that Buyer's rights to terminate this Offer do not render this Offer illusory. Seller and Buyer each waive any and all rights to challenge the enforceability of this Offer on the basis that any of the conditions or contingencies set forth herein are at Seller's or Buyer's sole discretion or that any of the Offers contained herein are illusory. If either party challenges the enforceability of this Offer in a manner that is inconsistent with the foregoing waiver, such party shall pay the other party's costs and expenses (including reasonable attorneys' fees) in enforcing this Offer. The Independent Consideration is in addition to and independent of any other consideration or payment provided for in this Offer and shall be retained by Seller notwithstanding: (a) the exercise of Buyer's rights to terminate the Offer, and/or (b) any other provision of this Offer. The Independent Consideration shall be applied to the Purchase Price if this transaction closes. The Independent Consideration shall be paid by Buyer to Seller from the Earnest Money if this Offer is terminated and Buyer is entitled to receive the Earnest Money after such termination.

19. **Faxed Signatures and Counterparts.** Buyer and Seller agree that faxed or electronically scanned/e-mailed signatures will be binding on both parties. This Offer may be signed in multiple counterparts, each of which shall be an original and which, altogether, shall constitute one and the same instrument.

20. **Memorandum of Agreement**. Following the full execution of this Offer, at Buyer's request, the parties shall execute a memorandum disclosing the existence of this Offer, without any economic terms, and record the same in the Office of the Sheboygan County Register of Deeds.

21. **Contingency.** Promptly following the Acceptance Dare, Seller shall submit this Offer to the Sheboygan County Board of Supervisors (the "Board") for approval. If such approval is not obtained by July 18, 2017, subject to reasonable extension to accommodate the schedule of the Board, this Offer shall terminate and be of no further force or effect and the Earnest Deposit promptly shall be paid to Buyer. The date such approval is obtained is referred to herein as the ("Board Approval Date").

The parties to this Offer have read the Offer and this Addendum and agree to the terms, covenants and conditions contained herein and in the Offer.

Buyer:

2017 ACQUISITION GROUP, LLC

By: _____
Name: T. Price
Title: Member

Date of Offer: 5/31, 2017

Seller:

SHEBOYGAN COUNTY HIGHWAY DEPARTMENT

By: _____
Name: Adam N. Payne
Title: County Administrator

Date of Acceptance: 6/6, 2017

IX

R. C. No. _____ - 18 - 19. By PUBLIC WORKS COMMITTEE. May 21, 2018.

Your Committee to whom was referred Gen. Ord. No. 1-18-19 by Alderperson Wolf repealing Gen. Ord. 60-08-09 so as to delete the restriction banning left turns on school days from 1:00 p.m. to 4:00 p.m. for westbound traffic on Georgia Ave. at approach to the north driveway at Horace Mann Middle School; recommends passing the Ordinance.

Correct

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

X

7.1

Gen. Ord. No. 1 - 18 - 19. By Alderperson Wolf. May 7, 2018.

AN ORDINANCE repealing Gen. Ord. 60-08-09 so as to delete the restriction banning left turns on school days from 1:00 p.m. to 4:00 p.m. for westbound traffic on Georgia Ave. at approach to the north driveway at Horace Mann Middle School.

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

Section 1. Gen. Ord. 60-08-09 is hereby repealed.

Section 2. The Department of Public Works and the Police Department are hereby authorized and directed to remove all signs placed as a result of the traffic restriction in said ordinance.

Section 3. 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.

Public Works

I HEREBY CERTIFY that the foregoing Ordinance was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

CITY OF SHEBOYGAN

REQUEST FOR PUBLIC WORKS COMMITTEE CONSIDERATION

ITEM DESCRIPTION: Submitting a communication from Nic Collins, Assistant Principal Horace Mann Middle School, regarding any of the "No Left Turn" signs on Georgia Avenue behind Horace Mann Middle School.

REPORT PREPARED BY: Ryan Sazama, City Engineer

REPORT DATE: April 5, 2018 **MEETING DATE:** April 10, 2018

FISCAL SUMMARY:

Budget Line Item:	N/A
Budget Summary:	N/A
Budgeted Expenditure:	N/A
Budgeted Revenue:	N/A

STATUTORY REFERENCE:

Wisconsin Statutes:	N/A
Municipal Code:	N/A

BACKGROUND / ANALYSIS: Approximately five years ago, the Sheboygan Area School District requested that all "No Left Turn" movements from Georgia Avenue to the parking lot on the north side of Horace Mann Middle School be eliminated. The reason for this request was that parents were dropping off and picking up students at this parking lot which caused vehicles to cue/backup onto Georgia Avenue. The SASD then made a policy that students are to be dropped off and picked up from the Union Avenue entrance. The SASD wants this "No Left Turn" restriction removed because it is not a user-friendly movement for the minimal vehicles that still use this north side parking lot, such as buses for special needs students and traveling teachers. This minimal use for the north parking lot no longer causes cueing/backups onto Georgia Avenue.

STAFF COMMENTS: Due to the change in policy from the Sheboygan Area School District requesting that all student drop off/pick up's are to be made using the Union Avenue entrance, staff recommends eliminating the left turn restriction on Georgia Avenue.

ACTION REQUESTED: Motion to approve Gen. Ord. No. __-17-18 AN ORDINANCE repealing Gen. Ord. 60-08-09 so as to delete the restriction banning left turns on school days from 1:00 p.m. to 4:00 p.m. for westbound traffic on Georgia Ave. at approach to the north driveway at Horace Mann Middle School.

ATTACHMENTS:

I. R.O. No. 283-17-18
II. G.O. No. __-17-18 Draft

VI

R. C. No. _____ - 18 - 19. By LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE. May 21, 2018.

Your Committee to whom was referred R. C. No. 329-17-18 by Law and Licensing Committee and R. O. No. 335-17-18 by the City Clerk, submitting license applications for the period ending June 30, 2018, December 31, 2018, April 14, 2019 and June 30, 2019; recommends denying the following licenses:

Beverage Operator License Application No. 2122 (Alexandra A. Mueller) based upon her record of violations related to the licensed activity, her history as a repeat law offender, and her failure to cooperate with staff for the committee.

Taxicab Driver License Application No. 0741 (Jason J. Sarabia) based upon his record of violations related to the licensed activity, his history as a repeat law offender, and his failure to cooperate with staff for the committee.

Consent

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

VI

6.13

R. C. No. 329 - 17 - 18. By LAW AND LICENSING COMMITTEE. April 16, 2018.

Your Committee to whom was referred R. O. No. 335-17-18 by the City Clerk, submitting license applications for the period ending June 30, 2018, December 31, 2018, April 14, 2019 and June 30, 2019; recommends to refer to Licensing, Hearings, and Public Safety of the new council.

L+H+PS 2018-2019

Susan J Holzbach | Scott Lewandoski

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the __ day of __, 20__.

Dated __ 20__. __, City Clerk

Approved __ 20__. __, Mayor

II Other Matters 9.7

R. O. No. 335 - 17 - 18. By CITY CLERK. April 4, 2018.

Submitting various license applications for the period ending June 30, 2018, December 31, 2018, April 14, 2019 and June 30, 2019.

City Clerk

BEVERAGE OPERATOR'S LICENSE (NEW) (June 30, 2019)

No.	Name	Address
2115	Baughman, Sarah E.	714A Huron Avenue
2106	Fenner, Robert	2602 Eisner Avenue
2120	Hoffman, Mary I.	1619 N. 17th Street
2109	Horndasch, Nicholas P.	770 Main Street Apt.2, Belguim
2119	Leistekow, Megan B.	714 Huron Avenue
2122	Mueller, Alexandra A.	1516 Maryland Avenue
2121	Obranovich, Peter J.	601 David Avenue, Sheboygan Falls
2107	Samplawski, Cassondra A.	780 S. Pier Drive Unit 201
2116	Swita, Bradley R.	535 Petra Lane
2118	Woznicki, David A.	433 Center Avenue

TAXICAB DRIVERS LICENSE (December 31, 2018) (NEW)

No.	Name	Address
8546	Frei, Dorris M.	1320 S. 16th Street
1779	Jackson, Lawrence E.	3519 Saemann Avenue #3
2104	Johnson, Travis L.	1610 Blocki Court
0741	Sarabia, Jason J.	N1158 County Road I, Random Lake

COMMERCIAL QUADRICYCLE BUSINESS (December 31, 2018) (NEW)

Name	Address
Shebikin' Pedal Tours LLC	2205 S. 8th Street

QUADRICYCLE DRIVER LICENSE APPLICATION (December 31, 2018) (NEW)

Name	Address
Vannieuwenhoven, Justin	2205 S. 8th Street

Kept Licensing.

4-16-18 Hold #2122 (Mueller) #0741 (Sarabia) #2118 (Woznicki)

5-2-18 Grant 2118 (Woznicki) Hold (Mueller) 2122 (Sarabia) 0741

5-16-18 Deny (2122) Mueller Deny (0741) Sarabia.

CHANGE OF PREMISE

No.	Name	Address
1005	Al & Al's	1502 S. 12th St. - One day event September 15, 2018 - Clara Ave. west of 12th Street, south side of building and east of US Bank drive-through lanes.
1005	Al & Al's	1502 S. 12th St. - Two day event October 5 & 6, 2018 - 12th and Clara Intersection west 90' and 75' South on 12th Street in current premise description.
1040	Brennans on Michigan	1101 Michigan Ave - One day event to be held May 6, 2018 - Include west and south parking lot in current premise description.
1089	Dave's Who's Inn Inc.	835 Indiana Avenue - One day event May 12, 2018 -East and south parking lot, ramp and drive way.

SIDEWALK CAFÉ LICENSE (RENEW) (April 14, 2019)

No.	Name	Address
3129	Greece E Spoon	1217 N. 8th Street
2604	Z Spot Espresso & Coffee	1024 Indiana Avenue
2742	8th Street Ale Haus	1132 N. 8th Street

VI

R. C. No. _____ - 18 - 19. By LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE. May 21, 2018.

Your Committee to whom was referred R. C. No. 330-17-18 by Law and Licensing Committee and R. O. No. 325-17-18 by the City Clerk, submitting license applications for the period ending June 30, 2018, December 31, 2018 and June 30, 2019; recommends denying the following license:

Taxicab Driver License Application No. 2090 (Nathan A. Jackson) based upon his record of violations related to the licensed activity, his history as a repeat law offender, and his failure to cooperate with staff for the committee.

Consent

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

VI

6.12

R. C. No. 330 - 17 - 18. By LAW AND LICENSING COMMITTEE. April 16, 2018.

Your Committee to whom was referred R. O. No. 325-17-18 by the City Clerk, submitting license applications for the period ending June 30, 2018, December 31, 2018 and June 30, 2019; recommends to refer to Licensing, Hearings, and Public Safety of the new council.

L+H+PS 2018-2019

Susan J Holpschuh

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the __ day of _____, 20__

Dated _____ 20__. _____, City Clerk

Approved _____ 20__. _____, Mayor

II Other Matters. 9.2

R. O. No. 325 - 17 - 18. By CITY CLERK. March 19, 2018.

Submitting various license applications for the period ending June 30, 2018, December 31, 2018 and June 30, 2019.

City Clerk

BEVERAGE OPERATOR'S LICENSE (NEW) (June 30, 2019)

No.	Name	Address
2087	Darling, Joann M.	1630 Cambridge Avenue
2102	Gonzalez, Brigitte A.	1334 Annie Court
2099	Hernandez, Gina M.	2208 S. 14th Street
0699	Howell, Krista M.	1904A S. 14th Street
2103	Murphy, Kevin P.	2803 Rolling Meadows Drive
2093	Ninnemann, Trisha L.	2543 Calumet Drive
2096	Torres, William	512 Wisconsin Avenue #4
2089	Wrensch, Lindsay L.	6303 Deerpath Trail

TAXICAB DRIVERS LICENSE (December 31, 2018) (NEW)

No.	Name	Address
2092	Couch, Christopher A.	2043 Waverly Court
2090	Jackson, Nathan A.	2425 Songbird Court, Plymouth
2095	Venzke, Christopher M.	1445 S. 13th Street

Law + Licensing

4-4-18 Hold T. Ninneman (2093)
N. Jackson (2090)

4-16-18 Hold Ninneman + Jackson > Refer to R, H, PS of 2018-2019

5-2-18 Deny Ninneman (2093)
Hold Jackson (2090)

5-16-18 Deny Jackson (2090).

II

R. O. No. _____ - 18 - 19. By CITY CLERK. May 21, 2018.

Submitting a claim from David McNabb for alleged damages to his vehicle when it struck a low hanging branch of a tree in the median.

Finance + Personnel

CITY CLERK

DATE RECEIVED 5-8-18 RECEIVED BY JW

CLAIM NO. 3-18

CITY OF SHEBOYGAN NOTICE OF DAMAGE OR INJURY

MAY 8'18 PM 4:30

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: David McNabb
2. Home address of Claimant: 214 Bonnie Lane Kewaskum WI 53040
3. Home phone number: 262-894-1239
4. Business address and phone number of Claimant: 214 Bonnie Lane Kewaskum WI 53040
5. When did damage or injury occur? (date, time of day) 4-9-18 8 AM
6. Where did damage or injury occur? (give full description) 2309 N. 11th St Sheboygan, WI 53081, (on street in front of house) Top right corner of truck
7. How did damage or injury occur? (give full description) My employee was pulling up to the house and struck the truck on a low hanging branch over the roadway. Tree is in median.
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: Tree overhanging road.
   (b) Claimant's statement of basis for such liability: Truck was in the roadway and struck limb. No height restriction is posted.

10. Give a description of the injury, property damage or loss, so far as is known at this time. (If there were no injuries, state "NO INJURIES").

No Injuries / Damage to truck Box top right corner, Estimates attached

11. Name and address of any other person injured: None

12. Damage estimate: (You are not bound by the amounts provided here.)

Auto:	$ 2,350.00
Property:	$
Personal injury:	$
Other: (Specify below	$
TOTAL	$ 2350.00

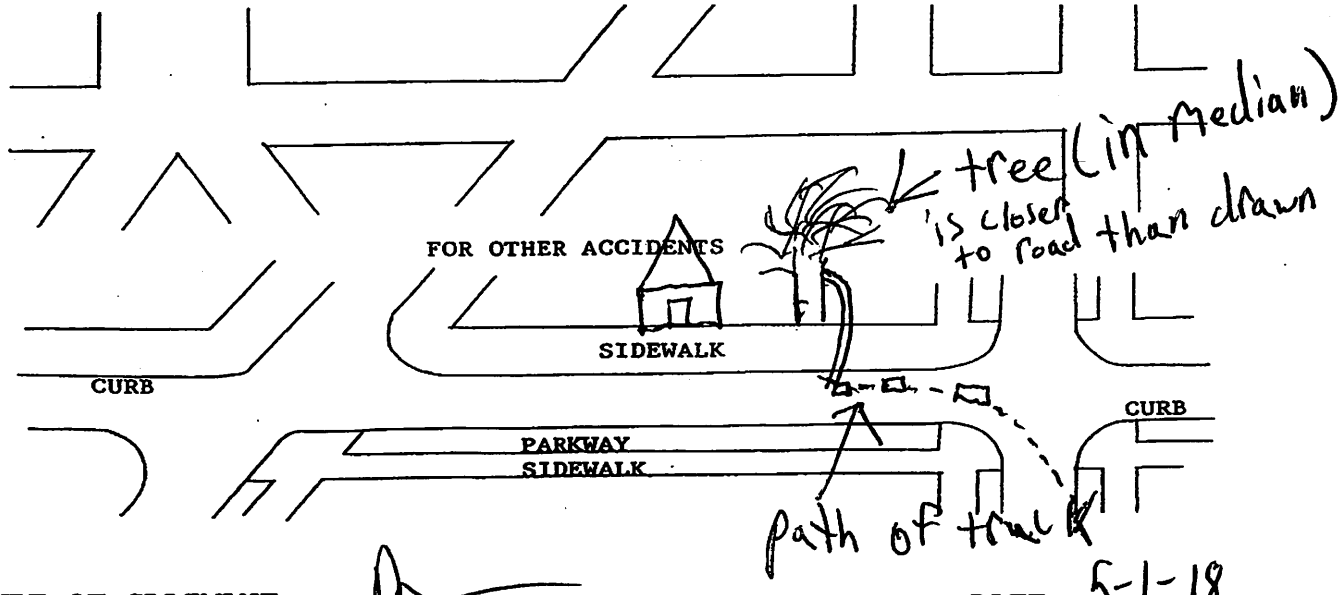
Damaged vehicle (if applicable)

Make: Ford Model: E250 Box truck Year: 2005 Mileage: 183000

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 _____ DATE 5-1-18

DATE RECEIVED 5/8/18 RECEIVED BY JW

CLAIM NO. 3-18

CLAIM

Claimant's Name: David McNabb

Claimant's Address: 214 Bonnie lane
Kewaskum, WI 53040

Claimant's Phone No. 262-894-1239

Auto	$ 2,350.00
Property	$ 0
Personal Injury	$
Other (Specify below)	$
TOTAL	$ 2,350.00

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 $ 2,350.00 .

SIGNED [signature] DATE: 5-1-18

ADDRESS: 214 Bonnie Lane Kewaskum WI 53040

RETURN TO: CLERK'S OFFICE
828 CENTER AVE #100
SHEBOYGAN WI 53081

TRUDELL TRAILER SALES

GREEN BAY	MILWAUKEE	MINNEAPOLIS	GRAND RAPIDS	EAGAN
920 336 0601	414 761 9355	763 497 7084	616 777 0890	651 406 8000

*** Customer Review ***
Date / Time: 5/1/2018 11:27:49AM
Repair Order: 2221
Customer: 13376
Branch: MW
Invoice Total: $2,289.20
COD

MAY 8 '18 PM 4:30

Bill To: PREMIER NORTH INSULATION
214 BONNIE LN
KEWASKUM, WI 53040
Shop: 262-894-1239

Ship To: PREMIER NORTH INSULATION
214 BONNIE LN
KEWASKUM, WI 53040

Customer P/O: pnowak
Completion Date:

Unit Number: 5693 **Model Year: 2005** **Make/Model: SUPREME Van Body**
Type: Trailer **VIN: 1FDWE35L45HB05693**

Task: 1 **071-004-004** **Bow - Roof** **Department: Service**

Correction:
REPLACE CB/S RADIUS
REPLACE CB/S CORNER CAP
SECTION 3' UPPER RAIL CB/S
REPLACE STARTER ROOF BOW
SECTION 2' X 2' FRP PANEL CB/S

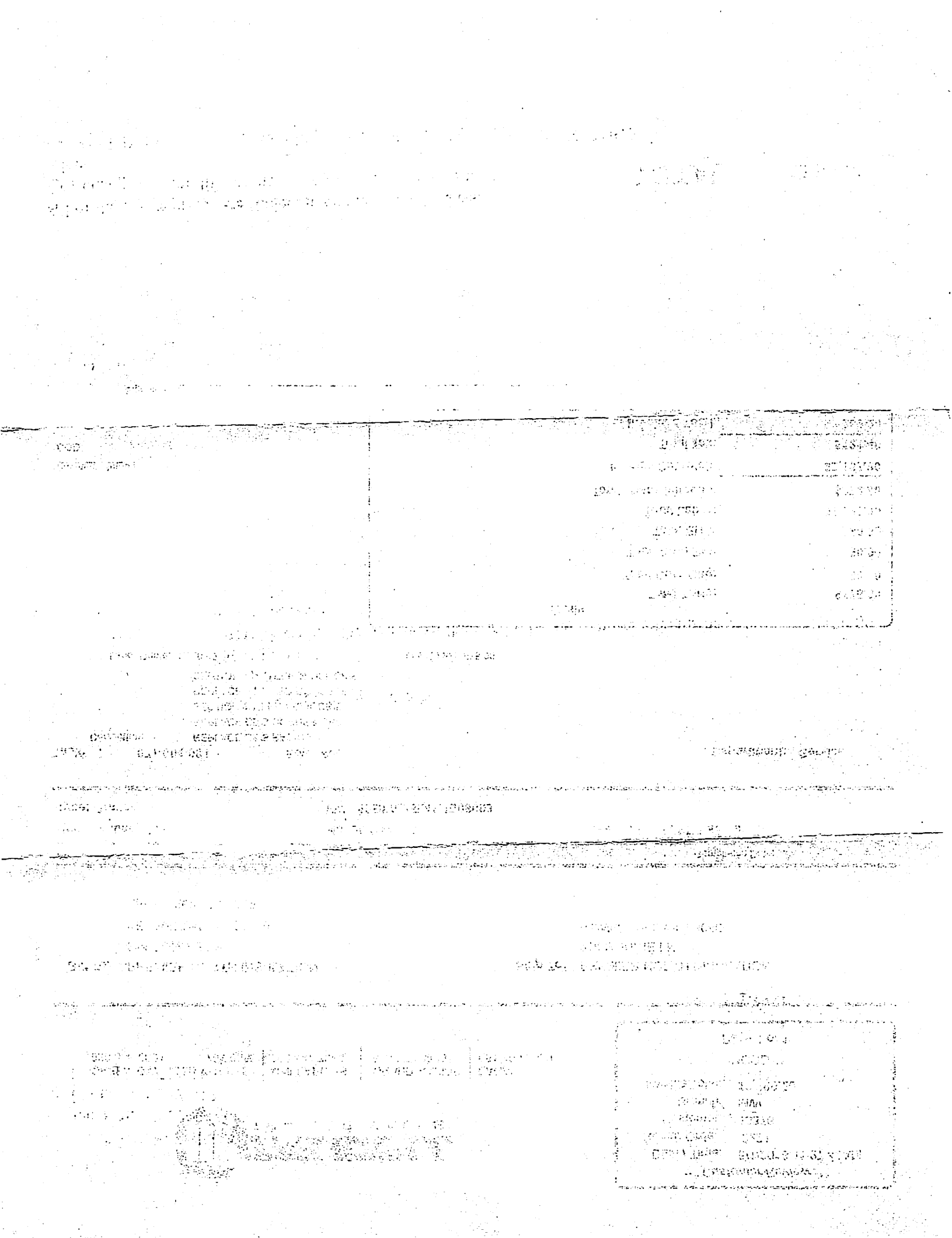
Labor Quote: 1,320.00 Parts Quote: 575.00

Totals

Total Parts:	**$575.00**
Total Core Chg:	**$0.00**
Total Core Ret:	**$0.00**
Total EHC:	**$0.00**
Total Labor:	**$1,320.00**
Total Miscellaneous:	**$272.80**
Invoice Subtotal:	**$2,167.80**
Total Tax:	**$121.40**
Invoiced Total:	**$2,289.20**

Payment Method
COD

Signature X_____



Jackson Truck Body Inc.

N168 W20640 Main Street
Jackson, WI 53037-0431
Phone 262-677-3133
Fax 262-677-2211

QUOTE

DATE	ESTIMATE #
4/30/2018	57253

Premier Insulation

P.O. NO.	TERMS	FOB	SALES PEOPLE
		Jackson Wi.	

QTY	ITEM	DESCRIPTION	TOTAL
1	Morgan corn...	Corner cap for Morgan van body	130.00T
1	miss	24" upper rail	80.00T
1	van bodies	starter roof bow	65.00T
13	labor	cost to fiberglass the outside of the van body and reinforce the inside with aluminum plate replace 24" of the upper rail	1,170.00T
4	labor	replace the front corner cab, straighten the front radius	360.00T
1	Painting	Prep and paint the outside of the van body Yellow (blend in the patch)	375.00T
1	miss	rivets, caulk and upper rail bolts	45.00T
		Sales Tax	124.61

All of the above prices are subject to change after 15 days.
Any changes or modifications to the job will void the above prices.
Please SIGN this quote and we will put your job into the production order.
THANK YOU

TOTAL $2,349.61

SIGNATURE

_____

II

R. O. No. _____ - 18 - 19. By CITY CLERK. May 21, 2018.

Submitting a claim from David Umberger for alleged damages to front right alignment of his vehicle from street conditions on North 6th Street.

Finance Personnel

CITY CLERK

DATE RECEIVED 5-11-18 RECEIVED BY MCC

CLAIM NO. 4-18

CITY OF SHEBOYGAN NOTICE OF DAMAGE OR INJURY

INSTRUCTIONS: TYPE OR PRINT IN BLACK INK

MAY 11 '18 PM 4:14

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: DAVID UMBERGER
2. Home address of Claimant: 704 UNION
3. Home phone number: 920-698-2740
4. Business address and phone number of Claimant: N/A

5. When did damage or injury occur? (date, time of day) MAY 10, 2018
6. Where did damage or injury occur? (give full description) N. 6TH ST @ LINCOLN
   1800 BLOCK OF N. 6TH, JUST SOUTH OF LINCOLN
7. How did damage or injury occur? (give full description) STREET REPAIR
   IMPACT DAMAGED FRONT RIGHT ALIGNMENT TO CAR
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: STREET REPAIR IS UNMARKED
   AND IN POOR & DANGEROUS CONDITION

   (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 at this time. (If there were no injuries, state "NO INJURIES").

DAMAGE TO FRONT RIGHT SUSPENSION / ALIGNMENT

11. Name and address of any other person injured: _____

12. Damage estimate: (You are not bound by the amounts provided here.)

Auto:	$ 221.00
Property:	$
Personal injury:	$
Other: (Specify below	$
TOTAL	$ 221.00

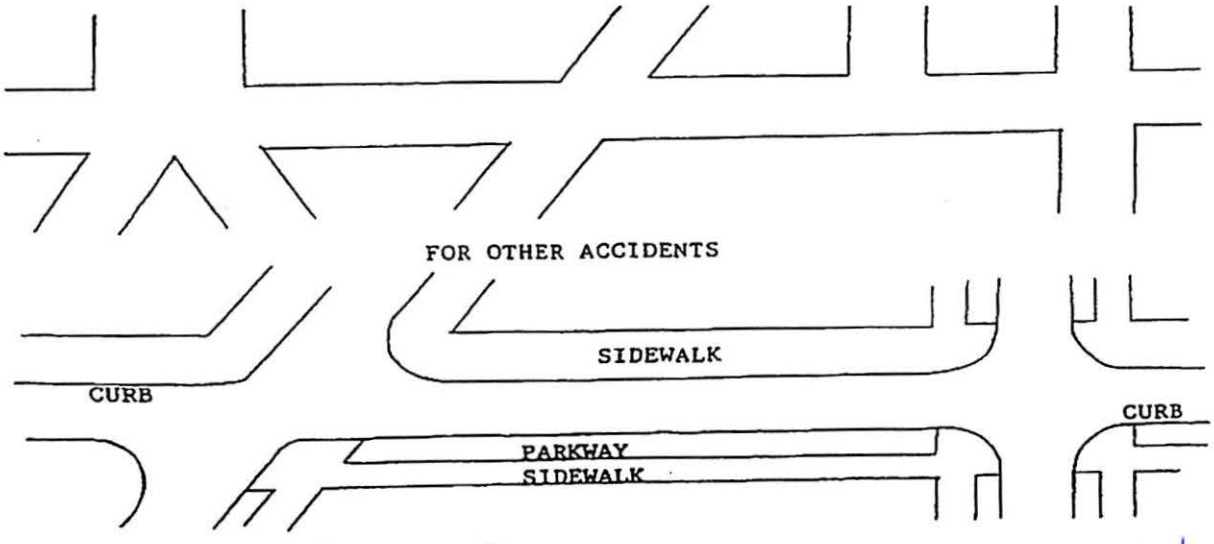
Damaged vehicle (if applicable)

Make: SUBARU Model: BRZ Year: 2014 Mileage: ~~48,228~~ 24,207

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 D. [signature] DATE 5/11/18

DATE RECEIVED _____ RECEIVED BY _____

CLAIM NO. _____

CLAIM

Claimant's Name: DAVID UMBERGER

Claimant's Address: 704 UNION AVE
SHEBOYGAN, WI

Claimant's Phone No. 920-698-2740

Auto	$ 221.50
Property	$ _____
Personal Injury	$ _____
Other (Specify below)	$ _____
TOTAL	$ 221.50

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 $ 221.50 .

SIGNED _____ DATE: 5/11/2018

ADDRESS: _____

MAIL TO: CLERK'S OFFICE
828 CENTER AVE #100
SHEBOYGAN WI 53081

INTERNATIONAL TOYOTA SCION SUBARU
4120 N. FRONTAGE RD
SHEBOYGAN, WI 53081
920-208-0200
FAX: 920-694-3880

TOYOTA | SCION | SUBARU | HONDA

CELL: 920-698-2740

CUSTOMER NO.	ADVISOR	TAG NO.	INVOICE DATE	INVOICE NO.
97159	BENJAMIN KAMP 165	509	05/11/18	SUCS99088

	LICENSE NO.	MILEAGE	COLOR	STOCK NO.
DAVID UMBERGER 704 UNION AVE SHEBOYGAN, WI 53081		24,207	BLACK/	S6074

YEAR / MAKE / MODEL	DELIVERY DATE	DELIVERY MILES
14/SUBARU/BRZ/2DR CPE LTD MT	10/31/13	22

VEHICLE I.D. NO.	PRODUCTION DATE
J F 1 Z C A C 1 X E 9 6 0 0 6 5 5	

EMAIL ADDRESS	CELL PHONE	P.O. NO.	R.O. DATE
umberger@mac.com			05/11/18

RESIDENCE PHONE	BUSINESS PHONE	SERVICE CONTRACT
920-698-2740		MO: 24207

JOB# 1 CHARGES----------

LABOR----------

J# 1 01SUZ MAINTENANCE TECH(S):1988 120.00

C/S RAN OVER A LARGE HOLE IN THE STREET DUE TO ROAD CONSTRUCTION. CUSTOMER STATES THE VEHICLE HIT VERY HARD AND SCUFFED UP THE PASSENGER SIDE RIMS. PLEASE TEST DRIVE, AND INSPECT FOR ANY DAMAGE. THE TPMS LIGHT CAME ON AFTER THE IMPACT.
TECH DID A FULL INSPECTION OF THE VEHICLE. NO DAMAGE FOUND ON THE VEHICLES SUSPENSION. TECH DID FIND THE PASSENGER FRONT TOE TO BE OUT OF ALIGNMENT ANLONG WITH THE STEER AHEAD.
FOUR WHEEL ALIGNMENT.

JOB# 1 TOTALS----------

LABOR 120.00

JOB# 1 JOURNAL PREFIX SUCS JOB# 1 TOTAL 120.00

JOB# 2 CHARGES----------

LABOR----------

J# 2+01SUZ4WA *FOUR WHEEL ALIGNMEN TECH(S):1988 89.95

PERFORM FOUR WHEEL ALIGNMENT AMD ROAD TEST VEHICLE
PERFORMED FOUR WHEEL ALIGNMENT AND ROAD TESTED VEHICLE

JOB# 2 TOTALS----------

LABOR 89.95

JOB# 2 JOURNAL PREFIX SUCS JOB# 2 TOTAL 89.95

ESTIMATE----------

CUSTOMER HEREBY ACKNOWLEDGES RECEIVING
ORIGINAL ESTIMATE OF $220.00 (+TAX)

COMMENTS----------

DELETED OPERATION(S)----------

01SUZVI MULTIPOINT INSPECT

TOYOTA | SCION | SUBARU | HONDA

"Motor vehicle repair practices are regulated by Chapter ATCP 132, Wis. Adm. Code, administered by the Bureau of Consumer Protection, Wisconsin Dept. of Agriculture, Trade and Consumer Protection, P.O. Box 8911, Madison, Wisconsin 53708-8911."

The Reynolds and Reynolds Company ERAINTSI14E CC723417 Q (10/14)

THE PRINTER MAKES NO WARRANTY, EXPRESS OR IMPLIED, AS TO CONTENT OR FITNESS FOR PURPOSE OF THIS FORM. CONSULT YOUR OWN LEGAL COUNSEL.

SF679014 Q (01/15)

INTERNATIONAL TOYOTA SCION SUBARU
4120 N. FRONTAGE RD
SHEBOYGAN, WI 53081
920-208-0200
FAX: 920-694-3880

TOYOTA | SCION | SUBARU | HONDA

CELL: 920-698-2740

CUSTOMER NO.	ADVISOR / TAG NO.	INVOICE DATE	INVOICE NO.
97159	BENJAMIN KAMP 165 509	05/11/18	SUCS99088

	LICENSE NO.	MILEAGE	COLOR	STOCK NO.
DAVID UMBERGER 704 UNION AVE SHEBOYGAN, WI 53081		24,207	BLACK/	S6074

YEAR / MAKE / MODEL	DELIVERY DATE	DELIVERY MILES
14/SUBARU/BRZ/2DR CPE LTD MT	10/31/13	22

VEHICLE I.D. NO.	PRODUCTION DATE
J F 1 Z C A C 1 X E 9 6 0 0 6 5 5	

EMAIL ADDRESS	CELL PHONE	P. O. NO.	R. O. DATE
umberger@mac.com			05/11/18

RESIDENCE PHONE	BUSINESS PHONE	SERVICE CONTRACT
920-698-2740		MO: 24207

TOTALS----------

TOTAL LABOR....	209.95
TOTAL PARTS....	0.00
TOTAL SUBLET...	0.00
TOTAL G.O.G....	0.00
TOTAL MISC CHG.	0.00
TOTAL MISC DISC	0.00
TOTAL TAX.....	11.55
TOTAL INVOICE $	**221.50**

****
* *
* [ ] CASH [ ] CHECK CK NO. [ ] *
* *
* [ ] VISA [ ] MASTERCARD [ ] DISCOVER *
* *
* [ ] AMER XPRESS [ ] OTHER [ ] CHARGE *
* *
****

THANK YOU FOR YOUR BUSINESS!!

_____
CUSTOMER SIGNATURE

"Motor vehicle repair practices are regulated by Chapter ATCP 132, Wis. Adm. Code, administered by the Bureau of Consumer Protection, Wisconsin Dept. of Agriculture, Trade and Consumer Protection, P.O. Box 8911, Madison, Wisconsin 53708-8911."

The Reynolds and Reynolds Company ERAINTSI14E CC723417 Q (10/14)

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SF679014 Q (01/15)

INTERNATIONAL TOYOTA SUB
4120 N FRONTAGE RD
SHEBOYGAN, WI 53081
(920) 208-0200

SALE

MID: 520002451751
TID: 002 REF#: 00001313
Batch #: 131001 RRN: 510100004
05/11/18 15:22:27
CVC: M
Invoice #: 99088
ORDER#: 00001313
APPR CODE: 00672C
VISA Manual CNP
**********2799 **/**

AMOUNT $221.50

APPROVED

CUSTOMER COPY

R. O. No. _____ - 18 - 19. By FINANCE DIRECTOR. May 21, 2018.

Submitting a financial report of the City of Sheboygan for the period commencing January 1, 2018 and ending March 31, 2018.

_____
FINANCE DIRECTOR

Finance + Personnel

CITY OF SHEBOYGAN
GENERAL FUND REVENUES
Year-to-date as of March 31, 2018

GENERAL FUND REVENUE	Amended Budget	Year to Date	Percent of Budget
Taxes	$ 16,240,705	$ 16,240,705	100.00%
Taxes (Other than property)	1,405,356	66,836	4.76%
Licenses and Permits	879,850	134,931	15.34%
Intergovernment Revenue	14,497,784	622,775	4.30%
Charges for Services	1,586,196	358,756	22.62%
Fines and Forfeits	269,000	108,472	40.32%
Interest on Investments	228,500	50,410	22.06%
Miscellaneous Revenue	165,115	80,070	48.49%
Other Financing Sources	1,693,621	-	0.00%
Total Revenue	$ 36,966,127	$ 17,662,955	47.78%

OVERVIEW
Year to date revenue are within budget expectations.

TAXES
Taxes are recorded in January when due.

TAXES (OTHER THAN PROPERTY)
Consists of payments in lieu of tax with the largest amount from the Water Utility recorded at year end.

LICENSES AND PERMITS
Consists of permits issued by Building Inspection and City Clerk.
Receipts are within budget expectations.

INTERGOVERMENTAL REVENUE
Consists of state revenues received in April, July and November.
Receipts are within budget expectations.

CHARGES FOR SERVICES
Consists of garbage fee, park rentals and cemetery charges.
Receipts are within budget expectations.

FINES AND FORFEITS
Consists of court penalty costs and parking violations.
Receipts exceed budget expectations.

INTEREST ON INVESTMENTS
Interest on investments at RBC and UBS recorded monthly.

MISCELLANEOUS REVENUE
Consists of city building rentals and sale of equipment.
Receipts exceed budget expectations.

OTHER FINANCING SOURCES
Consists of interfund transfer of funds transferred in June and December.

CITY OF SHEBOYGAN

GENERAL FUND EXPENDITURES

Year-to-date as of March 31, 2018

GENERAL FUND EXPENSE	Amended Budget	Year to Date	Percent of Budget
General Government	$ 3,797,119	$ 793,208	20.89%
Public Safety	20,792,897	5,130,339	24.67%
Public Works	8,600,207	1,861,039	21.64%
Health and Human Services	192,440	33,762	17.54%
Culture/Recreation	2,566,224	544,615	21.22%
Conservation and Development	333,009	125,613	37.72%
Intergovernmental	2,601	13	0.50%
Unclassified	1,364,677	28,542	2.09%
Total Expenditures	$ 37,649,174	$ 8,517,131	22.62%

OVERVIEW

Annual expenditures projected to be below or within budget.

GENERAL GOVERNMENT

Annual expenditures projected to be below or within budget.

PUBLIC SAFETY

Annual expenditures projected to be below or within budget.

PUBLIC WORKS

Annual expenditures projected to be below or within budget.

HEALTH AND HUMAN SERVICES

Annual expenditures projected to be below or within budget.

CULTURE AND RECREATION

Annual expenditures projected to be below or within budget.

CONSERVATION AND DEVELOPMENT

Annual expenditures projected to be below or within budget.

INTERGOVERNMENTAL

Intergovernmental transfers completed as budget is amended.

UNCLASSIFIED

Annual expenditures projected to be below or within budget.

CITY OF SHEBOYGAN
OTHER FUND REVENUES
Year-to-date as of March 31, 2018

OTHER FUND REVENUE	Amended Budget	Year to Date	Percent of Budget
Special Revenue Funds	$ 8,580,074	$ 3,933,264	45.84%
Debt Service Funds	8,672,692	6,787,409	78.26%
Capital Project Funds	24,946,858	1,080,077	4.33%
Proprietary Funds	23,767,134	5,281,645	22.22%
Fiduciary Funds	11,400	2,275	19.96%
Total Revenue	$ 65,978,158	$ 17,084,670	25.89%

OVERVIEW
Year to date revenues are within budget expectations.

SPECIAL REVENUE FUNDS
Consists of the Police MEG Unit, CDBG funds, Mead Library, Tourism, Park, Forestry and Open Space, Cable TV, Municipal Court, Ambulance, Special Assessments, Harbor Centre Marina, Redevelopment Authority, Park Impact Fees, Storm Water and the E.H. Maywood Park Funds. Year to date revenues are within budget expectations.

DEBT SERVICE FUNDS
Consists of the G.O. Debt Service Fund and TID Debt Service Funds. Year to date revenues exceed expectations.

CAPITAL PROJECT FUNDS
Consists of the Capital Project, Capital Improvements, Industrial Park, and TID Capital Funds. Year to date revenue projections are below expectations as the budget included contributions for the Butzen Sports Complex and issuance of debt for 2018 projects.

PROPRIETARY FUNDS
Consists of Wastewater, Transit, Parking, Boat Facilities, Motor Vehicle, Health Insurance, Liability Insurance, Worker's Compensation and Information Technology Funds. Year to date revenues are within budget expectations.

FIDUCIARY FUNDS
Consists of the Cemetery Perpetual Care and Mead Public Library Trust Fund. Year to date revenue projections are below budget expectations as interest is recorded at December 31.

WATER UTILITY
The Water Utility is not included as it is governed by the Board of Water Commissioners.

CITY OF SHEBOYGAN
OTHER FUND EXPENDITURES
Year-to-date as of March 31, 2018

OTHER FUND EXPENSE	Amended Budget	Year to Date	Percent of Budget
Special Revenue Funds	$ 8,687,377	$ 1,348,698	15.52%
Debt Service Funds	8,597,472	149,598	1.74%
Capital Project Funds	29,784,792	4,265,480	14.32%
Proprietary Funds	24,986,371	5,269,792	21.09%
Fiduciary Funds	2,000	-	0.00%
Total Expenditures	$ 72,058,012	$ 11,033,568	15.31%

OVERVIEW
Year to date expenditures are within budget expectations.

SPECIAL REVENUE FUNDS
Consists of the Police MEG Unit, CDBG funds, Mead Library, Tourism, Park, Forestry and Open Space, Cable TV, Municipal Court, Ambulance, Special Assessments, Harbor Centre Marina, Redevelopment Authority, Park Impact Fees, and Storm Water. Year to date expenditures are below expectations.

DEBT SERVICE FUNDS
Consists of the G.O. Debt Service Fund and TID Debt Service Funds. Year to date expenditures are below budget expectations, as the . majority of debt payments are in the fourth quarter of the year.

CAPITAL PROJECT FUNDS
Consists of the Capital Project, Capital Improvements, Industrial Park, and TID Capital Funds. Year to date expenditures are below budget expectations largely due to completion of projects and no expenditures for the Butzen Sports Complex or City Hall renovations.

PROPRIETARY FUNDS
Consists of Wastewater, Transit, Parking, Boat Facilities, Motor Vehicle, Health Insurance, Liability Insurance, Worker's Compensation and Information Technology Funds. Year to date expenditures are within budget expectations.

FIDUCIARY FUNDS
Consists of the Cemetery Perpetual Care and Mead Public Library Trust Fund. The transfer to the General Fund is recorded in December.

WATER UTILITY
The Water Utility is not included as it is governed by the Board of Water Commissioners.

II

R. O. No. _____ - 18 - 19. By CITY CLERK. May 21, 2018.

Submitting a communication from Keith D. Bauer requesting a waiver from the Sex Offender Residency requirements in order to reside at 2501 Camelot Boulevard.

AHPS

_____

CITY CLERK

MAY 14 '18 PM12:35

Date: 5/14/2018

My name is: Keith D. Bagley

I am requesting a waiver to the Sexual Residency Requirements so I may live at:
2501 Camelot
Sheboygan, WI 53081

Signature: _____

Phone Number: 920-889-4044

Any applications for a waiver from the Sex Offender Residency restrictions received by Noon on the Thursday prior to the following Monday's Council meeting will be submitted to that Council for referral to Public Protection and Safety. Anything after Noon on Thursday will not go to Council until the next Council meeting.

This will allow the Police Department to complete the necessary work they do to prepare for the Public Protection and Safety meeting.

Thank you for all your cooperation in the matter.

II

R. O. No. _____ - 18 - 19. By CITY CLERK. May 21, 2018.

Submitting a communication from Esequiel Garcia requesting a waiver from the Sex Offender Residency requirements in order to reside at 1129 Pershing Avenue.

LHPS

_____

CITY CLERK

MAY 10 '18 AM10:16

Date: 4-23-18

My name is: Esequiel Garcia

I am requesting a waiver to the Sexual Residency Requirements so I may live at:
1129 Pershing Ave.
Sheboygan, WI 53083

Signature:

Phone Number: C.U.C.T.F.

Any applications for a waiver from the Sex Offender Residency restrictions received by Noon on the Thursday prior to the following Monday's Council meeting will be submitted to that Council for referral to Public Protection and Safety. Anything after Noon on Thursday will not go to Council until the next Council meeting.

This will allow the Police Department to complete the necessary work they do to prepare for the Public Protection and Safety meeting.

Thank you for all your cooperation in the matter.

III

Res. No. 29 - 18 - 19. By Alderpersons Rindfleisch and Bohren.
May 21, 2018.

A RESOLUTION approving the FY 2018 One-Year Annual Action Plan for the Community Development Block Grant (CDBG) Program Submission.

WHEREAS, $867,998 in entitlement Community Development Block Grant (CDBG) funds has been awarded in 2018 from the U.S. Department of Housing and Urban Development (HUD) to the City of Sheboygan for community development and housing activities, and

WHEREAS, the Finance and Personnel Committee has recommended to the Common Council that it approve the Final Statement of Community Development Objectives and Proposed Use of Funds, and

WHEREAS, the Finance and Personnel Committee further recommends to the Common Council that it authorize and direct the Mayor to execute all documents for the FY 2018 Community Development Block Grant submission, including the various certifications for the funds, and

WHEREAS, the Finance and Personnel Committee recommends the funds be distributed as follows:

Street Trees	$110,000
Park Facilities- Cameras	$20,000
Land Acquisition	$95,000
Historic Preservation	$100,000
Planning- Mayline Area Master Plan	$100,000
Planning- Update Downtown Master Plan	$25,000
Public Facilities- Street Lighting	$50,000
Public Facilities- Bike Share	$13,000
Cleanup of Contaminated Sites	$26,200
Partners for Community Development	$25,000
Salvation Army	$49,706
Safe Harbor	$10,000
Lakeshore Community Health Center	$3,000
SCIO	$5,000
Shoreline Metro	$42,493
Family Service Association	$15,000
Family Connections	$5,000
Administration	$173,599

WHEREAS, the Common Council has reviewed and hereby approves the Citizens Participation Plan for the development of this submission, and

Suspend/Pass

WHEREAS, the Common Council finds that it is in the City's best interest to secure the FY 2018 funds for the activities approved by the Finance and Personnel Committee.

NOW, THEREFORE, BE IT RESOLVED: That the Common Council authorizes and directs the Mayor to submit to HUD the Final Statement of Community Development Objectives and Proposed Use of Funds, as recommended by the Finance and Personnel Committee, assurances contained therein and to provide any other information requested by HUD.

_____

_____

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

Funding Approval/Agreement

Title I of the Housing and Community Development Act (Public Law 930383)
HI-00515R of 20515R

U.S. Department of Housing and Urban Development
Office of Community Planning and Development
Community Development Block Grant Program

OMB Approval No. 2506-0193
exp 5/31/2018

1. Name of Grantee (as shown in item 5 of Standard Form 424)	3a. Grantee's 9-digit Tax ID Number	3b. Grantee's 9-digit DUNS Number
City Of Sheboygan	396005599	076144153
2. Grantee's Complete Address (as shown in item 5 of Standard Form 424) City of Sheboygan City Hall 828 Center Avenue Sheboygan, WI 53081	4. Date use of funds may begin (mm/dd/yyyy)	
	5a. Project/Grant No. 1 B-18-MC-55-0016	6a. Amount Approved $867,998.00
	5b. Project/Grant No. 2	6b. Amount Approved

Grant Agreement: This Grant Agreement between the Department of Housing and Urban Development (HUD) and the above named Grantee is made pursuant to the authority of Title I of the Housing and Community Development Act of 1974, as amended, (42 USC 5301 et seq.). The Grantee's submissions for Title I assistance, the HUD regulations at 24 CFR Part 570 (as now in effect and as may be amended from time to time), and this Funding Approval, including any special conditions, constitute part of the Agreement. Subject to the provisions of this Grant Agreement, HUD will make the funding assistance specified here available to the Grantee upon execution of the Agreement by the parties. The funding assistance specified in the Funding Approval may be used to pay costs incurred after the date specified in item 4 above provided the activities to which such costs are related are carried out in compliance with all applicable requirements. Pre-agreement costs may not be paid with funding assistance specified here unless they are authorized in HUD regulations or approved by waiver and listed in the special conditions to the Funding Approval. The Grantee agrees to assume all of the responsibilities for environmental review, decision making, and actions, as specified and required in regulations issued by the Secretary pursuant to Section 104(g) of Title I and published in 24 CFR Part 58. The Grantee further acknowledges its responsibility for adherence to the Agreement by sub-recipient entities to which it makes funding assistance hereunder available.

U.S. Department of Housing and Urban Development (By Name)	Grantee Name
Renee Ryles	Honorable Mike Vandersteen
Title Acting Director, Office of Community Planning and Development	Title Mayor of the City of Sheboygan
Signature Renee D. Ryles	Date (mm/dd/yyyy) 08/22/2018
Signature Michael Vandersteen	Date (mm/dd/yyyy) 08/27/18

7. Category of Title I Assistance for this Funding Action:	8. Special Conditions (check one)	9a. Date HUD Received Submission (mm/dd/yyyy)	10. check one
Entitlement, Sec 106(b)	☐ None ☒ Attached	06/23/2018	☒ a. Orig. Funding Approval ☐ b. Amendment Amendment Number
		9b. Date Grantee Notified (mm/dd/yyyy) 08/22/2018	
		9c. Date of Start of Program Year (04/01/2018)	

11. Amount of Community Development Block Grant	FY (2018)	FY (2017)	FY ( )
a. Funds Reserved for this Grantee	$867,930.00	$ 68.00	
b. Funds now being Approved			
c. Reservation to be Cancelled (11a minus 11b)			

12a. Amount of Loan Guarantee Commitment now being Approved	12b. Name and complete Address of Public Agency
N/A	City of Sheboygan City Hall 828 Center Avenue Sheboygan, WI 53081
Loan Guarantee Acceptance Provisions for Designated Agencies: The public agency hereby accepts the Grant Agreement executed by the Department of Housing and Urban Development on the above date with respect to the above grant number(s) as Grantee designated to receive loan guarantee assistance, and agrees to comply with the terms and conditions of the Agreement, applicable regulations, and other requirements of HUD now or hereafter in effect, pertaining to the assistance provided it	12c. Name of Authorized Official for Designated Public Agency
	Title
	Signature

HUD Accounting use Only

Batch	TAC	Program	Y	A	Reg	Area	Document No.	Project Number	Category	Amount	Effective Date (mm/dd/yyyy)	F
	153 176											
			Y					Project Number		Amount		
			Y					Project Number		Amount		

Date Entered PAS (mm/dd/yyyy)	Date Entered LOCCS (mm/dd/yyyy)	Batch Number	Transaction Code	Entered By	Verified By

8. Special Conditions.

(a) The period of performance for the funding assistance specified in the Funding Approval ("Funding Assistance") shall begin on the date specified in item 4 and shall end on September 1, 2025. The Grantee shall not incur any obligations to be paid with such assistance after September 1, 2025.

(b) The Recipient shall attach a schedule of its indirect cost rate(s) in the format set forth below to the executed Agreement that is returned to HUD. The Recipient shall provide HUD with a revised schedule when any change is made to the rate(s) described in the schedule. The schedule and any revisions HUD receives from the Recipient shall be incorporated herein and made a part of this Agreement, provided that the rate(s) described comply with 2 CFR part 200, subpart E.

Administering Department/Agency	Indirect cost rate	Direct Cost Base
_____	_____%	_____
_____	_____%	_____
_____	_____%	_____
_____	_____%	_____
_____	_____%	_____

Instructions: The Recipient must identify each agency or department of the Recipient that will carry out activities under the grant, the indirect cost rate applicable to each department/agency (including if the de minimis rate is used per 2 CFR §200.414(f)), and the type of direct cost base to which the rate will be applied (for example, Modified Total Direct Costs (MTDC)). Do not include indirect cost rates for subrecipients.

(c) In addition to the conditions contained on form HUD 7082, the grantee shall comply with requirements established by the Office of Management and Budget (OMB) concerning the Dun and Bradstreet Data Universal Numbering System (DUNS), the System for Award Management (SAM.gov), and the Federal Funding Accountability and Transparency Act as provided in 2 CFR part 25, Universal Identifier and Central Contractor Registration, and 2 CFR part 170, Reporting Subaward and Executive Compensation Information.

(d) The grantee shall ensure that no CDBG funds are used to support any Federal, State, or local projects that seek to use the power of eminent domain, unless eminent domain is employed only for a public use. For the purposes of this requirement, public use shall not be construed to include economic development that primarily benefits private

entities. Any use of funds for mass transit, railroad, airport, seaport or highway projects as well as utility projects which benefit or serve the general public (including energy-related, communication-related, water-related and wastewater-related infrastructure), other structures designated for use by the general public or which have other common-carrier or public-utility functions that serve the general public and are subject to regulation and oversight by the government, and projects for the removal of an immediate threat to public health and safety or brownfield as defined in the Small Business Liability Relief and Brownfields Revitalization Act (Public Law 107–118) shall be considered a public use for purposes of eminent domain.

(e) The Grantee or unit of general local government that that indirectly receives CDBG funds may not sell, trade, or otherwise transfer all or any such portion of such funds to another such entity in exchange for any other funds, credits or non-Federal considerations, but must use such funds for activities eligible under title I of the Act.

(f) E.O. 12372-Special Contract Condition - Notwithstanding any other provision of this agreement, no funds provided under this agreement may be obligated or expended for the planning or construction of water or sewer facilities until receipt of written notification from HUD of the release of funds on completion of the review procedures required under Executive Order (E.O.) 12372, Intergovernmental Review of Federal Programs, and HUD's implementing regulations at 24 CFR Part 52. The recipient shall also complete the review procedures required under E.O. 12372 and 24 CFR Part 52 and receive written notification from HUD of the release of funds before obligating or expending any funds provided under this agreement for any new or revised activity for the planning or construction of water or sewer facilities not previously reviewed under E.O. 12372 and implementing regulations.

(g) CDBG funds may not be provided to a for-profit entity pursuant to section 105(a)(17) of the Act unless such activity or project has been evaluated and selected in accordance with Appendix A to 24 CFR 570 - "Guidelines and Objectives for Evaluating Project Costs and Financial Requirements." (Source - P.L. 113-235, Consolidated and Further Continuing Appropriations Act, 2015, Division K, Title II, Community Development Fund).

III

Res. No. _____ - 18 - 19. By Alderperson Rindfleisch. May 21, 2018.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the complete replacement of the Mead Public Library roof top cooling towers and associated controls.

WHEREAS; The Mead Public Library has been working on the upgrade and replacement of all major Heating Ventilation and Air Conditioning (HVAC) systems for the past several years. Included in the 2018 Capital Improvements budget was the replacement of the two roof-top cooling towers and;

WHEREAS; The Purchasing Agent issued a Request for Bids for the work and has received bids from three licensed and qualified contractors to provide the services and has, with the assistance of the Engineering firm determined that the low bid meets all of the qualifications.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with J & H Heating Inc. of Port Washington WI in the amount of $98,800.00 for the replacement of the two cooling towers and related controls with the project to commence immediately following the summer air-conditioning season and complete prior to year-end.

BE IT FURTHER RESOLVED: That the Purchasing Agent is hereby authorized to draw orders on Capital Improvements Account # 47751100-621200 in payment of same.

Finance Personnel

_____

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

III

Res. No. _____ - 18 - 19. By Alderperson Donohue. May 21, 2018.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the complete replacement of Heating, Ventilation and Air Conditioning (HVAC) Equipment at Fire Station #1, 833 New York Avenue, Sheboygan.

WHEREAS; The Sheboygan Fire Department is in the process of renovation and remodeling of Fire Station # 1 including roof replacement, masonry restoration, replacement of exterior doors and windows and other improvements and;

WHEREAS; the building condition report prepared by the Engineering firm of ZS, LLC specifically called out the need to budget for complete replacement of the HVAC equipment serving the building, primarily due to the age and obsolescence of the equipment. Originally, this equipment was not programmed for budget inclusion until 2019 however bids received for the other improvements have yielded favorable variances and there is adequate funding in the 2018 Capital Improvements Budget for the work. In addition, the new equipment will be sealed combustion, direct venting, allowing for the chimney to be removed and eliminated as part of the masonry restoration project. The Purchasing Agent issued a Request for Bids for the work and has received only one bid. The bid, from Kleeman Mechanical Inc. of Sheboygan meets or exceeds all specifications with the proposed cost falling within usual and customary parameters.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with Kleeman Mechanical Inc. of Sheboygan in the amount of $144,963.00 for the replacement of the two boilers, Air conditioning equipment and hot water heater at Fire Station # 1.

BE IT FURTHER RESOLVED: That the Purchasing Agent is hereby authorized to draw orders on Capital Improvements Account # 47722100-621200 in payment of same.

RHPS

_____

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

Res. No. _____ - 18 - 19. By Alderperson Wolf. May 21, 2018.

A RESOLUTION authorizing the signing of a drainage / storm sewer easement across the property located at 4717 South Taylor Drive (Markwardt Sales and Service).

NOW, THEREFORE, BE IT RESOLVED: That the Common Council hereby authorizes the Mayor and City Clerk to sign and record the Storm Sewer Easement, a copy of which is attached hereto and incorporate herein.

Public Works

_____

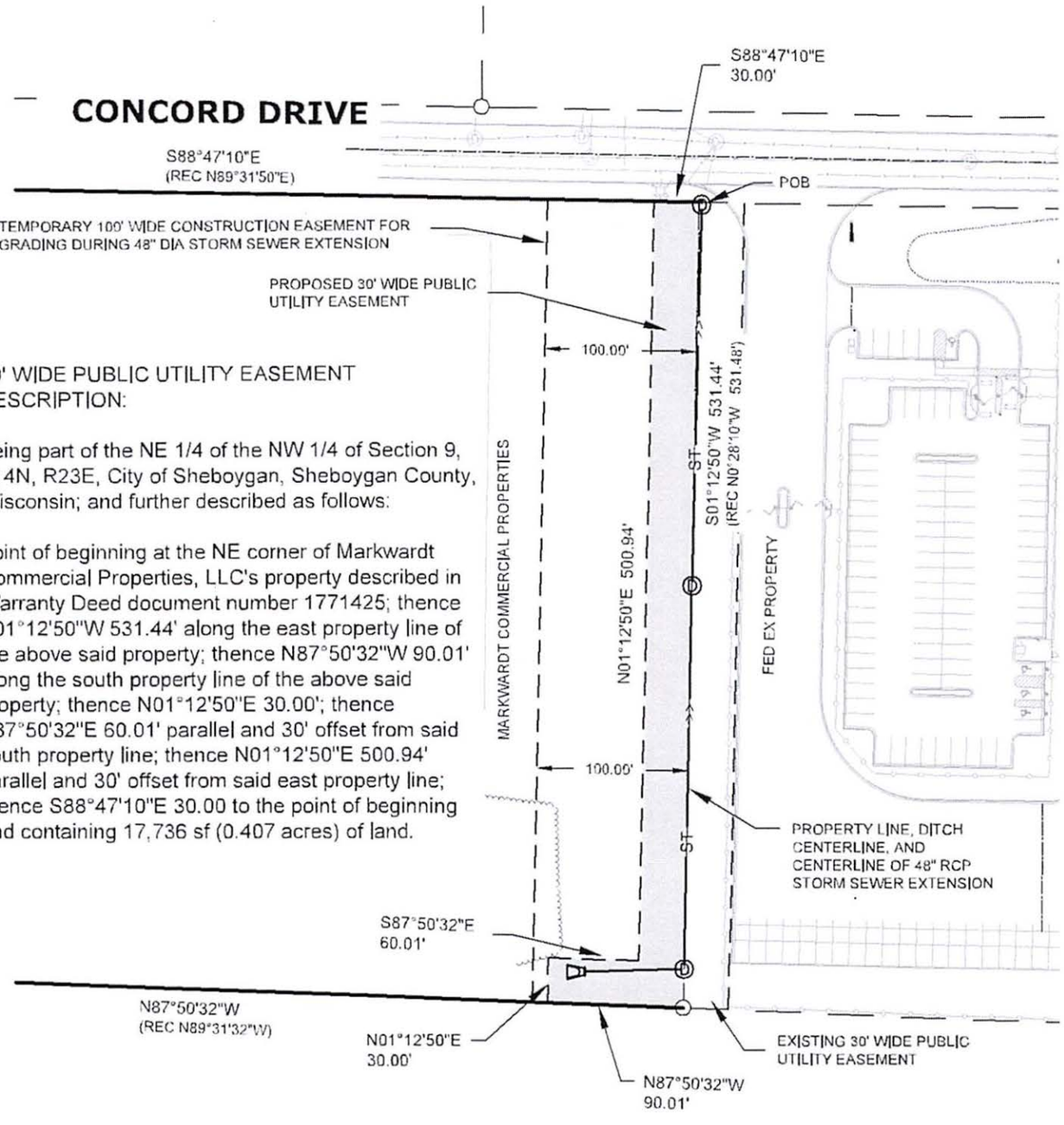
I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

EASEMENT EXHIBIT "A"

PROPOSED EASEMENTS



30' WIDE PUBLIC UTILITY EASEMENT DESCRIPTION:

Being part of the NE 1/4 of the NW 1/4 of Section 9, T14N, R23E, City of Sheboygan, Sheboygan County, Wisconsin; and further described as follows:

Point of beginning at the NE corner of Markwardt Commercial Properties, LLC's property described in Warranty Deed document number 1771425; thence S01°12'50"W 531.44' along the east property line of the above said property; thence N87°50'32"W 90.01' along the south property line of the above said property; thence N01°12'50"E 30.00'; thence S87°50'32"E 60.01' parallel and 30' offset from said south property line; thence N01°12'50"E 500.94' parallel and 30' offset from said east property line; thence S88°47'10"E 30.00 to the point of beginning and containing 17,736 sf (0.407 acres) of land.

DRAWING DATE: APRIL 11, 2017
REVISION DATE: MAY 4, 2017

NORTH
WAGNER EXCAVATING, INC

GRAPHIC SCALE
0 100
1 inch = 100 ft.

Wagner EXCAVATING Inc.
3437 PAINE AVENUE SHEBOYGAN, WI 53081
(920) 458-9952 FAX (920) 458-6565

City of Sheboygan
Sheboygan Business Park
Markwardt Commercial Prop

III

Res. No. _____ - 18 - 19. By Alderperson Wolf. May 21, 2018.

A RESOLUTION authorizing a professional services agreement with Strand Associates for the design phase of the City of Sheboygan (City) Storm Water Management Plan Update.

WHEREAS, the City is acting as the lead agency for the Storm Water Management Plan Updates; and

WHEREAS, the proposal for services submitted by Strand Associates was considered the most advantages after review of 3 proposals received by a team of City Staff; and

WHEREAS, the work under this contract is funded thru an agreement with the Wisconsin DNR matching 50% of all eligible expenses up to $85,000. The total Cost of the project is $211,900; therefore the City's portion is $126,900.

RESOLVED: That the proposal of Strand Associates for the design phase of the Storm Water Management Plan Update is deemed most advantageous, and the appropriate City officials are hereby authorized to enter into a professional service agreement with Strand Associates in an amount not to exceed $211,900; payment from Account No. 40033150-631500.

Public Works

_____

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

Strand Associates, Inc.®
910 West Wingra Drive
Madison, WI 53715
(P) 608-251-4843
(F) 608-251-8655

AGREEMENT FOR TECHNICAL SERVICES

CITY OF SHEBOYGAN, WISCONSIN AND STRAND ASSOCIATES, INC.®

This Agreement is made and entered into this _____ day of _____, 20____, between the City of Sheboygan, Wisconsin, hereinafter referred to as OWNER, located at 2026 New Jersey Avenue, Sheboygan, Wisconsin 53081, and Strand Associates, Inc.®, hereinafter referred to as ENGINEER. This Agreement shall be in accordance with the following elements.

Scope of Services

Services to be provided under this Agreement can be described as engineering, scientific, computer-aided design drafting, clerical, and administrative activities performed in accordance with the terms and conditions of this Agreement and subsequently issued Task Orders. Prior to ENGINEER's engagement by OWNER, a mutually agreeable Task Order document shall be developed and executed by both parties. The Task Order will include **Project Information**, a detailed **Scope of Services**, **Compensation**, and **Schedule**. The general form of the Task Order shall be in accordance with the enclosed Task Order No. 18-01.

Service Elements Not Included

The following services are not included under this Agreement. If such services are required, they will be provided as noted in each subsequently issued task order.

1. Additional and Extended Services: Any services during construction made necessary by:
   a. Work damaged by fire or other cause during construction.
   b. A significant amount of defective or neglected work of any contractor.
   c. Prolongation of the time of the construction contract.
   d. Default by contractor under the construction contract.
2. Additional OWNER-required Site Visits and/or Meetings: Additional OWNER-required site visits or meetings.
3. Archaeological or Botanical Investigations: ENGINEER will assist OWNER in engaging the services of an archaeologist or botanist, if required, to perform the field investigations necessary for agency review.
4. Bidding- and Construction-Related Services: Any services involved in performing bidding- and construction-related services.
5. Drawings and Specifications: Final design services including drawings and specifications.
6. Flood Studies: Any services involved in performing flood and floodway studies.
7. Geotechnical Engineering: Geotechnical engineering information, if required, shall be provided through OWNER and OWNER's geotechnical consultant. ENGINEER will assist OWNER with defining initial scope of geotechnical information that is required to allow OWNER to procure geotechnical engineering services.
8. Land and Easement Surveys/Procurement: Any services of this type including, but not limited to, a record search, field work, preparation of legal descriptions, or assistance to OWNER for securing land rights necessary for siting sanitary sewer, tanks, and appurtenances.
9. Preparation for and/or Appearance in Litigation on Behalf of OWNER: Any services related to litigation.

10. Review of Product Substitutions or Means, Method, Technique, Sequence, or Procedure Substitutions Proposed by Contractor: The terms of the construction Contract call for the construction contractor to reimburse OWNER for ENGINEER's cost for evaluating substitute products, means, method, technique, sequence, or procedure of construction. ENGINEER's cost for such evaluations is not included.

11. Revising Designs, Drawings, Specifications, and Documents: Any services required after these items have been previously approved by state or federal regulatory agencies, because of a change in the project scope or where such revisions are necessary to comply with changed state and federal regulations that are put in force after Services have been partially completed.

12. Services Furnished During Readvertisement for Bids, if Ordered by OWNER: Any services of this type if a contract is not awarded pursuant to the original bids.

13. Services Related to Buried Wastes and Contamination: Should buried solid, liquid, or potentially hazardous wastes or subsurface or soil contamination be uncovered at the site, follow-up investigations may be required to identify the nature and extent of such wastes or subsurface soil or groundwater contamination and to determine appropriate methods for managing of such wastes or contamination and for follow-up monitoring.

Compensation

OWNER shall compensate ENGINEER for Services indicated in each subsequently issued Task Order for a lump sum or for an estimated fee on an hourly rate basis plus expenses.

Expenses incurred such as those for travel, meals, printing, postage, copies, computer, electronic communication, and long distance telephone calls will be billed at actual cost plus ten percent.

Only sales taxes or other taxes on Services that are in effect at the time this Agreement is executed are included in the Compensation. If the tax laws are subsequently changed by legislation during the life of this Agreement, this Agreement will be adjusted to reflect the net change.

The lump sum or estimated fee for the Services is based on wage scale/hourly billing rates, adjusted annually on July 1, that anticipates the Services will be completed as indicated. Should the completion time be extended, it may be cause for an adjustment in the lump sum or estimated fee that reflects any wage scale adjustments made.

The lump sum or estimated fee will not be exceeded without prior notice to and agreement by OWNER but may be adjusted for time delays, time extensions, amendments, or changes in the **Scope of Services**. Any adjustments will be negotiated based on ENGINEER's increase or decrease in costs caused by delays, extensions, amendments, or changes.

Schedule

Services will begin upon execution of this Agreement, which is anticipated on June 4, 2018. This Agreement will terminate two years following its execution. The schedule for individual tasks will be included on each subsequently issued Task Order.

Standard of Care

The Standard of Care for all Services performed or furnished by ENGINEER under this Agreement will be the care and skill ordinarily used by members of ENGINEER's profession practicing under similar circumstances at the same time and in the same locality. ENGINEER makes no warranties, express or implied, under this Agreement or otherwise, in connection with ENGINEER's Services.

OWNER's Responsibilities

1. Assist ENGINEER by placing at ENGINEER's disposal all available information pertinent to the Task Order-specified project including previous reports, previous drawings and specifications, and any other data relative to the scope of the Task Order-specified project.

2. Furnish to ENGINEER, as required by ENGINEER for performance of Services as part of this Agreement, data prepared by or services of others obtained or prepared by OWNER relative to the scope of the Task Order-specified project, such as soil borings, probings and subsurface explorations, and laboratory tests and inspections of samples, all of which ENGINEER may rely upon in performing Services under this Agreement.

3. Provide access to the site as required for ENGINEER to perform Task Order-specified project Services under this Agreement.

4. Guarantee access to and make all provisions for ENGINEER to enter upon public and private lands as required for ENGINEER to perform Task Order-specified project Services under this Agreement.

5. Examine all reports, sketches, estimates, special provisions, drawings, and other documents presented by ENGINEER and render, in writing, decisions pertaining thereto within a reasonable time so as not to delay the performance of ENGINEER.

6. Provide all legal services as may be required for the development of the Task Order-specified project.

7. Retain the services of a soils consultant to provide any necessary geotechnical evaluation and recommendations.

8. Provide the front end documents that require the contractor to name ENGINEER as an additional insured on contractor's General Liability and Automobile Liability insurance policies and to indemnify ENGINEER to the same extent that the contractor insures and indemnifies OWNER.

9. Pay all permit and plan review fees payable to regulatory agencies.

Opinion of Probable Cost

Any opinions of probable cost prepared by ENGINEER are supplied for general guidance of OWNER only. ENGINEER has no control over competitive bidding or market conditions and cannot guarantee the accuracy of such opinions as compared to contract bids or actual costs to OWNER.

Observation Services

In furnishing observation services, ENGINEER's efforts will be directed toward determining for OWNER that the completed project will, in general, conform to the Contract Documents; but ENGINEER will not supervise, direct, or have control over the contractor's work and will not be responsible for the contractor's construction means, methods, techniques, sequences, procedures, or health and safety precautions or programs, or for the contractor's failure to perform the construction work in accordance with the Contract Documents.

Payment Requests

ENGINEER's review of Payment Requests from contractor(s) will not impose responsibility to determine that title to any of the work has passed to OWNER free and clear of any liens, claims, or other encumbrances. Any such service by ENGINEER will be provided through an amendment to this Agreement.

Changes

1. OWNER may make changes within the general scope of this Agreement in the Services to be performed. If such changes cause an increase or decrease in ENGINEER's cost or time required for performance of any Services under this Agreement, an equitable adjustment will be made and this Agreement will be modified in writing accordingly.

2. No services for which additional compensation will be charged by ENGINEER will be furnished without the written authorization of OWNER. The fee established herein will not be exceeded without agreement by OWNER but may be adjusted for time delays, time extensions, amendments, or changes in the **Scope of Services**.

3. If there is a modification of Agency requirements relating to the Services to be performed under this Agreement subsequent to the date of execution of this Agreement, the increased or decreased cost of performance of the Services provided for in this Agreement will be reflected in an appropriate modification of this Agreement.

Extension of Services

This Agreement may be extended for additional Services upon OWNER's authorization. Extension of Services will be provided for a lump sum or an hourly rate plus expenses.

Payment

OWNER shall make monthly payments to ENGINEER for Services performed in the preceding month based upon monthly invoices. Nonpayment 30 days after the date of receipt of invoice may, at ENGINEER's option, result in assessment of a 1 percent per month carrying charge on the unpaid balance.

Nonpayment 45 days after the date of receipt of invoice may, at ENGINEER's option, result in suspension of Services upon five calendar days' notice to OWNER. ENGINEER will have no liability to OWNER, and OWNER agrees to make no claim for any delay or damage as a result of such suspension caused by any breach of this Agreement by OWNER. Upon receipt of payment in full of all outstanding sums due from OWNER, or curing of such other breach which caused ENGINEER to suspend Services, ENGINEER will resume Services and there will be an equitable adjustment to the remaining project schedule and compensation as a result of the suspension.

Data Provided by Others

ENGINEER is not responsible for the quality or accuracy of data nor for the methods used in the acquisition or development of any such data where such data is provided by or through OWNER, contractor, or others to ENGINEER and where ENGINEER's Services are to be based upon such data. Such data includes, but is not limited to, soil borings, groundwater data, chemical analyses, geotechnical testing, reports, calculations, designs, drawings, specifications, record drawings, contractor's marked-up drawings, and topographical surveys.

Termination

This Agreement may be terminated with cause in whole or in part in writing by either party subject to a two-week notice and the right of the party being terminated to meet and discuss the termination before the termination takes place. ENGINEER will be paid for all completed or obligated Services up to the date of termination.

Third-Party Beneficiaries

Nothing contained in this Agreement creates a contractual relationship with or a cause of action in favor of a third party against either OWNER or ENGINEER. ENGINEER's Services under this Agreement are

being performed solely for OWNER's benefit, and no other party or entity shall have any claim against ENGINEER because of this Agreement or the performance or nonperformance of Services hereunder. OWNER and ENGINEER agree to require a similar provision in all contracts with contractors, subcontractors, subconsultants, vendors, and other entities involved in the Task Order-specified project to carry out the intent of this provision.

Dispute Resolution

Except as may be otherwise provided in this Agreement, all claims, counterclaims, disputes, and other matters in question between OWNER and ENGINEER arising out of or relating to this Agreement or the breach thereof will be decided first by mediation, if the parties mutually agree, or with a bench trial in a court of competent jurisdiction within the State of Wisconsin.

Terms and Conditions

The terms and conditions of this Agreement and subsequently issued Task Orders will apply to the Services defined in the **Scope of Services**. OWNER-supplied purchase order is for processing payment only; terms and conditions on the purchase order shall not apply to these Services.

IN WITNESS WHEREOF the parties hereto have made and executed this Agreement.

ENGINEER:		OWNER:	
STRAND ASSOCIATES, INC.®		CITY OF SHEBOYGAN	
Matthew S. Richards Corporate Secretary	Date	Ryan Sazama City Engineer	Date

NOT FOR SIGNATURE

Strand Associates, Inc.®
910 West Wingra Drive
Madison, WI 53715
(P) 608-251-4843
(F) 608-251-8655

Task Order No. 18-01
City of Sheboygan, Wisconsin (OWNER)
and Strand Associates, Inc.® (ENGINEER)
Pursuant to Technical Services Agreement dated _____, 20___

Project Information

Services Name: Stormwater Management Plan Update

Services Description: Prepare a Stormwater Management Plan update for stormwater quality consistent with OWNER's Municipal Separate Storm Sewer System (MS4) permit and stormwater quantity planning services in targeted areas of the municipality. This project is partially funded by a Wisconsin Department of Natural Resources (WDNR) Urban Nonpoint Source and Stormwater Grant.

Scope of Services

ENGINEER will provide the following services to OWNER:

1. Administration and Meetings

   Provide general project administration and prepare for, attend, and provide a meeting summary for each of the following meetings, as applicable:

   a. Meeting No. 1–Kickoff meeting

   b. Meeting No. 2–Progress meeting to discuss preliminary existing conditions modeling (Water Quality and Water Quantity Modeling)

   c. Meeting No. 3–Progress meeting to discuss stormwater program updates, existing conditions modeling (Water Quality and Water Quantity), and potential alternatives to evaluate

   d. Meeting No. 4–Progress meeting to discuss draft alternatives evaluation

   e. Meeting No. 5–Final plan presentation to City Council, including discussion regarding the concept-level stormwater utility feasibility study findings.

2. Double-Ring Infiltrometer Testing

   Provide field infiltration testing on existing grass swales at 12 locations throughout the city and communicate results to the WDNR. OWNER shall provide water source for performing tests.

3. Stormwater Program Updates

   a. Review and prepare updated OWNER construction site erosion control and postconstruction stormwater management ordinances and programs in accordance with recent NR 151 revisions for OWNER review.

   b. Review and prepare updates to OWNER's Illicit Discharge Detection and Elimination (IDDE) program in accordance with WDNR's March 2012 guidance document and OWNER's MS4 Permit.

   c. Review and prepare updates to OWNER's existing Stormwater Pollution Prevention Programs (SWPPP) including Public and Private Best Management Practice (BMP) Inspection/Maintenance Program, Leaf Pick-Up Program, Winter Road Management Plan based on OWNER-provided information. This will include one SWPPP for OWNER's Municipal Service Building.

4. Stormwater Quality Modeling, Pollutant Reduction Strategy Evaluation, and Proposed Implementation Plan

   a. Data Gathering and Review–Submit a data request to OWNER for existing stormwater-related reports, existing stormwater BMP information, and existing geographic information system (GIS) files showing locations of existing stormwater quality BMPs for which OWNER seeks pollutant reduction credit. Review existing reports and findings.

   b. Stormwater Quality Modeling–Prepare WinSLAMM modeling with the latest version of WinSLAMM in accordance with WDNR's October 20, 2014, Total Maximum Daily Load (TMDL) Guidance for MS4 Permits: Planning, Implementation and Modeling Guidance, including the following.

      (1) Update GIS maps based on OWNER-provided information: Soils (silty, sandy, clayey), WinSLAMM landuse map (based on most recent landuse data), drainage basin map (including watersheds/reachsheds, BMP locations, Wisconsin Pollutant Discharge Elimination System (WPDES) holders, and excluded areas from modeling), drainage type map (curb and gutter and grass swales), and street sweeping location/frequency.

      (2) Prepare a single WinSLAMM file for each drainage basin that calculates both "Base/No Control Condition" and "Existing Conditions" for Total Suspended Solids (TSS) and Total Phosphorus (TP). Existing Conditions WinSLAMM files will include modeling of existing BMPs (such as wet ponds, dry ponds, bioretention, infiltration, hydrodynamic separators, catch basins with sumps, and street sweeping) based on OWNER-provided information. Contact WDNR to obtain a list of Notice of Intents (NOIs) issued between October 1, 2004 (advent of NR151 date) and submit to OWNER to review which BMPs have not previously been modeled in OWNER's 2007 Citywide Nonpoint Pollution WinSLAMM Analysis.

      (3) Prepare a tabular summary of the "Base/No Control Conditions" and "Existing Conditions" WinSLAMM modeling results in accordance with OWNER's MS4 permit broken out by drainage basin. Provide GIS figures showing baseline and existing conditions TSS and TP load/acre/year per drainage subbasin.

   c. Pollutant Reduction Strategy Evaluation (Within City Limits)–Provide alternatives evaluation for up to three alternatives within the city limits to assist in meeting or exceeding theoretical wasteload allocations from a future TMDL for one theoretical scenario to be agreed upon with OWNER (anticipated to be a wasteload allocation of 40 percent TSS reduction, which is equivalent to a 27 percent TP reduction). In the two Hot Spot Area Watersheds defined in item No. 5, the deliverables from the item No. 5 services will be used to assist in sizing potential stormwater quality BMPs. Prepare a figure, evaluation, opinion of probable construction cost, and 20-year present-worth cost for each alternative.

   d. Pollutant Reduction Strategy Evaluation (Alternative Compliance Strategies)–Prepare alternatives evaluation documenting the mechanism for achieving TMDL compliance through water quality trading (with OWNER's wastewater treatment facility, other MS4s, private point dischargers, and agricultural lands). Develop a concept level 20-year present-worth cost for water quality trading (with agricultural lands) to assist in meeting or exceeding theoretical wasteload allocations from a future TMDL for one theoretical scenario to be agreed upon with OWNER (anticipated to be a wasteload allocation of 40 percent TSS reduction, which is equivalent to a 27 percent TP reduction). Communicate with Sheboygan County to identify potential agricultural BMPs, trading partners, and mechanisms.

e. Proposed Implementation Plan–Develop a proposed implementation plan considering engineering requirements, amount of water quality or water quantity benefit, available funding sources, land availability, and proximity to wetlands. The proposed implementation plan will include prioritization of improvements, potential schedule of improvements, and a budgeting plan with identification of potential funding sources.

5. Small Storm Conveyance System Analysis (Grant Eligible)

a. Data Gathering and Review–Provide a data request to OWNER for existing stormwater-related reports, existing stormwater BMP information, existing storm sewer conveyance system information (rim/invert elevations, and pipe size/type), and existing GIS files showing locations of existing stormwater quantity and stormwater quality BMPs. Review relevant existing reports and findings.

b. Hydrology and Hydraulics Parameters–Develop hydrology parameters (watershed, runoff curve numbers based on WinSLAMM land use, and time of concentration) that will represent the watersheds leading to storm sewers in the city at two Hot Spot Areas. Develop hydraulic parameters (pipe size, pipe type, invert and rim elevations) for storm sewer (33,050 linear feet (LF) of mainline storm sewer that is 24 inches or more in diameter; 4,480 LF of critical mainline storm sewer less than 24 inches in diameter near the two Hot Spot Areas; and 4,410 LF of interconnection mainline storm sewer less than 24 inches in diameter) within the watersheds leading to the two Hot Spot Areas. The two Hot Spot Areas are stormwater quantity and stormwater quality areas determined by OWNER. The two Hot Spot Areas are defined as flood-prone and high-pollutant load areas in the city's urban core along Union Avenue served by a storm sewer mainline west of Sauk Trail Road serving a 118-acre watershed that discharges to the Sheboygan River; and flood-prone and high-pollutant load areas in the city's urban core along Wilson Avenue served by two storm sewer mainlines, one along Wilson Avenue serving a 452-acre watershed that discharges to Lake Michigan, and one extending from near the intersection of South 21st Street and Wilson Avenue to the intersection of Camelot Boulevard and South 12th Street serving a 408-acre watershed that discharges to Fisherman's Creek.

c. Existing Conditions Modeling–Provide existing conditions XPSWMM 2D modeling that incorporates the conveyance features in the two Hot Spot Areas listed above, existing stormwater flood control and applicable stormwater quality control features that are contiguous to the conveyance features listed and overland flow routes. Provide industry standard skeletonization of storm sewer system along the conveyance features in the two Hot Spot Areas, as appropriate. Perform a critical duration evaluation using Bulletin 71 Rainfall Amounts and Huff Rainfall Distribution.

d. Small Storm Existing Conditions Flood Extent Maps–Prepare flood extent and depth mapping for the two modeled Hot Spot Areas for the two-year design storm event using Bulletin 71 Rainfall Amounts and Huff Rainfall Distribution for the critical duration storm.

e. Prepare a draft and final narrative describing item No. 5 efforts including figures and table of flows for the two-year design storm event.

6. Large Storm Conveyance System Evaluation (Non-Grant Eligible)

a. Large Storm Existing Conditions Flood Extent Maps–Prepare existing conditions flood extent and depth mapping for the two modeled Hot Spot Areas for the five-, ten-, 25-, and 100-year design storms using Bulletin 71 Rainfall Amounts and Huff Rainfall Distribution for the critical duration storm starting with the existing conditions XPSWMM modeling completed for the grant-eligible portion of the project (Item No. 5).

b. Alternatives Evaluation (Conveyance Upgrade)–Develop an alternative at each of the two Hot Spot Areas to upgrade existing modeled mainline storm sewers (24-inch-diameter and greater and critical less than 24-inch-diameter) to have capacity to convey the ten-year storm event (or other agreed upon storm event to be determined after completion of the existing conditions modeling) including a figure, narrative, and opinion of probable construction cost.

c. Alternatives Evaluation (Conveyance Upgrade with Detention)–Develop an alternative at each of the two Hot Spot Areas to upgrade existing modeled mainline storm sewers (24-inch-diameter and greater and critical less than 24-inch-diameter) to have capacity to convey the ten-year storm event (or other agreed upon storm event to be determined after completion of the existing conditions modeling) and detention seeking to keep 100-year flood extents within OWNER right-of-way along Union Avenue and Wilson Avenue. Prepare a figure, narrative, and opinion of probable construction cost for each area. Prepare a flood extent and depth map for each area when running the 100-year storm event.

7. Stormwater Plan Update

Prepare a Stormwater Plan Update documenting the plan efforts and submit to OWNER in draft and final format. The Stormwater Plan Update will briefly incorporate Environmental Protection Agency's nine key elements. Provide a total of six hard copies (three draft and three final) and one portable document format file of the draft plan and final report. Provide final GIS and WinSLAMM files to OWNER.

8. Field Survey/Inventory of Stormwater BMPs and Conveyance Features to Update OWNER Stormwater Management System Mapping

Provide up to 170 hours of engineering time to update deficient portions of OWNER's stormwater management system mapping consisting of the following:

a. Provide two eight-hour days to field survey/inventory up to 14 existing publicly owned stormwater BMPs in the city.

b. Provide two and one-half eight-hour days of global positioning system field survey/inventory of the existing mainline storm sewer structures (177 structures and four outfalls) to obtain structure rim elevations and outfall invert elevations. OWNER shall provide all traffic control and a staff person to assist with this task.

c. Provide five eight-hour days of structure poling field survey/inventory to obtain invert depths of storm sewer in mainline storm sewer structures. OWNER shall provide all traffic control and a staff person to assist with this task.

d. Prepare a GIS shapefile of surveyed storm structures and populate shapefile with rim elevation and invert elevation.

e. Prepare a GIS shapefile of surveyed mainline storm sewer and populate shapefile with the invert elevations and pipe size, pipe material, length, and slope of existing OWNER mapping.

9. Concept-Level Stormwater Utility Feasibility Study

a. Review OWNER's existing stormwater management budget.

b. Prepare a proposed stormwater management budget based on OWNER-provided information.

c. Prepare a rate base estimate of potential annual revenues for a range of stormwater utility rates. The rate base estimate will be based on development of a preliminary estimate of impervious area in the city using available land-use GIS and parcel data. The amount of impervious area on various parcels will be based on typical percent impervious for each land-use classification.

d. Prepare an estimate of potential impacts to various land-use classes at up to ten parcels by comparing costs under a tax-based and a fee-based funding mechanism.

e. Prepare a narrative documenting item No. 9 efforts.

10. GIS Support for IDDE Screening and Stormwater BMP Inspection/Maintenance Mapping Tools

a. Provide up to 24 hours of remote on-call assistance to OWNER.

b. Provide two site visits (four hours on-site for each visit) to assist OWNER.

OWNER Responsibilities

In addition to those listed in the associated Technical Services Agreement, the following items are considered OWNER responsibilities.

1. Provide list/location of new, redevelopment, and in-fill development projects with an NOI submitted on or after October 1, 2004, and a map showing the location of each.

2. Assist ENGINEER in field inventory of BMPs and conveyance features.

3. Assist ENGINEER in field inspection of existing stormwater BMPs including a boat for performing GPS depth probes in wet ponds.

4. Develop IDDE Screening and Stormwater BMP Inspection/Maintenance Mapping Tools for which ENGINEER is assisting OWNER under item No. 10.

5. Provide list/description (and digital map of the locations), design and record drawings (grading plans/details), and stormwater management reports of all known existing stormwater BMPs (including privately owned, as appropriate) and practices for which stormwater quality credit is pursued, as available. Provide existing stormwater maintenance agreements for privately owned BMPs. For wet ponds, minimum necessary information includes stage/storage, outlet structure/pipes, and approximate depth of water in the pond today (i.e., has sediment accumulated such that there is less than three feet of wet pond water depth?), as available.

6. Provide available existing soil borings at dry detention basins/stormwater facilities.

7. Provide the most recent version of the following maps in a digital format, some of which have already been received:

a. Stormwater system map

b. City boundary map

c. Existing land use map

d. City street parking map, showing type and extent of parking control on curb and gutter drainage-type streets, as available

e. Zoning map

f. Street map

g. Parcel map

h. Street sweeping map

i. Wetlands map

j. Storm sewer outfalls

k. Most recent aerial photography map

l. Most recent two-foot contour map

m. WinSLAMM subbasin boundaries from 2007 stormwater plan, as available

n. WinSLAMM land use map from 2007 stormwater plan, as available

o. 2014 LIDAR (Light Detection and Ranging) data

Compensation

OWNER shall compensate ENGINEER for Services under this Task Order a lump sum of $211,900.

Schedule

Services will begin upon execution of this Task Order, which is anticipated on June 4, 2018. Services are scheduled for completion on June 28, 2019.

TASK ORDER AUTHORIZATION AND ACCEPTANCE:

ENGINEER:		OWNER:	
STRAND ASSOCIATES, INC.®		CITY OF SHEBOYGAN	
Matthew S. Richards Corporate Secretary	Date	Ryan Sazama City Engineer	Date

NOT FOR SIGNATURE

III

Res. No. _____ - 18 - 19. By Alderperson Wolf. May 21, 2018.

A RESOLUTION authorizing the signing of a general municipal facilities easement across the Wisconsin Power and Light Company property located adjacent to the Southeast side of the Union Pacific Railroad on South Taylor Drive.

NOW, THEREFORE, BE IT RESOLVED: That the Common Council hereby authorizes the Mayor and City Clerk to sign and record a general municipal facilities easement, a copy of which is attached hereto and incorporate herein.

Public Works

_____

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

Easement For:

- Aboveground Electric Lighting Facilities
- Underground Electric Line Facilities
- Ingress and Egress / Roadway
- ~~Storm Water Collection Facilities~~
- Water Main Facilities
- Sanitary Sewer Main Facilities
- Storm Water Main Facilities

Strike the above facilities **NOT** included in this easement.

The undersigned **Grantor**, ***Wisconsin Power and Light Company, a Wisconsin corporation,*** **the Grantor herein,** in consideration of the sum of one dollar ($1.00) and other good and valuable consideration, receipt of which is hereby acknowledged, does hereby grant, convey and warrant unto the ***City of Sheboygan***, a corporation organized and existing under and by virtue of the State of Wisconsin **the Grantee herein**, the Grantees successors and assigns, the perpetual right and easement to construct, install, maintain, operate, repair, inspect or remove the above designated facilities upon, in, over and across lands owned by the Grantor **in the City of Sheboygan, County of Sheboygan, State of Wisconsin, said easement to be** *SEE BELOW* **feet in width described as follows:**

See Exhibit A and B for map and legal description of easement.

Record this document with the Register of Deeds

Name and Return Address:

Alliant Energy
Attn: Real Estate Department
4902 North Biltmore Lane
P.O. Box 77007
Madison, WI 53707-1007

Parcel Identification Number(s)
Part of 59281470559

The side margins of the easement strip are lengthened or shortened to terminate at the Landowner's property lines that are intersected by the above described reference line

The Grantee is also granted the associated necessary rights to:

1) enter upon the premises described above for the purposes of exercising the rights conferred by this easement,
2) have reasonable ingress and egress for personnel, equipment and vehicles to and from said easement area across the property of the Landowner adjacent thereto,
3) construct, install, maintain, operate, repair, replace, rebuild, inspect and remove the above designated facilities and other appurtenances upon, over and under said premises.

The Grantee shall pay for all damages to property of the Grantor and all losses arising at any time out of the exercise by it of the rights herein granted caused by the construction, maintenance or removal of said facilities. Prior to the exercise of any of the rights given to the Grantee herein, Grantee agrees to give Grantor reasonable advance notice in writing of the exercise of such rights. Grantee understands that the Grantor is a public utility and in the exercise of its business presently has wires, cables, pipes, poles, structures, and other associated appurtenances upon, over and under the property described in this instrument and in the ordinary exercise of its business may be required to replace, repair or reconstruct said wires, cables, pipes, poles, structures and other associated appurtenances upon, over and under said premises. Therefore, Grantee hereby agrees that if at any time the Grantor is required to go upon the premises described herein or under said premises for the purpose of repairing, replacing or reconstruction or adding to of said wires, cables, pipes, poles, structures and other associated appurtenances, the Grantee will at its own cost and expense remove, relocate or protect its property placed upon said premises at the request of the Grantor in such a manner as Grantor in its sole discretion may request.

The Grantee shall not have the right to erect any fence or building on such land other than the above designated facilities and associated appurtenances and the right is hereby expressly reserved to Wisconsin Power and Light Company, its successors and assigns of every use and enjoyment of said land, including the right to grant additional easements. It is further understood and agreed, by the Grantee that it will at all times protect, indemnify, save and hold harmless Wisconsin Power and Light Company, it officers, employees, and agents, against and from any and all claims arising out of or from any accidents or other occurrences on or about the easement premises causing injury to any person or persons or damage to property, whomsoever or whatsoever (including, but not limited to the employees of the Grantee) and due directly or indirectly to the use of the easement premises or any part thereof by said Grantee, its employees, agents, customers, guests or invitees, provided, however, that in no event shall Grantee indemnify Wisconsin Power and Light Company for direct damage claims to the extent arising out of the negligent acts or omissions of Wisconsin Power and Light Company, its officers, employees or agents.

Grantee agrees that it will call diggers hotline prior to any excavation on the easement/not levy any special assessments against Grantor's land as a result of the facilities placed thereon.

This agreement is binding upon the heirs, successors and assigns of the parties hereto; and shall run with the lands described herein.

WITNESS the signature of the Grantor this 20 day of March, 2018

WISCONSIN POWER AND LIGHT COMPANY

By: _____
David de Leon, Vice President - Operations

ACKNOWLEDGEMENT

STATE OF WISCONSIN)
) SS
COUNTY OF DANE)

The foregoing instrument was acknowledged before me this 20 day of March, 2018 by Davie de Leon to me known as an authorized representative of WISCONSIN POWER AND LIGHT COMPANY, a Wisconsin corporation on behalf of the corporation.

_____
Notary Public, State of Wisconsin
My Commission Expires: 10/7/2018

C. HENDRICKS
NOTARY PUBLIC
STATE OF WISCONSIN

Authorized By: **CITY OF SHEBOYGAN**

Michael Vandersteen City of Sheboygan - Mayor	Meredith DeBruin City of Sheboygan – City Clerk

STATE OF WISCONSIN)
) SS
COUNTY OF SHEBOYGAN)

Personally came before me this ____ day of _____, 2018, the above named Michael Vandersteen and Meredith DeBruin to me known to be the persons who authorized the foregoing instrument and acknowledged the same.

_____
Notary Public

My Commission expires _____

This easement is authorized by and in accordance with Resolution Number _____

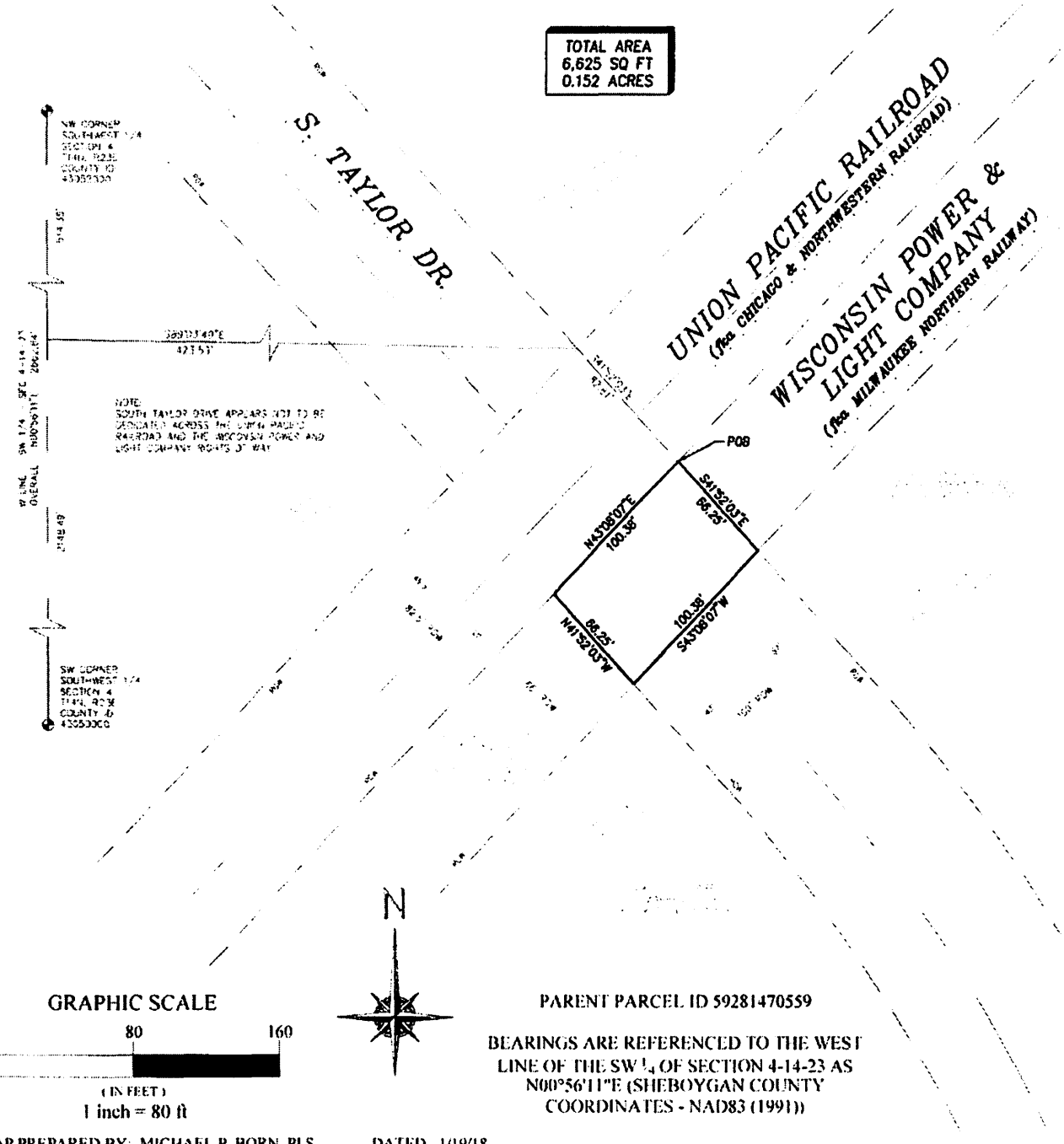
This instrument drafted by City of Sheboygan

_____
Prepared By

_____
Checked By

EXHIBIT A
EASEMENT MAP

UNPLATTED LANDS LOCATED IN THE
NW 1/4 OF THE SW 1/4 OF SECTION 4, T14N - R23E,
CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, WISCONSIN



GRAPHIC SCALE

0 80 160

(IN FEET)

1 inch = 80 ft

PARENT PARCEL ID 59281470559

BEARINGS ARE REFERENCED TO THE WEST LINE OF THE SW ¼ OF SECTION 4-14-23 AS N00°56'11"E (SHEBOYGAN COUNTY COORDINATES - NAD83 (1991))

LEGEND

RECORDED SHEBOYGAN COUNTY MONUMENT

MAP PREPARED BY: MICHAEL P. BORN, PLS DATED 1/19/18

City of Sheboygan
spirit on the lake
Department of Public Works
Engineering Division
City of Sheboygan, Wisconsin
Phone: 920-459-3394
Fax: 920-459-3227

EXHIBIT B
EASEMENT DESCRIPTION

UNPLATTED LANDS LOCATED IN THE
NW 1/4 OF THE SW 1/4 OF SECTION 4, T14N - R23E,
CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, WISCONSIN

Unplatted lands located in the Northwest 1/4 of the Southwest 1/4 of Section 4, Town 14 North, Range 23 East, City of Sheboygan, Sheboygan County, Wisconsin and being more particularly described as follows:

Commencing at the Southwest corner of the Southwest 1/4 of said Section 4;
thence North 00°56'11" East, along the West line of said Southwest 1/4, a distance of 2148.49 feet;
thence South 89°03'49" East a distance of 423.53 feet to the intersection of the Northeasterly Right of Way line of South Taylor Drive and the Northwesterly Right of Way line of the Union Pacific Railroad, and the South corner of Lot 1 of a Certified Survey Map recorded in Volume 23 of Certified Survey Maps on Pages 190-191 as document 1840281 in the Sheboygan County Register of Deeds office;
thence South 41°52'03" East, along the Southeasterly extension of said Northeasterly Right of Way line of South Taylor Drive, a distance of 82.81 feet to the Northwesterly line of the Wisconsin Power and Light Company Right of Way as recorded in a Quit Claim Deed in Volume 1167 of Records on Pages 693-695 as document 1218059 and the Point of Beginning for this description;
thence continuing South 41°52'03" East, along said Southeasterly extension of the Northeasterly Right of Way line of South Taylor Drive, a distance of 66.25 feet to the intersection of the Southeasterly line of said Wisconsin Power and Light Company Right of Way and the Northeasterly Right of Way line of said South Taylor Drive, and the West corner of lands described in a Special Warranty Deed recorded as document 2010312 in said Register of Deeds office;
thence South 43°08'07" West, along said Southeasterly Right of Way line, a distance of 100.38 feet to the Southwesterly Right of Way line of said South Taylor Drive and the North corner of lands described in a Warranty Deed recorded in Volume 1970 on Pages 715-718 as document 1631655 in said Register of Deeds office;
thence North 41°52'03" West, along the Northwesterly extension of said Southwesterly Right of Way line of South Taylor Drive, a distance of 66.25 feet to said Northwesterly line of the Wisconsin Power and Light Company Right of Way;
thence North 43°08'07" East, along said Northwesterly line of the Wisconsin Power and Light Company Right of Way, a distance of 100.38 feet to said Southeasterly extension of the Northeasterly Right of Way line of South Taylor Drive and the Point of Beginning for this description.

The above described land contains 0.152 acres (6,625 square feet) of land, more or less.

End of description.

DESCRIPTION PREPARED BY: MICHAEL P. BORN, PLS DATED 1/19/18

City of Sheboygan
spirit on the lake
Department of Public Works
Engineering Division
City of Sheboygan, Wisconsin
Phone 920-459-3304
Fax 920-459-0227

III

Res. No. _____ - 18 - 19. By Alderperson Wolf. May 21, 2018.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase of a new Single Axle Dump Truck with plow, wing and slide in spreader and brine distribution system for the Motor Vehicle Division of the Department of Public Works.

WHEREAS; The Department of Public Works has included a new, single axle dump truck in the 2018 Motor Vehicle Division Capital Improvement budget and;

WHEREAS; The new truck will feature a snowplow, wing plow, stainless steel dump body with a slide in spreader and brine application system and;

WHEREAS; The purchase of the truck will utilize the contracts available through the National Joint Powers Alliance (NJPA) which results in the lowest costs available to the city as well as eliminating the need for competitive bidding. As a member in good standing with NJPA, the city is entitled to access this national contract pricing. Following receipt of the truck, a 2007 model dump truck will be sold at auction with the proceeds deposited with the Finance Director and:

RESOLVED: That the Purchasing Agent is authorized to enter into contract with Truck Country of Oak Creek WI for the purchase of a 2019 Freightliner 114SD single axle truck with Monroe Truck Equipment Body and related accessories in the amount of $215,975.00.

BE IT FURTHER RESOLVED: That the Purchasing Agent is hereby authorized to draw orders on 70136100-641200 2018 Motor Vehicle Capital Improvements Fund in the amount of $215,975.00 and the need for competitive bidding is hereby waived.

Public Works

_____

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

III

Res. No. _____ - 18 - 19. By Alderperson Wolf. May 21, 2018.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase of a replacement dump truck body for an existing 2007 Model dump truck, including a slide in spreader and brine distribution system and related accessories for the Motor Vehicle Division of the Department of Public Works.

WHEREAS; The Department of Public Works has determined that in lieu of replacement of a 2007 model Tri-Axle dump truck with a badly worn and rusted dump body it is in the best interest of the city to instead replace the body only and add a slide -in spreader and liquid brine application system and;

WHEREAS; The replacement dump body and the slide in salt spreader will both be constructed of stainless steel to assure a long life expectancy and resistance to salt related corrosion and;

WHEREAS; The purchase of the dump body and related equipment will utilize the contracts available through the National Joint Powers Alliance (NJPA) which results in the lowest costs available to the city as well as eliminating the need for competitive bidding. As a member in good standing with NJPA, the city is entitled to access this national contract pricing from Monroe Truck Equipment of DePere WI. Following replacement, the old body, which is in poor condition, will be scrapped.

RESOLVED: That the Purchasing Agent is authorized to enter into contract with Monroe Truck Equipment of DePere WI for the purchase of a replacement Stainless Steel Dump Body, Stainless Spreader, Brine distribution system and related equipment in the amount of $ 64,951.00.

BE IT FURTHER RESOLVED: That the Purchasing Agent is hereby authorized to draw orders on 70136100-641200 2018 Motor Vehicle Capital Improvements Fund in the amount of $64,951.00 and the need for competitive bidding is hereby waived.

Public Works

_____

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

VI

R. C. No. _____ - 18 - 19. By FINANCE AND PERSONNEL COMMITTEE.
May 21, 2018.

Your Committee to whom was referred R. O. No. 10-18-19 by the Director of Planning and Development submitting a request to accept $20,000 in sponsorship contribution towards the 2018 City's Freedom Fest Celebration from the Vollrath Company; recommends filing the document.

rwg

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

II

4.

R. O. No. 10 - 18 - 19. By DIRECTOR OF PLANNING AND DEVELOPMENT.
May 7, 2018.

Submitting a request from Chad Pelishek, Director of Planning & Development, accepting $20,000 in sponsorship contribution towards the 2018 City's Freedom Fest Celebration from the Vollrath Company.

Vollrath has agreed to co-sponsor the 4th of July Celebration with PLENCO at $20,000 for the 2018 event.

Visit Sheboygan, Inc., the City's tourism entity is contracted by the City of Sheboygan to manage the Freedom Fest Celebration and will provide promotional opportunities for the event utilizing Vollrath's logo.

The City of Sheboygan appreciates Vollrath's contribution towards this event that draws approximately 80,000 people to our community and should be commended for their partnership in continuing these festivities.

Finance + Personnel
acpt

DIRECTOR OF PLANNING AND DEVELOPMENT

City of Sheboygan
spirit on the lake.

April 16, 2018

Mr. Paul Bartelt
Vollrath Company
1236 N. 18th Street
Sheboygan, WI 53081

Dear Mr. Bartelt:

Thank you for your interest in sponsoring the City of Sheboygan 4th of July Freedom Fest event. We are grateful that Vollrath has agreed to fund this event. As promised by you, should the City find another sponsor to match your contribution you would be interested in funding the event. Plenco has agreed to be that sponsor with the Vollrath Company.

As was discussed, Vollrath agrees to sponsor the City's Freedom Fest event in the amount of $20,000 for 2018. The City respectfully requests that Vollrath provide the payment to the City's tourism entity, the Visit Sheboygan, Inc., 621 S. 8th Street, Sheboygan, no later than May 11, 2018.

Visit Sheboygan, Inc., is contracted with the City of Sheboygan to manage the Freedom Fest event and will provide promotional opportunities for the event utilizing Vollrath's logo.

On behalf of the City of Sheboygan, I wish to express our sincere thanks and gratitude for Vollrath's commitment to the City and to the visitors and citizens who live here and enjoy this wonderful event. Your generosity is directly responsible for the continued success of this event, which is anticipated and enjoyed by an estimated 80,000 people each year.

If you are in acceptance, please sign and date in the box below and email back to me at Chad.Pelishek@sheboyganwi.gov

Sincerely,

Chad Pelishek

Chad Pelishek
Planning & Development Director

VOLLRATH CO. AGREEMENT:

Title: CEO

Date Signed: 4/16/18

VIII

R. C. No. _____ - 18 - 19. By PUBLIC WORKS COMMITTEE. May 21, 2018.

Your Committee to whom was referred DIRECT REFERRAL Res. No. 4-18-19 by Alderpersons Wolf and Sorenson authorizing executing a Sewer Project Memorandum of Understanding for a project involving improvements to a portion of sewer line located on South Business Drive to accommodate development within the SouthPointe Enterprise Campus; recommends passing the Resolution.

mgs

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

III

DIRECT REFERRAL TO PUBLIC WORKS

Res. No. 4 - 18 - 19. By Alderpersons Wolf and Sorenson. May 1, 2018.

A RESOLUTION authorizing executing a Sewer Project Memorandum of Understanding for a project involving improvements to a portion of sewer line located on South Business Drive to accommodate development within the SouthPointe Enterprise Campus.

RESOLVED: That the Mayor and City Clerk are hereby authorized and directed to execute the Sewer Project Memorandum of Understanding between the Town of Wilson Sanitary District No. 1 and the City of Sheboygan, in form substantially similar to the attached.

Public Works 5-1-18 Hold approve

_____

_____

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

Sewer Project
Memorandum of Understanding

This Sewer Project Memorandum of Understanding ("MOU") is entered into by and between the Town of Wilson Sanitary District No. 1 (the "District") and the City of Sheboygan (the "City") as of the latest date set forth below.

Recitals

A. The City has approached the District regarding its interest in making improvements to the portion of sewer line located on South Business Drive, generally in the area between Weeden Creek Road and Sunset Road (the "Sewer Line"). The proposed improvements involve pipe-bursting the Sewer Line to increase its interior diameter from ten inches to sixteen inches and is intended to accommodate anticipated development within the SouthPointe Enterprise Campus, located in the City, that would transport wastewater through the Sewer Line (the "Project"). The Project will also involve the replacement of all related manholes.

B. The City has expressed its need for expediency with the Project. The City has expressed its need for expediency with the Project, as it has begun developing the SouthPointe Enterprise Campus as a 162-acre industrial and light manufacturing park. Phase one, which includes 132 acres of shovel-ready developable parcels ranging from two to 40 acres, is under construction and already being marketed, with distinct interest from potential developers. When complete, the campus will have fully developed streets and utilities, and will provide an economic benefit to the entire region. Additional pipe-bursting between Stahl road and Sunset Road would occur later, after 2018.

C. The Sewer Line is owned by the District. This MOU is intended to provide the terms and conditions of for the District's agreement to the Project.

D. In addition, the City and District are parties to a 1975 Joint Sewage Agreement and amendments thereto that govern the ownership, operation, maintenance, and shared use of sewer infrastructure by the City and District (collectively, the "Master Agreement").

NOW, THEREFORE, in consideration of the above recitals, and for other good and valuable consideration, the receipt and sufficiency of which is mutually acknowledged, the parties agree as follows:

1. The Project. The parties hereby set forth their understanding that, pursuant to the 1975 Agreement, the City may proceed with the Project, and that they shall do so under the following terms:

a. Specifications. The Project will be performed in accordance with all applicable District standards and specifications, and with all applicable provisions of state, federal, and local law.

b. Project Costs: All costs of the Project will be the responsibility of the City.

c. Start Date: The Project may not begin until on or after May 08, 2018 and not until the City provides the District with seven (7) days prior written notice of the preconstruction conference. The District may attend the conference and ask questions including but not limited to the pipebursting improvements, related schedules, traffic control and road closures, and coordination with District customers.

d. Pre-Construction Conference: The City will permit the District to participate in all preconstruction conferences regarding the Project and will work with the District in the coordination of construction sequencing, scheduling, and duration.

e. Lateral Inspections and Reinstatement.

   i. Prior to beginning work on the Project, the City will clean and televise all existing sewer laterals connected to the Sewer Line to determine their pre-Project condition. The laterals shall be inspected from the main connection to the building face.

   ii. Upon completion of the Project, the City will again clean and televise all sewer laterals connected to the Sewer Line to determine their post-Project condition.

   iii. As soon as practicable after each cleaning and televising process, the City will provide the District with copies of all video obtained during the televising as well as reports identifying all defects observed within the laterals during the televising process.

   iv. The City will, at its cost, repair any defects in the laterals that arise between the pre-Project inspection and the post-Project inspection.

   v. The City will also, at its cost, reinstate service to all customers after completion of the Project.

f. District Inspection.

   i. The District and its agents will be allowed to independently observe and inspect the Project and its related work. The City will provide the

District with copies of all required submittals, test, and verifications required by the Project's contract documents upon receipt thereof.

ii. The City will correct any defects identified during any observation or inspection (whether by the City, District, their agents or contractors, or otherwise) within 30 days of written notice of such defect by the District.

g. Indemnification.

i. To the fullest extent permitted by law, the Parties will defend, indemnify, and hold each other and their respective officers, agents, employees, and insurers harmless, from and against all claims, losses, and damages of any kind (including reasonable attorneys' fees) arising out of the Project.

ii. The City will also require that all contractors on the Project agree to indemnify, defend, and hold harmless the Parties, and their respective officers, agents, employees, and insurers to the same extent that the contractors will do so for the City.

iii. The City will also require that all contractors on the Project name the District and the Town of Wilson, and their respective officers, agents, employees, and insurers as an additional insured on all certificates of insurance on which the City is named as additional insured. The District and the Town of Wilson and their respective agents will be provided copies of certificates of insurance demonstrating such coverage.

h. Ownership of Sewer Line. The parties agree that ownership of the Sewer Line will not be affected by the Project, and shall be determined pursuant to the 1975 Agreement and the boundaries between the City and the Town of Wilson.

i. Operation, Maintenance, and Repairs. The City shall require warranties from all of its contractors on the Project, and require that said contractors pass along their warranties to the District.

j. No Special Assessments. The City agrees that it will not impose any special assessments on District or Town residents for costs related to the Project. This provision does not prevent the City from imposing special assessments in cases where a benefit inures after the beneficiary has been annexed into the City.

k. Liens. The City will ensure that the Sewer Line and all other District property and funds remain free of liens related to the Project at all times.

2. Manhole Project Reimbursement.

   a. On or before the later of May 30, 2018, or the date of approval of the City's connection to the Sewer Line by the District, the City will pay to the District the amount of $37,720 in reimbursement of costs incurred by the District in 2017 for manhole-related improvements in cth OK (South Business Drive) generally between Weeden Creek Road and Stahl Road.

   b. The City will also pay to the District the amount of $19,620 in reimbursement of costs incurred by the District in 2017 for manhole-related improvements in in cth OK (South Business Drive) generally between Stahl Road and Sunset Road. Such payment will occur the same year the City improves the Sewer Line in that area.

3. DNR Permit. The parties agree that compliance with the terms of this MOU shall be made a condition of the sewer extension permit for the Project to be issued by the Wisconsin Department of Natural Resources.

4. Miscellaneous:

   a. No Waiver. No waiver of any provision of this MOU shall be deemed or constitute a waiver of any other provision, nor shall it be deemed or constitute a continuing waiver unless expressly provided for by a written amendment to this MOU signed by both parties, nor shall the waiver of any default under his MOU be deemed a waiver of any subsequent default or defaults of the same type.

   b. Amendment. This MOU may be amended only by a written amendment approved and executed by both parties.

Dated this _____ day of _____, 2018.

TOWN OF WILSON SANITARY
DISTRICT NO. 1

By:_____

President

Attest:_____

Secretary

Dated this _____ day of _____, 2018.

CITY OF SHEBOYGAN

By:_____

Mayor

Attest:_____

City Clerk

Sewer Project
Memorandum of Understanding

This Sewer Project Memorandum of Understanding ("MOU") is entered into by and between the Town of Wilson Sanitary District No. 1 (the "District") and the City of Sheboygan (the "City") as of the latest date set forth below.

Recitals

A. The City has approached the District regarding its interest in making improvements to the portion of sewer line located on South Business Drive, generally in the area between Weeden Creek Road and Sunset Road (the "Sewer Line"). The proposed improvements involve pipe-bursting the Sewer Line to increase its interior diameter from ten inches to fourteen inches (and its exterior diameter to sixteen inches) and is intended to accommodate anticipated development within the SouthPointe Enterprise Campus, located in the City, that would transport wastewater through the Sewer Line (the "Project"). The Project will also involve the replacement of all related manholes.

B. The City has expressed its need for expediency with the Project. The City has expressed its need for expediency with the Project, as it has begun developing the SouthPointe Enterprise Campus as a 162-acre industrial and light manufacturing park. Phase one, which includes 132 acres of shovel-ready developable parcels ranging from two to 40 acres, is under construction and already being marketed, with distinct interest from potential developers. When complete, the campus will have fully developed streets and utilities, and will provide an economic benefit to the entire region. Additional pipe-bursting between Stahl road and Sunset Road would occur later, after 2018.

C. The Sewer Line is owned by the District ~~and, therefore, the City cannot proceed with work without the District's consent~~. This MOU is intended to provide the terms and conditions of for the District's agreement to the Project.

D. In addition, the City and District are parties to a 1975 Joint Sewage Agreement and amendments thereto that govern the ownership, operation, maintenance, and shared use of sewer infrastructure by the City and District (collectively, the "Master Agreement").

NOW, THEREFORE, in consideration of the above recitals, and for other good and valuable consideration, the receipt and sufficiency of which is mutually acknowledged, the parties agree as follows:

~~Authority. The parties have authority to enter into this MOU under Wis. Stat. § 66.0301(2).~~

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REVIEW

1. The Project. The parties hereby set forth their understanding that, pursuant to the 1975 Agreement, the City may proceed with the Project, and that they shall do so under the following terms:

    a. Specifications. The Project will be performed in accordance with all applicable District standards and specifications, and with all applicable provisions of state, federal, and local law.

    b. Project Costs: All costs of the Project will be the responsibility of the City.

    c. Start Date: The Project may not begin until on or after May 08, 2018 and not until the City provides the District with seven (7) days prior written notice of the preconstruction conference. The District may attend the conference and ask questions including but not limited to the pipebursting improvements, related schedules, traffic control and road closures, and coordination with District customers.

    d. Pre-Construction Conference: The City will permit the District to participate in all preconstruction conferences regarding the Project and will work with the District in the coordination of construction sequencing, scheduling, and duration.

    e. Lateral Inspections and Reinstatement.

        i. Prior to beginning work on the Project, the City will clean and televise all existing sewer laterals connected to the Sewer Line to determine their pre-Project condition. The laterals shall be inspected from the main connection to the building face.

        ii. Upon completion of the Project, the City will again clean and televise all sewer laterals connected to the Sewer Line to determine their post-Project condition.

        iii. As soon as practicable after each cleaning and televising process, the City will provide the District with copies of all video obtained during the televising as well as reports identifying all defects observed within the laterals during the televising process.

        iv. The City will, at its cost, repair any defects in the laterals that arise between the pre-Project inspection and the post-Project inspection.

        v. The City will also, at its cost, reinstate service to all customers after completion of the Project.

REVIEW

f. District Inspection.

i. The District and its agents will be allowed to independently observe and inspect the Project and its related work. The City will provide the District with copies of all required submittals, test, and verifications required by the Project's contract documents upon receipt thereof.

ii. The City will correct any defects identified during any observation or inspection (whether by the City, District, their agents or contractors, or otherwise) within 30 days of written notice of such defect by the District.

g. Indemnification.

i. To the fullest extent permitted by law, the Parties will defend, indemnify, and hold each other and their respective officers, agents, employees, and insurers harmless, from and against all claims, losses, and damages of any kind (including reasonable attorneys' fees) arising out of the Project.

ii. The City will also require that all contractors on the Project agree to indemnify, defend, and hold harmless the Parties, and their respective officers, agents, employees, and insurers to the same extent that the contractors will do so for the City.

iii. The City will also require that all contractors on the Project name the District and the Town of Wilson, and their respective officers, agents, employees, and insurers as an additional insured on all certificates of insurance on which the City is named as additional insured. The District and the Town of Wilson and their respective agents will be provided copies of certificates of insurance demonstrating such coverage.

h. Ownership of Sewer Line. The parties agree that ownership of the Sewer Line will not be affected by the Project.

i. Operation, Maintenance, and Repairs. The City shall require warranties from all of its contractors on the Project, and require that said contractors pass along their warranties to the District.

j. No Special Assessments. The City agrees that it will not impose any special assessments on District or Town residents for costs related to the Project. This provision does not prevent the City from imposing special assessments in

REVIEW

cases where a benefit inures after the beneficiary has been annexed into the City.

k. Liens. The City will ensure that the Sewer Line and all other District property and funds remain free of liens related to the Project at all times.

~~Master Agreement Addendum. The parties are subject to an addendum to the Master Agreement entitled "Addendum to 1975 Joint Sewage Agreement." The parties will begin updating that Addendum immediately upon executing this MOU. The parties anticipate that the updates will be completed within a continuous six (6) month period and no later than December 31, 2018. The updates will include, but not necessarily be limited to, the following:~~

- ~~Updating capacity allocations to reflect the parties' actual and anticipated contributions to flows within the sewer infrastructure governed by the Addendum, including, but not limited to, the County Highway OK Interceptor, the County Highway LF Interceptor, the Black River Interceptor, and the Lakeshore Drive Pump Station.~~
- ~~Updating cost allocations to reflect the parties' capacity allocations. Cost allocations, including, but not limited to, planning, design, and construction, will be based on benefit. Wastewater flows will be used to determine the relative capacity allocation.~~
- ~~Creating "triggers" that require prompt actions by the parties.~~
- ~~Establishing a mechanism for intergovernmental cooperation with respect to sewer planning.~~

2. Manhole Project Reimbursement.

a. On or before the later of May 30, 2018, or the date of approval of the City's connection to the Sewer Line by the District, the City will pay to the District the amount of $37,720 in reimbursement of costs incurred by the District in 2017 for manhole-related improvements in cth OK (South Business Drive) generally between Weeden Creek Road and Stahl Road.

b. The City will also pay to the District the amount of $19,620 in reimbursement of costs incurred by the District in 2017 for manhole-related improvements in in cth OK (South Business Drive) generally between Stahl Road and Sunset Road. Such payment will occur the same year the City improves the Sewer Line in that area.

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PREVIEW

3. DNR Permit. The parties agree that compliance with the terms of this MOU shall be made a condition of the sewer extension permit for the Project to be issued by the Wisconsin Department of Natural Resources.

4. Miscellaneous:

   a. No Waiver. No waiver of any provision of this MOU shall be deemed or constitute a waiver of any other provision, nor shall it be deemed or constitute a continuing waiver unless expressly provided for by a written amendment to this MOU signed by both parties, nor shall the waiver of any default under his MOU be deemed a waiver of any subsequent default or defaults of the same type.

   b. Amendment. This MOU may be amended only by a written amendment approved and executed by both parties.

REVIEW

Dated this _____ day of _____, 2018.

TOWN OF WILSON SANITARY DISTRICT NO. 1

By:_____

President

Attest:_____

Secretary

Dated this _____ day of _____, 2018.

CITY OF SHEBOYGAN

By:_____

Mayor

Attest:_____

City Clerk

REVIEW

Sewer Project
Memorandum of Understanding

This Sewer Project Memorandum of Understanding ("MOU") is entered into by and between the Town of Wilson Sanitary District No. 1 (the "District") and the City of Sheboygan (the "City") as of the latest date set forth below.

Recitals

A. The City has approached the District regarding its interest in making improvements to the portion of sewer line located on South Business Drive, generally in the area between Weeden Creek Road and Sunset Road (the "Sewer Line"). The proposed improvements involve pipe-bursting the Sewer Line to increase its interior diameter from ten inches to fourteen inches (and its exterior diameter to sixteen inches) and is intended to accommodate anticipated development within the SouthPointe Enterprise Campus, located in the City, that would transport wastewater through the Sewer Line (the "Project"). The Project will also involve the replacement of all related manholes.

B. The City has expressed its need for expediency with the Project. The City has expressed its need for expediency with the Project, as it has begun developing the SouthPointe Enterprise Campus as a 162-acre industrial and light manufacturing park. Phase one, which includes 132 acres of shovel-ready developable parcels ranging from two to 40 acres, is under construction and already being marketed, with distinct interest from potential developers. When complete, the campus will have fully developed streets and utilities, and will provide an economic benefit to the entire region. Additional pipe-bursting between Stahl road and Sunset Road would occur later, after 2018.

C. The Project cannot proceed without DNR approval. This MOU is intended to provide the terms and conditions of for the District's agreement to the Project.

D. In addition, the City and District are parties to a 1975 Joint Sewage Agreement and amendments thereto that govern the ownership, operation, maintenance, and shared use of sewer infrastructure by the City and District (collectively, the "Master Agreement").

NOW, THEREFORE, in consideration of the above recitals, and for other good and valuable consideration, the receipt and sufficiency of which is mutually acknowledged, the parties agree as follows:

1. Authority. The parties have authority to enter into this MOU under Wis. Stat. § 66.0301(2).

2. The Project. The parties hereby set forth their understanding that, pursuant to the 1975 Agreement, the City may proceed with the Project, and that they shall do so under the following terms:

    a. Specifications. The Project will be performed in accordance with all applicable District standards and specifications, and with all applicable provisions of state, federal, and local law.

    b. Project Costs: All costs of the Project will be the responsibility of the City.

    c. Start Date: The Project may not begin until on or after May 08, 2018 and not until the City provides the District with seven (7) days prior written notice of the preconstruction conference. The District may attend the conference and ask questions including but not limited to the pipebursting improvements, related schedules, traffic control and road closures, and coordination with District customers.

    d. Pre-Construction Conference: The City will permit the District to participate in all preconstruction conferences regarding the Project and will work with the District in the coordination of construction sequencing, scheduling, and duration.

    e. Lateral Inspections and Reinstatement.

        i. Prior to beginning work on the Project, the City will clean and televise all existing sewer laterals connected to the Sewer Line to determine their pre-Project condition. The laterals shall be inspected from the main connection to the building face.

        ii. Upon completion of the Project, the City will again clean and televise all sewer laterals connected to the Sewer Line to determine their post-Project condition.

        iii. As soon as practicable after each cleaning and televising process, the City will provide the District with copies of all video obtained during the televising as well as reports identifying all defects observed within the laterals during the televising process.

        iv. The City will, at its cost, repair any defects in the laterals that arise between the pre-Project inspection and the post-Project inspection.

        v. The City will also, at its cost, reinstate service to all customers after completion of the Project.

f. District Inspection.

i. The District and its agents will be allowed to independently observe and inspect the Project and its related work. The City will provide the District with copies of all required submittals, test, and verifications required by the Project's contract documents upon receipt thereof.

ii. The City will correct any defects identified during any observation or inspection (whether by the City, District, their agents or contractors, or otherwise) within 30 days of written notice of such defect by the District.

g. Indemnification.

i. To the fullest extent permitted by law, the Parties will defend, indemnify, and hold each other and their respective officers, agents, employees, and insurers harmless, from and against all claims, losses, and damages of any kind (including reasonable attorneys' fees) arising out of the Project.

ii. The City will also require that all contractors on the Project agree to indemnify, defend, and hold harmless the Parties, and their respective officers, agents, employees, and insurers to the same extent that the contractors will do so for the City.

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h. Ownership of Sewer Line. The parties agree that ownership of the Sewer Line will not be affected by the Project.

i. Operation, Maintenance, and Repairs. The City shall require warranties from all of its contractors on the Project, and require that said contractors pass along their warranties to the District.

j. No Special Assessments. The City agrees that it will not impose any special assessments on District or Town residents for costs related to the Project. This provision does not prevent the City from imposing special assessments in

cases where a benefit inures after the beneficiary has been annexed into the City.

k. Liens. The City will ensure that the Sewer Line and all other District property and funds remain free of liens related to the Project at all times.

3. Master Agreement Addendum. The parties are subject to an addendum to the Master Agreement entitled "Addendum to 1975 Joint Sewage Agreement." The parties will begin updating that Addendum immediately upon executing this MOU. The parties anticipate that the updates will be completed no later than June 1, 2019. The updates will include, but not necessarily be limited to, the following:

   a. Updating capacity allocations to reflect the parties' actual and anticipated contributions to flows within the sewer infrastructure governed by the Addendum, including, but not limited to, the County Highway OK Interceptor, the County Highway EE Interceptor, the Black River Interceptor, and the Lakeshore Drive Pump Station.

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4. Manhole Project Reimbursement.

   a. On or before the later of May 30, 2018, or the date of approval of the City's connection to the Sewer Line by the District, the City will pay to the District the amount of $37,720 in reimbursement of costs incurred by the District in 2017 for manhole-related improvements in cth OK (South Business Drive) generally between Weeden Creek Road and Stahl Road.

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5. DNR Permit. The parties agree that compliance with the terms of this MOU shall be made a condition of the sewer extension permit for the Project to be issued by the Wisconsin Department of Natural Resources.

6. Miscellaneous:

    a. No Waiver. No waiver of any provision of this MOU shall be deemed or constitute a waiver of any other provision, nor shall it be deemed or constitute a continuing waiver unless expressly provided for by a written amendment to this MOU signed by both parties, nor shall the waiver of any default under his MOU be deemed a waiver of any subsequent default or defaults of the same type.

    b. Amendment. This MOU may be amended only by a written amendment approved and executed by both parties.

Dated this _____ day of _____, 2018.

TOWN OF WILSON SANITARY DISTRICT NO. 1

By:_____

President

Attest:_____

Secretary

Dated this _____ day of _____, 2018.

CITY OF SHEBOYGAN

By:_____

Mayor

Attest:_____

City Clerk

Sewer Project
Memorandum of Understanding

This Sewer Project Memorandum of Understanding ("MOU") is entered into by and between the Town of Wilson Sanitary District No. 1 (the "District") and the City of Sheboygan (the "City") as of the latest date set forth below.

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cases where a benefit inures after the beneficiary has been annexed into the City.

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4. Manhole Project Reimbursement.

   a. On or before the later of May 30, 2018, or the date of approval of the City's connection to the Sewer Line by the District, the City will pay to the District the amount of $37,720 in reimbursement of costs incurred by the District in 2017 for manhole-related improvements in cth OK (South Business Drive) generally between Weeden Creek Road and Stahl Road.

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6. Miscellaneous:

   a. No Waiver. No waiver of any provision of this MOU shall be deemed or constitute a waiver of any other provision, nor shall it be deemed or constitute a continuing waiver unless expressly provided for by a written amendment to this MOU signed by both parties, nor shall the waiver of any default under his MOU be deemed a waiver of any subsequent default or defaults of the same type.

   b. Amendment. This MOU may be amended only by a written amendment approved and executed by both parties.

Dated this 3rd day of June, 2018.

TOWN OF WILSON SANITARY DISTRICT NO. 1

By: _____

President

Attest: _____

Secretary

Dated this 22nd day of May, 2018.

CITY OF SHEBOYGAN

By: _____

Mayor

Attest: _____

City Clerk

VIII

R. C. No. _____ - 18 - 19. By FINANCE AND PERSONNEL COMMITTEE.
May 21, 2018.

Your Committee to whom was referred Res. No. 12-18-19 by Alderperson Rindfleisch authorizing a transfer of appropriations in the 2018 Budget; recommends passing the Resolution.

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

III

5.1

Res. No. 12 18 - 19. By Alderperson Rindfleisch. May 7, 2018.

A RESOLUTION to authorize a transfer of appropriations in the 2018 Budget.

RESOLVED: That the Finance Director be and is hereby authorized and directed to make the following transfers of appropriations in the 2018 Budget for the purposes of:

Establish appropriation for City Hall renovations utilizing General Fund unreserved fund balance.

FROM	TO	AMOUNT
General Fund Fund Balance 101-253000	Capital Project Fund City Hall Renovations 400112100-621200	$2,500,000

Establish appropriation for land improvements in the South Pointe Enterprise Campus

FROM	TO	AMOUNT
TIF 18 Capital Fund General Obligation Notes 42815100-493502	TIF 18 Capital Fund Land Improvements 42861100-611200	$12,448,541

Finance Personnel approve

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

VIII

R. C. No. _____ - 18 - 19. By FINANCE AND PERSONNEL COMMITTEE.
May 21, 2018.

Your Committee to whom was referred Res. No. 13-18-19 by Alderpersons Donohue and Sorenson providing for the sale of approximately $25,465,000 General Obligation Promissory Notes and Note Anticipation Notes; recommends passing the Resolution.

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

III

5.2

Res. No. 13 - 18 - 19. By Alderpersons Donohue and Sorenson. May 7, 2018.

A RESOLUTION PROVIDING FOR THE SALE OF APPROXIMATELY $25,465,000 GENERAL OBLIGATION PROMISSORY NOTES AND NOTE ANTICIPATION NOTES.

WHEREAS, the City of Sheboygan, Sheboygan County, Wisconsin (the "City") is presently in need of approximately $25,465,000 for public purposes, including paying the cost of various construction, improvement and acquisition projects set forth in the City's 2018 Capital Improvement Plan, including building repairs and renovations, street and sidewalk repair and improvements, park improvements and upgrades, and the acquisition of motor vehicles, fire engines, and other equipment, tax incremental district projects and City Hall renovations; and

WHEREAS, it is desirable to borrow said funds through the issuance of one or more series of general obligation promissory notes and note anticipation notes, on a tax-exempt or taxable basis, pursuant to Section 67.12(12) and Section 67.12(1)(b), Wisconsin Statutes, respectively.

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

Section 1. The Notes. The City shall issue its general obligation promissory notes and note anticipation notes, in one or more series, on a tax-exempt or taxable basis, in an aggregate principal amount of approximately $25,465,000 (collectively, the "Notes") for the purposes above specified.

Section 2. Sale of the Notes. The Common Council hereby authorizes and directs that the Notes be offered for public sale. At a subsequent meeting, the Common Council shall consider such bids for the Notes as may have been received and take action thereon.

Finance + Personnel approve

Section 3. Official Notices of Sale. The City Clerk (in consultation with the City's financial advisor, Wisconsin Public Finance Professionals, LLC ("WPFP")) 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 complete Official Notices of Sale and other pertinent data to be forwarded to interested bidders as the City Clerk may determine.

Section 4. Official Statement. The City Clerk (in consultation with WPFP) shall also cause an Official Statement to be prepared and distributed. The appropriate City officials shall determine when the Official Statement is final for purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Statement, such certification to constitute full authorization of such Statement under this resolution.

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the ____ day of _____, 20__.

Dated _____, 20__. _____, City Clerk

Approved _____ _____, 20__. _____, Mayor

VIII

R. C. No. _____ - 18 - 19. By PUBLIC WORKS COMMITTEE. May 21, 2018.

Your Committee to whom was referred Res. No. 17-18-19 by Alderpersons Wolf and Sorenson approving the terms and conditions of the Land Lease Agreement for Butzen Sports Complex between the City of Sheboygan and Lakeshore United FC for a soccer facility to be located on the west side of South Business Drive between Hiawatha Court and Behrens Parkway; recommends passing the Resolution.

_____ _____

_____ _____

_____ _____

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated_____ 20____. _____, City Clerk

Approved_____ 20____. _____, Mayor

III

Other Matters

8.2

Res. No. 17 - 18 - 19. By Alderpersons Wolf and Sorenson. May 7, 2018.

A RESOLUTION approving the terms and conditions of the Land Lease Agreement for Butzen Sports Complex between the City of Sheboygan and Lakeshore United FC for a soccer facility to be located on the west side of South Business Drive between Hiawatha Court and Behrens Parkway.

RESOLVED: That the City of Sheboygan hereby approves the terms and conditions of the Land Lease Agreement for Butzen Sports Complex between the City of Sheboygan and Lakeshore United FC, in form substantially similar to the document attached hereto.

BE IT FURTHER RESOLVED: That the Mayor and City Clerk are hereby authorized to sign all necessary documents on behalf of the City of Sheboygan.

Public Works approve

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

LAND LEASE AGREEMENT
FOR BUTZEN SPORTS COMPLEX

This **LAND LEASE AGREEMENT** ("Lease") is made and entered into this _____ day of _____, 2018 by and between the **CITY OF SHEBOYGAN,** a Wisconsin Municipal Corporation hereinafter referred to "CITY" and **LAKESHORE UNITED FC,** a Wisconsin Nonprofit Limited Liability Company hereinafter referred to as "LUFC".

I. RECITALS

WHEREAS, the CITY is the owner of certain real estate described as follows:

Parcel #1:

PRT NE1/4, SEC 4, T14N, R23E; COM 1335.18' S OF NE COR SD1/4; TH S88 DEG 50'W 2214.96'; S1 DEG 33'W 1302.46'; E TO CEN USH 141; NE ON HWY TO A PNT E OF BEG; TH W TO BEG; EXC COM 1335.18' SOF NE COR SEC 4; TH S88 DEG 50'W 448.7'; S11 DEG 28'W 543.25'; S78 DEG 50'E 375.25'; N67 DEG 30'E 95.45' TO CEN USH 141; N16 DEG 32'E ON CEN SD HWY 604.1'; TH S88 DEG 50'W 73.4' TO BEG; EXC THE S 97' OF AFOREDESC, & EXC COM1335.18' S OF NE COR SEC 4; TH S88 DEG 50'W 448.7'; S11 DEG 28'W 543.25' TO PNT OF BEG; TH S78 DEG 50'E 375.25' TO W R/W USH 141; S16 DEG 32'W 200'; N78 DEG 50'W 375.25'; TH N11 DEG 28'E 200' M/L TO BEG; EXC LOT 1 15CSM9 #1497070; AND ALSO EXC PRT ANNEXED TO CITY FILE #1166487 AND EXC HWY CONV #1954201.

Parcel #2:
SEC 04 T14N R23E PRT E1/2 OF NE1/4 COM AT NE COR SEC 4, TH S 1* E ALG E LN SEC 4 1,335.18' TO P.O.B., TH S 88*22'34" W 469.99', TH S 11*12'04" W 743.25', TH S 79*05'56" E 387.31' TO A PT THAT IS 45' FROM CTR LN SO. BUSINESS DR., TH N 16*13'49" E 849.59', TH S 88*22'34" W 3.60' TO P.O.B., EXC HWY CONV #1954201.

which property is located on the west side of South Business Drive between Hiawatha Court and Behrens Parkway, (herein "BUTZEN") and must, pursuant to a Restrictive Covenant recorded with the subject real estate, utilize the subject premises for recreational use;

WHEREAS, LUFC desires to operate a recreational facility at BUTZEN, primarily focused on its successful soccer programs;

WHEREAS, the CITY and LUFC agree that having a quality soccer facility at BUTZEN will provide a direct benefit to city residents who would use the facility as players, coaches, and spectators, but that it will also provide economic development and tourism opportunities that will benefit local residents and businesses;

WHEREAS, LUFC and the CITY wish to enter into a land lease for BUTZEN for LUFC's utilization of the premises for recreational purposes, more specifically, LUFC's long term soccer operations;

WHEREAS, LUFC and CITY agree that said recreational use shall include the operations of LUFC as well as the needs of the community at large, which includes but

is not limited to, sports, clubs, and other organizational use consistent with recreational use;

WHEREAS, LUFC intends to begin a fundraising campaign in several phases to develop the property to become one of the top outdoor sports facilities in the state;

WHEREAS, CITY shall provide LUFC with use of all soccer fields, concessions, restrooms, and related infrastructure at BUTZEN as set forth in the attached Exhibit A. Exhibit A is hereby incorporated by reference;

WHEREAS, in recognition of the needs of the community, and those specific to Sheboygan Youth Football, LUFC shall provide Sheboygan Youth Football with a Sublease Agreement for use of BUTZEN as set forth in a Subleasing Agreement. Said Subleasing Agreement is attached hereto as Exhibit B, and Exhibit B is hereby incorporated by reference;

WHEREAS, LUFC will have complete and exclusive use and control of the space currently designated in Exhibit A, a multipurpose field, concession stands, parking lots, restrooms, and related infrastructure at BUTZEN; with the provision that the CITY can access and utilize such property with LUFC's prior approval;

WHEREAS, LUFC shall be solely responsible for the care and maintenance of the leased premises set forth in Exhibit A, the multipurpose field, the concession stands, restrooms, and related infrastructure and everything within;

WHEREAS, the CITY agrees and understands that all profits from LUFC's operations, including but not limited to, concessions, revenue from operational and related activities belong to LUFC. LUFC will manage concessions year round;

WHEREAS, those areas subject to the Sublease Agreement (Exhibit B) shall be under the care, maintenance, and use of Sheboygan Youth Football for the time period indicated therein, subject to all terms and conditions of Exhibit B, as well as those terms and conditions of this Agreement;

WHEREAS, the CITY and LUFC agree to the terms of the Agreement for an initial term of five (5) years, with grounds for termination during the initial term of the lease based on meeting various benchmarks for fundraising and construction; if LUFC meets all said benchmarks, the CITY agrees to renew this Agreement at the end of this period for a period of twenty-five (25) years with no substantive changes unless LUFC agrees or initiates those changes;

NOW, THEREFORE, for good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

1. **DUTIES AND RIGHTS OF THE CITY:** The CITY, as owner of BUTZEN, shall allow LUFC to have complete and exclusive control to the space currently set forth in Exhibit A, the multipurpose field, concession stands, parking lots, and restrooms at BUTZEN, with the provision that the CITY can access areas of Exhibit A with LUFC's prior approval.

1.1 **HOUSEKEEPING AND REPAIRS:** The CITY agrees following an event occurring as a result of a request by the CITY in those areas of Exhibit A shall be returned to a state of cleanliness and repair as found prior to the event. The CITY may choose to make any repairs to the facility that occur as a direct result of the activities held at the facility on behalf of any request from the CITY. Should it choose not to make such repairs, it shall notify LUFC of its election, and LUFC may bill the CITY for any necessary repairs.

1.2 **BOARD MEMBERSHIP:** The CITY shall have a Board Member on the LUFC Board of Directors to represent its interests and concerns.

2. **DUTIES AND RIGHTS OF LUFC:** LUFC shall be solely responsible for the care, maintenance, and upkeep of the Leased Premises including those areas depicted on Exhibit A, the multipurpose field, concession stands, restrooms, and related infrastructure and everything within; which shall be subject to the terms and conditions of Exhibit B (the Sublease Agreement).

2.1 **MAJOR MODIFICATIONS:** LUFC must seek prior approval from the CITY prior to making any major modifications to the facilities at BUTZEN. This includes, but is not limited to: the removal of soil or grass; installation of irrigation lines; construction of permanent bleachers; modification to any existing structure; construction of any fences or similar barriers; construction of any new permanent structure; and any other possible modification that serves to change the use of the land in a permanent way. LUFC shall pay for all major modifications. This is exclusive of modifications and/or improvements initially agreed upon prior to the effective date of this Agreement, including but not limited to, those facilities and infrastructure set forth in Exhibit A, as well as the following:

1. Installation of fencing;
2. Modification to soccer fields with the installation of artificial turf over current areas;
3. Construction of additional concession areas, shelters, or restrooms;
4. Construction of a dedicated signage referred to as "BUTZEN SPORTS COMPLEX"; and
6. Additional parking areas.

Such major modifications shall become the property of the CITY as an unconditional gift to the CITY, in the event LUFC were to vacate the subject premises.

2.2 **MINOR MODIFICATIONS:** LUFC does not have to seek CITY approval for minor modifications. This includes activities that are generally of a non-permanent nature, including, but not limited to: adding signage; mowing

grass; painting fields; maintaining goals; adding portable bleachers, and generally those modifications that are of a non-permanent nature or do not fundamentally change the use of the subject premises.

2.3. **INSURANCE AND WAIVERS:** LUFC agrees to provide insurance for all buildings on the property as well as all insurable interest in the property that are considered permanent structures and LUFC shall add the CITY as an additional insured under any applicable insurance policy. LUFC further agrees to obtain waivers and/or releases from any and all participants for any expenses incurred due to personal injury at the BUTZEN facility. The only exception to this requirement is for events hosted by the CITY. In any instance, LUFC is not obligated to obtain insurance and/or waivers for that event.

2.4 **REPAIRS:** LUFC agrees to pay for the costs of all repairs, maintenance, and upgrades to those areas as set forth in Exhibit A, including multipurpose field, concession stands, restrooms, and related infrastructure at BUTZEN.

3. **CONSIDERATION:** In consideration for allowing LUFC the use of BUTZEN, LUFC agrees to continue its operations for the duration of the Lease. If at any time LUFC ceases operation, the CITY shall have the immediate right to terminate the Lease.

4. **SUBLETTING:** LUFC shall have entered into a Sublease Agreement with Sheboygan Youth Football for the duration of the Lease, and said Sublease Agreement shall run concurrent thereto. The Sublease Agreement, as previously referenced, is attached hereto as Exhibit B and Exhibit B is hereby incorporated by reference. LUFC shall not be precluded from subletting to other groups, organizations, or private persons provided the intended use is consistent with recreational purposes as set forth in the Restrictive Covenant previously referenced. Request(s) for subletting may be received at any time, and LUFC may withhold approval thereto with such approval to not be unreasonably withheld.

5. **RULES AND REGULATIONS:** LUFC shall abide by and operate in accordance with all applicable laws, rules, and regulations, including any and all Federal and State rules, regulations and requirements, as well as all ordinances duly adopted by the CITY with all terms and conditions listed herein.

6. **TERM AND TERMINATION:** This Agreement shall last for a period of five (5) years, beginning January 1, 2018, and ending on December 31, 2022. LUFC and the CITY have engaged a consultant to assist in creating a

timeline and benchmarks for developing the Butzen Sports Complex, including the items in Section 2 of this Agreement. That consultant has issued a report which has been received by the parties. Should LUFC meet all benchmarks necessary for development of the complex, including those in the consultant's report, this Agreement shall automatically renew for a twenty-five (25) period, beginning January 1, 2023, and ending on December 31, 2048, unless LUFC provides written notice of its intention to terminate said lease as forth in this Lease. Nothing in this section shall prevent the parties from negotiating modifications to these terms if the parties deem such modifications necessary.

However, LUFC may terminate this Agreement for any reason or no reason at all by providing written notice of its intention to terminate to the CITY. Such notice must be sent at least one (1) year prior to the effective termination date. The CITY may terminate this Agreement at any time LUFC commits a material breach, which includes, but is not limited to: failure to procure necessary insurance, making modifications without the CITY's prior approval, ceasing to operate as set forth in Paragraph 2.1 of this Lease, failing to maintain and care for those areas set forth in Exhibit A, concession stands, restrooms, and related infrastructure and everything within. Upon notification of a material breach, LUFC shall be provided with a Written Notice of Right to Cure Default and may cure the breach to the reasonable satisfaction of the CITY within thirty (30) days from receipt of written notice from the CITY. If LUFC fails to cure a material breach within such time period, the CITY has the right to immediately terminate this Lease. If the CITY proceeds with termination based upon a failure to cure a breach, the LUFC may appeal that termination to the City of Sheboygan Common Council within fifteen (15) days of being notified. In the event LUFC becomes insolvent, or becomes the subject of a voluntary/involuntary bankruptcy, this Agreement shall terminate immediately.

7. **EXCLUSIVITY:** For as long as this Agreement is in effect, the CITY agrees to seek prior approval from LUFC before allowing any other entity to make use of those areas as set forth in Exhibit A, the multipurpose field, concession stands, parking lots, and restrooms, and related infrastructure at BUTZEN. CITY events and/or CITY sponsored events shall take precedence or priority of LUFC events, operations, and programming.

8. **INDEMNITY:** LUFC agrees to indemnify and hold harmless the CITY, including its officers, directors, employees, agents, and affiliates, against any and all losses, costs, claims, damages, fines, penalties, expenses, including without limitation attorneys' fees, and for any and all liabilities incurred as a result of, or arising out of, any act or omission with regard to

any event held at BUTZEN regardless of whether such claim or liability is the result of the acts of LUFC or third parties. This indemnity and hold harmless obligation of LUFC shall survive termination of this Agreement. The only exception to this indemnification provision is for events hosted by the CITY.

9. **NO PARTNERSHIP:** The relationship of the parties is as landlord (CITY) and tenant (LUFC) and is not intended to be nor is a partnership or joint venture. Neither party is liable to any third party for the acts or omissions of the other party.

10. **GENERAL PROVISIONS:**

10.1 **NOTICES:** All notices and requests in connection with this Agreement shall be deemed deliberate or given as of the date they are sent and may be addressed as the parties designate. Notice to be provided to the following:

1. As to the CITY, City of Sheboygan, 828 Center Avenue, Sheboygan, WI 53081
   Email: Darrell.Hofland@sheboygan.wi.gov
   Phone: (920) 459-3917

2. As to LUFC, Lakeshore United FC, c/o Joseph J. Voelkner, 602 North 6th Street, Sheboygan, WI 53081
   Email: josephvoelkner@olsenkloetlaw.com
   Phone: (920) 458-3701

10.2 **PRIOR APPROVAL:** Whatever prior approval as may be required under this Lease, such approval shall be in writing and signed within fifteen (15) days by the CITY and the appropriate designee for LUFC. LUFC agrees that only members with their Board of Directors designated thereby have the authority to sign a prior approval. No major modification or Sublease shall be deemed approved unless signed by the CITY and the appropriate designee from LUFC.

10.3 **FURTHER ASSURANCE:** Parties hereto, from time to time after execution of this Agreement and without further consideration, shall execute and deliver as appropriate such documents and take such further actions as may be reasonable and necessary to carry out and consummate their transactions contemplated by this Agreement.

10.4 **AUTHORITY:** Each of the parties hereto represents and warrants to the other that it has the requisite authority to enter into this Agreement and to fully perform its obligations hereunder.

10.5 **ENTIRE AGREEMENT:** This Agreement constitutes the Agreement and

understanding of the parties hereto with respect to the subject matter hereof and supersedes and terminates all other prior commitments, arrangements, or understandings, both oral and written, with respect to the subject matter hereof.

10.6 **MODIFICATION:** This Agreement may not be modified or amended except by instrument in writing executed by all parties hereto.

10.7 **GOVERNING LAW:** This Agreement shall be governed by and construed in accordance with the laws of the State of Wisconsin.

10.8 **SEVERABILITY:** The provisions of this Agreement are severable and the invalidity of one or more of the provisions shall not be deemed to limit or otherwise affect the construction of any provision hereof.

10.9 **HEADINGS:** The descriptive headings of this Agreement have been inserted for convenience and shall not be deemed to limit or otherwise affect the construction of any provision hereof.

10.10 **WAIVER:** None of the provisions of this Agreement shall be deemed to have been waived by any act or acquiescence on the part of any party or other agents or employees, and may be waived only by an instrument in writing and signed by an authorized officer of the waiving party. No waiver of any provision of this Agreement shall constitute a waiver of any of the provisions or of the same provision on any other occasion.

10.11 **ASSIGNMENT:** No party may assign this Agreement without prior written consent of the other party.

10.12 **DISPUTE RESOLUTION:** Prior to any party initiating formal legal action against the other party for any breach or alleged breach of this Agreement, the parties that said dispute shall be submitted to non-binding mediation. The cost of such mediation shall be split equally between the CITY and LUFC.

10.13 **FORCE MAJEURE**: Neither party shall be liable for any failure to perform any obligation under this Agreement because of acts of God, nature, or a Federal, State, or local government agency, war, civil disturbance, labor dispute, or shortage, electrical or mechanical breakdown, or any other cause beyond the control of that party, including the issuance of an

injunction by either a State or Federal Court prohibiting the party from carrying on its day-to-day operations as contemplated under the terms of this Agreement, provided, it takes all steps reasonably practical and necessary to affect prompt resumption of its responsibility set forth hereunder.

IN WITNESS WHEREOF, the parties have entered into this Lease Agreement as of the date first set forth above.

The CITY OF SHEBOYGAN, a Wisconsin Municipal Corporation

BY: Michael Vandersteen, Mayor

ATTEST: Meredith DeBruin, City Clerk

LAKESHORE UNITED FC, a Wisconsin Non-profit Limited Liability Company

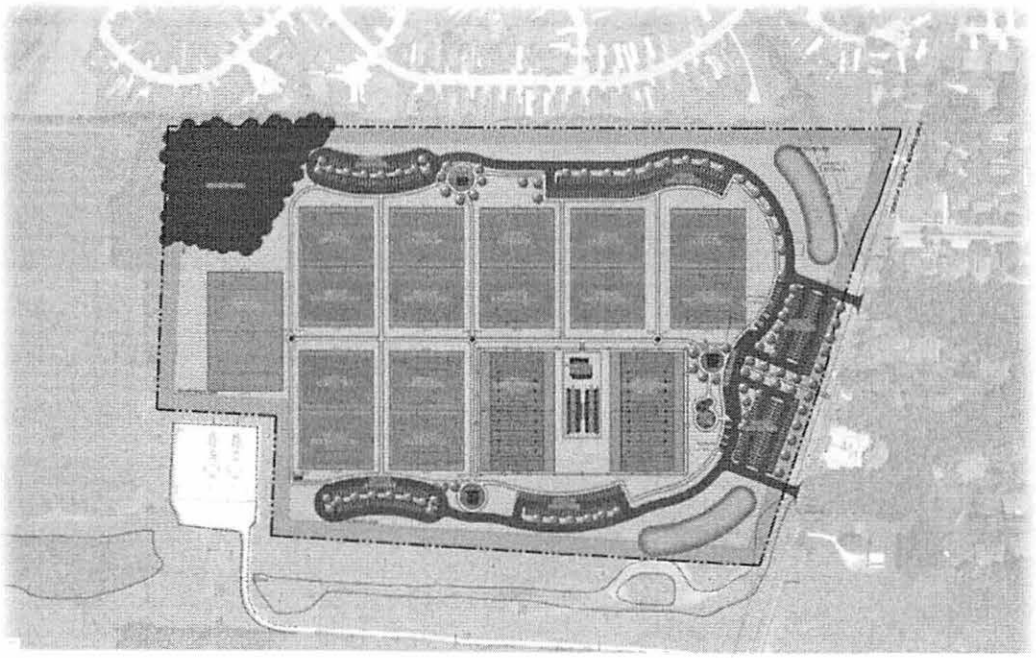
BY: Anthony Klockow
President

This document is authorized as to the CITY OF SHEBOYGAN by and in accordance with Res. No. _____-18-19.

This document consists of eight (8) typewritten pages, including the signature page.

Approved as to form this _____ day of _____, 2018.

Charles Adams
City Attorney
Sheboygan, WI 53081
State Bar No. 1021454



RETTLER

SHEBOYGAN BUTZEN RECREATION CAMPUS
PREFERRED CONCEPT - 430 SPACES

LAKESHORE UNITED FC

BUTZEN SPORTS COMPLEX

MULTI-PURPOSE COMMUNITY SPORTS FACILITY

To provide top tier sports facilities and programming opportunities to area youth and the community that promotes good sportsmanship and commitment through competition while instilling a deep love of the game. Lakeshore United FC since 1985 has been steadfast in this goal.

BUTZEN SPORTS COMPLEX

MULTI-PURPOSE COMMUNITY SPORTS FACILITY

Project Introduction:

Lakeshore United FC (LUFC) along with the City of Sheboygan desire to develop a recreational sports complex to provide quality soccer facilities at the Butzen property located at 3900 County Trunk OK (South Business Drive in Sheboygan.

The Butzen farm was donated to the City of Sheboygan from the Butzen estate and was restricted to recreational purposes only. This proposal fulfills the estate's wishes and provides resources currently unavailable to the community. Furthermore, it lifts the burden from the City to develop and maintain an additional park facility with limited resources.

The Butzen Sports Complex plans include, but are not limited to, development of competitive athletic fields, field infrastructure, parking and drives, accessible paths and walks, demolition of existing buildings and construction of new athletic support buildings, development of pedestrian plaza spaces and amenities, installation of sport field lighting and the consideration of indoor athletic fields, and synthetic turf fields.

The site will be comprehensively planned and developed for maximum usage. Depending upon capital fund raising, the project will be developed in phases.

The proposed land lease includes the availability for other groups to use and/or sublease the facilities and provides such by recognizing Sheboygan Youth Football and its programming needs. Lastly, LUFC and the Butzen Sports Complex will provide the City of Sheboygan with enhanced tourism and economic benefit from hosting tournaments, camps and other related sports programming.

LUFC BOARD OF DIRECTORS

Tony Klockow, President

Joe Voelkner, VP/ General Council

John Koehler, VP Community Programs

Chris Lacey, VP Operations

Mike Thill, Treasurer

James Veeser, Secretary

Randy Ingels

Michael Bieber

Tim Hundt

David Biebel

Cameron Stewart

Shua Yang

Jeff Welsch

LAKESHORE UNITED FC

PROJECT DESCRIPTION AND BUDGET:

The Butzen Sports Complex is not a new concept or endeavor. For the past seven years, LUFC has been actively searching for land to develop a sports complex that would provide high quality soccer and athletic fields in a single location. The Butzen site came available from the Estate of the Butzen's and had a restrictive covenant of recreational use. This site and project had early momentum and support with the opportunity to receive financing in the amount of $2.2 million from the Aurora Medical Incorporated as part of a new medical center being proposed. Unfortunately for the Butzen Sports Complex and the City of Sheboygan, Aurora Medical found an alternative site and no longer was offering the $2.2 million.

Nevertheless, LUFC is in need of new facilities and the Butzen Sports Complex idea and plans are still viable. Although, the project has been delayed with the set-back of the Aurora decision, LUFC is now is the position to lead this project and manage the necessary community capital campaign.

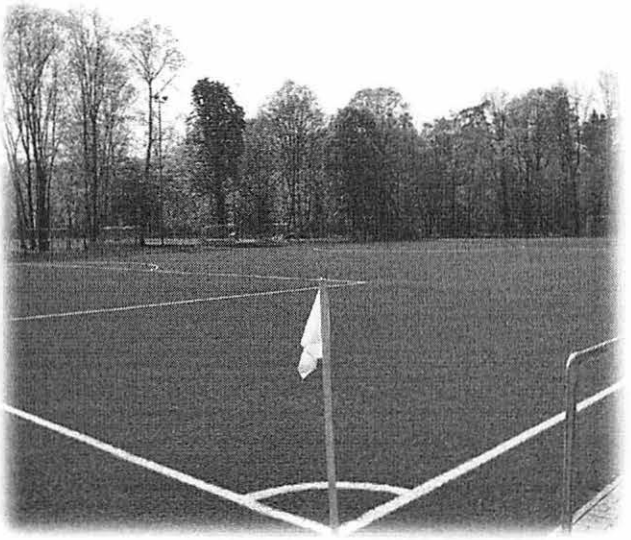
LUFC will conduct a capital campaign and work with the City of Sheboygan in partnership to develop the Butzen Sports Complex. A variety of funding sources is proposed to secure the necessary capital to construct the facilities. An operational plan has also been developed to ensure proper cash flows to meet the daily and annual operating expenses as well as any debt repayment schedules.

SITE DEVELOPMENT:

The site will include comprehensive earthwork, which includes topsoil stripping, and mass grading. Significant mass grading will involve large cuts and fill, perhaps up to 15' in height, due to the existing topography of the site.

Erosion control devices and facilities will be incorporated during construction in accordance with local and state requirements. Storm water management facilities will include storm piping networks, wet detention ponds, and grassy swales. Site paving will include concrete sidewalks, handicap ramps, curb and gutter, etc. Asphalt bituminous paving will be included at all parking and drives. The athletic fields will each contain a crown, sloped at 1%, amended topsoil, under drains.

LUFC is seriously considering installing synthetic turf fields in phase 1 of the site development. The benefits to synthetic turf allow 25 times more usage than a grass field. Synthetic Turf does not need fertilizer, water, mowing and can be used in inclement weather where grass fields are unplayable and can result in costly damage. Synthetic turf also improves safety by providing a smooth consistent playing surface. Lastly, Synthetic turf increases revenues by increased playability and usage. Turf can be used over 2,000 hours per year allowing other sports and groups to use the facility. This will help gain support from other groups besides soccer to help support the complex.



Another capital improvement at the Butzen Sports Complex would be the addition of an inflatable dome covering one of the synthetic turf fields. Having an indoor, year-round, facility increases the programing and lease opportunities, subsequently increasing the overall revenues. With Wisconsin winters lasting from November to April, an indoor facility increases opportunities for area youth to enjoy their sport year-round. Winter camps and other sports could also benefit from the availability of an indoor training facility.

Dome naming rights = $500,000 to $1,000,000

Butzen Sports Complex: Phase 1 Construction Estimate

Earthwork/Demolition (49.2 Acres)

Item Description	Unit	Estimated Quantity	Unit Price	2018 Cost Estimate
Demolition/Clearing and Grubbing	L.S.	1	$50,000.00	$ 50,000.00
Mobilization	L.S.	1	$50,000.00	$ 50,000.00
Common Excavation	C.Y.	215,000	$ 3.00	$ 645,000.00
Stripping Topsoil (10")	C.Y.	66,145	$ 2.50	$ 165,362.50
Placing Topsoil (10")	C.Y.	66,145	$ 2.50	$ 165,362.50
Seed/Fertilize/Mulch Common Green Space	S.F.	619,105	$ 0.20	$ 123,821.00
Erosion Control	L.S.	1	$50,000.00	$ 50,000.00
Tracking Pad	Each	2	$ 1,500.00	$ 3,000.00
				$ 1,252,546.00

Utilities

Item Description	Unit	Estimated Quantity	Unit Price	2018 Cost
Stormwater Management Facilities	Each	1	$30,000.00	$ 30,000.00
Storm Sewer	L.F.	3917	$ 50.00	$ 195,850.00
Storm Basin	Each	25	$ 2,000.00	$ 50,000.00
Storm Endwalls	Each	5	$ 3,000.00	$ 15,000.00
Electrical Underground Service	L.S.	1	$50,000.00	$ 50,000.00
Sanitary Sewer	L.F.	1630	$ 75.00	$ 122,250.00
Water	L.F.	1630	$ 60.00	$ 97,800.00
				$ 560,900.00

Pavment - North Drive

Item Description	Unit	Estimated Quantity	Unit Price	2018 Cost
HMA Type E-0.3, 3" Depth Parking Lot	S.Y.	5510	$ 14.50	$ 79,895.00
Dense Graded Base Course, 12" Depth - Parking Lot	S.Y.	5928	$ 7.50	$ 44,460.00
Concrete Curb Ramp w/Detectable Warning Field	Each	0	$ 1,020.00	$ -
Concrete Curb & Gutter- 24"	L.F.	0	$ 25.00	$ -
Striping Parking Spaces	L.S.	1	$ 2,500.00	$ 2,500.00
				$ 126,855.00

Pavment - Walking Paths (North)

Item Description	Unit	Estimated Quantity	Unit Price	2018 Cost
HMA Type E-0.3, 3" Depth Parking Lot	S.Y.	5039	$ 14.50	$ 73,065.50
Dense Graded Base Course, 12" Depth - Parking Lot	S.Y.	5955	$ 7.50	$ 44,662.50
				$ 117,728.00
				$ 63,559.50

Pavment - Thickened Edge (North)

Item Description	Unit	Estimated Quantity	Unit Price	2018 Cost
Thickened Edge Walk 5" Depth	S.F.	17497	$ 7.50	$ 131,227.50
Dense Graded Base Course, 6" Depth	S.Y.	2336	$ 7.50	$ 17,520.00
				$ 148,747.50

Pavment - North Parking (58 Spaces)

Item Description	Unit	Estimated Quantity	Unit Price	2018 Cost
HMA Type E-0.3, 3" Depth Parking Lot	S.Y.	3978	$ 14.50	$ 57,681.00
Dense Graded Base Course, 12" Depth - Parking Lot	S.Y.	4194	$ 6.80	$ 28,519.20
Concrete Curb Ramp w/Detectable Warning Field	Each	2	$ 1,020.00	$ 2,040.00
Striping Parking Spaces	L.S.	1	$ 2,500.00	$ 2,500.00
				$ 90,740.20

Pavment - North Parking (104 Spaces)

Item Description	Unit	Estimated Quantity	Unit Price	2018 Cost
HMA Type E-0.3, 3" Depth Parking Lot	S.Y.	4067	$ 14.50	$ 58,971.50
Dense Graded Base Course, 12" Depth - Parking Lot	S.Y.	4233	$ 7.50	$ 31,747.50
Concrete Curb Ramp w/Detectable Warning Field	Each	3	$ 1,020.00	$ 3,060.00
Striping Parking Spaces	L.S.	1	$ 2,500.00	$ 2,500.00
				$ 96,279.00

Pavment - North Parking (13 Spaces)

Item Description	Unit	Estimated Quantity	Unit Price	2018 Cost
HMA Type E-0.3, 3" Depth Parking Lot	S.Y.	345	$ 14.50	$ 5,002.50
Dense Graded Base Course, 12" Depth - Parking Lot	S.Y.	384	$ 7.50	$ 2,880.00
Concrete Curb Ramp w/Detectable Warning Field	Each	2	$ 1,020.00	$ 2,040.00
Striping Parking Spaces	L.S.	1	$ 1,000.00	$ 1,000.00
				$ 10,922.50

Pavment - North Parking (66 Spaces)

Item Description	Unit	Estimated Quantity	Unit Price	2018 Cost
HMA Type E-0.3, 3" Depth Parking Lot	S.Y.	3670	$ 14.50	$ 53,215.00
Dense Graded Base Course, 12" Depth - Parking Lot	S.Y.	3778	$ 7.50	$ 28,335.00
Concrete Curb Ramp w/Detectable Warning Field	Each	2	$ 1,020.00	$ 2,040.00
Concrete Curb & Gutter- 24"	L.F.	545	$ 25.00	$ 13,625.00
Striping Parking Spaces	L.S.	1	$ 3,000.00	$ 3,000.00
				$ 100,215.00

225'x360' Soccer/Football Combination Field

Item Description	Unit	Estimated Quantity	Unit Price	2018 Cost
Finish Grading/Crowning	S.Y.	9000	$ 2.00	$ 18,000.00
Irrigation	L.S.	1	$ 30,000.00	$ 30,000.00
Athletic Field Seeding	S.F.	81000	$ 0.15	$ 12,150.00
Soccer Goals	L.S.	1	$ 4,000.00	$ 4,000.00
				$ 64,150.00
225'x360' Soccer/Football Combination Fields		5		$ 320,750.00

Miscellaneous

Item Description	Unit	Estimated Quantity	Unit Price	2018 Cost
Landscaping	L.S.	1	$ 35,000.00	$ 35,000.00
				$ 35,000.00

Butzen Sports Complex: Phase 1 Construction Estimate	$ 2,860,683.20
Contingency at 5%	$ 143,034.16
Butzen Sports Complex: Phase 1 Construction Estimate Subtotal	$ 3,003,717.36
Geotechnical	$ 8,500.00
Design Development/Construction Documents	$ 150,000.00
Stormwater Design/Permitting	
Contract Administration at 7%	$ 210,260.22
Construction Observation at 2.5%	$ 75,092.93
Base Project Total:	$ 3,447,570.51
Updated Base Project (with deducts)	$ 3,235,263.51

Amenitites Phase 1:

Soccer Field Enhancements

Item Description	Unit	Estimated Quantity	Unit Price	2017 Cost
Topsoil Amendment	S.Y.	9000	$ 4.50	$ 40,500.00
4" Underdrains with Sock	L.F.	2390	$ 10.00	$ 23,900.00
				$ 64,400.00
225'x360' Soccer/Football Combination Fields		5		$ 322,000.00
Concession/Restroom/Shelter		1		$ 285,000.00
Grand Total Phase 1 Construction Estimate:				$ 4,054,570.51

CAPITAL CAMPAIGN

LUFC has begun the process of identifying potential naming rights and donors for the Butzen Sports Complex.

Concession Stand = $500,000 to 1,000,000

Scoreboards = $75,000 to $150,000

Field Naming and Sponsorship = $100,000 per field

SOURCES OF REVENUE

LUFC plans to partner with the greater Sheboygan area to maximize partnerships in sustaining funding for the Butzen Sports Complex. Partnerships include naming rights on infrastructure, sponsorship opportunities with uniforms and kids programming. Tournaments will be a major source of income as teams will travel to compete. Traveling teams also help the local tourist economy and result in significant hotel room stays.

Several communities have tapped into this market and are beginning to focus their efforts on exclusive sports tourism activities (see sidebar). For example, the Scheels USA Youth Sports Complex located in Appleton, Wisconsin, 2013 Economic Impact states the facility generated 88,045 visitors to the complex resulting in $2,200,000 in direct visitor spending during 2013 tournaments and generated 2,700 hotel room stays. Sheboygan is ideal for this emerging market with its proximity to Lake Michigan and location between Milwaukee and Green Bay as well as the Fox Valley.

The use of room tax revenues is appropriate and proven to have significant returns on tourism spending and hotel room stays. Several visitor and convention bureaus have identified sports development and tourism as integrated ventures and established specific marketing in this area. In the appendix is an article from the International City Manager's Association website providing further insight.

Other sources of revenue in addition to naming rights and room tax revenue is corporate sponsorship or underwriting opportunities that offer special camps, profession exhibitions or help maintain low cost entry for underprivileged youth and families.

In addition, LUFC plans to aggressively apply for grants, such as US Soccer Foundation that fund synthetic turf, field lighting and "Safe Places to Play" to organizations that have greater than a 10 year lease to construct and develop fields.

REGIONAL ROUNDUP UPFRONT

» INTERSTATE 41 CORRIDOR
Brown, Calumet, Outagamie, Winnebago, Fond du Lac Counties

Town of Grand Chute gifts land for sports facility

The Town of Grand Chute approved a gift of 20 acres of land, valued at $1 million, to the Fox Cities Convention & Visitors Bureau for the development of an ice and hard-court indoor sports facility.

The Fox Cities Sports Facility, scheduled to open in fall 2019, will be funded through hotel room tax. The facility will focus on attracting sports teams from outside the Fox Cities, providing them with the opportunity to participate in tournaments and events.

The land is located near the northeast corner of the intersection of McCarthy Road and Greenville Drive, and the sports facility will be less than two miles from Interstate 41.

A study commissioned by the Fox Cities Convention & Visitors Bureau demonstrates this type of indoor sports facility will bring an estimated economic impact of $4.8 million in the first year, and will increase to $7.8 million by the fifth year. A final design of the facility will be announced in spring 2018.

The facility will be owned by the not-for-profit Fox Cities Sports Development Inc., a subsidiary of the Fox Cities Convention & Visitors Bureau.

LAKESHORE UNITED FC

City of Sheboygan spirit on the lake

US SOCCER FOUNDATION

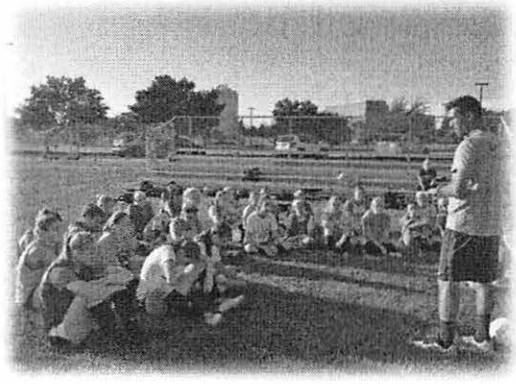
VisitSHEBOYGAN
SHEBOYGAN AREA TOURISM

PROGRAMMING

LUFC has over 1,300 girls and boys participating in its soccer program. LUFC provides all levels of skill development within its programing structure from beginning, recreational, academy to select and mid-west regional competition. LUFC offers all this and makes these programs accessible by keeping costs low and affordable as well as offing scholarship assistance if needed. Over the years, LUFC has positively impacted the lives of many children.

LUFC's programing is a major operation. Managing 1,300 youth athletes, serving over 3,000 parents, providing qualified coaches, scheduling 200 plus games along with referees, practice schedules, requires a dedicated group of individuals that are committed to the organization and the mission. LUFC has been in existence for over 30 years in and continues to grow, improve programing and quality coaching.

LUFC has programing throughout the year. Fall soccer season typically starts after Labor Day and ends the first week of November. Winter season (indoor Futsal) typically begins in December and ends in March, though this immediately transitions into Spring Season which runs April through mid-June. Currently LUFC uses a combination of Sheboygan Area School District facilities and City of Sheboygan parks for fields. Although this combination has helped, long term growth is stymied and is not sustainable due to conflicting uses, limited space and the quality of the fields itself.



OPERATIONAL PLAN

LUFC Plans to operate the Butzen Sports Complex seven days a week, all year with typical operating hours between 9am to 10pm with extended hours during tournaments or special events. LUFC regular programming will occupy a large portion of the schedule. In addition, LUFC currently hosts two tournaments, one in spring and one in fall. Tournaments are a significant source of revenue for the LUFC since the majority of participants are from outside the organization. It is anticipated that once the Butzen Sports Complex is completed, that additional tournaments could be accommodated since the facility will have synthetic turf and not have competing interests from high schools and Sheboygan Area School District uses.

LUFC still plans to work collaboratively with the Sheboygan Area School District and the Recreation Department to continue to provide soccer facilities at schools and neighborhoods for easy access for practices and pick-up games. For the Butzen Sports Complex LUFC has identified the following scenario to base the operation plan upon:

Four turf fields and six grass field concept with a semi-permanent dome on one turf field.

- Cost estimate of $ 1.7M for dome
- Year one is 2019 and only has an August thru December calendar
- Room tax revenue is still being researched but many case studies have been cited and are identified under the "Events" revenue spreadsheet, conservative estimates
- The debt payment is based on low interest rates and could fluctuate; City could potentially issue debt with LUFC and Butzen revenues responsible for principal and interest payments.

The operational plan is planning on using sponsorship money at 50 percent operations and 50 percent of annual debt service.

Based upon past discussions and commitments LUFC has summarized the following major sources of revenue to construct the Butzen Sports Complex:

In Kind from City	$ 800,000
Initial community Funds	$1,000,000
Sponsor 2018 capital funds	$1,160,000
Bonds/Loan	$5,000,000
Total	$ 7,960,000

This figure represents the first phase of a multi-year, long-range capital development plan. LUFC is proposing to incrementally develop the site to gain early success and build capacity to manage and operate the facility in a professional manner.

Once the Butzen Sports Complex is constructed and operational, additional opportunities exist for generating revenue but have not been included in this proforma. The Butzen Sports Complex would have a chance to compete with Appleton or Milwaukee for State Cup and Presidents Cup soccer tournaments. These two unique five day events/tournaments that typically bring approximately 80+ teams (1,400 players and their families) and are highly attended.

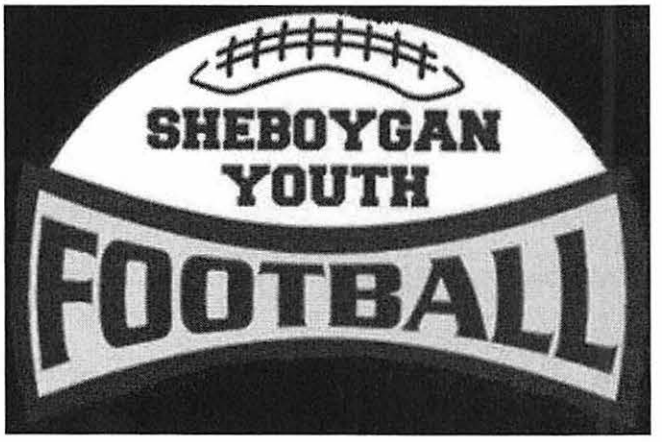
Regional events such as the Presidents Cup and Regional Championships are currently being hosted at a facility that has 15 Full size fields. The Butzen Sports Complex, once completed, with 8-10 high quality fields in Sheboygan would result in a chance to compete for those events along with other high profile events. The US Soccer Olympic Development program is another area where the Butzen Sports Complex would have access to three types of events:

- Winter team trainings with over 650 players meeting 10 times per year. Currently they train in Gyms and / or rent indoor space in Rockford. With a dome the Butzen Sports Complex would be able to host all of the sessions
- Spring trainings and preparation of Midwest Regional Competition
- State and Regional ODP camps and tournaments with 8-14 states converging at the Butzen Sports Complex their each of their 14 teams each attending

Furthermore, other sports besides soccer will be provided with additional opportunities: Football camps, games, La Crosse, indoor golf practice; to name a few. The Butzen Sports Complex provides the opportunity for the Sheboygan community to compete with other communities throughout the mid-west and will provide the youth of Sheboygan the opportunity to train and compete at high level facilities without the need for expensive travel.

Although LUFC is a soccer club, LUFC provides the best organizational infrastructure to manage the development and operation of the Butzen Sports Complex. LUFC is the largest of all youth sports groups in the Sheboygan area and currently has needs to meet its current programming. LUFC's tenure as an organization dedicated to youth sport and development along with its experience in managing paid staff and budgets further provides support for LUFC and this proposal. However LUFC recognizes the importance of the Butzen Sports Complex and the need to share this great resource with others.

Butzen Sports Complex will solve programing and field issues and also provide additional opportunities to many other sports groups. As a result, LUFC has identified the ability for such groups to sub-lease portions of the Butzen Sports Complex for their use or programming needs. For example, Sheboygan Youth Football has long desired a home to help support youth football and its programming needs. Currently, SYF is using Kiwanis Park and Sheboygan Area School District properties to host practices and games. LUFC specifically recognizes this need and has created a sub-lease specifically for SYF.



Depending upon availability, other groups may want the opportunity to play or use the Butzen Sports Complex facilities. Ultimately, the more programming and continued use of the facility will help with revenues and cost share improvements.

Overall, the Butzen Sports Complex will be a community asset not only giving our youth top-notch sporting facilities but provide Sheboygan with a high profile facility that will draw visitors or enticing those wanting to relocate to an area that has quality resources.

Butzen Sports Complex Revenues & Operations
Four Turf Fields with Dome

Revenue	Fall Only 2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Programming										
Memberships	$ 29,400	$ 38,880	$ 51,864	$ 54,793	$ 57,892	$ 67,980	$ 71,862	$ 75,987	$ 88,408	$ 93,536
Field Fees	$ 5,100	$ 21,780	$ 23,240	$ 24,682	$ 26,216	$ 27,856	$ 29,611	$ 31,490	$ 33,503	$ 35,661
League Fees	$ 45,000	$ 180,000	$ 180,000	$ 187,200	$ 194,688	$ 202,476	$ 210,575	$ 218,998	$ 227,757	$ 236,868
Fundraising	$ 54,040	$ 57,744	$ 54,768	$ 63,058	$ 72,879	$ 84,562	$ 98,511	$ 115,228	$ 135,334	$ 159,597
Sponsorships	$ 99,400	$ 284,000	$ 284,000	$ 284,000	$ 284,000	$ 284,000	$ 292,000	$ 290,000	$ 290,000	$ 290,000
Events	$ 127,800	$ 311,100	$ 366,600	$ 366,600	$ 366,600	$ 366,600	$ 422,100	$ 477,600	$ 533,100	$ 588,600
Grants (1st Grant amortized over 3 years)	$ 100,000	$ 100,000	$ 50,000	$ 100,000	$ 100,000	$ 50,000	$ 100,000	$ 100,000	$ 50,000	$ 50,000
Room Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rentals	$ 27,275	$ 85,100	$ 103,850	$ 107,350	$ 107,350	$ 140,900	$ 143,400	$ 143,400	$ 148,025	$ 148,025
Total Revenues	$ 488,015	$ 1,078,604	$ 1,114,323	$ 1,187,683	$ 1,209,625	$ 1,224,373	$ 1,368,059	$ 1,452,703	$ 1,506,128	$ 1,602,286

Expense	Fall Only 2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Operating										
Salaries/Wages (100K/40K/50K/20K)	$ 157,500	$ 210,000	$ 218,400	$ 227,136	$ 236,221	$ 245,670	$ 250,000	$ 260,000	$ 270,400	$ 281,216
Benefits (15%)	$ 23,625	$ 31,500	$ 32,760	$ 34,070	$ 35,433	$ 36,851	$ 37,500	$ 39,000	$ 40,560	$ 42,182
Payroll Taxes	$ 34,650	$ 46,200	$ 48,048	$ 49,970	$ 51,969	$ 54,047	$ 55,000	$ 57,200	$ 59,488	$ 61,868
Professional Fees	$ 3,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Advertising	$ 18,000	$ 7,500	$ 7,800	$ 8,112	$ 8,436	$ 8,774	$ 9,125	$ 9,490	$ 9,869	$ 10,264
Office Supplies	$ 3,600	$ 3,600	$ 3,744	$ 3,894	$ 4,050	$ 4,211	$ 4,380	$ 4,555	$ 4,737	$ 4,927
IT	$ 8,000	$ 4,800	$ 4,992	$ 5,192	$ 5,399	$ 5,615	$ 5,840	$ 6,074	$ 6,316	$ 6,569
Field Maint	$ 10,000	$ 38,000	$ 65,000	$ 67,600	$ 70,304	$ 73,116	$ 76,041	$ 79,082	$ 82,246	$ 85,536
Field Replacement reserve	$ -	$ 50,000	$ 50,000	$ 50,000	$ 100,000	$ 100,000	$ 150,000	$ 200,000	$ 200,000	$ 250,000
Online	$ 4,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Equipment	$ 10,000	$ 20,000	$ 20,000	$ 50,000	$ 20,000	$ 20,000	$ 50,000	$ 20,000	$ 20,000	$ 50,000

Expense	Fall Only 2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Financing										
Bank Insurance	$ 10,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Card Processing	$ 1,200	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 4,800
Debt Payments	$ 200,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000
(Calc of $50K pmt on $5.0M 10yr at 3.25%)										
Total Fees	$ 483,575	$ 1,074,400	$ 1,113,544	$ 1,158,774	$ 1,194,613	$ 1,211,085	$ 1,300,686	$ 1,338,201	$ 1,356,417	$ 1,455,362
Net Income	$ 4,440	$ 4,204	$ 779	$ 28,909	$ 15,012	$ 13,288	$ 67,373	$ 114,502	$ 149,711	$ 146,924

Butzen Sports Complex Membership Revenue
Four Turf Fields with Dome

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Membership (including dome)	$ 15	$ 15	$ 18	$ 18	$ 18	$ 20	$ 20	$ 20	$ 22	$ 22
Members										
LUFC Rec	$ 940	$ 987	$ 1,036	$ 1,088	$ 1,143	$ 1,200	$ 1,260	$ 1,323	$ 1,389	$ 1,458
Other Rec	$ 200	$ 300	$ 450	$ 473	$ 496	$ 521	$ 547	$ 574	$ 603	$ 633
Academy	$ 120	$ 135	$ 150	$ 158	$ 166	$ 174	$ 183	$ 192	$ 202	$ 212
Select	$ 300	$ 315	$ 331	$ 347	$ 365	$ 383	$ 402	$ 422	$ 443	$ 465
Adult	$ 300	$ 330	$ 363	$ 399	$ 439	$ 483	$ 531	$ 585	$ 643	$ 707
	$ 1,860	$ 2,067	$ 2,330	$ 2,465	$ 2,608	$ 2,761	$ 2,923	$ 3,096	$ 3,280	$ 3,476
Camps	$ 100	$ 525	$ 551	$ 579	$ 608	$ 638	$ 670	$ 704	$ 739	$ 776
Total	$ 1,960	$ 2,592	$ 2,881	$ 3,044	$ 3,216	$ 3,399	$ 3,593	$ 3,799	$ 4,019	$ 4,252

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total Membership Revenue	$ 29,400	$38,880	$ 51,864	$ 54,793	$ 57,892	67980.18	$ 71,862	$ 75,987	$ 88,408	$93,536

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Field Fees to SASD	$ 1,360	$ 1,452	$ 1,549	$ 1,645	$ 1,748	$ 1,857	$ 1,974	$ 2,099	$ 2,234	$ 2,377
	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
	$ 20,400	$21,780	$ 23,240	$ 24,682	$ 26,216	$27,856	$ 29,611	$ 31,490	$ 33,503	$35,661

Butzen Sports Complex League (Team) Membership Revenue
Four Turf Fields with Dome

League (Team Formation)	Teams	Fees	
3v3	200	$ 120	$ 24,000
5v5	200	$ 150	$ 30,000
9v9	64	$ 250	$ 16,000
11v11	100	$ 250	$ 25,000
Adult	100	$ 350	$ 35,000
Winter/Dome (3 sessions)	100	$ 500	$ 50,000
Total			$180,000
year 1 discount		75%	$ 45,000

Buildings	$ 500,000
DOME	$ 900,000
Fields	$1,946,000
PARK Naming	$ 650,000
	$3,996,000

Butzen Sports Complex Sponsorship Revenue
Four Turf Fields with Dome

Input
Calc

	Commitment	Cash Flow										
		2018 Capital	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Concession Stand 1	$ 250,000	$ 100,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Concession Stand 2	$ 250,000	$ 100,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
TURF 1 Stadium	$ 500,000	$ 150,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
TURF 2 DOME	$ 900,000	$ 350,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000
TURF 3*	$ 325,000	$ 75,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
TURF 4*	$ 325,000	$ 75,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
GRASS 1	$ 99,000	$ 15,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000
GRASS 2	$ 99,000	$ 15,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000
GRASS 3	$ 99,000	$ 15,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000
GRASS 4	$ 99,000	$ 15,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000
GRASS 6 (SUBLET)	$ 99,000	$ 15,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000
GRASS 5 (SUBLET)	$ 99,000	$ 15,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000
	$1,946,000											
PARK NAMING	$ 650,000	$ 150,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
XXXXXX Park at Butzen Farms												
		$ 1,130,000	$ 284,000	$ 284,000	$ 284,000	$ 284,000	$ 284,000	$ 284,000	$ 292,000	$ 290,000	$ 290,000	$ 290,000

* Total fields will be 10 with 2 being sublet to SFA. If only 1 or 2 turf fields then grass fields will increase to equal 10 total

Butzen Sports Complex Annual Fundraising Revenue
Four Turf Fields with Dome

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
5K / 10K Run	$ 5,000	$ 5,500	$ 6,050	$ 6,655	$ 7,321	$ 8,053	$ 8,858	$ 9,744	$ 10,718	$ 11,790
Raffles	$ 25,000	$ 25,000	$ 27,500	$ 30,250	$ 33,275	$ 36,603	$ 40,263	$ 44,289	$ 48,718	$ 53,590
Golf Outing	$ 12,000	$ 15,000	$ 18,750	$ 23,438	$ 29,297	$ 36,621	$ 45,776	$ 57,220	$ 71,526	$ 89,407
Casino Nites	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Google/Amazon	$ 1,800	$ 1,980	$ 2,178	$ 2,396	$ 2,635	$ 2,899	$ 3,189	$ 3,508	$ 3,858	$ 4,244
Scripts	$ 240	$ 264	$ 290	$ 319	$ 351	$ 387	$ 425	$ 468	$ 514	$ 566
Gas Cards	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ 54,040	$ 57,744	$ 54,768	$ 63,058	$ 72,879	$ 84,562	$ 98,511	$ 115,228	$ 135,334	$ 159,597

Butzen Sports Complex Events Revenue
Four Turf Fields with Dome

				2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Events	Tournaments / State Cup			2	5	6	6	6	6	7	8	9	10
Weekends	Regular play			14	28	28	28	28	28	28	28	28	28
Rental	$ 16,000	8	Fields	$ 32,000	$ 80,000	$ 96,000	$ 96,000	$ 96,000	$ 96,000	$ 112,000	$ 128,000	$ 144,000	$ 160,000
Parking		20	per team										
Cars		1500	per event										
		$ 30,000		$ 60,000	$ 150,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 210,000	$ 240,000	$ 270,000	$ 300,000

Concessions		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Events	$ 9,500	$ 19,000	$ 47,500	$ 57,000	$ 57,000	$ 57,000	$ 57,000	$ 66,500	$ 76,000	$ 85,500	$ 95,000
Weekends	$ 1,200	$ 16,800	$ 33,600	$ 33,600	$ 33,600	$ 33,600	$ 33,600	$ 33,600	$ 33,600	$ 33,600	$ 33,600
		$ 127,800	$ 311,100	$ 366,600	$ 366,600	$ 366,600	$ 366,600	$ 422,100	$ 477,600	$ 533,100	$ 588,600
Projected rooms	8	640	4,000	4,800	4,800	4,800	4,800	5,600	6,400	7,200	8,000
(6 player rooms per tean	100										

100 teams per event with 15 players

Butzen Sports Complex Rental Revenue
Four Turf Fields with Dome

Turf	Games	/game	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Soccer	HS -	250	10	20	20	20	20	20	20	20	20	20
	HS - Lts	300	3	6	6	6	6	6	6	6	6	6
			$ 3,400	$ 6,800	$ 6,800	$ 6,800	$ 6,800	$ 6,800	$ 6,800	$ 6,800	$ 6,800	$ 6,800

		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Football	400	0	0	0	0	0	0	0	0	0	0
	500	0	4	4	6	6	6	6	6	6	6
		$ -	$ 2,000	$ 2,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000

		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Other	300	0	2	2	2	2	4	4	4	4	4
(Lacrosse)	350	0	2	2	2	2	4	4	4	4	4
		$ -	$ 1,300	$ 1,300	$ 1,300	$ 1,300	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 2,600

Both Field Rentals	/90 Min	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Grass/Lights	85	$ 25	$ 100	$ 100	$ 100	$ 100	$ 150	$ 150	$ 150	$ 150	$ 150
Turf	185	$ 50	$ 150	$ 150	$ 150	$ 150	$ 200	$ 200	$ 200	$ 225	$ 225
Dome Daytime / hour	100	$ 50	$ 200	$ 200	$ 225	$ 225	$ 225	$ 250	$ 250	$ 250	$ 250
Dome /90	375	$ 20	$ 50	$ 100	$ 100	$ 100	$ 150	$ 150	$ 150	$ 150	$ 150
(also rented by half for $225)		$ 23,875	$ 75,000	$ 93,750	$ 96,250	$ 96,250	$ 128,500	$ 131,000	$ 131,000	$ 135,625	$ 135,625
Total Rentals		$ 27,275	$ 85,100	$ 103,850	$ 107,350	$ 107,350	$ 140,900	$ 143,400	$ 143,400	$ 148,025	$ 148,025

ORGANIZATION DESCRIPTION

Lakeshore United FC (LUFC) is a volunteer organization serving youth soccer players. Our club provides one of the best opportunities to play at the Recreational, Academy, Select or Regional Program levels, as well as foster the growth and development of its members within the environment of soccer.

LUFC continuously emphasizes skill development, personal improvement, teamwork, respect, sportsmanship and commitment during our coaching sessions and the season. LUFC values and promotes continuing soccer education, fair and competitive play, leadership development, good sportsmanship and strives to generate a love for the "beautiful game".

Lakeshore United FC (LUFC) is a division of Sheboygan Area Youth Soccer Organization, Inc. (SAYSO) Our organization is a registered 501C(3) organization, pursuant to the Internal Revenue Service code. LUFC was formed in 1985 to facilitate the youth soccer experience. It began with recreational teams and has evolved into a program consisting of over 70 recreational teams, 10 Academy teams, 21 Select teams and 3 Regional Teams. We have players from over 15 communities and our membership continues to grow. LUFC offers programs for players with all types of skill levels from preschool children to High School age. Philosophically, the club believes in creating a competitive environment that is physically and mentally challenging, while stimulating the players to reach their highest potential. We believe in developing the whole player and creating soccer players/fans for life.

In the following appendix LUFC has shared its financial information to further demonstrate the strength of the organization as well as the scale and scope of programing LUFC has developed over the years. LUFC is excited to begin the next chapter in soccer and youth sports programming for the Sheboygan Community. LUFC has fostered partnerships and sponsorships, some included below, and with the Butzen Sports Complex will be able to expand the opportunities for additional partners and use the Butzen Sports Complex to reach larger audiences.

KOHLER CREDIT UNION

PREVEA Sports Medicine

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Tom's DRIVE IN

North Shore Homes

GRAND RENTAL STATION

APPENDIX A

11:36 PM
04/16/18
Accrual Basis

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2015

	Jan - Dec 15	Jan - Dec 14	$ Change	% Change
Ordinary Income/Expense				
Income				
Academy				
BW Drop In	178.05	0.00	178.05	100.0%
Player registrations	20,046.25	9,475.00	10,571.25	111.57%
Total Academy	20,224.30	9,475.00	10,749.30	113.45%
Big Wheel				
Clinics	2,600.00	0.00	2,600.00	100.0%
Practice	2,850.00	360.00	2,490.00	691.67%
Session 1	1,985.00	990.00	995.00	100.51%
Session 2	7,986.00	800.00	7,186.00	898.25%
Sponsorships	668.00	500.00	168.00	33.6%
Vending Machine	364.57	0.00	364.57	100.0%
Total Big Wheel	16,453.57	2,650.00	13,803.57	520.89%
Camp - GoalKeeper	940.00	0.00	940.00	100.0%
Camp - Select Team	0.00	4,480.00	-4,480.00	-100.0%
Camp - Skill Master	5,115.00	11,411.25	-6,296.25	-55.18%
Camp - Soccer School	2,580.00	1,610.00	970.00	60.25%
Camp - UWM Elite	18,310.00	6,320.00	11,990.00	189.72%
Club General				
CC Cash Back Rewards	299.90	25.00	274.90	1,099.6%
Donations	585.66	0.00	585.66	100.0%
Reconcile with WF checking	113.52	0.00	113.52	100.0%
Club General - Other	160.00	0.00	160.00	100.0%
Total Club General	1,159.08	25.00	1,134.08	4,536.32%
Fundraising				
Donations - Misc	100.00	0.00	100.00	100.0%
Soccer Ball	6,183.00	0.00	6,183.00	100.0%
Total Fundraising	6,283.00	0.00	6,283.00	100.0%
Interest	343.78	0.00	343.78	100.0%
Rec League				
Registration Fees	42,815.00	37,408.50	5,406.50	14.45%
Sponsorships	5,000.00	5,000.00	0.00	0.0%
Total Rec League	47,815.00	42,408.50	5,406.50	12.75%
Select League				
Rebate Great Lakes Fall Cup	0.00	700.00	-700.00	-100.0%
Referee Class Registrations	300.00	0.00	300.00	100.0%
Team Registrations	53,978.02	29,595.00	24,383.02	82.39%
Tournament Registrations	495.00	0.00	495.00	100.0%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2015

	Jan - Dec 15	Jan - Dec 14	$ Change	% Change
Tryouts	5,440.00	6,080.00	-640.00	-10.53%
WYSA new player rebate	0.00	266.00	-266.00	-100.0%
WYSA state refunds	0.00	400.00	-400.00	-100.0%
Total Select League	60,213.02	37,041.00	23,172.02	62.56%
Tournament - Rec				
Advertising	400.00	0.00	400.00	100.0%
Concessions				
Concession Stand	3,451.77	5,746.91	-2,295.14	-39.94%
Donut Man	0.00	253.00	-253.00	-100.0%
Ice Cone Man	50.00	0.00	50.00	100.0%
Total Concessions	3,501.77	5,999.91	-2,498.14	-41.64%
Donations				
Elks Shoot - KCU	500.00	500.00	0.00	0.0%
Total Donations	500.00	500.00	0.00	0.0%
Team Registrations	7,750.00	7,353.00	397.00	5.4%
Total Tournament - Rec	12,151.77	13,852.91	-1,701.14	-12.28%
Tournament - Select Spring				
Concessions	7,215.00	0.00	7,215.00	100.0%
Donut Man	400.00	0.00	400.00	100.0%
Misc	80.00	0.00	80.00	100.0%
Sponsorships	500.00	0.00	500.00	100.0%
Team registrations	35,505.00	0.00	35,505.00	100.0%
Top Tier	750.00	0.00	750.00	100.0%
Volunteer Hours	100.00	0.00	100.00	100.0%
Total Tournament - Select Spring	44,550.00	0.00	44,550.00	100.0%
Total Income	236,138.52	129,273.66	106,864.86	82.67%
Expense				
Academy Exp				
Equipment	1,103.20	767.86	335.34	43.67%
Field Fees	945.00	615.00	330.00	53.66%
League One	489.69	288.70	200.99	69.62%
Referees	965.00	528.00	437.00	82.77%
Tournaments	3,805.00	0.00	3,805.00	100.0%
Uniforms	3,090.00	2,344.50	745.50	31.8%
WYSA - Team Registrations	1,400.00	625.00	775.00	124.0%
WYSA Player Fees	402.50	0.00	402.50	100.0%
Total Academy Exp	12,200.39	5,169.06	7,031.33	136.03%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2015

	Jan - Dec 15	Jan - Dec 14	$ Change	% Change
Big Wheel Exp				
Advertising	249.12	0.00	249.12	100.0%
Equipment	594.05	207.08	386.97	186.87%
Improvements	1,528.84	281.57	1,247.27	442.97%
KCU	4,000.00	0.00	4,000.00	100.0%
Total Big Wheel Exp	6,372.01	488.65	5,883.36	1,204.0%
Camp - Academy Exp				
Coaches	2,000.00	0.00	2,000.00	100.0%
Total Camp - Academy Exp	2,000.00	0.00	2,000.00	100.0%
Camp - GoalKeeper Exp				
Coaches	1,000.00	0.00	1,000.00	100.0%
Total Camp - GoalKeeper Exp	1,000.00	0.00	1,000.00	100.0%
Camp - Select Team Exp				
Coaches	24,208.33	20,000.00	4,208.33	21.04%
Equipment	1,030.43	0.00	1,030.43	100.0%
Total Camp - Select Team Exp	25,238.76	20,000.00	5,238.76	26.19%
Camp - Skill Master Exp				
Coaches	3,565.00	1,000.00	2,565.00	256.5%
Equipment	320.00	0.00	320.00	100.0%
League One	254.40	62.87	191.53	304.65%
Total Camp - Skill Master Exp	4,139.40	1,062.87	3,076.53	289.46%
Camp - Soccer School Exp				
Coaches	605.00	3,720.00	-3,115.00	-83.74%
Equipment	957.56	0.00	957.56	100.0%
League One	106.43	19.68	86.75	440.8%
Shirts	348.25	0.00	348.25	100.0%
Total Camp - Soccer School Exp	2,017.24	3,739.68	-1,722.44	-46.06%
Camp - UWM Elite Exp				
Coaches	8,900.00	6,201.00	2,699.00	43.53%
League One	634.93	0.00	634.93	100.0%
T-Shirts	510.42	0.00	510.42	100.0%
Total Camp - UWM Elite Exp	10,045.35	6,201.00	3,844.35	62.0%
Club General Expense				
Admin Add/Taxes	508.23	0.00	508.23	100.0%
Admin Equipment	0.00	352.74	-352.74	-100.0%
Admin Wages	2,828.69	1,496.91	1,331.78	88.97%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2015

	Jan - Dec 15	Jan - Dec 14	$ Change	% Change
BC Trainer	0.00	28,800.00	-28,800.00	-100.0%
BC Trainer - Housing	0.00	2,600.00	-2,600.00	-100.0%
BC Trainer Gifts	0.00	113.34	-113.34	-100.0%
DOC Add/Taxes	7,253.01	0.00	7,253.01	100.0%
DOC Apparel	425.25	3,255.31	-2,830.06	-86.94%
DOC Development	95.00	0.00	95.00	100.0%
DOC Equipment	1,166.65	0.00	1,166.65	100.0%
DOC Wages	40,727.49	0.00	40,727.49	100.0%
Financial	293.53	234.99	58.54	24.91%
Gym rental	0.00	120.00	-120.00	-100.0%
Insurance - Work Comp	730.00	0.00	730.00	100.0%
Marketing	400.00	0.00	400.00	100.0%
Meetings	972.81	96.21	876.60	911.13%
Office supplies	266.61	0.00	266.61	100.0%
Phone	1,680.08	300.00	1,380.08	460.03%
Promotional Materials	318.00	0.00	318.00	100.0%
Recognition Gifts	300.00	0.00	300.00	100.0%
Shirts	2,882.78	3,107.47	-224.69	-7.23%
Trainer	4,077.15	0.00	4,077.15	100.0%
Website	1,095.00	1,890.00	-795.00	-42.06%
Total Club General Expense	66,020.28	42,366.97	23,653.31	55.83%
Depreciation Expense	7,777.24	0.00	7,777.24	100.0%
Fundraising Exp				
Scholarships	1,072.00	0.00	1,072.00	100.0%
Soccer Ball Exp	2,292.00	0.00	2,292.00	100.0%
Total Fundraising Exp	3,364.00	0.00	3,364.00	100.0%
Rec League Exp				
Field Fees	10,830.00	9,400.00	1,430.00	15.21%
Meetings	0.00	115.25	-115.25	-100.0%
Referees				
Supplies	243.00	0.00	243.00	100.0%
Referees - Other	11,058.00	9,264.00	1,794.00	19.37%
Total Referees	11,301.00	9,264.00	2,037.00	21.99%
Shirts	4,583.20	5,082.40	-499.20	-9.82%
Team Equipment	2,054.00	2,976.60	-922.60	-31.0%
Total Rec League Exp	28,768.20	26,838.25	1,929.95	7.19%
Select League Exp				
Coach License Reimbursement	225.00	425.00	-200.00	-47.06%
Equipment	2,181.00	0.00	2,181.00	100.0%
Field Fees	3,060.00	2,655.00	405.00	15.25%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2015

	Jan - Dec 15	Jan - Dec 14	$ Change	% Change
Field Lighting	4,643.21	0.00	4,643.21	100.0%
Referee Training	250.00	31.50	218.50	693.65%
Shirts	3,943.00	0.00	3,943.00	100.0%
Tournament Registrations	495.00	0.00	495.00	100.0%
Tryouts				
Food	271.98	161.88	110.10	68.01%
League One	489.06	503.07	-14.01	-2.79%
Shirts	0.00	835.28	-835.28	-100.0%
Total Tryouts	761.04	1,500.23	-739.19	-49.27%
WYSA club fees	75.00	75.00	0.00	0.0%
WYSA player fees	4,177.00	7,708.25	-3,531.25	-45.81%
WYSA team registrations	4,475.00	0.00	4,475.00	100.0%
Total Select League Exp	24,285.25	12,394.98	11,890.27	95.93%
Tournament - Rec Exp				
Bust up Dinner	176.63	165.65	10.98	6.63%
Concessions	2,537.00	2,012.44	524.56	26.07%
Garbage Removal	0.00	72.00	-72.00	-100.0%
Golf Cart	0.00	40.00	-40.00	-100.0%
Portable Toilets	199.50	0.00	199.50	100.0%
Referees	3,219.00	3,334.00	-115.00	-3.45%
Tents	335.00	265.00	70.00	26.42%
Trophies	3,393.12	3,292.95	100.17	3.04%
Total Tournament - Rec Exp	9,860.25	9,182.04	678.21	7.39%
Tournament - Select Fall Exp				
WYSA	500.00	0.00	500.00	100.0%
Total Tournament - Select Fall Exp	500.00	0.00	500.00	100.0%
Tournament - Select Spring Exp				
Admin	297.60	500.00	-202.40	-40.48%
Awards	2,163.83	0.00	2,163.83	100.0%
Concessions	2,275.65	0.00	2,275.65	100.0%
Portable toilets	259.50	0.00	259.50	100.0%
Referees	9,750.00	25.00	9,725.00	38,900.0%
Tents	630.00	0.00	630.00	100.0%
WYSA	1,910.00	0.00	1,910.00	100.0%
Total Tournament - Select Spring Exp	17,286.58	525.00	16,761.58	3,192.68%
Total Expense	220,874.95	127,968.50	92,906.45	72.6%
Net Ordinary Income	15,263.57	1,305.16	13,958.41	1,069.48%

Profit & Loss Prev Year Comparison
January through December 2015

	Jan - Dec 15	Jan - Dec 14	$ Change	% Change
Net Income	15,263.57	1,305.16	13,958.41	1,069.48%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2016

	Jan - Dec 16	Jan - Dec 15	$ Change	% Change
Ordinary Income/Expense				
Income				
Academy				
BW Drop in	0.00	178.05	-178.05	-100.0%
Player registrations	24,363.84	20,046.25	4,317.59	21.54%
Scholarships	875.00	0.00	875.00	100.0%
Total Academy	25,238.84	20,224.30	5,014.54	24.8%
Big Wheel				
Clinics	1,487.00	2,600.00	-1,113.00	-42.81%
Practice	3,283.00	2,850.00	433.00	15.19%
Session 1	3,270.00	1,985.00	1,285.00	64.74%
Session 2	18,221.25	7,986.00	10,235.25	128.17%
Sponsorships	0.00	668.00	-668.00	-100.0%
Vending Machine	477.97	364.57	113.40	31.11%
Total Big Wheel	26,739.22	16,453.57	10,285.65	62.51%
Camp - Goal Keeper	0.00	940.00	-940.00	-100.0%
Camp - Skill Master	0.00	5,115.00	-5,115.00	-100.0%
Camp - Soccer School	0.00	2,580.00	-2,580.00	-100.0%
Camp - STARS	5,284.73	0.00	5,284.73	100.0%
Camp - STARS (ELK)	1,667.36	0.00	1,667.36	100.0%
Camp - UWM Elite	19,522.24	18,310.00	1,212.24	6.62%
Club General				
CC Cash Back Rewards	239.90	299.90	-60.00	-20.01%
Donations	1,000.00	585.66	414.34	70.75%
Reconcile with WF checking	-460.00	113.52	-563.52	-496.41%
Club General - Other	0.00	160.00	-160.00	-100.0%
Total Club General	789.90	1,159.08	-369.18	-31.85%
Fundraising				
Donations - Misc	392.50	100.00	292.50	292.5%
Soccer Ball	4,728.13	6,183.00	-1,454.87	-23.53%
Total Fundraising	5,120.63	6,283.00	-1,162.37	-18.5%
Interest	213.45	343.78	-130.33	-37.91%
Rec League				
Registration Fees	40,156.00	42,815.00	-2,659.00	-6.21%
Sponsorships	5,000.00	5,000.00	0.00	0.0%
Total Rec League	45,156.00	47,815.00	-2,659.00	-5.56%
Select League				
Referee Class Registrations	360.00	300.00	60.00	20.0%
Scholarships	2,937.50	0.00	2,937.50	100.0%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2016

	Jan - Dec 16	Jan - Dec 15	$ Change	% Change
Team Registrations	105,708.41	53,978.02	51,730.39	95.84%
Tournament Registrations	0.00	495.00	-495.00	-100.0%
Tryouts	6,883.33	5,440.00	1,443.33	26.53%
Total Select League	115,889.24	60,213.02	55,676.22	92.47%
Tournament - Rec				
Advertising	0.00	400.00	-400.00	-100.0%
Concessions				
Concession Stand	5,724.87	3,451.77	2,273.10	65.85%
Donut Man	275.00	0.00	275.00	100.0%
Ice Cone Man	0.00	50.00	-50.00	-100.0%
Total Concessions	5,999.87	3,501.77	2,498.10	71.34%
Donations				
Elks Shoot - KCU	0.00	500.00	-500.00	-100.0%
Donations - Other	100.00	0.00	100.00	100.0%
Total Donations	100.00	500.00	-400.00	-80.0%
Shirts	701.00	0.00	701.00	100.0%
Sponsorships	600.00	0.00	600.00	100.0%
Team Registrations	7,103.00	7,750.00	-647.00	-8.35%
Total Tournament - Rec	14,503.87	12,151.77	2,352.10	19.36%
Tournament - Select Spring				
Concessions	6,931.75	7,215.00	-283.25	-3.93%
Donations	325.00	0.00	325.00	100.0%
Donut Man	455.00	400.00	55.00	13.75%
Misc	0.00	80.00	-80.00	-100.0%
Shirts	530.00	0.00	530.00	100.0%
Sponsorships	650.00	500.00	150.00	30.0%
Team registrations	32,975.00	35,505.00	-2,530.00	-7.13%
Top Tier	0.00	750.00	-750.00	-100.0%
Volunteer Hours	0.00	100.00	-100.00	-100.0%
Total Tournament - Select Spring	41,866.75	44,550.00	-2,683.25	-6.02%
Total Income	301,992.23	236,138.52	65,853.71	27.89%
Expense				
Academy Exp				
Coach shirts	140.00	0.00	140.00	100.0%
Equipment	390.00	1,103.20	-713.20	-64.65%
Field Fees	870.00	945.00	-75.00	-7.94%
League One	922.86	489.69	433.17	88.46%
Referees	814.00	965.00	-151.00	-15.65%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2016

	Jan - Dec 16	Jan - Dec 15	$ Change	% Change
Tournaments	1,500.00	3,805.00	-2,305.00	-60.58%
Uniforms	3,097.50	3,090.00	7.50	0.24%
WYSA - Team Registrations	0.00	1,400.00	-1,400.00	-100.0%
WYSA Player Fees	247.25	402.50	-155.25	-38.57%
Total Academy Exp	7,981.61	12,200.39	-4,218.78	-34.58%
Big Wheel Exp				
Advertising	0.00	249.12	-249.12	-100.0%
Equipment	1,427.26	594.05	833.21	140.26%
Improvements	1,246.57	1,528.84	-282.27	-18.46%
KCU	11,000.00	4,000.00	7,000.00	175.0%
Permit	500.00	0.00	500.00	100.0%
Referees	4,710.00	0.00	4,710.00	100.0%
Supervisor	705.00	0.00	705.00	100.0%
Total Big Wheel Exp	19,588.83	6,372.01	13,216.82	207.42%
Camp - Academy Exp				
Coaches	0.00	2,000.00	-2,000.00	-100.0%
Total Camp - Academy Exp	0.00	2,000.00	-2,000.00	-100.0%
Camp - GoalKeeper Exp				
Coaches	0.00	1,000.00	-1,000.00	-100.0%
Total Camp - GoalKeeper Exp	0.00	1,000.00	-1,000.00	-100.0%
Camp - Select Team Exp				
Coaches	9,300.00	24,208.33	-14,908.33	-61.58%
Equipment	3,199.40	1,030.43	2,168.97	210.49%
Total Camp - Select Team Exp	12,499.40	25,238.76	-12,739.36	-50.48%
Camp - Skill Master Exp				
Coaches	0.00	3,565.00	-3,565.00	-100.0%
Equipment	0.00	320.00	-320.00	-100.0%
League One	0.00	254.40	-254.40	-100.0%
Total Camp - Skill Master Exp	0.00	4,139.40	-4,139.40	-100.0%
Camp - Soccer School Exp				
Coaches	0.00	605.00	-605.00	-100.0%
Equipment	0.00	957.56	-957.56	-100.0%
League One	0.00	106.43	-106.43	-100.0%
Shirts	0.00	348.25	-348.25	-100.0%
Total Camp - Soccer School Exp	0.00	2,017.24	-2,017.24	-100.0%
Camp - STARS (ELK) Exp				
Coaches	600.00	0.00	600.00	100.0%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2016

	Jan - Dec 16	Jan - Dec 15	$ Change	% Change
Gift Cards	200.00	0.00	200.00	100.0%
League One	83.36	0.00	83.36	100.0%
Shirts	120.00	0.00	120.00	100.0%
Total Camp - STARS (ELK) Exp	1,003.36	0.00	1,003.36	100.0%
Camp - STARS Exp				
Coaches	1,600.00	0.00	1,600.00	100.0%
League One	234.85	0.00	234.85	100.0%
Shirts	150.00	0.00	150.00	100.0%
Total Camp - STARS Exp	1,984.85	0.00	1,984.85	100.0%
Camp - UWM Elite Exp				
Coaches	15,460.00	8,900.00	6,560.00	73.6%
League One	614.12	634.93	-20.81	-3.28%
T-Shirts	0.00	510.42	-510.42	-100.0%
Total Camp - UWM Elite Exp	16,064.12	10,045.35	6,018.77	59.92%
Club General Expense				
Admin Add/Taxes	0.00	508.23	-508.23	-100.0%
Admin Wages	10,179.91	2,828.69	7,351.22	259.88%
DOC Add/Taxes	23,489.53	7,253.01	16,236.52	223.86%
DOC Apparel	0.00	425.25	-425.25	-100.0%
DOC Development	175.00	95.00	80.00	84.21%
DOC Equipment	158.39	1,166.65	-1,008.26	-86.42%
DOC Wages	52,998.38	40,727.49	12,270.89	30.13%
Equipment - Soccer	105.03	0.00	105.03	100.0%
Financial	327.81	293.53	34.28	11.68%
Insurance - Work Comp	2,885.00	730.00	2,155.00	295.21%
Marketing	0.00	400.00	-400.00	-100.0%
Meetings	665.40	972.81	-307.41	-31.6%
Office supplies	232.21	266.61	-34.40	-12.9%
Phone	1,072.02	1,680.08	-608.06	-36.19%
Promotional Materials	2,256.25	318.00	1,938.25	609.51%
Recognition Gifts	0.00	300.00	-300.00	-100.0%
Shirts	2,033.83	2,882.78	-848.95	-29.45%
Trainer	19,809.10	4,077.15	15,731.95	385.86%
Website	1,095.00	1,095.00	0.00	0.0%
Total Club General Expense	117,482.86	66,020.28	51,462.58	77.95%
Depreciation Expense	7,777.24	7,777.24	0.00	0.0%
Fundraising Exp				
Scholarships	3,812.50	1,072.00	2,740.50	255.64%
Soccer Ball Exp	2,254.33	2,292.00	-37.67	-1.64%
Total Fundraising Exp	6,066.83	3,364.00	2,702.83	80.35%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2016

	Jan - Dec 16	Jan - Dec 15	$ Change	% Change
Rec League Exp				
Field Fees	10,995.00	10,830.00	165.00	1.52%
Referees				
Supplies	81.00	243.00	-162.00	-66.67%
Referees - Other	9,732.00	11,058.00	-1,326.00	-11.99%
Total Referees	9,813.00	11,301.00	-1,488.00	-13.17%
Shirts	4,536.50	4,583.20	-46.70	-1.02%
Team Equipment	3,221.80	2,054.00	1,167.80	56.86%
Total Rec League Exp	28,566.30	28,768.20	-201.90	-0.7%
Referee Reimbursement	40.00	0.00	40.00	100.0%
Select League Exp				
Admin	22.54	0.00	22.54	100.0%
Coach License Reimbursement	37.00	225.00	-188.00	-83.56%
Equipment	4,931.37	2,181.00	2,750.37	126.11%
Field Fees	3,487.50	3,060.00	427.50	13.97%
Field Lighting	8,172.14	4,643.21	3,528.93	76.0%
League One	618.88	0.00	618.88	100.0%
Referee Training	304.00	250.00	54.00	21.6%
Referees	232.00	0.00	232.00	100.0%
Shirts	5,580.50	3,943.00	1,637.50	41.53%
Tournament Registrations	0.00	495.00	-495.00	-100.0%
Tryouts				
Food	366.52	271.98	94.54	34.76%
League One	543.40	489.06	54.34	11.11%
Total Tryouts	909.92	761.04	148.88	19.56%
WYSA club fees	75.00	75.00	0.00	0.0%
WYSA player fees	5,888.00	4,177.00	1,711.00	40.96%
WYSA team registrations	4,650.00	4,475.00	175.00	3.91%
Total Select League Exp	34,908.85	24,285.25	10,623.60	43.75%
Tournament - Rec Exp				
Admin	36.64	0.00	36.64	100.0%
Bust up Dinner	167.71	176.63	-8.92	-5.05%
Concessions	2,440.56	2,537.00	-96.44	-3.8%
Garbage Removal	73.50	0.00	73.50	100.0%
Portable Toilets	42.50	199.50	-157.00	-78.7%
Referees	2,459.00	3,219.00	-760.00	-23.61%
Tents	340.00	335.00	5.00	1.49%
Trophies	2,182.87	3,393.12	-1,210.25	-35.67%
Total Tournament - Rec Exp	7,742.78	9,860.25	-2,117.47	-21.48%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2016

	Jan - Dec 16	Jan - Dec 15	$ Change	% Change
Tournament - Select Fall Exp				
WYSA	0.00	500.00	-500.00	-100.0%
Total Tournament - Select Fall Exp	0.00	500.00	-500.00	-100.0%
Tournament - Select Spring Exp				
Admin	1,372.00	297.60	1,074.40	361.02%
Awards	1,730.29	2,163.83	-433.54	-20.04%
Banners	142.33	0.00	142.33	100.0%
Concessions	1,981.31	2,275.65	-294.34	-12.93%
Garbage Removal	73.50	0.00	73.50	100.0%
Portable toilets	308.50	259.50	49.00	18.88%
Referees	8,662.00	9,750.00	-1,088.00	-11.16%
Tents	625.00	630.00	-5.00	-0.79%
WYSA	1,240.00	1,910.00	-670.00	-35.08%
Total Tournament - Select Spring Exp	16,134.93	17,286.58	-1,151.65	-6.66%
Total Expense	277,841.96	220,874.95	56,967.01	25.79%
Net Ordinary Income	24,150.27	15,263.57	8,886.70	58.22%
Net Income	24,150.27	15,263.57	8,886.70	58.22%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2017

	Jan - Dec 17	Jan - Dec 16	$ Change	% Change
Ordinary Income/Expense				
Income				
Academy				
Player registrations	34,565.18	24,363.84	10,201.34	41.87%
Scholarships	925.00	875.00	50.00	5.71%
Total Academy	35,490.18	25,238.84	10,251.34	40.62%
Big Wheel				
Clinics	1,686.80	1,487.00	199.80	13.44%
Practice	6,024.00	3,283.00	2,741.00	83.49%
Session 1	6,429.00	3,270.00	3,159.00	96.61%
Session 2	13,496.00	18,221.25	-4,725.25	-25.93%
Vending Machine	496.26	477.97	18.29	3.83%
Total Big Wheel	28,132.06	26,739.22	1,392.84	5.21%
Camp - Finishing/Stryker	1,442.00	0.00	1,442.00	100.0%
Camp - Goal Keeper	751.50	0.00	751.50	100.0%
Camp - STARS				
Scholarship	50.00	0.00	50.00	100.0%
Camp - STARS - Other	5,143.56	5,284.73	-141.17	-2.67%
Total Camp - STARS	5,193.56	5,284.73	-91.17	-1.73%
Camp - STARS (ELK)	0.00	1,667.36	-1,667.36	-100.0%
Camp - UWM Elite	17,890.22	19,522.24	-1,632.02	-8.36%
Clinic - GK/Finishing Fall	1,875.00	0.00	1,875.00	100.0%
Club General				
CC Cash Back Rewards	550.09	239.90	310.19	129.3%
Donations	100.00	1,000.00	-900.00	-90.0%
Reconcile with WF checking	441.97	-450.00	891.97	198.22%
Sponsorships	500.00	0.00	500.00	100.0%
Total Club General	1,592.06	789.90	802.16	101.55%
Fundraising				
Donations - Misc	280.00	392.50	-112.50	-28.66%
Soccer Ball	9,203.03	4,728.13	4,474.90	94.64%
Wave Game	290.00	0.00	290.00	100.0%
Total Fundraising	9,773.03	5,120.63	4,652.40	90.86%
Interest	315.38	213.45	101.93	47.75%
JR STARS				
Player Registrations	2,549.32	0.00	2,549.32	100.0%
Total JR STARS	2,549.32	0.00	2,549.32	100.0%
Rec League				

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2017

	Jan - Dec 17	Jan - Dec 16	$ Change	% Change
Registration Fees	46,933.02	40,156.00	6,777.02	16.88%
Scholarships	40.00	0.00	40.00	100.0%
Sponsorships	5,000.00	5,000.00	0.00	0.0%
Total Rec League	51,973.02	45,156.00	6,817.02	15.1%
Select League				
Referee Class Registrations	1,220.00	360.00	860.00	238.89%
Scholarships	4,347.60	2,937.50	1,410.10	48.0%
Team Registrations	102,584.04	105,708.41	-3,124.37	-2.96%
Tryouts	7,714.23	6,883.33	830.90	12.07%
Total Select League	115,865.87	115,889.24	-23.37	-0.02%
Tournament - Rec				
Concessions				
Concession Stand	4,329.55	5,724.87	-1,395.32	-24.37%
Donut Man	309.00	275.00	34.00	12.36%
Total Concessions	4,638.55	5,999.87	-1,361.32	-22.69%
Donations	0.00	100.00	-100.00	-100.0%
Shirts	0.00	701.00	-701.00	-100.0%
Sponsorships	1,550.00	600.00	950.00	158.33%
Team Registrations	5,955.00	7,103.00	-1,148.00	-16.16%
Total Tournament - Rec	12,143.55	14,503.87	-2,360.32	-16.27%
Tournament - Select Spring				
Concessions	9,783.75	6,931.75	2,852.00	41.14%
Donations	0.00	325.00	-325.00	-100.0%
Donut Man	483.50	455.00	28.50	6.26%
Misc	95.58	0.00	95.58	100.0%
Parking	7,771.00	0.00	7,771.00	100.0%
Shirts	700.00	530.00	170.00	32.08%
Sponsorships	1,700.00	650.00	1,050.00	161.54%
Team registrations	44,609.00	32,975.00	11,634.00	35.28%
Total Tournament - Select Spring	65,142.83	41,866.75	23,276.08	55.6%
Total Income	350,129.58	301,992.23	48,137.35	15.94%
Expense				
Academy Exp				
Coach Education	400.00	0.00	400.00	100.0%
Coach shirts	0.00	140.00	-140.00	-100.0%
Equipment	1,188.44	390.00	798.44	204.73%
Field Fees	1,185.00	870.00	315.00	36.21%
League One	1,083.82	922.86	160.96	17.44%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2017

	Jan - Dec 17	Jan - Dec 16	$ Change	% Change
Referees	979.00	814.00	165.00	20.27%
Tournaments	0.00	1,500.00	-1,500.00	-100.0%
Uniforms	6,552.40	3,097.50	3,454.90	111.54%
WYSA - Team Registrations	2,500.00	0.00	2,500.00	100.0%
WYSA Player Fees	454.25	247.25	207.00	83.72%
Total Academy Exp	14,342.91	7,981.61	6,361.30	79.7%
Big Wheel Exp				
Advertising	244.90	0.00	244.90	100.0%
Equipment	2,803.36	1,427.26	1,376.10	96.42%
Improvements	9,088.35	1,246.57	7,841.78	629.07%
KCU	7,500.00	11,000.00	-3,500.00	-31.82%
League One	30.80	0.00	30.80	100.0%
Permit	0.00	500.00	-500.00	-100.0%
Referees	5,603.00	4,710.00	893.00	18.96%
Supervisor	1,295.00	705.00	590.00	83.69%
Total Big Wheel Exp	26,565.41	19,588.83	6,976.58	35.62%
Camp - Academy Exp				
Coaches	600.27	0.00	600.27	100.0%
Total Camp - Academy Exp	600.27	0.00	600.27	100.0%
Camp - Finishing/Stryker Exp				
Coaches	600.00	0.00	600.00	100.0%
League One	56.00	0.00	56.00	100.0%
Total Camp - Finishing/Stryker Exp	656.00	0.00	656.00	100.0%
Camp - GoalKeeper Exp				
Coaches	1,200.00	0.00	1,200.00	100.0%
League One	31.50	0.00	31.50	100.0%
Total Camp - GoalKeeper Exp	1,231.50	0.00	1,231.50	100.0%
Camp - Select Team Exp				
Coaches	6,728.98	9,300.00	-2,571.02	-27.65%
Equipment	1,031.27	3,199.40	-2,168.13	-67.77%
Total Camp - Select Team Exp	7,760.25	12,499.40	-4,739.15	-37.92%
Camp - STARS (ELK) Exp				
Coaches	1,176.32	600.00	576.32	96.05%
Gift Cards	0.00	200.00	-200.00	-100.0%
League One	0.00	83.36	-83.36	-100.0%
Shirts	0.00	120.00	-120.00	-100.0%
Total Camp - STARS (ELK) Exp	1,176.32	1,003.36	172.96	17.24%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2017

	Jan - Dec 17	Jan - Dec 16	$ Change	% Change
Camp - STARS Exp				
Coaches	1,955.30	1,600.00	355.30	22.21%
League One	242.26	234.85	7.41	3.16%
Shirts	0.00	150.00	-150.00	-100.0%
Tags	865.92	0.00	865.92	100.0%
Total Camp - STARS Exp	3,063.48	1,984.85	1,078.63	54.34%
Camp - UWM Elite Exp				
Coaches	16,120.00	15,450.00	670.00	4.34%
Equipment	234.70	0.00	234.70	100.0%
League One	684.47	614.12	70.35	11.46%
T-Shirts	667.59	0.00	667.59	100.0%
Total Camp - UWM Elite Exp	17,706.76	16,064.12	1,642.64	10.23%
Clinic - GK/Finishing Fall Exp				
Coaches	881.75	0.00	881.75	100.0%
League One	84.84	0.00	84.84	100.0%
Total Clinic - GK/Finishing Fall Exp	966.59	0.00	966.59	100.0%
Club General Expense				
Admin Equipment	410.25	0.00	410.25	100.0%
Admin Wages	12,596.59	10,179.91	2,416.68	23.74%
DOC Add/Taxes	37,782.92	23,489.53	14,293.39	60.85%
DOC Development	1,800.00	175.00	1,625.00	928.57%
DOC Equipment	0.00	158.39	-158.39	-100.0%
DOC Wages	57,970.27	52,998.38	4,971.89	9.38%
Equipment - Soccer	3,380.00	105.03	3,274.97	3,118.13%
Financial	737.30	327.81	409.49	124.92%
Insurance - Work Comp	3,834.00	2,885.00	949.00	32.89%
Meetings	1,022.07	665.40	356.67	53.6%
Office supplies	175.35	232.21	-56.86	-24.49%
Phone	1,338.74	1,072.02	266.72	24.88%
Promotional Materials	0.00	2,256.25	-2,256.25	-100.0%
Shirts	387.82	2,033.83	-1,646.01	-80.93%
Trainer	23,388.09	19,809.10	3,578.99	18.07%
Website	1,385.41	1,095.00	290.41	26.52%
Total Club General Expense	146,208.81	117,482.86	28,725.95	24.45%
Depreciation Expense	7,777.24	7,777.24	0.00	0.0%
Fundraising Exp				
Scholarships	5,362.60	3,812.50	1,550.10	40.66%
Soccer Ball Exp	1,516.50	2,254.33	-737.83	-32.73%
Total Fundraising Exp	6,879.10	6,066.83	812.27	13.39%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2017

	Jan - Dec 17	Jan - Dec 16	$ Change	% Change
JR STARS (Exp)				
Equipment	1,077.09	0.00	1,077.09	100.0%
League One	114.47	0.00	114.47	100.0%
Shirts	892.50	0.00	892.50	100.0%
Total JR STARS (Exp)	2,084.06	0.00	2,084.06	100.0%
Rec League Exp				
Banners	303.08	0.00	303.08	100.0%
Field Fees	9,972.50	10,995.00	-1,022.50	-9.3%
League One	2,142.03	0.00	2,142.03	100.0%
Referee License Reimbursement	280.00	0.00	280.00	100.0%
Referees				
Supplies	204.00	81.00	123.00	151.85%
Referees - Other	8,659.00	9,732.00	-1,073.00	-11.03%
Total Referees	8,863.00	9,813.00	-950.00	-9.68%
Restrooms	255.00	0.00	255.00	100.0%
Shirts	4,166.65	4,536.50	-369.85	-8.15%
SportsForms	1,326.00	0.00	1,326.00	100.0%
Team Equipment	3,762.00	3,221.80	540.20	16.77%
WYSA player fees	4,681.25	0.00	4,681.25	100.0%
Total Rec League Exp	35,751.51	28,566.30	7,185.21	25.15%
Referee Reimbursement	0.00	40.00	-40.00	-100.0%
Select League Exp				
Admin	0.00	22.54	-22.54	-100.0%
Banners	86.23	0.00	86.23	100.0%
Coach License Reimbursement	3,475.00	37.00	3,438.00	9,291.89%
Coaches	11,288.40	0.00	11,288.40	100.0%
Equipment	539.81	4,931.37	-4,391.56	-89.05%
Field Fees	3,332.50	3,487.50	-155.00	-4.44%
Field Lighting	4,722.01	8,172.14	-3,450.13	-42.22%
League One	2,626.14	618.88	2,007.26	324.34%
Referee Training	620.00	304.00	316.00	103.95%
Referees	1,142.65	232.00	910.65	392.52%
Shirts	2,830.00	5,580.50	-2,750.50	-49.29%
Tryouts				
Food	230.86	366.52	-135.66	-37.01%
League One	550.70	543.40	7.30	1.34%
Shirts	5,678.20	0.00	5,678.20	100.0%
Supplies	105.34	0.00	105.34	100.0%
Total Tryouts	6,565.10	909.92	5,655.18	621.5%

Lakeshore United FC
Profit & Loss Prev Year Comparison
January through December 2017

	Jan - Dec 17	Jan - Dec 16	$ Change	% Change
WYSA club fees	-62.00	75.00	-137.00	-182.67%
WYSA player fees	6,509.25	5,888.00	621.25	10.55%
WYSA team registrations	6,050.00	4,650.00	1,400.00	30.11%
Total Select League Exp	49,725.09	34,908.85	14,816.24	42.44%
Tournament - Rec Exp				
Admin	141.33	36.64	104.69	285.73%
Banners	666.85	0.00	666.85	100.0%
Bust up Dinner	0.00	167.71	-167.71	-100.0%
Concessions	1,563.67	2,440.56	-876.89	-35.93%
Garbage Removal	75.50	73.50	2.00	2.72%
Portable Toilets	0.00	42.50	-42.50	-100.0%
Referees	2,084.00	2,459.00	-375.00	-15.25%
Tents	390.00	340.00	50.00	14.71%
Trophies	1,344.44	2,182.87	-838.43	-38.41%
Total Tournament - Rec Exp	6,264.79	7,742.78	-1,477.99	-19.09%
Tournament - Select Spring Exp				
Admin	2,683.67	1,372.00	1,311.67	95.6%
Awards	3,844.14	1,730.29	2,113.85	122.17%
Banners	476.44	142.33	334.11	234.74%
Concessions	2,810.43	1,981.31	829.12	41.85%
Garbage Removal	75.50	73.50	2.00	2.72%
Portable toilets	205.00	308.50	-103.50	-33.55%
Referees	14,388.95	8,662.00	5,726.95	66.12%
Tents	707.00	625.00	82.00	13.12%
WYSA	1,440.00	1,240.00	200.00	16.13%
Total Tournament - Select Spring Exp	26,631.13	16,134.93	10,496.20	65.05%
Total Expense	355,391.22	277,841.96	77,549.26	27.91%
Net Ordinary Income	-5,261.64	24,150.27	-29,411.91	-121.79%
Net Income	-5,261.64	24,150.27	-29,411.91	-121.79%

APPENDIX B

11:30 PM
04/16/18
Accrual Basis

Lakeshore United FC
Balance Sheet Prev Year Comparison
As of December 31, 2015

	Dec 31, 15	Dec 31, 14	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CDs				
KCU 010 - 4/15 .05%	17,881.96	17,873.02	8.94	0.05%
KCU 820 - 6/16/17 .35%	19,489.13	19,421.06	68.07	0.35%
WF - 3260 - 2/22/17 .01%/6mo	28,252.10	28,210.80	41.30	0.15%
WI B&T 487 - 12/8/17 .8%/3yr	16,394.59	16,264.83	129.76	0.8%
WI B&T 612 - 8/17/17 .35%/6mo	21,561.81	21,466.79	95.02	0.44%
Total CDs	103,579.59	103,236.50	343.09	0.33%
Checking-KCU (Club Fundraising)	300.00	300.00	0.00	0.0%
Checking - LUFC	14,182.11	17,087.38	-2,905.27	-17.0%
Savings - WF .03%	2,305.33	2,304.64	0.69	0.03%
Total Checking/Savings	120,367.03	122,928.52	-2,561.49	-2.08%
Total Current Assets	120,367.03	122,928.52	-2,561.49	-2.08%
Fixed Assets				
Equipment - Major Asset				
Banners				
Accummulated Depreciation	-248.70	0.00	-248.70	-100.0%
Cost	746.10	0.00	746.10	100.0%
Total Banners	497.40	0.00	497.40	100.0%
Floor - Futsal				
Accummulated Depreciation	-5,799.07	0.00	-5,799.07	-100.0%
Cost	40,593.50	20,000.00	20,593.50	102.97%
Total Floor - Futsal	34,794.43	20,000.00	14,794.43	73.97%
Goals - Futsal				
Accummulated Depreciation	-308.57	0.00	-308.57	-100.0%
Cost	2,160.00	2,160.00	0.00	0.0%
Total Goals - Futsal	1,851.43	2,160.00	-308.57	-14.29%
Tents				
Accummulated Depreciation	-1,420.90	0.00	-1,420.90	-100.0%
Cost	4,262.70	0.00	4,262.70	100.0%
Total Tents	2,841.80	0.00	2,841.80	100.0%
Total Equipment - Major Asset	39,985.06	22,160.00	17,825.06	80.44%
Total Fixed Assets	39,985.06	22,160.00	17,825.06	80.44%

Lakeshore United FC
Balance Sheet Prev Year Comparison
As of December 31, 2015

	Dec 31, 15	Dec 31, 14	$ Change	% Change
TOTAL ASSETS	160,352.09	145,088.52	15,263.57	10.52%
LIABILITIES & EQUITY				
Equity				
Opening Balance Equity	143,783.36	143,783.36	0.00	0.0%
Unrestricted Net Assets	1,305.16	0.00	1,305.16	100.0%
Net Income	15,263.57	1,305.16	13,958.41	1,069.48%
Total Equity	160,352.09	145,088.52	15,263.57	10.52%
TOTAL LIABILITIES & EQUITY	160,352.09	145,088.52	15,263.57	10.52%

Lakeshore United FC
Balance Sheet Prev Year Comparison
As of December 31, 2016

	Dec 31, 16	Dec 31, 15	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CDs				
KCU 010 - 4/15 .05%	0.00	17,881.96	-17,881.96	-100.0%
KCU 820 - 6/16/17 .35%	19,489.13	19,489.13	0.00	0.0%
WF - 3260 - 2/22/17 .01%/6mo	28,271.94	28,252.10	19.84	0.07%
WI B&T 487 - 12/8/17 .8%/3yr	16,525.77	16,394.59	131.18	0.8%
WI B&T 612 - 8/17/17 .35%/6mo	21,623.05	21,561.81	61.24	0.28%
Total CDs	85,909.89	103,579.59	-17,669.70	-17.06%
Checking-KCU (Club Fundraising)	100.00	300.00	-200.00	-66.67%
Checking - LUFC	63,978.63	14,182.11	49,796.52	351.12%
Savings - WF .03%	2,306.02	2,305.33	0.69	0.03%
Total Checking/Savings	152,294.54	120,367.03	31,927.51	26.53%
Total Current Assets	152,294.54	120,367.03	31,927.51	26.53%
Fixed Assets				
Equipment - Major Asset				
Banners				
Accummulated Depreciation	-497.40	-248.70	-248.70	-100.0%
Cost	746.10	746.10	0.00	0.0%
Total Banners	248.70	497.40	-248.70	-50.0%
Floor - Futsal				
Accummulated Depreciation	-11,598.14	-5,799.07	-5,799.07	-100.0%
Cost	40,593.50	40,593.50	0.00	0.0%
Total Floor - Futsal	28,995.36	34,794.43	-5,799.07	-16.67%
Goals - Futsal				
Accummulated Depreciation	-617.14	-308.57	-308.57	-100.0%
Cost	2,160.00	2,160.00	0.00	0.0%
Total Goals - Futsal	1,542.86	1,851.43	-308.57	-16.67%
Tents				
Accummulated Depreciation	-2,841.80	-1,420.90	-1,420.90	-100.0%
Cost	4,262.70	4,262.70	0.00	0.0%
Total Tents	1,420.90	2,841.80	-1,420.90	-50.0%
Total Equipment - Major Asset	32,207.82	39,985.06	-7,777.24	-19.45%
Total Fixed Assets	32,207.82	39,985.06	-7,777.24	-19.45%

Lakeshore United FC
Balance Sheet Prev Year Comparison
As of December 31, 2016

	Dec 31, 16	Dec 31, 15	$ Change	% Change
TOTAL ASSETS	184,502.36	160,352.09	24,150.27	15.06%
LIABILITIES & EQUITY				
Equity				
Opening Balance Equity	143,783.36	143,783.36	0.00	0.0%
Unrestricted Net Assets	16,568.73	1,305.16	15,263.57	1,169.48%
Net Income	24,150.27	15,263.57	8,886.70	58.22%
Total Equity	184,502.36	160,352.09	24,150.27	15.06%
TOTAL LIABILITIES & EQUITY	184,502.36	160,352.09	24,150.27	15.06%

Lakeshore United FC
Balance Sheet Prev Year Comparison
As of December 31, 2017

	Dec 31, 17	Dec 31, 16	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CDs				
BankFirst 6702 - 4/10/18 1%/6mo	25,000.00	0.00	25,000.00	100.0%
KCU 6000 - 5/22/18 1.4%/11mo	50,000.00	0.00	50,000.00	100.0%
KCU 6000 - 7/18/18 1.4%/11mo	25,000.00	0.00	25,000.00	100.0%
KCU 6000 - 7/25/18 1.4%/11mo	25,000.00	0.00	25,000.00	100.0%
KCU 820 - 6/16/17 .35%	0.00	19,489.13	-19,489.13	-100.0%
WF - 3260 - 2/22/17 .01%/6mo	0.00	28,271.94	-28,271.94	-100.0%
WI B&T 487 - 12/8/17 .8%/3yr	0.00	16,525.77	-16,525.77	-100.0%
WI B&T 612 - 8/17/17 .35%/6mo	0.00	21,623.05	-21,623.05	-100.0%
Total CDs	125,000.00	85,909.89	39,090.11	45.5%
Checking-KCU (Club Fundraising)	100.00	100.00	0.00	0.0%
Checking - LUFC	27,403.42	63,978.63	-36,575.21	-57.17%
Savings - WF .03%	2,306.72	2,306.02	0.70	0.03%
Total Checking/Savings	154,810.14	152,294.54	2,515.60	1.65%
Total Current Assets	154,810.14	152,294.54	2,515.60	1.65%
Fixed Assets				
Equipment - Major Asset				
Banners				
Accummulated Depreciation	-746.10	-497.40	-248.70	-50.0%
Cost	746.10	746.10	0.00	0.0%
Total Banners	0.00	248.70	-248.70	-100.0%
Floor - Futsal				
Accummulated Depreciation	-17,397.21	-11,598.14	-5,799.07	-50.0%
Cost	40,593.50	40,593.50	0.00	0.0%
Total Floor - Futsal	23,196.29	28,995.36	-5,799.07	-20.0%
Goals - Futsal				
Accummulated Depreciation	-925.71	-617.14	-308.57	-50.0%
Cost	2,160.00	2,160.00	0.00	0.0%
Total Goals - Futsal	1,234.29	1,542.86	-308.57	-20.0%
Tents				
Accummulated Depreciation	-4,262.70	-2,841.80	-1,420.90	-50.0%
Cost	4,262.70	4,262.70	0.00	0.0%
Total Tents	0.00	1,420.90	-1,420.90	-100.0%
Total Equipment - Major Asset	24,430.58	32,207.82	-7,777.24	-24.15%

Lakeshore United FC
Balance Sheet Prev Year Comparison
As of December 31, 2017

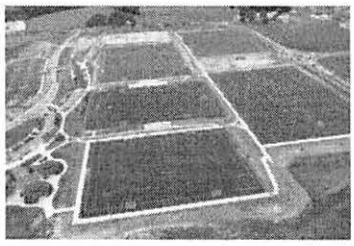
	Dec 31, 17	Dec 31, 16	$ Change	% Change
Total Fixed Assets	24,430.58	32,207.82	-7,777.24	-24.15%
TOTAL ASSETS	179,240.72	184,502.36	-5,261.64	-2.85%
LIABILITIES & EQUITY				
Equity				
Opening Balance Equity	143,783.36	143,783.36	0.00	0.0%
Unrestricted Net Assets	40,719.00	16,568.73	24,150.27	145.76%
Net Income	-5,261.64	24,150.27	-29,411.91	-121.79%
Total Equity	179,240.72	184,502.36	-5,261.64	-2.85%
TOTAL LIABILITIES & EQUITY	179,240.72	184,502.36	-5,261.64	-2.85%

APPENDIX C

DESTINATION O'FALLON

How an Illinois City Became a Hot Spot for Recreational Tourism

ARTICLE | Feb 27, 2018



Soccer fields at the O'Fallon Family Sports Park. Photo provided by O'Fallon, Illinois.

By Walter Denton and Grant Litteken

Walter Denton, ICMA-CM, is city administrator, and Grant Litteken is assistant to the city administrator, O'Fallon, Illinois

Promoting tourism is easy for some communities. Oceans, mountains, and historic landmarks have their own natural appeal. How do local governments attract visitors without these types of attractions?

The city of O'Fallon, Illinois (a St. Louis suburb with 30,400 population), used its central location and high-quality-of-life ethic to create an economic development engine built around recreational tourism. Each year, thousands of soccer, baseball, softball, and lacrosse teams travel to O'Fallon to compete in regional and national tournaments.

The players on those teams, along with their parents and sometimes extended families, stay in O'Fallon hotels, eat in O'Fallon restaurants, and shop in O'Fallon stores. Economic impact studies estimate that families staying overnight in O'Fallon spend an average of $136 per day, which translates into $5.1 million in economic impact each year.

O'Fallon plans to double that total impact with the completion of "Destination O'Fallon." The city launched this in 2016, its most ambitious project to date. It is an economic development initiative that is an investment in the community and intended to spur economic growth, to support youth and families in a truly positive way, and to help the city realize its vision for a successful and prosperous community.

Destination O'Fallon included a number of projects and community-wide investments intended to make it a national destination. Two of the largest projects include a state-of-the-art, multi-sports complex in O'Fallon's existing Family Sports Park and a new multi-purpose community plaza in the heart of downtown.

Finding Funding

Proposing a progressive idea without a way to pay for it is a death sentence for any project. So, first and foremost, the city had to find a funding source for its vision.

Any effort to raise funds through property tax would surely be followed by city leaders being chased out of town. This is especially true in Illinois, which has the second highest property taxes in the country—nearly double the national average.

An increase in sales tax could cause a decrease in retail growth and would be a counterproductive economic development strategy. O'Fallon leaders knew the importance of reinvesting in the growth of the community and quickly concluded that most traditional funding sources would be prohibitive, besides one: the hotel occupancy tax.

The idea was not revolutionary, but it was bold. The city asked hotels to support a 4 percent increase in the hotel operators' occupation tax, which is a tax on overnight hotel bookings. The logic for this tax was based on the premise that the money collected would be used to promote economic development.

Economic development, in turn, would result in additional business for the hotel and lodging industry. Economic development that increases hotel use and lodging plus attracts visitors to a community is tourism.

When the foundation of this tourism rests upon parks, recreation, and sports, it is "recreational tourism." O'Fallon's local hotels recognized the potential and supported the project.

Increasing the Hotel/Motel Tax

In November 2016, councilmembers voted to increase O'Fallon's hotel occupancy tax rate from 5 percent to 9 percent to cover payment of multiple construction projects for the comprehensive plan's outline, which has the goal of attracting more visitors and businesses.

The plan was full-circle economic development, using hotel tax revenue from out-of-town visitors to fund economic development infrastructure, which results in higher use of hotels. Prior to Destination O'Fallon, hotel use in O'Fallon was approximately 163,000 room stays per year, resulting in approximately $16.3 million revenue for hotels. The 5 percent hotel/motel tax meant $815,000 in tax revenue for the city.

These figures are based on the average for a night's stay at $100, before taxes and fees, an amount typical for O'Fallon hotels. By increasing the tax, the city stood to gain an additional $652,000 in tax revenue annually. The city used this additional revenue to fund the $9.5 million bond needed to pay for the project.

The city also budgeted and structured the finances conservatively, basing the increased revenue on only the increase of the tax rate and not on an increase in hotel room usage. Any growth in hotel usage would result in further increased revenue that would not be earmarked for retiring debt. In other words, more heads in beds means more revenue for city use.

A New Family Sports Park

The most impactful project would be in the O'Fallon Family Sports Park. The city proposed to convert its existing natural grass soccer fields into eight all-weather, state-of-the-art, multisport fields that could host soccer tournaments as well as many other sports, showcases, and events.

With an anticipated 2,000 games to be played on each of these fields every year, the city needed a playing surface that could withstand both wear and water. A natural grass field could not stand up to this level of play.

The durability of fields was also important for attracting tournaments to the area. A resilient playing surface is essential as no one wants to travel three to five hours to a tournament that might get rained out or cancelled due to weather conditions.

As with anything, higher quality costs more money. The city knew it would have to make a significant investment to ensure its place as a competitive market for large tournaments.

Early estimates for improvements to the sports park presented a budget of $13 million and a build schedule of 16 months—a budget and timeline that nearly stopped the project dead in its tracks. City staff went back to the drawing table, and this time invited a local construction firm to reprogram the project scope, approach, and delivery system so that the project could be completed and usable in less than nine months and within the $9.5 million budget.

An accelerated construction schedule and reduced construction costs were accomplished with unique techniques implemented by the construction firm and O'Fallon's parks and recreation staff. Reduction of the budget and schedule were accomplished by implementing a field design that minimized drainage, grading, and soil stabilization and used a cooperative purchasing program through the National Joint Powers Alliance (NJPA).

Purchasing through NJPA allowed O'Fallon to purchase the fields and LED lighting at a significant savings. The savings, estimated at approximately $800,000, provided enough budget room not only to complete the project within budget but also to allow for an additional field to be added.

NJPA's cooperative contract purchasing leverages the national purchasing power of more than 50,000 member agencies, while also streamlining the required purchasing process. As a national, municipal contracting agency, NJPA establishes and provides nationally leveraged and competitively solicited purchasing contracts under the guidance of the Uniform Municipal Contracting Law. Joint-powers laws enable members to legally purchase through the organization's awarded contracts.

In addition to cooperative purchasing, the city used two traditional bid packages for restroom facilities and support infrastructure. This was done to complete the scope of the field construction in 89 days and construction of the entire complex in less than six months, which included nearly two miles of walking paths and more than 650 new parking spaces.

Most importantly, the project was completed within budget, at $9.3 million.

On September 15, 2017, the city reopened the sports park, featuring eight synthetic, all-weather turf fields with LED lighting. Residents kicked a soccer goal instead of the traditional ribbon cutting.

The city anticipates 10 tournaments in the first year, with more than 150 teams participating in each tournament. The city is preparing to conduct an economic impact analysis of the new development, but early evaluations have estimated that the economic impact of the family sports park could double from $5.1 million to more than $10 million each year.

In addition to the profound economic impact and attraction of large tournaments, the new fields will be used for more than 200 local youth soccer league games and at least 300 practices by local soccer teams and clubs.

Turning Attention to the Downtown Area

Once the fields and the sports park were complete, the city turned to creating a new destination in its historic downtown.

While a good problem to have, O'Fallon's convenient location and interstate access prevent many visitors from experiencing the entire community. Downtown O'Fallon is vibrant and distinctive, but a visiting family might spend an entire weekend in O'Fallon—all within one mile of the Interstate—playing in soccer games, sleeping in a hotel, eating, and shopping, without knowing of the existence of downtown O'Fallon.

It would take something special to get them to travel off the beaten path, and visit the heart of the community.

City leaders looked at successful downtowns like Lexington, Kentucky, and Kirkwood, Missouri, and each had one distinguishable asset: a central gathering space that could host events, farmers markets, performances, and much more.

Along with the sports complex improvements, O'Fallon set out to build a downtown plaza as a central gathering spot. When complete, it will attract residents and visitors to its location, and therefore grow this part of O'Fallon into another destination.

The intent is that the plaza will provide a destination that works in unison with the sports tournaments and other already established attractions. At the time this article was written, O'Fallon was still in the design phase to navigate the challenges of building a multiuse pavilion in a downtown setting: parking, impact on nearby residents, railroad tracks, and one inconveniently located high-pressure gas main.

Despite the challenges, the city continues to press forward on improving its eclectic heart and core and expects the new plaza to be complete in 2018.

Support Pivotal to Success

No project of this magnitude can be done in a vacuum. O'Fallon was only able to complete these projects due to the great support and assistance from many individuals and organizations.

A great deal of thanks is owed to current and past mayors, current and former councilmembers, city staff, and contractors who helped make this a successful project that saved $800,000 in project costs. All this without losing any playing time for regional and national tournaments.

Walter Denton, ICMA-CM, is city administrator, and Grant Litteken is assistant to the city administrator, O'Fallon, Illinois (wdenton@ofallon.org; glitteken@ofallon.org).

INSIGHT ON
SPORTS TOURISM

By Sean P. Johnson

Sports spectacular

Athletic events drive visitors and tourism spending throughout the New North

Jeff Pistone knew he was onto something the first time he approached an area volleyball club with the idea of building additional courts for the Fox Valley region.

Not only were they enthusiastic, the club was willing to sign a long-term deal for practices and tournaments at the new facility – and Pistone and his partners had not yet broken ground on what is now Lake Park Sportzone, an indoor sports complex in Menasha.

"That reaction sort of solidified the business plan for us," Pistone says. "We knew there was a need, we just didn't know how intense it was."

Pistone and his partner officially opened Lake Park Sportzone in February, and already they are seeing high demand for the space by area volleyball and basketball leagues and tournaments. One tournament sold out in 24 hours after it was announced it was moving to the new facility.

The upcoming fall and winter calendar is filling fast, with tournaments already booked from December through May. Many weekends feature multiple basketball or volleyball tournaments, each bringing between 400 and 800 people into the Fox Cities.

From October thru April each year, players, coaches and fans can be found in gyms across Northeast Wisconsin for basketball and volleyball tournaments. A recent study found that with more floor space, the region could attract additional tournaments.

"It's a recurring complaint there aren't enough wood floors in this region to support the tournament opportunities that are out there," Pistone says.

Nationwide, sports-related tourism, from major events such as the Super Bowl to youth sports tournaments such as those held at Lake Park Sportzone and other facilities, represents more than $9 billion in economic activity.

Many communities are putting together specific strategies to capture a larger share of that growing market. Northeast Wisconsin is no exception.

"The industry has grown rapidly

The 2015 PGA is expected to draw 225,000 to Kohler's Whistling Straits in Sheboygan Aug. 10-16 — and another 500 million TV viewers worldwide. See "Dynamic Drive," page 22.

and every community wants to put itself in a position to capture as much as possible," says Matt Ten Haken, director of sports marketing for the Fox Cities Convention & Visitors Bureau.

Northeast Wisconsin does well when it comes to tourism in general and sports tourism specifically. Direct visitor spending topped $11 billion in Wisconsin in 2014, an increase of 5.3 percent from the previous year, according to the latest statistics released by the Wisconsin Department of Tourism. Northeast Wisconsin's share of that was $2.4 billion.

Determining just how much of that spending is sports-related is a bit less clear. Some events are easier to tie specific dollar values to than others.

Certainly, when you think of sports and Northeast Wisconsin, the Green Bay Packers come to mind. A study from 2010 found that game day spending exceeds $13.5 million, says Brad Toll, executive director of the Green Bay Convention and Visitors Bureau.

> "The industry has grown rapidly and every community wants to put itself in a position to capture as much as possible. There are a number of communities just like us who want a piece of that exponential growth."
>
> – Matt Ten Haken, director of sports marketing for the Fox Cities Convention & Visitors Bureau

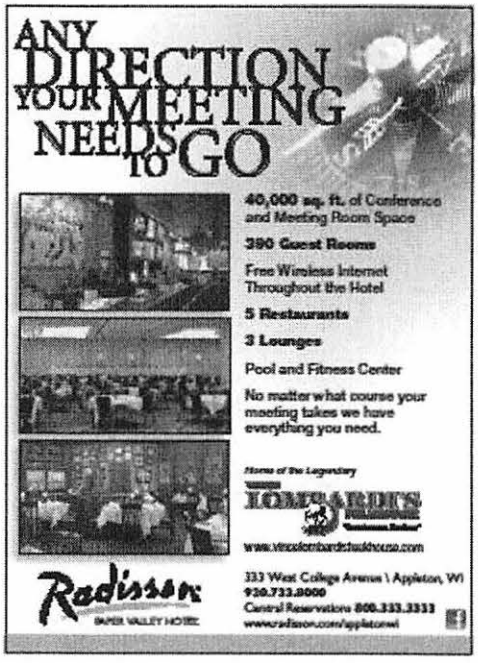
Brad Toll

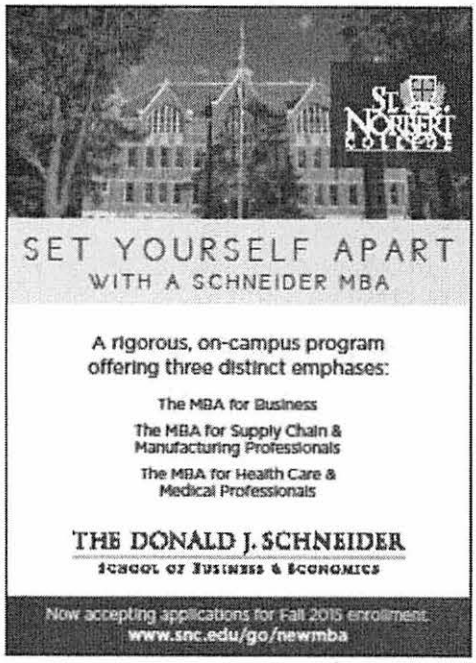
Plus, there is the incalculable value of having the community showcased during the broadcast of home games.

"Green Bay is a city that literally has world-wide recognition thanks to our famous sports team," Toll says. "A winning team is also very helpful as it adds to the number of nationally televised games each year and that puts our community in front of an audience of millions on a regular basis throughout the season, something we could not do with our marketing budget."

But the economics extend well past the Packers.

The Fox Cities will host the U.S. Youth Soccer Region II Championships this month, featuring 216 of the best teams from the Midwest playing in Appleton and De Pere. [continued] »





The event is expected to draw more than 3,500 players and up to 12,000 spectators as teams from 14 states travel to Wisconsin to compete.

Regionally, that's expected to translate into more than 12,000 nights of hotel bookings and $6.5 million in visitor spending. This is the third time since 2006 the Fox Cities have hosted the event.

Three factors have helped distinguish the Fox Cities from sites in the 14 states of Region II: quality facilities, an active and qualified volunteer base and the welcoming nature of the area, says Peter Mariahazy, director of technology and human resources at Modern Business Machines in Appleton and president of Wisconsin Youth Soccer.

"One thing we consistently hear from the teams and fans that come is how warm and welcoming the people here are," Mariahazy says. "We work really hard to enhance the experience so teams feel it's more than a tournament, but a championsip."

The Region II Championships are part of the U.S. Youth Soccer National Championship series.

Additionally, the Fox Cities region will again host the Division III College World Series and the Wisconsin high school baseball championships, while Green Bay played host to the high school girls' basketball tournament. Each brings visitors — and revenue — from outside the community.

During the course of the year, there are hundreds of youth baseball, volleyball, basketball, lacrosse, hockey and soccer tournaments of various sizes throughout the region. Throw in the marathons and hunting and fishing, and it's a big marketplace to tap into.

Ten Haken says that of the estimated $11 million in sports-tourism spending in the Fox Cities, as much as 90 percent of it is related to youth sports and tournaments.

And there is an opportunity for more.

A study prepared for the Fox Cities CVB by the Huddle Up Group in 2014 found the area was missing out on opportunities to attract additional events to the region because of a lack of facilities, particularly hard court surfaces for basketball and volleyball.

The Green Bay area faces a similar challenge, Toll says.

"Our region could use additional facilities," Toll says. "Our dream is to someday have the old Brown County Arena and ShopKo Hall (a part of the Brown County Veterans Memorial Complex) turned into one large contiguous building that could hold these types of sporting events as well as large expositions and tradeshows."

HUG recommended a plan of action for the Fox Cities area that included using an increase in the hotel-bed tax to finance the development of additional facilities. Ten Haken says the CVB is still evaluating the

The Fox Cities will host the U.S. Youth Soccer Region II Championships this month. The tournament will feature more than 200 teams from the Midwest and is expected to generate $6.5 million in visitor spending.

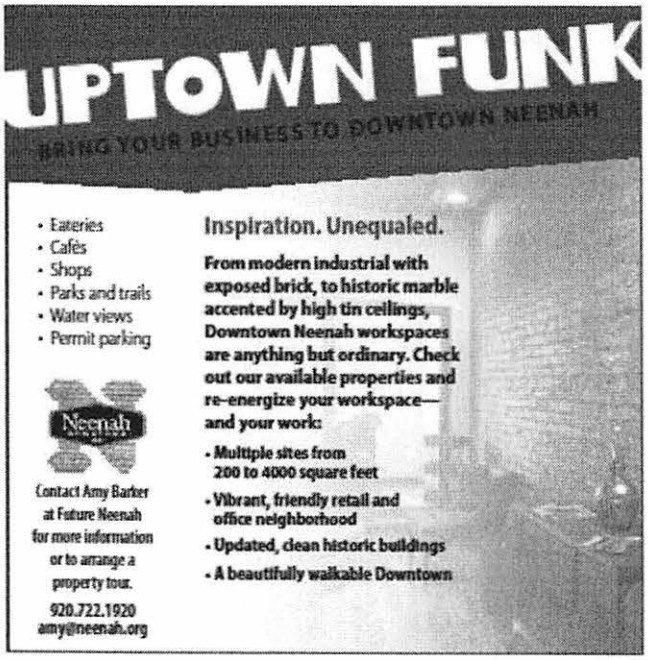
recommendations and hopes to have a plan to present to the communities involved later this year.

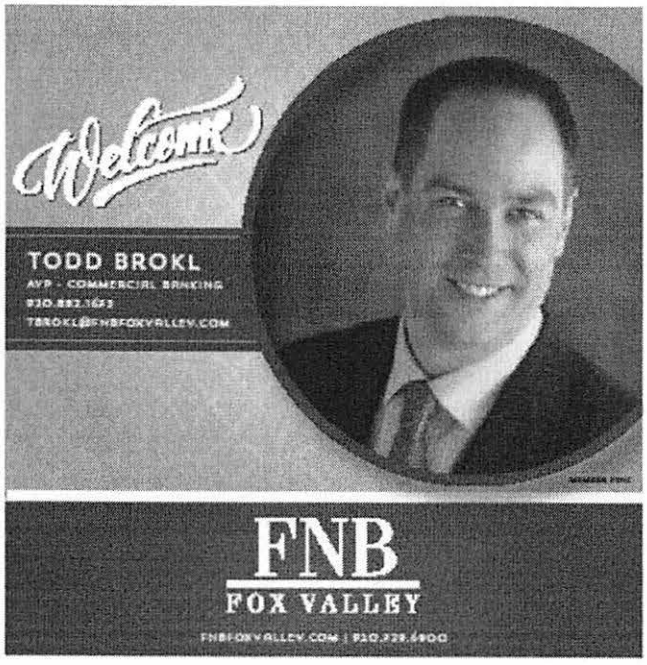
Even with the addition of Lake Park Sportzone, there is a need for expanded and updated facilities in order to remain competitive in the marketplace. In addition to courts for basketball and volleyball, there is a need for additional ice to support hockey and figure skating as well as outdoor turf facilities that would support soccer, rugby and lacrosse.

"We need to look at what's feasible and what the schedules and demand really are," Ten Haken says. "We want to make sure we remain competitive."

All that pent-up demand has Pistone thinking about growth opportunities. He has the property to nearly triple the size of Lake Park Sportzone if needed. Just doubling the courts he has now would make his facility the largest volleyball complex in Wisconsin.

"We wanted to start smaller to make sure we could fill the space," Pistone says. "If the economics work – and I'm not sure about the tournaments yet – we've got space."





X

Gen. Ord. No. ____ - 18 - 19. By Alderpersons Wolf and Sorenson. May 21, 2018.

AN ORDINANCE creating parking limits so as to add a two hour parking limit between 8:00 a.m. to 6:00 p.m. except on Sundays and holidays on the east side of South 8th Street between Huron Avenue and Michigan Avenue.

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

Section 1. Pursuant to Section 118-126 of the Municipal Code entitled "Prohibitions and Restrictions Authorized," parking on the east side of South 8th Street from 90 feet south of the south curb line of Huron Avenue to 126 feet south of the south curb line of Huron Avenue shall be limited to two hours between 8:00 a.m. and 6:00 p.m. each day except Sundays and holidays.

Section 2. The Department of Public Works and the Police Department are hereby authorized and directed to install the signs to give notification of the aforementioned parking restriction.

Section 3. 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.

Public Works

_____

_____

I HEREBY CERTIFY that the foregoing Ordinance was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

II

Other Matters

R. O. No. 33-18-19. By CITY CLERK. May 21, 2018.

Submitting various license applications for the period ending, December 31, 2018, April 14, 2019, June 30, 2019 and June 30, 2020.

City Clerk

SIDEWALK CAFÉ (April 14, 2019)(RENEW)

No.	Name	Address
3235	Harvest Café	502 S. 8th Street

CIGARETTE/TOBACCO (June 30, 2019) (RENEW)

No.	Name	Address
3043	SR Tobacco	2529 S. Business Drive
2895	Superior Discount Liquor	823 S. 8th Street

CHANGE OF PREMISE (Permanent)

No.	Name	Address
2726	John Michael Kohler Arts Center	608 New York Avenue-Permanent change of premise to include John Michael Kohler Arts Center Building, excluding the ArtSpace (shop),to include the gardens, and the Artcafe Terrace.

CHANGE OF PREMISE

No.	Name	Address
2726	John Michael Kohler Arts Center	608 New York Avenue - Events for 2018 - 6/21, 6/28, 7/5, 7/12, 7/21-7/22, 7/26, 8/2, 8/9, 8/16, 8/23 to include N. 7th Street, N. 6th Street, New York Avenue, Wisconsin Avenue, John Michael Kohler Arts Center Parking lot, Sculpture Garden, and City Green.
3257	J & R Bar N Grill	1823 N. 12th Street - One day event June 16' 2018 to include the South side of Building (Parking Lot.)

RHPS.

2840 4th Street Tap	520 N. 4th Street - One day event June 30, 2018 to include the parking lot From building facing North side yard on N. Franklin Street.
1040 Brennans	1101 Michigan Avenue - One day event July 29, 2018 to include west and south Parking lot in current premise Description.

"CLASS B" BEER LICENSE (June 30, 2019) (NEW)

No.	Name	Address
3328	Jovada's Place	1210 Michigan Avenue

"CLASS B" BEER LICENSE (June 30, 2019) (RENEW)

3304	Rocky Rococo	3740 S. Taylor Drive
1328	Sheboygan Athletic Club	2338 New Jersey Avenue
3312	Toys Thai Laos 1	1229 N. 8th Street

"CLASS B" LIQUOR LICENSE (June 30, 2019) (NEW)

3254	Bookworm Gardens	1415 Campus Drive

"CLASS B" LIQUOR LICENSE (June 30, 2019) (RENEW)

No.	Name	Address
2967	Big Daddys Pub & Grill	2123 N. 15th Street
3160	Bomallies	2427 Calumet Drive
1040	Brennans On Michigan	1101 Michigan Avenue
1833	Champs Sports Bar	1501 Indiana Avenue
3092	CJ's Shipwrecked	902 Indiana Avenue
3150	Craft 30	1015 S. 10th Street
1511	Dennys Bar	2140 Calumet Drive
2121	El Camino	823 Michigan Avenue
1516	Emmers	906 S. 15th Street
3136	Franks Place	3023 N. 15th Street
1799	George Michaels 1	513 N. 8th Street
1892	Gosse's At Northwestern House	1909 Union Avenue
2386	Harmony Barl	1336 Niagara Avenue
2192	Harry's Diner	2504 Calumet Drive
3250	Jakes Roundabout Steakhouse	4604 S. Business Drive
3257	J & R Bar & Grill	1823 N. 12th Street
3333	Kohler Co.	Tax Key #'s: 59030458110, 59030458050, 59030258160, 59030458180, 59030458170, 59030458190, 59030458200
3086	Las Brisas	1129 S. 8th Street
2085	Legend Larry's Wings & Things	733 Pennsylvania Avenue
2685	Lino Ristorante Italiano	422 South Pier Drive

1226	Meyers Lakeview Pub	550 Wilson Avenue
3217	Parker Johns BBQ & Pizza	705 Riverfront Drive
1252	Peteks Tavern	2702 S. 8th Street
2272	PJ's Party Zone	910 N. 18th Street
1303	Rupps Downtown	925 N. 8th Street
1925	Screamers	2201 N. 15th Street
1345	Sheboygan Outboard Club	732 N. Water Street
1346	Sheboygan Pine Club (Club)	1716 Geele Avenue
3198	Skiper Inn	808 Broadway
3162	Sundance Saloon	1509 S. 12th Street
3186	Suscha Bar	1054 Pennsylvania Avenue
2020	Terrys	1028 Lincoln Avenue
2245	Thai Café Restaurant	1227 N. 14th Street
2566	That Place On 8th 1	1432 S. 8th Street
1752	The End Zone	904 Indiana Avenue
2193	The Kaddyshack	1502 S. 13th Street
1420	VFW Post 9156	552 S. Evans Street
2100	Whats Up	1635 Michigan Avenue

FERMENTED MALT BEVERAGE LICENSE (June 30, 2019) (RENEW)

No.	Name	Address
2706	Fayes Pizza	1821 Calumet Drive
3235	Harvest Cafe	502 S. 8th Street
3107	Luz De Luna	920 Michigan Avenue
3022	Paradigm	1202 N. 8th Street
2696	Sheboygans Family Restaurant	2704 S. Business Drive
2604	Z Spot Espresso & Coffee	1024 Indiana Avenue

CLASS "C" BEER LICENSE (June 30, 2019) (RENEW)

No.	Name	Address
2706	Fayes Pizza	1821 Calumet Drive
3235	Harvest Cafe	502 S. 8th Street
3107	Luz De Luna	920 Michigan Avenue
3022	Paradigm	1202 N. 8th Street
2696	Sheboygans Family Restaurant	2704 S. Business Drive
2604	Z Spot Espresso & Coffee	1024 Indiana Avenue

CLASS "A" BEER LICENSE (June 30, 2019) (RENEW)

No.	Name	Address
2606	Citgo	610 S. 14th Street
3147	CVS Pharmacy #10549	1108 N. 14th Street
1193	Kwik Trip #361	1618 Calumet Drive
1998	Kwik Trip #780	2622 S. Business Drive
2920	Kwik Trip #873	625 S. Taylor Drive
2763	Kwik Trip #897	2033 North Avenue
3171	Minit Mart #2	2235 North Avenue

3172	Minit Mart #3	2420 Calumet Drive
3173	Minit Mart #4	3715 Washington Avenue
3175	Minit Mart #6	1230 N. Taylor Drive
3176	Minit Mart #7	1211 Weeden Creek Road
3169	Minit Mart #8	1006 Geele Avenue
2631	North 8 Oriental Store	2002 N. 8th Street
1253	Petro Center #1	1208 Union Avenue
1254	Petro Center #4	2113 S. Business Drive
2374	Save-A-Lot/Pet Supplies Plus	1817 N. 8th Street
3189	Shopko #116	518 S. Taylor Drive

CLASS "A" LIQUOR LICENSE (June 30, 2019) (RENEW)

No.	Name	Address
3245	Festival Foods	595 S. Taylor Drive
2532	Fischer's Food & Liquor	4554 S. 12th Street
2765	Jakes Liquor 1	2019 S. Business Drive
3132	Pick 'N Save #6432	1317 N. 25th Street
2820	Superior Discount Liquors	823 S. 8th Street
2702	Tietzs Piggly Wiggly #331	2905 N. 15th Street
3214	Tietz's Piggly Wiggly #332	3124 S. Business Drive

BEVERAGE OPERATOR'S LICENSE (NEW) (June 30, 2020)

No.	Name	Address
8017	Anderson, Randolph C.	1941 N. 35th Street, Manitowoc
0900	Blair, Loretta M.	1626A N. 9th Street
1015	Busch, Jeffrey M.	428 Saint Clair Avenue #4
2184	Caldwell, KJ	3608 N. 20th Place
2176	Harrington, Josh R.	1118A Saint Clair Avenue
2189	Hernandez, Vicki L.	6917 Rex Lane, Sarasota, Florida
2191	Klima, Elizabeth J.	101 Madison Avenue, Cascade
2188	Klinzing, Caleb R.	2419 N. 11th Street
5472	Kulow, Mary A.	1540 Sibley Court
2171	Mejia, Sandra J.	2309 N. 11th Street
0894	Metz, Lisa Ann	1011 S. 10th Street
2182	Olmsted, Gabrielle L.	1005 Green Acres Drive,Sheb. Falls
2173	Perez, Vanessa M.	5230 Pine Court
2185	Senkbeil, Faith A.	4040 N. 29th Street
2175	Sippel, Brian M.	1305 S. 22nd Street

BEVERAGE OPERATOR'S LICENSE (RENEW) (June 30, 2020)

No.	Name	Address
6743	Apel, Jay R.	1601 N. 8th Street #C
1384	Aschenbach, Marc R.	817 Z Court
7164	Bath, Sherry A.	2509 N. 28th Street
8079	Batres, Edgar D.	2313 Hillshire Drive
6455	Behnke, Barbara J.	1006 N. 16th Street

1325	Born, Christy L.	2326 S. 11th Street
7570	Coronado, Juan D.	712 N. 25th Street
2938	Dean, Lisa Y.	1427 S. 16th Street
1340	Dessart, Emmie M.	710 Buffalo Street, Sheb. Falls
8026	Dickert, Allen R.	621 Alabama Avenue
1476	Dowe, Jennifer C.	917 St. James Court
8384	Fischer, Cindy L.	826 North Evans Street
1559	Gabrish, Patricia M.	903 Page Court
1269	Gamez, Donna L.	2013 Cooper Avenue
8582	Gilman, Lindsay M.	214 Second Street, Sheb. Falls
4026	Graf, James J.	607 Sommer Drive
3679	Hajenga, Gail J.	2606 S. 7th Street
8201	Hemenway, Kenneth R.	1408 N. 28th Street
2872	Hendrikse, Larry A.	1416 Logan Avenue
7950	Hoffmann, Eileen B.	710 Whitcomb Avenue
1522	Holler, Kristi L.	3115 Whistling Court
1314	Johnston, Kristen D.	1608A N. 11th Street
7791	Kalista, Jodi L.	2007 Calumet Drive
5633	Kempf, Shireen A.	916 Mayflower Avenue Apt. 4
7872	Kinyon, Kirt D. (Club)	724 N. 15th Street
1649	Knaak, William A.	1342 Winter Court
6614	Koerner, Mystie C.	1531 N. 5th Street
9393	Kohlhagen, Justin J.	N4296 County Road I, Sheb. Falls
8881	Krahn, Nicole M.	1133 Pershing Avenue
2620	Krueger, Janet L.	2126 S. 14th Street
8607	Malson, Joshua J.	2113 N. 20th Street
8964	Mayer-Sills, Theresa	1617 S. 13th Street
3376	Methfessel, Terrence J.	3004 S. 18th Street
3365	Meyer, Wendy K.	1209 Humboldt Avenue
1491	Mondragon, Cassandra A.	1309 Pennsylvania Apt. D
0506	Munro, Ian E.	1015 Elm Street, Cleveland
1303	Nack, Cheryl L. (Club)	4414 Tara Lane
1236	Nichols, Tonia M.	1709 Superior Avenue
1609	Nottling, Greg W.	3320 N. 13th Street
2352	Orvis, Parmalee	1821 S. 12th Street
3731	Reinke, Steven G.	2228 S. 8th Street
8612	Repphun, Peter	2109 Broadway Avenue
9709	Scheibl, Stacy J.	3742 Enterprise Drive
6368	Schmidt, Tiffany L.	1622 N. 25th Street
6444	Schmidtke, James B.	N6137 Center Avenue, Sheb. Falls
1441	Staaben, Jeffrey P.	1339 Carl Avenue
8315	Stewart, Brittany E.	1602 Superior Avenue
9834	Suemnicht, Joy L.	417 N. Stafford Street, Plymouth
8960	Voelker, Kathleen M.	2112 Elm Avenue
4283	Webb, Sandra L.	1911 S. 14th Street
8663	Whitcomb, Stacy L.	2425 N. 10th Street
8959	Wilson, Michelle R.	1643 Weeden Creek Road
3502	Wolff, Richard A.	1622 N. 25th Street
1620	Wunrow, Douglas V.	1622 S. 8th Street
8028	Ziegelbauer, Robert J.(Club)	N8540 Lakeshore Road
2355	Ziegler, Jan M.	1312 Kentucky Avenue

TAXICAB DRIVERS LICENSE (NEW)(December 31, 2018)

No.	Name	Address
2186	Castro, Richard A.	611 S. 15th Street
2172	Sanchez, Victoria M.	922 N. 15th Street, Manitowoc