

**\*\*\*ATTACHMENTS\*\*\***



1.5

May 1, 2017

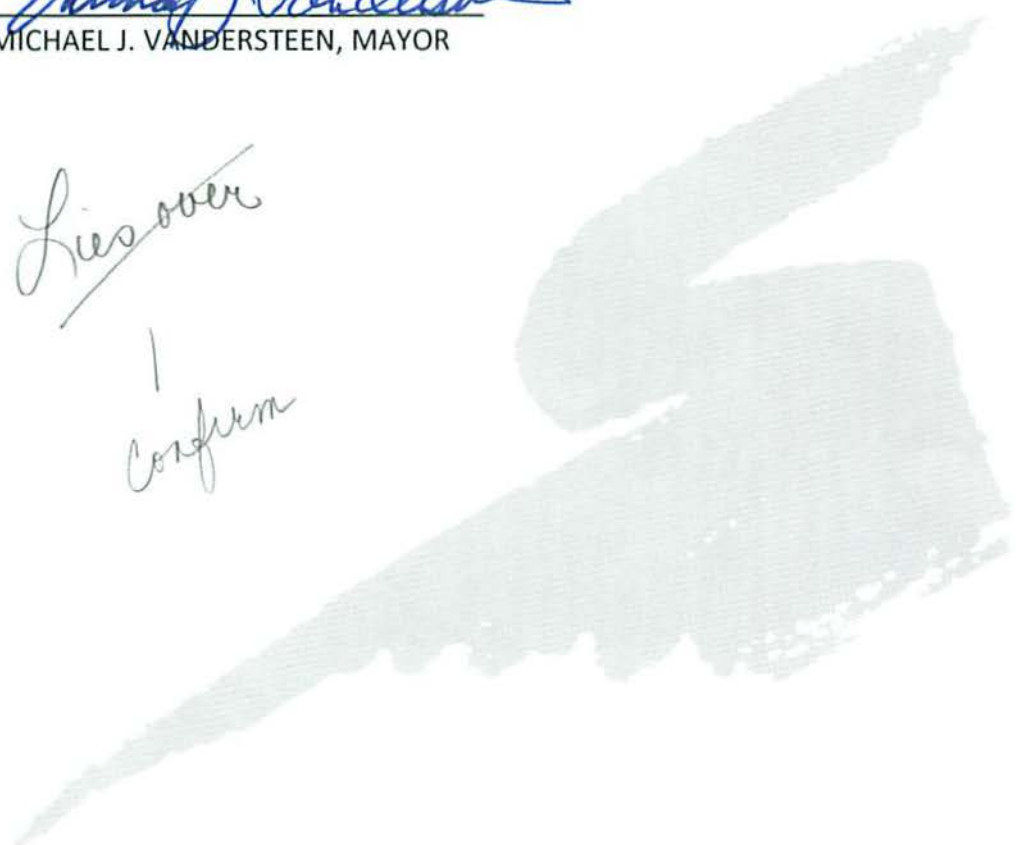
HONORABLE MEMBERS OF THE COMMON COUNCIL:

I hereby submit the following appointment for your consideration:

Kyle Whelton to be considered for appointment to the Library Board to fill the unexpired term of Nhia Yang whose term expires 4/30/20.

  
MICHAEL J. VANDERSTEEN, MAYOR

*Lies over*  
*1*  
*confirm*



OFFICE OF MAYOR  
CITY HALL  
828 CENTER AVE., SUITE 301  
SHEBOYGAN, WI  
53081-4495  
920/459-3317  
FAX 920/459-0256

**I**

Hearing No.       - 17 - 18. May 15, 2017.

A Hearing is scheduled this evening related to a proposed ordinance relating to impact fees in accordance with Wis. Stats. 66.0617, to pay for park and recreation facilities required to serve new development.

Any interested persons may be heard.

Publish - May 3, 2017.  
(Classified)

NOTICE OF PUBLIC HEARING

Notice is hereby given that a public hearing will be held at 6:00 P.M., May 15, 2017, in the Council Chambers of the City Hall, Sheboygan, Wisconsin, to give persons an opportunity to be heard relative to a proposed ordinance relating to impact fees in accordance with Wis. Stats. 66.0617, to pay for park and recreation facilities required to serve new development. Copy of the proposed ordinance and the public facilities needs assessment may be obtained at the City Clerk's Office, 828 Center Ave., Sheboygan, Wisconsin.

SUSAN RICHARDS  
City Clerk

II

R. O. No. \_\_\_\_\_ -17 - 18. By FINANCE DIRECTOR. May 15, 2017.

Submitting the Comprehensive Annual Financial Report of the City of Sheboygan for the year ended December 31, 2016, prepared by Schenck SC.

*Consent*

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Finance Director

**MANAGEMENT COMMUNICATIONS**  
**CITY OF SHEBOYGAN, WISCONSIN**  
**DECEMBER 31, 2016**

**CITY OF SHEBOYGAN, WISCONSIN**  
December 31, 2016

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

We have audited 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") for the year ended December 31, 2016. The financial statements of the Water Utility Enterprise Fund were audited by other auditors. The City's financial statements, including our report thereon dated May 2, 2017, are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities Under U.S. Generally Accepted Auditing Standards, Government Auditing Standards, Uniform Guidance and State Single Audit Guidelines

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on major federal and state programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Uniform Guidance and the *State Single Audit Guidelines*.

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with Uniform Guidance and the *State Single Audit Guidelines*, we examined, on a test basis, evidence about the City's 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* applicable to each of its major federal and state programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our correspondence about planning matters.



## Significant Audit Findings

### *Consideration of Internal Control*

#### Financial Statements

In planning and performing our audit of 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 as of and for the year ended December 31, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 126 - 127 of the annual report.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified.

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 a 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. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

#### Federal and State Awards

In planning and performing our audit of compliance for each major federal and state program, we considered the City's internal control over compliance (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion on compliance requirements 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, 2016, 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. Our report on internal control over compliance is presented on pages 128 - 129 of the annual report.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified.

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, noncompliance on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that noncompliance of the City's major federal or state award programs will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note A to the financial statements. As described in Note C.1 to the financial statements, the City changed accounting policies related to fair value measurement by adopting Statement of Governmental Accounting Standards Board (GASB) No. 72, *Fair Value Measurement and Application* in 2016. Also, as described in Note D.2 to the financial statements, the City changed accounting policies related to tax abatements by adopting Statement of Governmental Accounting Standards Board (GASB) No. 77, *Tax Abatement Disclosures* in 2016. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates included in the financial statements were:

Management's estimate of the other post employment benefits is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other post employment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the depreciable life of the capital assets is based upon analysis of the expected useful life of the capital assets. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the depreciable life in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the fair value of the investments is based on ending market values as of December 31, 2016 as reported by the investment managers. We evaluated the key factors and assumptions used in valuing the investments in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the incurred, but not reported (IBNR) insurance reserves are based on actuarial projections of the expected cost of the ultimate settlement and administration of claims. We evaluated the key factors and assumptions used to develop the reserves in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for uncollectible accounts for ambulance receivables are based on the outstanding balances and historical loss levels. We evaluated key factors and assumptions used to develop the allowance which considered management's knowledge, past experience and communications with the City's third part billing provider in determining that the allowance is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the accrued compensated absence liability is based on the number of vested employee hours available and is calculated based on current wage rates. We evaluated key factors and assumptions used to calculate the liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability (asset) and related deferred outflows/inflows of resources is based on information received from the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the net pension asset and related deferred outflows/inflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Copies of the audit adjustments are available from management. The following material misstatements detected as a result of audit procedures were corrected by management:

- Recorded an adjustment to the health claims liability in the health insurance internal service fund resulting in a decrease in the liability and expenses of \$650,000.

- Recorded an adjustment to depreciation in the sewerage system enterprise fund resulting in an increase in expense and a reduction in capital assets in the amount of \$479,809.
- Recorded an increase in loans receivable and deferred inflows in the amount of \$200,000 related to a business loan issued in 2016.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 2, 2017. The management representation letter follows this communication.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and, to the best of our knowledge, our responses were not a condition to our retention.

In addition, during our audit, we noted certain other matters that are presented for your consideration. We will review the status of these comments during our next audit engagement. Our comments and recommendations are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these matters in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized in the comments and observations section of this report.

#### *Other Matters*

We applied certain limited procedures to the schedules relating to pensions and other post-employment benefits, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has 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.

*Restriction on Use*

This information is intended solely for the information and use of the Common Council, and management of the City of Sheboygan and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

*S. Schenk SL*

Certified Public Accountants  
Sheboygan, Wisconsin  
May 2, 2017

## SUMMARY FINANCIAL INFORMATION

### 1. City Governmental Fund Balances

Presented below is a summary of the various City governmental fund balances on December 31, 2016, including a comparison to the prior year. This information is provided for assisting management in assessing financial results for 2016 and for indicating financial resources available at the start of the 2017 budget year.

	2016	2015
General Fund		
Nonspendable		
Inventories and prepaid items	\$ 171,385	\$ 178,439
Long-term accounts receivable	1,261,419	1,625,589
Committed	350,000	2,936,649
Assigned	65,413	914,984
Unassigned	20,678,879	17,905,924
Total General Fund	<u>22,527,096</u>	<u>23,561,585</u>
Special Revenue Funds		
Nonspendable		
Harbor center marina	18,162	20,487
Community development block grant	75,000	-
Restricted		
Community development block grant	748,746	584,590
Revolving loan funds	498,963	1,762,447
Lead based abatement program	2,224	710
Committed		
Wildwood baseball park	-	40,000
Assigned		
Mead library	1,058,343	868,607
Cable TV	880,570	894,361
Tourism promotion	731,200	640,910
Police meg unit	19,345	20,161
Special assessment	1,239,030	1,359,728
Redevelopment authority	310,012	114,698
Municipal court	604	16,299
Ambulance	254,580	317,204
Storm water	99,101	94,105
Unassigned (Deficit)		
Harbor center marina	(3,337,768)	(3,275,599)
Total Special Revenue Funds	<u>2,598,112</u>	<u>3,458,708</u>
Debt Service Funds	<u>9,926,651</u>	<u>10,364,975</u>
Capital Projects Funds	<u>6,749,568</u>	<u>3,717,967</u>
Permanent Funds		
Nonspendable		
Cemetery perpetual care	869,500	852,583
Library trust	600,000	600,000
Restricted		
Library trust	706,132	618,272
Total Permanent Funds	<u>2,175,632</u>	<u>2,070,855</u>
Totals	<u>\$ 43,977,059</u>	<u>\$ 43,174,090</u>

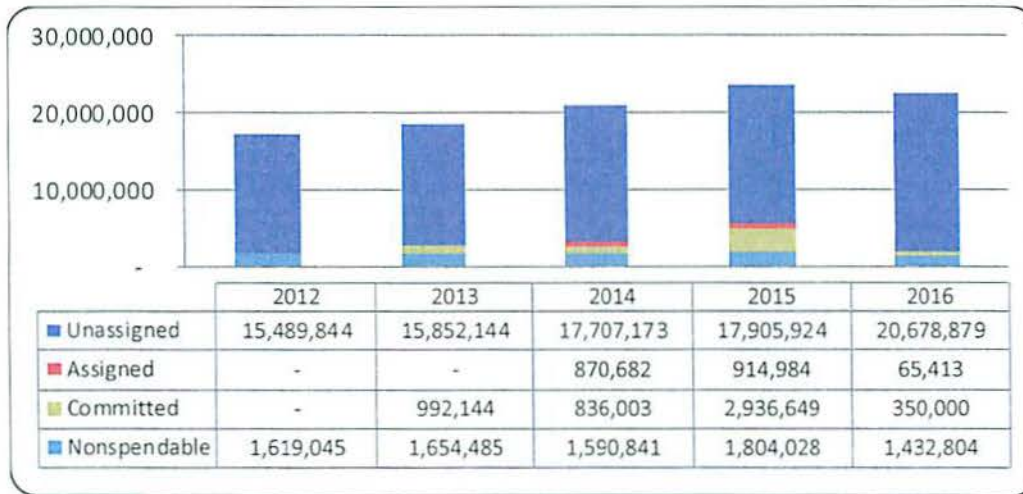
1. City Governmental Fund Balances (Continued)

General Fund

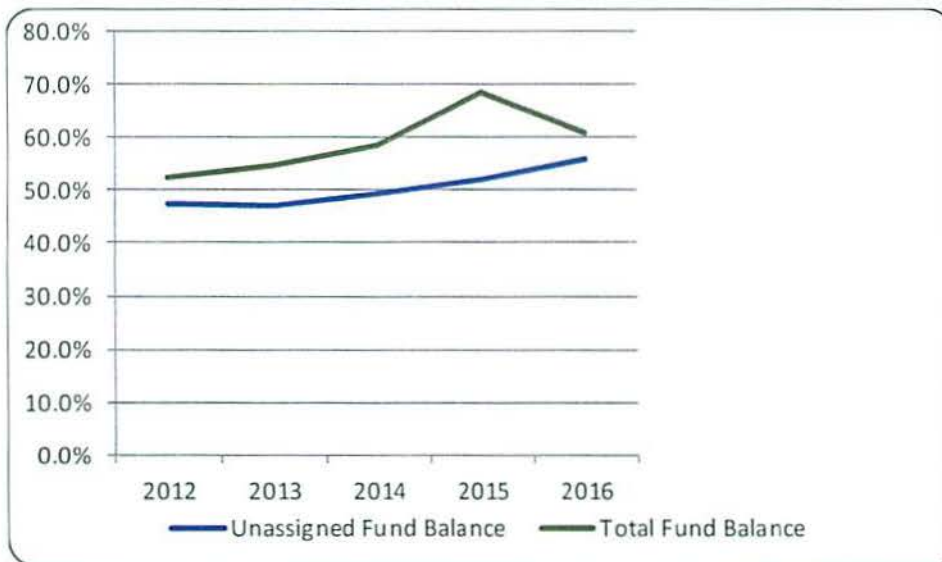
Overall, the City's general fund decreased \$1,034,489. The City's unassigned general fund balance increased \$2,772,955 and has a December 31, 2016 balance of \$20,678,879. The increase in unassigned funds is due to the combination of revenues exceeding budget and expenditures being under budget. The reduction in committed fund balance is due to the \$2.5 million contribution that was made to the County related to the dispatch service agreement.

Presented below is a fund balance analysis of the General Fund for fiscal years 2012 - 2016. This information is presented to assist City management in assessing fund balance levels at the end of fiscal year 2016 and the trend over the past five years.

General Fund Balance



Unassigned Fund Balance as a Percent of General Fund Expenditures



The City's general fund has an unassigned fund balance of \$20,678,879 available for working capital and future expenditures. This balance represents approximately 56% of the general fund expenditures.

**1. City Governmental Fund Balances (Continued)**

**Special Revenue Funds**

Overall, the total fund balance for all special revenue funds decreased \$860,596. The revolving loan fund balance decreased \$1,263,484 and has a December 31, 2016 balance of \$498,963. In addition, the deficit in the Harbor Center Marina fund continues to increase and has a December 31, 2016 deficit unassigned fund balance of \$3,337,768.

**Debt Service Funds**

Debt service funds present ending fund balance of \$9,926,651. This consists of the general obligation debt service fund which is responsible for repayment of the non-TID debt service and currently maintains fund balance of \$7,452,100. The tax incremental financing debt service fund reports a fund balance of \$2,474,551.

**Capital Project Funds**

Overall, the total fund balance available for all capital projects funds increased \$3,031,601 and has a balance of \$6,749,568 as of December 31, 2016. The fund balance of the capital projects tax levy fund increased \$2,026,323 and has a December 31, 2016 balance of \$3,591,203.

The fund balance of capital projects funds tend to fluctuate between years depending on the timing of receipt of proceeds from issuing debt and the timing of when project costs are incurred. During 2016, tax revenues and sales of prior assets of \$3,126,588 were recorded in the capital projects tax levy fund in comparison to capital outlay expenditures and transfers out of approximately \$1.1 million.

The City utilizes enterprise funds to account for the operations of the Sewerage System, Water Utility, Transit Commission, Parking Facility, and Boat Facility. Presented below is a summary of the funds' Statement of Revenues, Expenses and Changes in Net Position for the year ended December 31, 2016 including a comparison to the prior year (select funds only).

## 2. Sewerage System

Comparative statements of revenues, expenses and changes in net position for the sewerage system enterprise fund are present below:

	2016	2015
Operating Revenues		
Charges for services	\$ 6,980,303	\$ 6,944,693
Other	169,174	51,926
Total Operating Revenues	<u>7,149,477</u>	<u>6,996,619</u>
Operating Expenses		
Personal services	1,922,238	2,003,832
Contractual services	2,420,068	1,928,478
Supplies and materials	1,014,705	1,049,482
Insurance	35,727	34,293
Other	346,144	122,647
Depreciation	1,112,782	1,127,331
Total Expenses	<u>6,851,664</u>	<u>6,266,063</u>
Operating Income	<u>297,813</u>	<u>730,556</u>
Nonoperating Revenues (Expenses)		
Investment income	76,011	122,491
Interest expense	(217,824)	(230,172)
Gain on sale of capital assets	1,518	9,535
Total Nonoperating Revenues (Expenses)	<u>(140,295)</u>	<u>(98,146)</u>
Income Before Contributions and Transfers	157,518	632,410
Capital contributions	101,810	100,045
Transfers out	<u>(249,674)</u>	<u>(362,970)</u>
Change in Net Position	<u>9,654</u>	<u>369,485</u>
Net position - January 1	<u>21,219,283</u>	<u>20,849,798</u>
Net Position - December 31	<u>\$ 21,228,937</u>	<u>\$ 21,219,283</u>

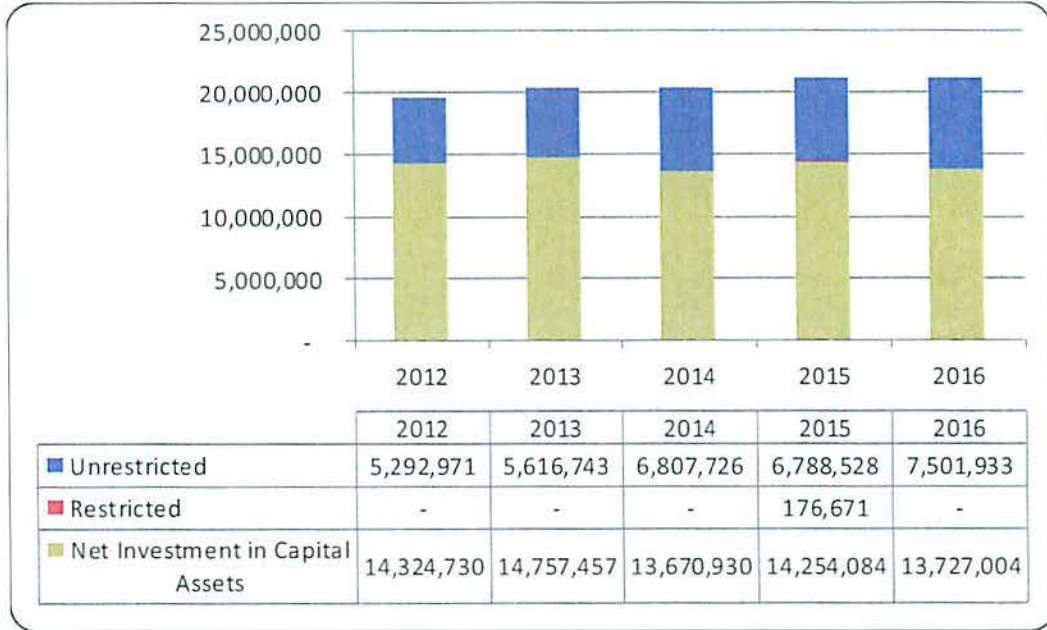
In 2016 the Sewerage System reported operating income of \$297,813 compared to \$730,556 for the prior year.

The decrease in operating income is primarily due to an increase in expenses. For 2016, the sewerage system reported an increase in contractual services, repairs and maintenance, hauling services and maintenance.

2. Sewerage System (Continued)

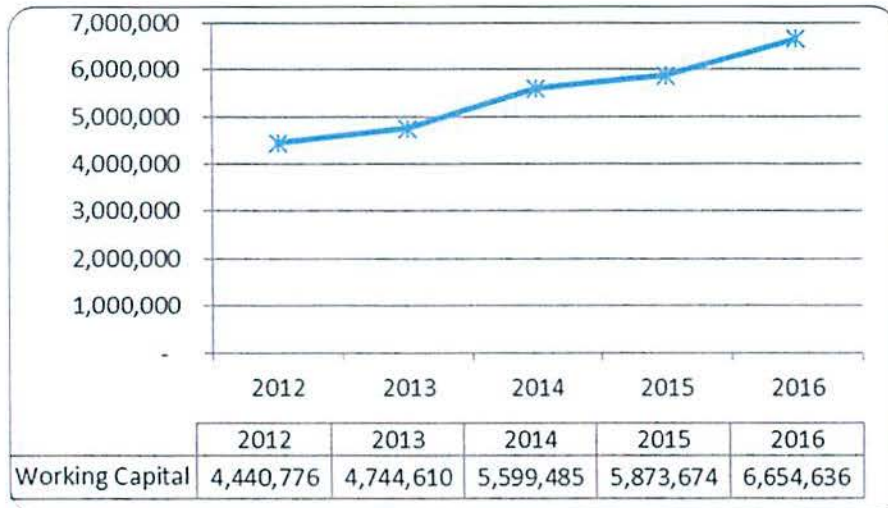
Sewerage System's Net Position

Following is an analysis of the City's Sewerage System net position for the past five years. This information is presented to assist City management in assessing equity levels at the end of the fiscal year and the trend over the past five years.



Sewerage System's Working Capital

The following graph presents an overview of the sewerage system's working capital for the most recent five year period. Working capital represents current assets less current liabilities.



### 3. Transit Commission

Comparative statements of revenues, expenses and changes in net position for the transit commission enterprise fund are present below:

	2016	2015
Operating Revenues		
Charges for services	\$ 732,396	\$ 755,067
Other	88,109	81,888
Total Operating Revenues	<u>820,505</u>	<u>836,955</u>
Operating Expenses		
Personal services	2,899,985	2,936,771
Contractual services	205,202	236,114
Supplies and materials	545,976	482,146
Insurance	127,083	123,010
Other	96,153	5,849
Depreciation	355,596	558,299
Total Operating Expenses	<u>4,229,995</u>	<u>4,342,189</u>
Operating Loss	<u>(3,409,490)</u>	<u>(3,505,234)</u>
Nonoperating Revenue (Expenses)		
Property taxes	511,547	511,547
Intergovernmental	2,627,871	2,644,412
Investment income	13,568	24,678
Miscellaneous revenue (expense)	(4,312)	55,372
Gain (loss) on disposal of assets	-	(24,305)
Total Nonoperating Revenue (Expenses)	<u>3,148,674</u>	<u>3,211,704</u>
Transfers out	<u>-</u>	<u>(1,541)</u>
Change in Net Position	(260,816)	(295,071)
Net position - January 1	<u>4,598,264</u>	<u>4,893,335</u>
Net Position - December 31	<u>\$ 4,337,448</u>	<u>\$ 4,598,264</u>

The results of operations between years are comparable as transit reported a change in net position of (\$260,816) for 2016 in comparison to (\$295,071) for 2015.

Intergovernmental revenues decreased slightly as did operating expenses. The entity experienced a reduction in costs due to the decline in fuel prices and also had reductions in wages / benefits. Supplies and materials (including repair parts) increased over the prior year.

As of December 31, 2016, the Transit Commission has \$2,840,140 in cash and investments and \$3,292,902 in unrestricted net position. Cash and investments increased by \$397,195 during the current year.

The City utilizes internal service funds to account for the operations of the Motor Vehicle, Data Processing, Health Self Insurance, Worker's Compensation Self Insurance, and General Liability Self Insurance funds. Presented below is a summary of the funds' statement of Revenues, Expenses and Changes in Net Position for the year ended December 31, 2016 including a comparison to the prior year (Select funds only).

**4. Motor Vehicle**

Comparative statements of revenues, expenses and changes in net position for the motor vehicle internal service fund are present below:

	2016	2015
Operating Revenues		
Charges for services	\$ 1,818,301	\$ 1,848,198
Other	687	176
Total Operating Revenues	<u>1,818,988</u>	<u>1,848,374</u>
Operating Expenses		
Personal services	584,764	569,119
Contractual services	542,786	526,463
Supplies and materials	251,868	281,120
Other	44,619	27,734
Depreciation	813,964	742,467
Total Expenses	<u>2,238,001</u>	<u>2,146,903</u>
Operating Loss	<u>(419,013)</u>	<u>(298,529)</u>
Nonoperating Revenues		
Investment income	15,125	24,894
Sale of capital assets	344,096	121,989
Total Nonoperating Revenues	<u>359,221</u>	<u>146,883</u>
Loss Before Transfers	(59,792)	(151,646)
Transfers in	1,000,000	1,000,000
Transfers out	<u>(125,000)</u>	<u>(125,000)</u>
Change in Net Position	815,208	723,354
Net position - January 1	<u>5,994,091</u>	<u>5,270,737</u>
Net Position - December 31	<u>\$ 6,809,299</u>	<u>\$ 5,994,091</u>

The Motor Vehicle internal service fund generated an operating loss of \$419,013 for 2016 compared to a loss of \$298,529 the prior year. The increase in operating loss in the current year is due to increase in operating expenses primarily depreciation.

The \$1,000,000 transfer in is from the capital projects bonded fund.

As of December 31, 2016, the fund has cash and investments totaling \$2,224,709 and unrestricted net position of \$2,192,453. Cash and investments increased by \$177,278 during the current year.

## 5. Health Self Insurance

Comparative statements of revenues, expenses and changes in net position for the health self insurance internal service fund are present below:

	2016	2015
Operating Revenues		
Charges for services	\$ 6,157,071	\$ 6,633,216
Other	5,243	1,718
Total Operating Revenues	<u>6,162,314</u>	<u>6,634,934</u>
Operating Expenses		
Personal services	116,322	109,615
Contractual services	304,887	296,254
Supplies and materials	43	-
Insurance	5,271,879	7,308,757
Other	634,554	-
Total Expenses	<u>6,327,685</u>	<u>7,714,626</u>
Operating Loss	<u>(165,371)</u>	<u>(1,079,692)</u>
Nonoperating Revenue		
Investment income	<u>38,223</u>	<u>110,177</u>
Change in Net Position	(127,148)	(969,515)
Net position - January 1	<u>5,849,017</u>	<u>6,818,532</u>
Net Position - December 31	<u>\$ 5,721,869</u>	<u>\$ 5,849,017</u>

The fund reported operating loss of \$165,371 compared to an operating loss of \$1,079,692 the prior year.

Operating revenues decreased \$472,620 due to a reduction in charges to other City departments. Insurance expenses decreased \$2,036,878 due to fluctuation in claims and also included an adjustment of \$650,000 to reduce the liability reserve estimate.

As of December 31, 2016, the fund has cash and investments totaling \$6,367,658 and unrestricted net position of \$5,721,869. Cash and investments decreased by \$836,829 during the current year.

## 6. Workers Compensation Self Insurance

Comparative statements of revenues, expenses and changes in net position for the workers compensation self insurance internal service fund are present below:

	2016	2015
Operating Revenues		
Charges for services	\$ 606,455	\$ 607,906
Operating Expenses		
Personal services	129,145	124,883
Contractual services	23,535	21,052
Insurance	362,222	505,489
Total Expenses	514,902	651,424
Operating Income (Loss)	91,553	(43,518)
Nonoperating Revenue		
Investment income	8,684	22,173
Change in Net Position	100,237	(21,345)
Net position - January 1	1,496,833	1,518,178
Net Position - December 31	\$ 1,597,070	\$ 1,496,833

The operating income increased from a loss of \$43,518 in 2015 to income of \$91,553 due to a decrease in claims and insurance costs.

As of December 31, 2016, the fund has cash and investments totaling \$1,633,760 and unrestricted net position of \$1,597,070.

## COMMENTS AND OBSERVATIONS

### Accounting and Reporting for Other Post-employment Benefits

In June 2015, the Governmental Accounting Standards Board (GASB) issued two new pronouncements relating to other post-employment benefits (OPEB). GASB Statement No. 74, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* and GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other than Pensions* significantly change the accounting and financial reporting of post-employment benefits that was established in GASB Statement Nos. 43 and 45. The primary purpose of these Statements is to improve accounting and financial reporting of OPEB obligations and enhance transparency of OPEB related information in your financial statements similar to how GASB Statements Nos. 67 and 68 were designed.

Currently, governments report a liability related to other post-employment liabilities for the unfunded portion of the annual required contribution, based on amortization of the Unfunded Actuarial Liability (UAL) over an open period of time, not to exceed 30 years. Upon implementing the new standards, the City will recognize the difference between total OPEB liability and any plan assets (net OPEB liability) in the government-wide and proprietary financial statements, often resulting in a significant increase in the OPEB liability reported in your financial statements. The new standards also require that the entry age normal cost method be used to determine the liability, deferred inflows and outflows of resources to be reported for changes in economic and demographic assumptions and differences between expected and actual experience, and additional note disclosures and schedules.

The new standards are effective for financial statements for OPEB plans for fiscal years beginning after June 15, 2016 and for employers for fiscal years beginning after June 15, 2017. We recommend that the City evaluate the impact of the new standards with your actuary, and determine an implementation strategy to minimize your costs while ensuring adequate communication of the impact of these changes will have on your financial statements. As you develop your implementation strategy, you should evaluate the following:

- Do you anticipate any changes in benefits? If yes, you should approve benefit changes prior to implementation, as any changes in benefits in the future are treated as a current year activity.
- What is your valuation measurement date? You can roll back to a valuation date 12 months prior to year end, allowing you to complete your actuarial valuation prior to year end or you can roll forward to your reporting date, requiring your actuarial valuation to be completed after year end but before you anticipate issuance of your financial statements.

## **APPENDIX**



May 2, 2017

Schenck SC  
712 Riverfront Drive, Suite 301  
Sheboygan, WI 53081

This representation letter is provided in connection with your audit of the financial statements of the City of Sheboygan, Wisconsin, (the "City"), which comprise 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 as of December 31, 2016, and the respective changes in the financial position and where applicable, cash flows for the year then ended, and the related notes to the financial statements for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items in No. 56 are considered material based on the materiality criteria specified in Title 2 U.S. Code of Federal Regulations (CFR) 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. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of May 2, 2017, the following representations made to you during your audit.

#### Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 10, 2016, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### FINANCE DEPARTMENT

CITY HALL  
828 CENTER AVE., SUITE 205  
SHEBOYGAN, WI  
53081-4442

920/459-3311  
FAX 920/459-3967

[www.sheboyganwi.gov](http://www.sheboyganwi.gov)

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. In regards to accounting estimates:
  - The measurement processes used by management in determining accounting estimates is appropriate and consistent.
  - The assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
  - The disclosures related to accounting estimates are complete and appropriate.
  - No subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
7. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
8. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
9. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
10. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.
11. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
12. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

13. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.

- d. Minutes of the meetings of the Common Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
14. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedules of expenditures of federal awards and state financial assistance.
  15. We made an assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed the results of our assessment as follows:
    - a. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
      - i. Management,
      - ii. Employees who have significant roles in internal control, or
      - iii. Others where the fraud could have a material effect on the financial statements.
    - b. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
  16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
  17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
  18. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

**Government - specific**

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred inflows/outflows of resources, or equity.
22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
23. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
26. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
27. As part of your audit, you assisted with preparation of the financial statements and related notes, the schedule of expenditures of federal awards, and the schedule of state financial assistance. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes, the schedule of expenditures of federal awards, and the schedule of state financial assistance.
28. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
29. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
30. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
31. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
32. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
33. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
34. Components of net position (net investment in capital assets, restricted, and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
35. Provisions for uncollectible receivables have been properly identified and recorded.
36. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
37. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

38. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
39. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
40. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
41. Joint ventures, jointly governed organizations, and other related organizations have been properly disclosed in the financial statements.
42. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
43. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
44. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
45. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual fund statements, supporting schedules, and the statistical data (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
46. We agree with the findings of specialists in evaluating the other post-employment benefits, pension benefits, and incurred but not reported claims and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
47. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the City's name" during the period significantly exceeded the amounts in those categories as of the balance sheet was properly disclosed in the financial statements.
48. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.

49. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
50. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
51. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.
52. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
53. We do not plan to make frequent amendments to our pension or other post-retirement benefit plans.
54. Tax abatement agreements have been properly disclosed in the notes to the financial statements.
55. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statements No. 74, *Financial Reporting for Post-employment Benefit Plans other than Pension Plans*, and No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, as discussed in Note D.6. The City is therefore unable to disclose the impact that adopting these GASB Statements will have on its financial position and the results of its operations when the Statements are adopted.
56. With respect to federal and state award programs:
  - a. We are responsible for understanding and complying with and have complied with the requirements of the Uniform Guidance and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, including requirements relating to preparation of the schedule of federal awards and the schedule of state financial assistance.
  - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance and the schedule of state financial assistance (SSFA) in accordance with the requirements of the *State Single Audit Guidelines* and we believe the SEFA and SSFA, including their form and content, are fairly presented in accordance with the Uniform Guidance and the Guidelines. The methods of measurement or presentation of the SEFA and SSFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA and SSFA.
  - c. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the *State Single Audit Guidelines* and have included in the SEFA and SSFA expenditures made during the audit period for all awards provided by federal and state agencies in the form of awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- d. We are responsible for understanding and complying with, and have complied with, the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major federal and state program.
- e. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.
- f. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal and state programs and related activities.
- g. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- h. We have complied with the direct and material compliance requirements, (except for noncompliance disclosed to you), including, when applicable, those set forth in the *OMB Compliance Supplement* and the *State Single Audit Guidelines*, relating to federal and state awards and confirmed that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal or state awards.
- i. We have disclosed any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- j. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- k. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR Part 200, subpart E) and OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, if applicable.
- l. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- n. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

- o. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
  - p. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditors' report.
  - q. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
  - r. The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
  - s. We have charged costs to federal and state awards in accordance with applicable cost principles.
  - t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the *State Single Audit Guidelines* and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
  - u. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
  - v. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
  - w. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance and the *State Single Audit Guidelines*.
57. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

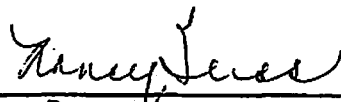
Signed:

  
\_\_\_\_\_  
Nancy Buss,  
Finance Director

38. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
39. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
40. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
41. Joint ventures, jointly governed organizations, and other related organizations have been properly disclosed in the financial statements.
42. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
43. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
44. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
45. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual fund statements, supporting schedules, and the statistical data (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
46. We agree with the findings of specialists in evaluating the other post-employment benefits, pension benefits, and incurred but not reported claims and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
47. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the City's name" during the period significantly exceeded the amounts in those categories as of the balance sheet was properly disclosed in the financial statements.
48. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.

- o. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
  - p. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditors' report.
  - q. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
  - r. The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
  - s. We have charged costs to federal and state awards in accordance with applicable cost principles.
  - t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the *State Single Audit Guidelines* and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
  - u. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
  - v. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
  - w. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance and the *State Single Audit Guidelines*.
57. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

Signed:

  
\_\_\_\_\_  
Nancy Buss,  
Finance Director



# Comprehensive Annual Financial Report

City of Sheboygan, Wisconsin

For the Fiscal Year Ended December 31, 2016

**CITY OF SHEBOYGAN, WISCONSIN**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDING**  
**DECEMBER 31, 2016**

**CITY OF SHEBOYGAN, WISCONSIN**  
December 31, 2016

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December 31, 2016

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**CITY OF SHEBOYGAN, WISCONSIN**

December 31, 2016

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May 2, 2017

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, 2016 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 funds and component units of the City of Sheboygan, Wisconsin in all material respects and completeness. All disclosures necessary to enable the reader to gain an understanding of the activities of the City of Sheboygan have been included.

The CAFR is presented in three sections:

- The unaudited **Introductory Section** includes the letter of transmittal, table of organization, and a list of principal elected and appointed officials. It is designed to give some basic background information to the reader.
- The **Financial Section** includes the independent auditors' report on the basic financial statements, Management's Discussion and Analysis, required supplementary information, and the combining and individual fund statements and schedules.
- The unaudited **Statistical Section** includes selected financial and demographic information generally presented on a multi-year basis.

## 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 48,653. 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 sixteen to ten. The council members elect the president of the council at the annual organizational meeting. The standing committees of the council are: Finance, Salaries and Grievances, Public Protection and 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.

FINANCE  
DEPARTMENT

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Suite 205  
Sheboygan, WI 53081

920-459-3311 (Phone)  
[www.sheboyganwi.gov](http://www.sheboyganwi.gov)

## **Factors Affecting the Local Economy**

Recent industrial and commercial developments in the city have added substantial net new construction. Construction by Acuity Insurance since 2014 added \$75 million, while Saco Polymers constructed a corporate headquarters at a value of \$5.1 million. Residential housing units totaling \$42.6 million are in various phases of construction to address the need for market rate housing. Seven single-family homes were constructed in 2016 at a value of \$1.5 million.

The median household income for the city as of 2015 was \$43,381 in comparison to \$53,357 for the State of Wisconsin per the American Community Survey. Median home value in the City is \$108,700, significantly less than the State of Wisconsin value of \$165,800. The unemployment rate as of January, 2017 is 3.7 percent, less than the State of Wisconsin rate of 4.2 percent per the Wisconsin Department of Workforce Development. The City of Sheboygan was cited by USA Today Money as a leader in the list of cities that are rebounding from the recession with the unemployment rate of 3.7 percent.

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 began construction of 81 market rate apartments units to be completed in July, 2017. LCM Funds will begin construction in June, 2017 on 90 luxury market apartments on South 8<sup>th</sup> St. Occupancy in 88 new waterfront market rate townhomes will begin in April, 2017, Gorman Company began 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 is constructing 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. Meijer foods plans to begin construction in April, 2019 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 2016 property tax levy increased .07 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 expire on December 31, 2017.

The city maintains a Aa2 credit rating by Moody's rating service. General obligation outstanding debt at year end 2016 is \$34.8 million. The ratio of net outstanding debt to debt capacity is 20.36 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 2017 includes \$5 million of debt to be issued.

The General Fund Unassigned balance as of December 31, 2016 is \$20.7 million, or 58 percent of the 2017 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, 2016, the city had 79.64 percent of the limit available. Equalized value for all property within the city was \$2.446 billion. The statutory debt limit is \$122 million and City net debt outstanding (less funds available for debt service) is \$24.9 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 Plan 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, 2016, 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.

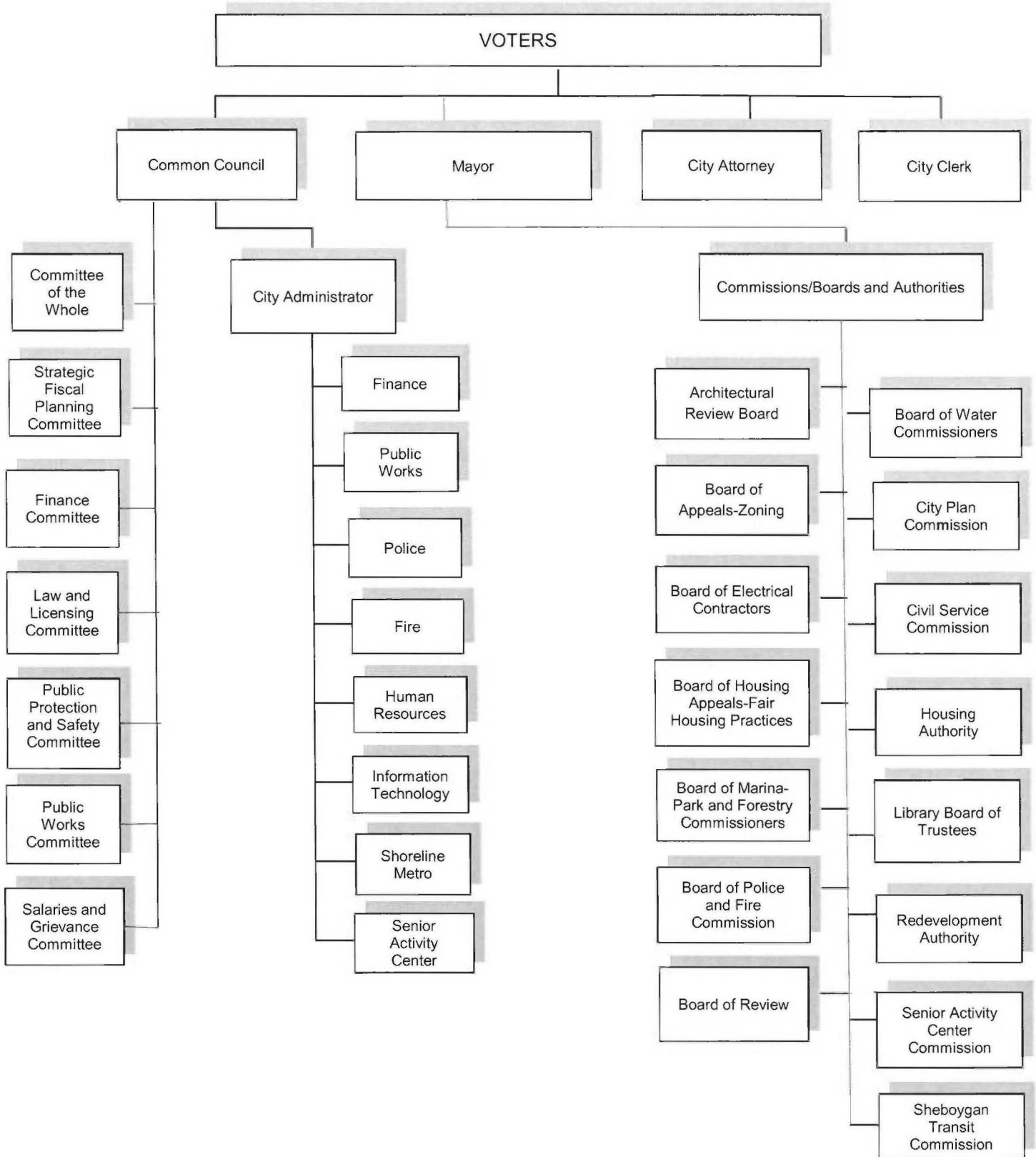
Respectfully submitted,



Nancy Buss  
Finance Director, City of Sheboygan

# CITY OF SHEBOYGAN, WISCONSIN

## TABLE OF ORGANIZATION December 31, 2016



# CITY OF SHEBOYGAN, WISCONSIN

## MAYOR AND COMMON COUNCIL ALDERPERSONS STANDING COMMITTEES 2016 - 2017

Mary Lynne Donohue, Council President  
Todd Wolf, Council Vice-President  
Joseph Heidemann, Committee of the Whole Chairperson

Michael Vandersteen, Mayor

### **Finance Committee**

Todd Wolf, Chairman\*  
James Bohren, Vice Chairman  
John Belanger  
Mary Lynne Donohue  
Andrew Schneider

### **Public Protection and Safety**

Bill Thiel, Chairman\*  
Rosemarie Trester, Vice Chairman  
Michael Damrow  
Roman Draughon  
Susan Holzschuh

### **Salaries & Grievances**

Mary Lynne Donohue, Chairman\*  
Joseph Heidemann, Vice Chairman  
Scott Lewandoske  
Andrew Schneider  
Todd Wolf

### **Strategic Fiscal Planning**

Mary Lynne Donohue  
Todd Wolf  
Bill Thiel  
John Belanger  
Susan Holzschuh

\*Chairperson of each standing committee serve on Strategic Fiscal Planning

### **Law & Licensing**

Susan Holzschuh, Chairman\*  
Roman Draughon, Vice Chairman  
Mark Hermann  
Job Hou-Seye  
Rosemarie Trester

### **Public Works**

John Belanger, Chairman\*  
Bill Thiel, Vice Chairman  
Bryan Bitters  
James Bohren  
Tammy Rabe

City of Sheboygan, Wisconsin  
Department Heads  
December 31, 2016

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 Roman
Director of Public Works	David Biebel
Information Technology Director	David Augustin
Director of Human Resources	Sandra Rohrick
Director of City Planning & Development	Chad Pelishek
Director of Parking & Transit	Derek Muench
Finance Director	Nancy Buss
Library Director	Garrett Erickson
Water Utility Superintendent	Joseph Trueblood

## INDEPENDENT AUDITORS' REPORT

To Mayor Michael Vandersteen and the Common Council  
City of Sheboygan  
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, 2016, 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 58 percent, 59 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, 2016, 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.

## **Change in Accounting Principle**

As discussed in Note C.1 to the financial statements, in 2016 the City adopted new accounting guidance, GASB Statement No. 72, *Fair Value Measurement and Application*. As discussed in Note D.2 to the financial statements, the City also adopted new accounting guidance, GASB Statement No. 77, *Tax Abatement Disclosures*. Our opinions are not modified with respect to this matter.

## **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 post-employment benefits on pages 74 through 76 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 awards and schedule of state financial assistance 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 schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate 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, the schedules of expenditures of federal awards and the schedule of state financial assistance 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.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2017, 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.

S chendek SC

Certified Public Accountants  
Sheboygan, Wisconsin  
May 2, 2017

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**



## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2016

The management's discussion and analysis and financial statements for the fiscal year December 31, 2016 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 position 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 \$206,410,523 (total net position) for the fiscal year reported, which is an increase of \$2,308,064 from the previous year.
- The 2016 results of governmental activities increased net position by \$470,383 and business-type activities increased net position by \$1,837,681.
- As of December 31, 2016, the fund balance for the governmental funds totaled \$43,977,059 and proprietary funds net position totaled \$68,314,101.
- The unassigned fund balance for the general fund was \$20,678,879, which represents 57.4 percent of the total general fund expenditures budgeted in 2017.
- The city's total net general obligation debt at December 31, 2016 was \$34.8 million, an increase of \$1.7 million from the December 31, 2015 level of \$33.1 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 five 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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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 (government 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 - 30 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 and water utility, 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 33 - 36 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 37 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 38 - 73 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 74 - 101 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 \$206.4 million at the close of the most recent fiscal year.

The largest portion of the city's net position (59 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, 2016 and 2015  
(in thousand of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 95,525	\$ 99,843	\$ 21,146	\$ 20,212	\$ 116,671	\$ 120,055
Capital assets, net	106,282	101,991	70,322	69,547	176,604	171,538
<b>Total Assets</b>	<b>201,807</b>	<b>201,834</b>	<b>91,468</b>	<b>89,759</b>	<b>293,275</b>	<b>291,593</b>
Deferred outflows of resources	18,780	5,302	3,215	943	21,995	6,245
Long-term liabilities outstanding	45,062	39,468	21,997	21,090	67,059	60,558
Other liabilities	5,885	6,197	2,209	2,189	8,094	8,386
<b>Total Liabilities</b>	<b>50,947</b>	<b>45,665</b>	<b>24,206</b>	<b>23,279</b>	<b>75,153</b>	<b>68,944</b>
Deferred inflows of resources	31,978	24,280	1,728	511	33,706	24,791
<b>Net Position</b>						
Net investment in capital assets	72,567	68,763	49,660	49,034	122,227	117,797
Restricted	19,788	31,382	363	1,699	20,151	33,081
Unrestricted	45,307	37,046	18,726	16,178	64,033	53,224
<b>Total Net Position</b>	<b>\$137,662</b>	<b>\$137,191</b>	<b>\$ 68,749</b>	<b>\$66,911</b>	<b>\$ 206,411</b>	<b>\$204,102</b>

The city's unrestricted position of \$64.0 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, 2016 and 2015  
(in thousand of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for services	\$ 7,542	\$ 7,118	\$ 17,036	\$ 16,451	\$ 24,578	\$ 23,569
Operating grants and contributions	4,128	4,627	2,634	2,644	6,762	7,271
Capital grants and contributions	5,861	2,068	341	796	6,202	2,864
General revenues						
Taxes	23,538	24,738	512	512	24,050	25,250
Other taxes	2,017	1,993			2,017	1,993
Grants and contributions not restricted to specific programs	12,065	12,148			12,065	12,148
Other	834	1,342	208	254	1,042	1,596
Total revenue	<u>55,985</u>	<u>54,034</u>	<u>20,731</u>	<u>20,657</u>	<u>76,716</u>	<u>74,691</u>
Expense:						
General government	5,445	4,565			5,445	4,565
Public safety	25,226	21,536			25,226	21,536
Public works	11,717	10,488			11,717	10,488
Health and human services	227	248			227	248
Culture and recreation	6,044	6,352			6,044	6,352
Conservation and development	6,815	3,794			6,815	3,794
Interest on long-term debt	1,500	1,560			1,500	1,560
Sewerage system			6,953	6,581	6,953	6,581
Water utility			5,686	5,697	5,686	5,697
Transit commission			4,249	4,485	4,249	4,485
Parking utility			448	389	448	389
Boat facility			97	85	97	85
Total Expense	<u>56,974</u>	<u>48,543</u>	<u>17,433</u>	<u>17,237</u>	<u>74,407</u>	<u>65,780</u>
Increase (decrease) in net position before transfers	(989)	5,491	3,298	3,420	2,309	8,911
Net transfers	1,460	1,445	(1,460)	(1,445)		
Change in net position	<u>471</u>	<u>6,936</u>	<u>1,838</u>	<u>1,975</u>	<u>2,309</u>	<u>8,911</u>
Net Position - January 1	137,191	130,255	66,911	64,936	204,102	195,191
Net Position - December 31	<u>\$137,662</u>	<u>\$137,191</u>	<u>\$ 68,749</u>	<u>\$66,911</u>	<u>\$ 206,411</u>	<u>\$204,102</u>

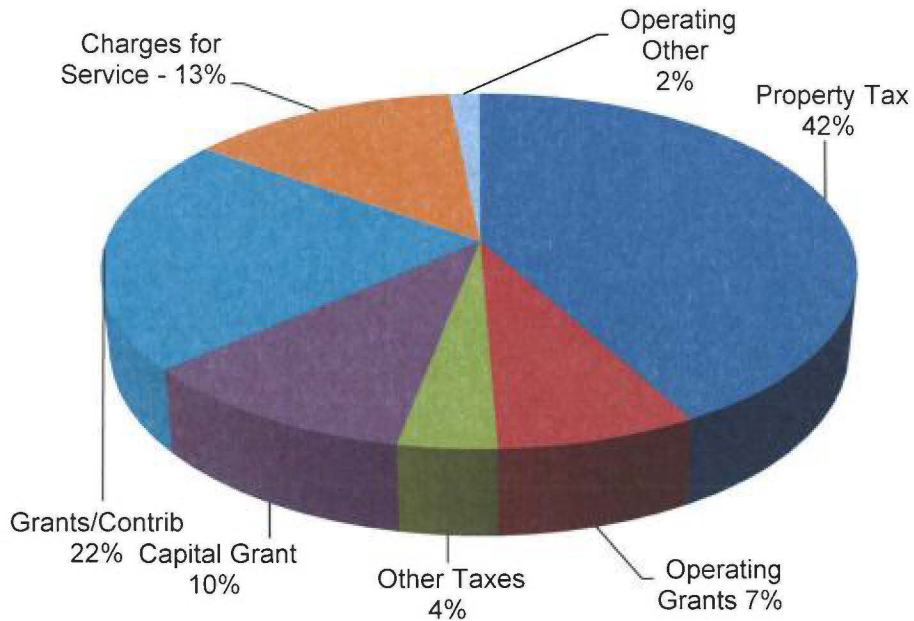
**Governmental Activities**

Governmental activities increased the city's net position by \$470 thousand (page 26) during the current year. Details of significant changes are listed below.

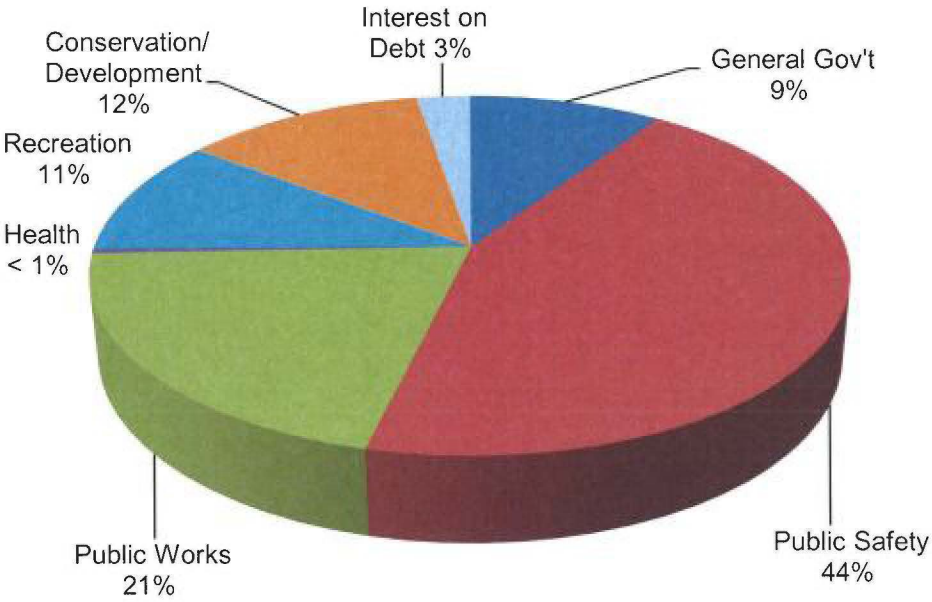
Key elements of change are as follows:

- Governmental activity capital grants and contributions increased \$3.8 million, all within public works activities.
- Taxes decreased \$1.2 million in the Tax Incremental Districts.
- Governmental activity expenses increased \$8.4 million over 2015.
  - Public safety activities expense increased \$3.7 million of which \$2.5 million was an expense to Sheboygan County for dispatch services.
  - General government activities increase of \$880 thousand largely due to payment of rescinded tax.
  - Public works activities increased the amount of noncapital street maintenance and repairs.
- Conservation and development increased substantially in Tax Incremental District project expenses.

Governmental activities operating revenue by source include \$23.5 million of tax revenue or 42 percent of total revenue. Operating grants and contribution revenues total \$4.1 million or 7 percent of revenues. The chart below illustrates the revenues by source.



Governmental activities operating expenses totaled \$57 million, an increase of \$8.4 million over 2015. The chart below illustrates the largest expense of the city is 44 percent of total expenses for Public Safety.



**Business-type Activities**

Business-type activities increased the city's net position by \$1.8 million. Key elements of this change are as follows:

- The Water Utility recorded an increase in net position of \$2.2 million. Operating revenue exceeded operating expenses by \$3.3 million.
- The Sewerage System recorded an operating profit of \$298 thousand.
- The Transit Commission, Parking Facility and Boat Facility each experienced reductions in net position totaling \$425 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 \$44 million, an increase of \$800 thousand. The unassigned fund balance, net of the Harbor Centre Marina, \$17.3 million is available for spending at the Common Council's discretion. The remainder of the fund balance is categorized as follows:

- Non-spendable for inventories and prepaid items (\$265 thousand); long-term accounts and interfund receivables (\$1.3 million); cemetery perpetual care (\$870 thousand) and library trust (\$600 thousand).
- Restricted in the amount of \$15 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 in the amount of \$8.2 million and \$65 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 \$20.7 million and the total fund balance was \$22.5 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 56 percent of the total fund expenditures, while total fund balance represents 61 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, an increase of \$2.5 million over 2015. 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 \$658 thousand, of which \$497 thousand is attributable to licenses and permits. Operating expenditures were \$2.3 million under budgeted, of which \$847 thousand was police and \$536 thousand was fire.

**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 \$176.6 million (net of depreciation). The investment in assets include land, building, machinery, equipment and infrastructure. The chart below compares 2016 to 2015 capital assets.

City of Sheboygan's Capital Assets  
For the Year Ended December 31, 2016 and 2015  
(in thousand of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Land	\$ 15,992	\$ 16,392	\$ 888	\$ 888	\$ 16,880	\$ 17,280
Buildings and improvements	16,440	17,137	7,384	6,008	23,824	23,145
Improvements other than buildings	7,756	2,637	6,403	6,342	14,159	8,979
Machinery and equipment	6,847	5,591	8,315	7,536	15,162	13,127
Infrastructure	59,063	60,233	37,841	36,739	96,904	96,972
Construction in progress	183	-	9,491	12,034	9,674	12,034
Total Capital Assets	<u>\$106,281</u>	<u>\$101,990</u>	<u>\$ 70,322</u>	<u>\$69,547</u>	<u>\$ 176,603</u>	<u>\$171,537</u>

Additional information on the city's capital assets can be found on Note C.4 of the notes to the financial statements on pages 52 - 53 of the report.

Long-term Debt: The City of Sheboygan's total bonded debt outstanding at fiscal year-end 2016 was \$34.8 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, 2016 was \$122.3 million based on the 2016 equalized valuation of \$2.4 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 \$3 million general obligation debt and \$3.7 million debt for Tax Incremental District 16. The city refinanced \$6.5 million Tax Increment District 6 debt and \$420 thousand of Tax Increment District 11 debt. General obligation debt and bonds totaled \$34.8 million at fiscal year-end 2016, which is 1.4 percent of the city's equalized valuation.

Additional information on the city's long-term debt can be found in Note C.6 on pages 56 - 60 of the report.

### **Economic Factors and Next Year's Budget Rates**

The city's annual unemployment rate for December 2016 of 3.9 percent is favorably to the State of Wisconsin's rate of 4.1 percent. The economic outlook is slow steady growth.

- The city's anticipates an increase of \$41 million in the equalized property tax base for 2016.
- The housing market has grown significantly with units totaling \$42.6 million in various phases of construction to address the need for market rate housing. Seven single-family homes were constructed in 2016 at a value of \$1.5 million.
- City wage rates are budgeted to increase two percent in 2017 and the health insurance is not expected to 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 expire at the same time on December 31, 2017.
- The city refinanced Tax Increment District debt in 2016 to lower interest rates.
- The city anticipates Moody's Investors Service will retain the Aa2 level.
- The capital improvement plan for 2016 anticipates borrowing \$5 million in 2017.

All of the above factors were consideration in preparation of the 2017 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](http://sheboyganwi.gov) under the Finance Department.

## **BASIC FINANCIAL STATEMENTS**

**CITY OF SHEBOYGAN, WISCONSIN**  
Statement of Net Position  
December 31, 2016

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Totals	Housing Authority of the City of Sheboygan	Centre Business Improvement District
<b>ASSETS</b>					
Cash and investments	\$ 55,340,696	\$ 16,517,287	\$ 71,857,983	\$ 4,049,927	\$ 25,151
Receivables					
Taxes	24,967,954	601,020	25,568,974	-	-
Accounts	1,204,303	2,059,053	3,263,356	42,509	2,660
Special assessments	810,006	580,051	1,390,057	-	-
Loans	8,708,632	-	8,708,632	-	-
Other	124,726	27,769	152,495	29,319	-
Internal balances	271,195	(271,195)	-	-	-
Due from other governments	1,581,302	347,019	1,928,321	64,957	-
Inventories and prepaid items	310,731	325,218	635,949	35,875	-
Deposit with CVMIC	2,205,665	-	2,205,665	-	-
Restricted assets					
Cash and investments	-	959,942	959,942	109,433	-
Capital assets, nondepreciable					
Land	15,991,989	887,683	16,879,672	346,943	-
Construction in progress	182,666	9,491,594	9,674,260	124,068	-
Capital assets, depreciable					
Buildings and improvements	32,814,756	21,957,058	54,771,814	8,770,469	-
Improvements other than buildings	19,232,709	27,069,879	46,302,588	-	1,500
Machinery and equipment	20,996,085	33,177,869	54,173,954	861,863	9,291
Infrastructure	121,025,850	63,999,484	185,025,334	-	-
Less: Accumulated depreciation	(103,962,698)	(86,261,598)	(190,224,296)	(7,562,316)	(5,713)
<b>TOTAL ASSETS</b>	<b>201,806,567</b>	<b>91,468,133</b>	<b>293,274,700</b>	<b>6,873,047</b>	<b>32,889</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows related to pension	18,780,593	3,214,960	21,995,553	173,717	-
<b>LIABILITIES</b>					
Accounts payable	1,926,654	1,375,912	3,302,566	17,817	15,215
Accrued and other current liabilities	2,748,249	721,732	3,469,981	235,915	1,608
Accrued interest payable	344,414	97,629	442,043	-	-
Due to other governments	726,637	2,979	729,616	-	-
Unearned revenues	138,664	10,477	149,141	1,882	-
Long-term Obligations					
Due within one year	6,367,188	1,364,060	7,731,248	-	-
Due in more than one year	33,811,952	20,058,348	53,870,300	-	-
Net pension liability	3,377,325	575,315	3,952,640	34,180	-
Other post employment benefits	1,505,861	-	1,505,861	-	-
<b>TOTAL LIABILITIES</b>	<b>50,946,944</b>	<b>24,206,452</b>	<b>75,153,396</b>	<b>289,794</b>	<b>16,823</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows related to pension	7,140,157	1,216,301	8,356,458	76,964	-
Property taxes levied for subsequent year	24,838,329	511,547	25,349,876	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>31,978,486</b>	<b>1,727,848</b>	<b>33,706,334</b>	<b>76,964</b>	<b>-</b>
<b>NET POSITION</b>					
Net investment in capital assets	72,566,789	49,659,932	122,226,721	2,541,027	5,078
Restricted for					
Debt service	7,107,686	362,790	7,470,476	-	-
Tax incremental financing districts	2,474,551	-	2,474,551	-	-
Community development	8,030,485	-	8,030,485	-	-
Cemetery perpetual care	869,500	-	869,500	-	-
Library trust	1,306,132	-	1,306,132	-	-
Business improvement district	-	-	-	-	10,988
Housing assistance	-	-	-	27,391	-
Unrestricted	45,306,587	18,726,071	64,032,658	4,111,588	-
<b>TOTAL NET POSITION</b>	<b>\$ 137,661,730</b>	<b>\$ 68,748,793</b>	<b>\$ 206,410,523</b>	<b>\$ 6,680,006</b>	<b>\$ 16,066</b>

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, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General government	\$ 5,444,768	\$ 1,182,308	\$ 11,148	\$ -
Public safety	25,225,575	2,625,488	390,552	-
Public works	11,717,027	2,093,602	2,370,058	5,860,942
Health and human services	227,450	118,574	-	-
Culture and recreation	6,044,438	813,521	755,010	-
Conservation and development	6,814,846	708,871	600,776	-
Interest on debt	1,500,390	-	-	-
<b>Total Governmental Activities</b>	<b>56,974,494</b>	<b>7,542,364</b>	<b>4,127,544</b>	<b>5,860,942</b>
<b>Business-type Activities</b>				
Sewerage system	6,953,152	7,149,477	-	101,810
Water utility	5,686,315	8,639,818	6,450	238,799
Transit commission	4,248,573	820,505	2,627,871	-
Parking facility	448,263	364,862	-	-
Boat facility	96,892	61,400	-	-
<b>Total Business-type Activities</b>	<b>17,433,195</b>	<b>17,036,062</b>	<b>2,634,321</b>	<b>340,609</b>
<b>Total Primary Government</b>	<b>\$ 74,407,689</b>	<b>\$ 24,578,426</b>	<b>\$ 6,761,865</b>	<b>\$ 6,201,551</b>
<b>Component Units</b>				
Housing Authority of the City of Sheboygan	\$ 2,098,654	\$ 1,056,577	\$ 971,751	\$ -
Harbor Centre Business Improvement District	154,308	143,942	-	-
	<b>\$ 2,252,962</b>	<b>\$ 1,200,519</b>	<b>\$ 971,751</b>	<b>\$ -</b>

General revenues  
Taxes  
    General 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 capital 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				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Totals	Housing Authority of the City of Sheboygan	Harbor Centre Business Improvement District

\$ (4,251,312)	\$ -	\$ (4,251,312)	\$ -	\$ -
(22,209,535)	-	(22,209,535)	-	-
(1,392,425)	-	(1,392,425)	-	-
(108,876)	-	(108,876)	-	-
(4,475,907)	-	(4,475,907)	-	-
(5,505,199)	-	(5,505,199)	-	-
(1,500,390)	-	(1,500,390)	-	-
<u>(39,443,644)</u>	<u>-</u>	<u>(39,443,644)</u>	<u>-</u>	<u>-</u>

-	298,135	298,135	-	-
-	3,198,752	3,198,752	-	-
-	(800,197)	(800,197)	-	-
-	(83,401)	(83,401)	-	-
-	(35,492)	(35,492)	-	-
-	<u>2,577,797</u>	<u>2,577,797</u>	-	-
<u>(39,443,644)</u>	<u>2,577,797</u>	<u>(36,865,847)</u>	<u>-</u>	<u>-</u>

-	-	-	(70,326)	-
-	-	-	-	(10,366)
-	-	-	<u>(70,326)</u>	<u>(10,366)</u>

21,217,263	511,547	21,728,810	-	-
2,320,822	-	2,320,822	-	-
2,016,650	-	2,016,650	-	-
12,065,160	-	12,065,160	-	-
504,160	126,959	631,119	69,004	28
160,041	79,641	239,682	226,697	-
170,150	1,518	171,668	-	-
1,459,781	(1,459,781)	-	-	-
<u>39,914,027</u>	<u>(740,116)</u>	<u>39,173,911</u>	<u>295,701</u>	<u>28</u>
470,383	1,837,681	2,308,064	225,375	(10,338)
<u>137,191,347</u>	<u>66,911,112</u>	<u>204,102,459</u>	<u>6,454,631</u>	<u>26,404</u>
<u>\$ 137,661,730</u>	<u>\$ 68,748,793</u>	<u>\$ 206,410,523</u>	<u>\$ 6,680,006</u>	<u>\$ 16,066</u>

**CITY OF SHEBOYGAN, WISCONSIN**

Balance Sheet  
Governmental Funds  
December 31, 2016

	General	Debt Service GO Debt	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 20,719,208	\$ 4,624,647	\$ 18,402,470	\$ 43,746,325
Receivables				
Taxes	15,536,290	2,886,889	6,544,775	24,967,954
Accounts	374,634	-	829,669	1,204,303
Special assessments	177,117	-	632,889	810,006
Loans	10,000	-	8,698,632	8,708,632
Other	53,727	15,872	31,605	101,204
Due from other funds	1,960,501	2,811,581	-	4,772,082
Advance to other funds	805,132	-	77,730	882,862
Due from other governments	802,024	-	779,278	1,581,302
Inventories and prepaid items	171,385	-	93,162	264,547
<b>TOTAL ASSETS</b>	<b>\$ 40,610,018</b>	<b>\$ 10,338,989</b>	<b>\$ 36,090,210</b>	<b>\$ 87,039,217</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 858,799	\$ -	\$ 756,384	\$ 1,615,183
Accrued and other current liabilities	1,645,394	-	157,566	1,802,960
Due to other funds	-	-	3,620,282	3,620,282
Due to other governments	2,311	-	724,326	726,637
Unearned revenues	-	-	138,664	138,664
Advance from other funds	-	-	1,328,775	1,328,775
<b>Total Liabilities</b>	<b>2,506,504</b>	<b>-</b>	<b>6,725,997</b>	<b>9,232,501</b>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for subsequent year	15,406,665	2,886,889	6,544,775	24,838,329
Special assessments	169,753	-	631,925	801,678
Loans receivable	-	-	7,974,306	7,974,306
Accounts receivable	-	-	215,344	215,344
<b>Total Deferred Inflows of Resources</b>	<b>15,576,418</b>	<b>2,886,889</b>	<b>15,366,350</b>	<b>33,829,657</b>
<b>Fund Balances</b>				
<b>Nonspendable</b>				
Inventories and prepaid items	171,385	-	93,162	264,547
Long-term accounts and interfund receivables	1,261,419	-	-	1,261,419
Cemetery perpetual care	-	-	869,500	869,500
Library trust	-	-	600,000	600,000
<b>Restricted</b>				
Debt service	-	7,452,100	-	7,452,100
Tax incremental financing districts	-	-	2,474,551	2,474,551
Capital improvements	-	-	3,158,365	3,158,365
Community development	-	-	1,249,933	1,249,933
Library trust	-	-	706,132	706,132
<b>Committed</b>				
Development	350,000	-	-	350,000
<b>Assigned</b>				
Other	-	-	8,183,988	8,183,988
Subsequent year expenditures	65,413	-	-	65,413
Unassigned (deficit)	20,678,879	-	(3,337,768)	17,341,111
<b>Total Fund Balances</b>	<b>22,527,096</b>	<b>7,452,100</b>	<b>13,997,863</b>	<b>43,977,059</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 40,610,018</b>	<b>\$ 10,338,989</b>	<b>\$ 36,090,210</b>	<b>\$ 87,039,217</b>

(Continued)

**CITY OF SHEBOYGAN, WISCONSIN**  
 Balance Sheet (Continued)  
 Governmental Funds  
 December 31, 2016

Reconciliation to the Statement of Net Position

Total Fund Balances as shown on previous page		\$ 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.		101,450,244
The City's proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements:		
Deferred outflows related to pension		18,222,336
Deferred inflow related to pension		(6,930,212)
Net pension liability		(3,278,021)
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.		
Special assessments		801,678
Accounts receivable		215,344
Loans receivable		7,974,306
Internal service funds reported in the statement of net position as governmental activities (see page 33)		17,258,411
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	\$ (35,844,553)	
Bond premium	(218,453)	
Bond discount	59,739	
Capital leases payable	(1,131,924)	
Unfunded post employment benefits	(1,505,861)	
Compensated absences	(3,043,949)	
Accrued interest on long-term obligations	(344,414)	(42,029,415)
Net Position of Governmental Activities as Reported on the Statement of Net Position (see page 24)		<u>\$ 137,661,730</u>

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, 2016

	General	Debt Service GO Debt	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$ 15,164,406	\$ 2,886,889	\$ 8,182,016	\$ 26,233,311
Special assessments	-	-	208,188	208,188
Intergovernmental	14,207,490	-	1,625,656	15,833,146
Licenses and permits	1,202,492	-	598,520	1,801,012
Fines and forfeits	309,263	-	732,004	1,041,267
Public charges for services	1,721,047	-	1,917,781	3,638,828
Intergovernmental charges for services	227,937	-	-	227,937
Miscellaneous	294,161	540,684	1,250,462	2,085,307
<b>Total Revenues</b>	<b>33,126,796</b>	<b>3,427,573</b>	<b>14,514,627</b>	<b>51,068,996</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	4,689,064	-	460,646	5,149,710
Public safety	21,920,893	-	564,818	22,485,711
Public works	7,443,242	-	1,043,327	8,486,569
Health and human services	233,451	-	450	233,901
Culture and recreation	2,521,890	-	3,053,777	5,575,667
Conservation and development	257,317	-	4,301,908	4,559,225
<b>Debt service</b>				
Principal	-	3,420,277	1,721,686	5,141,963
Interest and fiscal charges	-	884,452	650,224	1,534,676
Capital outlay	-	-	6,263,323	6,263,323
<b>Total Expenditures</b>	<b>37,065,857</b>	<b>4,304,729</b>	<b>18,060,159</b>	<b>59,430,745</b>
<b>Deficiency of Revenues Under Expenditures</b>	<b>(3,939,061)</b>	<b>(877,156)</b>	<b>(3,545,532)</b>	<b>(8,361,749)</b>
<b>Other Financing Sources (Uses)</b>				
Long-term debt issued	-	-	13,645,000	13,645,000
Premium on long-term debt issued	-	59,271	49,079	108,350
Capital leases	-	-	664,000	664,000
Sale of capital assets	63,525	-	1,039,062	1,102,587
Payment to current noteholder	-	-	(6,940,000)	(6,940,000)
Transfers in	2,844,039	1,178,661	1,219,939	5,242,639
Transfers out	(2,992)	-	(4,654,866)	(4,657,858)
<b>Total Other Financing Sources (Uses)</b>	<b>2,904,572</b>	<b>1,237,932</b>	<b>5,022,214</b>	<b>9,164,718</b>
<b>Net Change in Fund Balances</b>	<b>(1,034,489)</b>	<b>360,776</b>	<b>1,476,682</b>	<b>802,969</b>
<b>Fund Balances - January 1</b>	<b>23,561,585</b>	<b>7,091,324</b>	<b>12,521,181</b>	<b>43,174,090</b>
<b>Fund Balances - December 31</b>	<b>\$ 22,527,096</b>	<b>\$ 7,452,100</b>	<b>\$ 13,997,863</b>	<b>\$ 43,977,059</b>

(Continued)

**CITY OF SHEBOYGAN, WISCONSIN**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds (Continued)  
For the Year Ended December 31, 2016

Reconciliation to the Statement of Activities

Net Change in Fund Balances as shown on previous page	\$	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	\$	2,709,251
Contributed capital assets		5,427,000
Depreciation expense reported in the statement of activities		<u>(4,209,387)</u>
Amount by which capital outlay is less than depreciation in current period		3,926,864
In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as an other financing source. In the statement of activities only the gain (or loss) on the disposal is reported.		
Proceeds from the disposition of capital assets as reported on the governmental funds operating statement	\$	(440,000)
Gain (loss) on disposition reported on the statement of activities		<u>(19,158)</u>
Cost of assets disposed of		(459,158)
Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits increased by:		
		(115,386)
Changes in the net pension liability (asset) and related deferred inflows and outflows of resources as a result of employer contributions, changes in assumptions and proportionate share and the difference between the expected and actual experience of the pension plan.		
		(2,176,991)
Special assessments are recorded as revenues when collected in the governmental funds; however, in the government-wide financial statements, special assessments are recognized as revenue when levied		
Special assessments levied	\$	277,919
Special assessment collections		<u>(283,162)</u>
Accounts receivable deferred and collected after the period of availability		53,912
Loans issued by the City are recorded as an expenditure in the governmental funds when paid and loan repayments are recognized as a revenue when received. The issuance of loans or the receipt of repayments does not have an effect on net position.		
Loans issued	\$	1,690,000
Loan repayments received		<u>(1,153,600)</u>
Some capital assets acquired during the year were financed with debt. In addition, debt was issued to refinance existing debt obligations. The amount of the debt is reported in the governmental funds as a source of financing. In the statement of net position; however, debt constitutes a long-term liability. Debt issued in the current year is:		(14,309,000)
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities. The amount of long-term debt principal payments in the current year is:		
		12,068,448
Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid, in the statement of activities interest is reported as it accrues.		
		15,056
Bond premiums and discounts are reported in the governmental funds as revenues and expenditures. In the statement of activities these costs are capitalized and amortized over the life of the bonds.		
Bond premium		(82,781)
Bond discount		(6,843)
Internal service funds are used by the City to charge the costs of motor vehicle, data processing, health, workers compensation and general liability to individual funds.		
		<u>222,136</u>
Change in Net Position of Governmental Activities as Reported in the Statement of Activities (see pages 25 - 26)	\$	<u><u>470,383</u></u>

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, 2016

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 15,155,073	\$ 15,155,073	\$ 15,164,406	\$ 9,333
Intergovernmental	14,085,337	14,218,611	14,207,490	(11,121)
Licenses and permits	705,165	705,165	1,202,492	497,327
Fines and forfeits	293,100	327,765	309,263	(18,502)
Public charges for services	1,436,064	1,520,064	1,721,047	200,983
Intergovernmental charges for services	220,950	220,950	227,937	6,987
Miscellaneous	315,527	321,527	294,161	(27,366)
<b>Total Revenues</b>	<b>32,211,216</b>	<b>32,469,155</b>	<b>33,126,796</b>	<b>657,641</b>
<b>Expenditures</b>				
<b>General Government</b>				
Council	123,630	133,716	131,259	2,457
Mayor	410,249	462,649	462,469	180
City clerk	346,859	364,192	343,895	20,297
Elections	157,698	190,000	118,757	71,243
Finance	1,249,803	1,754,415	1,454,464	299,951
Assessor	419,856	380,428	378,243	2,185
Personnel	240,757	271,031	271,025	6
City attorney	434,237	435,787	413,855	21,932
City insurance	398,394	398,394	332,145	66,249
City buildings	753,785	857,095	782,690	74,405
Board of review	1,550	1,550	262	1,288
<b>Total General Government</b>	<b>4,536,818</b>	<b>5,249,257</b>	<b>4,689,064</b>	<b>560,193</b>
<b>Public Safety</b>				
Police	11,792,719	14,597,852	13,750,677	847,175
Fire	7,990,633	8,015,895	7,479,942	535,953
Building inspection	678,448	728,944	684,486	44,458
Emergency operations	1,200	1,200	422	778
Civil defense	5,600	11,600	5,366	6,234
<b>Total Public Safety</b>	<b>20,468,600</b>	<b>23,355,491</b>	<b>21,920,893</b>	<b>1,434,598</b>
<b>Public Works</b>				
Department of public works	249,542	249,542	243,974	5,568
Engineering	532,927	603,927	603,306	621
Streets department	4,087,751	4,505,851	4,521,465	(15,614)
Sanitation department	2,387,878	2,295,878	2,072,527	223,351
Incinerator	10,000	2,200	1,970	230
<b>Total Public Works</b>	<b>7,268,098</b>	<b>7,657,398</b>	<b>7,443,242</b>	<b>214,156</b>
<b>Health and Human Services</b>				
Cemetery	241,577	247,952	233,451	14,501

(Continued)

**CITY OF SHEBOYGAN, WISCONSIN**  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual (Continued)  
General Fund  
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Culture and Recreation				
Park department	2,267,130	2,416,365	2,346,564	69,801
Senior citizen center	172,193	179,993	175,326	4,667
Total Culture and Recreation	<u>2,439,323</u>	<u>2,596,358</u>	<u>2,521,890</u>	<u>74,468</u>
Conservation and Development				
City development	<u>254,880</u>	<u>257,380</u>	<u>257,317</u>	<u>63</u>
Total Expenditures	<u>35,209,296</u>	<u>39,363,836</u>	<u>37,065,857</u>	<u>2,297,979</u>
Deficiency of Revenues Under Expenditures	<u>(2,998,080)</u>	<u>(6,894,681)</u>	<u>(3,939,061)</u>	<u>2,955,620</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	-	63,525	63,525
Transfers in	3,001,625	3,001,625	2,844,039	(157,586)
Transfers out	(3,545)	(3,545)	(2,992)	553
Total Other Financing Sources (Uses)	<u>2,998,080</u>	<u>2,998,080</u>	<u>2,904,572</u>	<u>(93,508)</u>
Net Change in Fund Balance	-	(3,896,601)	(1,034,489)	2,862,112
Fund Balance - January 1	<u>23,561,585</u>	<u>23,561,585</u>	<u>23,561,585</u>	-
Fund Balance - December 31	<u>\$ 23,561,585</u>	<u>\$ 19,664,984</u>	<u>\$ 22,527,096</u>	<u>\$ 2,862,112</u>

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, 2016

	Enterprise Funds			Totals	Governmental Activities - Internal Service Funds
	Sewerage System	Water Utility	Nonmajor Enterprise Funds		
<b>ASSETS</b>					
Cash and investments	\$ 6,938,095	\$ 5,957,663	\$ 3,621,529	\$ 16,517,287	\$ 11,594,371
Receivables					
Taxes	73,370	-	527,650	601,020	-
Accounts	780,200	1,257,911	20,942	2,059,053	-
Special assessments	-	456,198	123,853	580,051	-
Other	10,689	10,686	6,394	27,769	23,522
Due from other governments	-	155,595	191,424	347,019	-
Inventories and prepaid items	-	299,712	25,506	325,218	46,184
Restricted assets					
Cash and investments	-	959,942	-	959,942	-
Advance to other funds	-	-	445,913	445,913	-
Deposit with CVMIC	-	-	-	-	2,205,665
Capital assets, nondepreciable					
Land	2,000	133,671	752,012	887,683	-
Construction in progress	8,118,224	1,373,370	-	9,491,594	99,082
Capital assets, depreciable					
Buildings and improvements	12,371,095	8,833,549	752,414	21,957,058	-
Improvements other than buildings	23,905,496	-	3,164,383	27,069,879	-
Machinery and equipment	14,400,631	12,678,442	6,098,796	33,177,869	13,642,751
Infrastructure	23,990,434	40,009,050	-	63,999,484	-
Less: Accumulated depreciation	(59,215,836)	(18,600,208)	(8,445,554)	(86,261,598)	(8,910,720)
<b>TOTAL ASSETS</b>	<b>31,374,398</b>	<b>53,525,581</b>	<b>7,285,262</b>	<b>92,185,241</b>	<b>18,700,855</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows related to pension	788,998	1,123,908	1,302,054	3,214,960	558,257
<b>LIABILITIES</b>					
Accounts payable	545,375	575,111	255,426	1,375,912	311,471
Accrued and other current liabilities	56,189	564,316	101,227	721,732	945,289
Accrued interest payable	39,913	57,716	-	97,629	-
Due to other funds	-	1,151,800	-	1,151,800	-
Due to other governments	-	-	2,979	2,979	-
Unearned revenues	10,386	-	91	10,477	-
Long-term obligations					
Due within one year	495,855	868,205	-	1,364,060	-
Due in more than one year	9,349,185	10,709,163	-	20,058,348	-
Net pension liability	140,506	200,307	234,502	575,315	99,304
<b>TOTAL LIABILITIES</b>	<b>10,637,409</b>	<b>14,126,618</b>	<b>594,225</b>	<b>25,358,252</b>	<b>1,356,064</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows related to pension	297,050	423,479	495,772	1,216,301	209,945
Property taxes levied for subsequent year	-	-	511,547	511,547	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>297,050</b>	<b>423,479</b>	<b>1,007,319</b>	<b>1,727,848</b>	<b>209,945</b>
<b>NET POSITION</b>					
Net investment in capital assets	13,727,004	33,610,877	2,322,051	49,659,932	4,831,113
Restricted for					
Debt service	-	362,790	-	362,790	-
Unrestricted	7,501,933	6,125,725	4,663,721	18,291,379	12,861,990
<b>TOTAL NET POSITION</b>	<b>\$ 21,228,937</b>	<b>\$ 40,099,392</b>	<b>\$ 6,985,772</b>	<b>68,314,101</b>	<b>17,693,103</b>
Adjustment to reflect consolidation of internal service fund activities related to enterprise funds				434,692	(434,692)
Net Position, as reported in the Statement of Net Position in the government-wide financial statements				<u>\$ 68,748,793</u>	<u>\$ 17,258,411</u>

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

**CITY OF SHEBOYGAN, WISCONSIN**  
Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Funds  
For the Year Ended December 31, 2016

	Enterprise Funds			Totals	Governmental Activities - Internal Service Funds
	Sewerage System	Water Utility	Nonmajor Enterprise Funds		
Operating Revenues					
Charges for services	\$ 6,980,303	\$ 8,487,863	\$ 1,153,375	\$ 16,621,541	\$ 9,577,632
Other	169,174	151,955	93,392	414,521	67,297
Total Operating Revenues	<u>7,149,477</u>	<u>8,639,818</u>	<u>1,246,767</u>	<u>17,036,062</u>	<u>9,644,929</u>
Operating Expenses					
Personal services	1,922,238	1,914,926	3,075,553	6,912,717	1,384,236
Contractual services	2,420,068	1,467,531	466,391	4,353,990	1,135,147
Supplies and materials	1,014,705	248,955	599,827	1,863,487	252,775
Insurance	35,727	123,047	127,967	286,741	5,803,067
Other	346,144	233,125	103,720	682,989	1,182,581
Depreciation	1,112,782	1,365,699	400,627	2,879,108	858,109
Total Operating Expenses	<u>6,851,664</u>	<u>5,353,283</u>	<u>4,774,085</u>	<u>16,979,032</u>	<u>10,615,915</u>
Operating Income (Loss)	<u>297,813</u>	<u>3,286,535</u>	<u>(3,527,318)</u>	<u>57,030</u>	<u>(970,986)</u>
Nonoperating Revenues (Expenses)					
Property taxes	-	-	511,547	511,547	-
Intergovernmental	-	6,450	2,627,871	2,634,321	-
Investment income	76,011	15,286	35,662	126,959	70,719
Miscellaneous revenues	-	-	10,446	10,446	-
Interest expense	(217,824)	(333,032)	-	(550,856)	-
Interest charged to construction	-	64,850	-	64,850	-
Amortization of premium	-	4,345	-	4,345	-
Gain on disposal of assets	1,518	-	-	1,518	344,096
Total Nonoperating Revenues (Expenses)	<u>(140,295)</u>	<u>(242,101)</u>	<u>3,185,526</u>	<u>2,803,130</u>	<u>414,815</u>
Income (Loss) Before Contributions and Transfers	<u>157,518</u>	<u>3,044,434</u>	<u>(341,792)</u>	<u>2,860,160</u>	<u>(556,171)</u>
Capital contributions	101,810	238,799	-	340,609	-
Transfers in	-	-	8,694	8,694	1,000,000
Transfers out	(249,674)	(1,127,126)	(91,675)	(1,468,475)	(125,000)
Change in Net Position	<u>9,654</u>	<u>2,156,107</u>	<u>(424,773)</u>	<u>1,740,988</u>	<u>318,829</u>
Net Position - January 1	<u>21,219,283</u>	<u>37,943,285</u>	<u>7,410,545</u>	<u>66,573,113</u>	<u>17,374,274</u>
Net Position - December 31	<u>\$ 21,228,937</u>	<u>\$ 40,099,392</u>	<u>\$ 6,985,772</u>	<u>\$ 68,314,101</u>	<u>\$ 17,693,103</u>
Change in net position, as reported above				\$ 1,740,988	\$ 318,829
Adjustment to reflect consolidation of internal service fund activities related to enterprise funds				<u>96,693</u>	<u>(96,693)</u>
Change in Net Position, as reported in the Statement of Activities in the government wide financial statements				<u>\$ 1,837,681</u>	<u>\$ 222,136</u>

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

**CITY OF SHEBOYGAN, WISCONSIN**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2016

	Enterprise Funds			Totals	Governmental Activities - Internal Service Funds
	Sewerage System	Water Utility	Nonmajor Enterprise Funds		
<b>Cash Flows from Operating Activities</b>					
Receipts from customers	\$ 7,129,502	\$ 8,475,938	\$ 1,261,426	\$ 16,866,866	\$ 9,636,586
Payments to suppliers	(3,769,218)	(2,365,545)	(1,144,409)	(7,279,172)	(9,065,871)
Payments to employees	(1,866,032)	(1,479,811)	(2,965,725)	(6,311,568)	(1,326,771)
Net Cash Provided (Used) by Operating Activities	<u>1,494,252</u>	<u>4,630,582</u>	<u>(2,848,708)</u>	<u>3,276,126</u>	<u>(756,056)</u>
<b>Cash Flows from Noncapital and Related Financing Activities</b>					
Property taxes	-	-	511,547	511,547	-
Intergovernmental grants	-	-	2,627,871	2,627,871	-
Nonoperating revenue	-	-	10,446	10,446	-
Transfer in (out)	(249,674)	(1,086,481)	8,694	(1,327,461)	875,000
Collection of assessments for customer owned laterals	-	(119,293)	-	(119,293)	-
Advances from other funds	-	83,400	-	83,400	-
Interest on advance from other funds	-	(13,515)	(91,675)	(105,190)	-
Net Cash Provided (Used) by Noncapital and Related Financing Activities	<u>(249,674)</u>	<u>(1,143,274)</u>	<u>2,960,074</u>	<u>1,567,126</u>	<u>875,000</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Acquisition of capital assets	(338,651)	(3,084,909)	(164,070)	(3,587,630)	(1,680,857)
Proceeds from sale of capital assets	1,518	-	-	1,518	344,096
Proceeds of capital debt	538,636	3,168,537	-	3,707,173	-
Principal payments on capital debt	(683,877)	(2,939,230)	-	(3,623,107)	-
Interest payments on capital debt	(218,832)	(334,800)	-	(553,632)	-
Debt issuance premium	-	37,232	-	37,232	-
Net Cash Used by Capital and Related Financing Activities	<u>(701,206)</u>	<u>(3,153,170)</u>	<u>(164,070)</u>	<u>(4,018,446)</u>	<u>(1,336,761)</u>
<b>Cash Flows from Investing Activities</b>					
Interest received	<u>76,011</u>	<u>15,286</u>	<u>35,662</u>	<u>126,959</u>	<u>70,719</u>
<b>Change in Cash and Cash Equivalents</b>	<u>619,383</u>	<u>349,424</u>	<u>(17,042)</u>	<u>951,765</u>	<u>(1,147,098)</u>
<b>Cash and Cash Equivalents - January 1</b>	<u>6,318,712</u>	<u>6,568,181</u>	<u>3,638,571</u>	<u>16,525,464</u>	<u>12,741,469</u>
<b>Cash and Cash Equivalents - December 31</b>	<u>\$ 6,938,095</u>	<u>\$ 6,917,605</u>	<u>\$ 3,621,529</u>	<u>\$ 17,477,229</u>	<u>\$ 11,594,371</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2016

	Enterprise Funds			Totals	Governmental Activities - Internal Service Funds
	Sewerage System	Water Utility	Nonmajor Enterprise Funds		
Reconciliation to Statement of Net Position					
Unrestricted cash and investments	\$ 6,938,095	\$ 5,957,663	\$ 3,621,529	\$ 16,517,287	\$ 11,594,371
Restricted cash and investments	-	959,942	-	959,942	-
	<u>\$ 6,938,095</u>	<u>\$ 6,917,605</u>	<u>\$ 3,621,529</u>	<u>\$ 17,477,229</u>	<u>\$ 11,594,371</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ 297,813	\$ 3,286,535	\$ (3,527,318)	\$ 57,030	\$ (970,986)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation	1,112,782	1,365,699	400,627	2,879,108	858,109
Depreciation charged to clearing and other funds	-	123,719	-	123,719	-
Intergovernmental revenues	-	6,450	-	6,450	-
Change in pension related liabilities (assets) and deferred outflows/inflows of resources	56,206	97,268	96,061	249,535	58,071
Changes in assets and liabilities					
Receivables	(20,277)	(232,030)	(32,574)	(284,881)	(8,343)
Due from other governments	-	(15,317)	47,235	31,918	-
Inventories and prepaid items	-	(11,603)	(20,889)	(32,492)	1,262
Accounts payable	42,925	18,390	172,823	234,138	20,276
Accrued and other current liabilities	4,501	(8,529)	13,767	9,739	(714,445)
Due to other governments	-	-	1,562	1,562	-
Unearned revenues	302	-	(2)	300	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,494,252</u>	<u>\$ 4,630,582</u>	<u>\$ (2,848,708)</u>	<u>\$ 3,276,126</u>	<u>\$ (756,056)</u>
Noncash Investing, Capital and Financing Activities					
Amortization of premium	\$ -	\$ 4,345	\$ -	\$ 4,345	\$ -
Capital contributions	\$ 101,810	\$ 238,799	\$ -	\$ 340,609	\$ -
Interest charge to construction	\$ -	\$ 64,850	\$ -	\$ 64,850	\$ -

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

**CITY OF SHEBOYGAN, WISCONSIN**

Statement of Fiduciary Net Position

Agency Funds

December 31, 2016

	Property Tax Collection	Business Improvement District	Totals
<b>ASSETS</b>			
Cash and investments	\$ 24,612,980	\$ 9,656	\$ 24,622,636
Receivables			
Taxes	15,766,537	133,567	15,900,104
Special assessments	-	6,415	6,415
<b>TOTAL ASSETS</b>	<u>\$ 40,379,517</u>	<u>\$ 149,638</u>	<u>\$ 40,529,155</u>
<b>LIABILITIES</b>			
Liabilities			
Accounts payable	\$ 18,558	\$ 250	\$ 18,808
Due to other governments	40,360,959	149,388	40,510,347
<b>TOTAL LIABILITIES</b>	<u>\$ 40,379,517</u>	<u>\$ 149,638</u>	<u>\$ 40,529,155</u>

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

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE A - 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:

1. Financial Reporting Entity

The City of Sheboygan, Wisconsin is a municipal corporation governed by an elected mayor and sixteen-member council. Included in the City's operations (the primary government) is the City's water utility managed by the Board of Waterworks Commissioners appointed by the Common Council. As required by GAAP, the basic financial statements present the City (the primary government) and any component units. A legal separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. A legally separate, tax exempt organization should be reported as a component unit of a primary government if all of the following criteria are met:

- a. the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents;
- b. the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization;
- c. the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

The component units discussed below are included in the City's reporting entity because of the significance of their operational and/or financial relationship with the City.

2. Individual Component Unit Disclosures

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 ("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 their 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, 2016 for the Housing Authority and December 31, 2016 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.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

3. 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 and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

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 main 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.

**CITY OF SHEBOYGAN, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2016

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Special revenue funds* are used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes. Non-major 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, Forestry & Open Space

*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 non-major capital project 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 non-major debt service fund.

*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 non-major permanent 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. Non-major enterprise funds consist of the following:

Transit Commission	Parking Facility
Boat Facility	

Additionally, the government reports the following fund types:

*Internal service funds* account 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	Workers Compensation Self Insurance
Data Processing	General Liability Self Insurance
Health 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.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

4. 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 (other than agency funds) 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. Agency funds follow the accrual basis of accounting, and do not have a measurement focus.

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, other 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 enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost 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.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

5. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance

a. 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 are considered to be cash equivalents.

b. Receivables

Accounts receivable have been shown net of an allowance 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.

The City has received federal and state grants for economic development and housing rehabilitation loan programs to area businesses and homeowners. A loan receivable and deferred inflow is recorded when loan funds are disbursed. Loans made to eligible businesses and homeowners are recorded as expenditures while loan repayments are recognized as revenue in the City's fund financial statements. In the government-wide financial statements, loan repayments and disbursements are not recognized as revenue or expenditures but recorded as loans receivable.

c. 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/payables are considered "Advance to other funds" and "Advance from other funds" in the fund financial statements. Advances to other funds are offset by a nonspendable fund balance in the general fund 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.

d. 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.

e. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

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.

**CITY OF SHEBOYGAN, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2016

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

f. 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 one (1) 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	Business-type
	Activities	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

g. Compensated Absences

Under terms of employment, employees are granted sick leave and vacation time in varying amounts. All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

h. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category in the government-wide statement of net position. The item is related to the City's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualify for reporting in this category in the government-wide statement of net position. The first is property taxes, which will be recognized as an inflow of resources in the subsequent year for which it was levied. The second is related to the City's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants. The City also has an additional type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources, special assessments, loans receivable, and accounts receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

i. 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.

j. 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.

k. 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 either 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.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

6. 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.

**NOTE B - STEWARDSHIP AND COMPLIANCE**

1. Budgets and Budgetary Accounting

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

- a. 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.
- b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general, 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.
- c. During the year, formal budgetary integration is employed as a management control device for the general fund, special revenue funds and debt service funds. Management control for the capital projects funds is achieved through project authorizations included in debt issue resolutions.

The City did not adopt an annual budget for the Community Development Block Grant, Revolving Loan Funds, Lead Based Abatement Program, Storm Water, and Park, Forestry and Open Space Funds.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)**

- d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each department 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 director of finance can approve transfers within departments while transfers between departments and changes in the overall budget require approval by two-thirds of the Common Council.

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2016.

2. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the budgeted governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2016 as follows:

Fund	Function	Excess Expenditure
General Fund	Public works Streets department	\$ 15,614
Special Revenue Funds		
Tourism Promotion	Public safety	3,617
Tourism Promotion	Conservation and development	119,049
Harbor Center Marina	Public works	71,348
Harbor Center Marina	Interest and fiscal charges	15,133
Redevelopment Authority	Conservation and development	13,497
Ambulance	Capital outlay	664,000
Debt Service Funds		
Debt Service TIF Districts	Interest and fiscal charges	13,356
Permanent Funds		
Cemetery Perpetual Care	Health and human services	450

The above excess expenditures variances were funded using favorable revenue variances or available fund balance in the various funds.

3. Deficit Fund Equity

The following fund had deficit fund balance as of December 31, 2016:

Fund	Deficit Fund Balance
Nonmajor Special Revenue Fund Harbor Center Marina	\$ 3,319,606

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

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS**

1. 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 in 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 \$97,440,561 on December 31, 2016 as summarized below:

Petty cash funds	\$	7,475
Deposits with financial institutions		7,464,305
Investments		
Certificates of deposit		7,489,886
Federal National MTG Assn		13,162,782
Federal Home Loan MTG Corp		13,538,095
Federal Home Loan Bank		2,953,640
Federal Farm Credit Bank		8,547,667
Money market mutual funds		627,049
Municipal bonds		1,120,212
Fixed income mutual funds		11,105,802
Repurchase agreements		671,115
U.S. Treasury Notes		1,001,008
Wisconsin local government investment pool		29,751,525
	<u>\$</u>	<u>97,440,561</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position		
Cash and investments	\$	71,857,983
Restricted cash and investments		959,942
Fiduciary Funds Statement of Net Position		
Agency funds		24,622,636
	<u>\$</u>	<u>97,440,561</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Fair Value Measurements

The City implemented GASB Statement No. 72, *Fair Value Measurement and Application*, for the year ending December 31, 2016. 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, 2016:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Certificates of Deposit	\$ -	\$ 7,489,886	\$ -
Federal National MTG Assn	-	13,162,782	-
Federal Home Loan MTG Corp	-	13,538,095	-
Federal Home Loan Bank	-	2,953,640	-
Federal Farm Credit Bank	-	8,547,667	-
Municipal bonds	-	1,120,212	-
Fixed income mutual funds	-	11,105,802	-
U.S. Treasury Notes	-	1,001,008	-
Total investments by fair value level	\$ -	\$ 58,919,092	\$ -

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

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 risk 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. 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.

As of December 31, 2016, \$2,474,702 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits and uncollateralized.

On December 31, 2016, the City held repurchase agreement investments of \$671,115 of which the underlying securities are held by the investment's counterparty, not in the name of the City.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

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 investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of year-end for each investment type.

Investment Type	Amount	Exempt From Disclosure	AAA	AA	A	Not Rated
Certificates of deposit	\$ 7,489,886	\$ -	\$ -	\$ -	\$ -	\$ 7,489,886
Federal National MTG Assn	13,162,782	-	13,062,735	-	-	100,047
Federal Home Loan MTG	13,538,095	-	13,538,095	-	-	-
Federal Home Loan Bank	2,953,640	-	2,953,640	-	-	-
Federal Farm Credit Bank	8,547,667	-	8,547,667	-	-	-
Money market mutual funds	627,049	-	-	-	-	627,049
Municipal bonds	1,120,212	-	256,546	863,666	-	-
Fixed income mutual funds	11,105,802	-	-	-	-	11,105,802
U.S. Treasury Notes	1,001,008	1,001,008	-	-	-	-
Wisconsin local government investment pool	29,751,525	-	-	-	-	29,751,525
<b>Totals</b>	<b>\$89,297,666</b>	<b>\$1,001,008</b>	<b>\$38,358,683</b>	<b>\$863,666</b>	<b>\$ -</b>	<b>\$49,074,309</b>

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 Commercial 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
Federal National MTG Assn	Federal Agency Securities	\$ 13,162,782	15%
Federal Home Loan MTG Corp	Federal Agency Securities	13,538,095	15%
Federal Farm Credit Bank	Federal Agency Securities	8,547,667	10%

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

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:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Certificates of deposit	\$ 7,489,886	\$ 850,010	\$ 3,197,215	\$ 3,442,661	\$ -
Federal National MTG Assn	13,162,782	100,047	1,989,880	11,072,855	-
Federal Home Loan MTG Corp	13,538,095	-	4,355,257	7,964,423	1,218,415
Federal Home Loan Bank	2,953,640	-	-	1,991,410	962,230
Federal Farm Credit Bank	8,547,667	99,751	-	8,447,916	-
Money market mutual funds	627,049	627,049	-	-	-
Municipal bonds	1,120,212	-	189,195	931,017	-
Fixed income mutual funds	11,105,802	11,003,946	-	101,856	-
Repurchase agreement	671,115	671,115	-	-	-
U.S. Treasury Notes	1,001,008	750,383	-	250,625	-
Wisconsin local government investment pool	29,751,525	29,751,525	-	-	-
<b>Totals</b>	<b>\$ 89,968,781</b>	<b>\$ 43,853,826</b>	<b>\$ 9,731,547</b>	<b>\$ 34,202,763</b>	<b>\$ 2,180,645</b>

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
Federal National MTG Assn	\$ 13,162,782
Federal Home Loan MTG Corp	13,538,095
Federal Home Loan Bank	2,953,640
Federal Farm Credit Bank	8,547,667
	<u>\$ 38,202,184</u>

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool of \$29,751,525 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2016, the fair value of the City's share of the LGIP's assets were substantially equal to the carrying value.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

2. Property Taxes

Property taxes consist of taxes on real estate and personal property. 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 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 Sheboygan County as part of the February tax settlement. The City and all other entities receive payment in full during the August tax settlement. Delinquent personal property taxes remain the collection responsibility of the City.

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. Restricted Assets

The following represents the balances of the restricted assets:

Enterprise Fund	
Water Utility	
Interest and principal account	\$ 414,549
Redemption account	545,393
Total Restricted Assets	<u>\$ 959,942</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

4. Capital Assets

Capital asset activity for the year ended December 31, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 16,391,989	\$ 40,000	\$ 440,000	\$ 15,991,989
Construction in progress	-	182,666	-	182,666
Total capital assets, not being depreciated	<u>16,391,989</u>	<u>222,666</u>	<u>440,000</u>	<u>16,174,655</u>
Capital assets, being depreciated:				
Buildings and improvements	32,814,756	-	-	32,814,756
Improvements other than buildings	13,805,709	5,427,000	-	19,232,709
Machinery and equipment	19,750,372	2,606,483	1,360,770	20,996,085
Infrastructure	119,943,077	1,560,959	478,186	121,025,850
Subtotals	<u>186,313,914</u>	<u>9,594,442</u>	<u>1,838,956</u>	<u>194,069,400</u>
Less accumulated depreciation for:				
Buildings and improvements	15,677,555	697,696	-	16,375,251
Improvements other than buildings	11,168,381	307,136	-	11,475,517
Machinery and equipment	14,158,995	1,350,730	1,360,770	14,148,955
Infrastructure	59,710,069	2,711,934	459,028	61,962,975
Subtotals	<u>100,715,000</u>	<u>5,067,496</u>	<u>1,819,798</u>	<u>103,962,698</u>
Total capital assets, being depreciated, net	<u>85,598,914</u>	<u>4,526,946</u>	<u>19,158</u>	<u>90,106,702</u>
Governmental activities capital assets, net	<u>\$ 101,990,903</u>	<u>\$ 4,749,612</u>	<u>\$ 459,158</u>	<u>106,281,357</u>
Less related long-term debt				<u>33,714,568</u>
Net investment in capital assets				<u>\$ 72,566,789</u>
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 887,683	\$ -	\$ -	\$ 887,683
Construction in progress	12,033,804	3,936,887	6,479,097	9,491,594
Total capital assets, not being depreciated	<u>12,921,487</u>	<u>3,936,887</u>	<u>6,479,097</u>	<u>10,379,277</u>
Capital assets, being depreciated:				
Buildings and improvements	20,059,113	1,920,212	22,267	21,957,058
Improvements other than buildings	26,660,073	409,806	-	27,069,879
Machinery and equipment	31,561,562	1,729,940	113,633	33,177,869
Infrastructure	61,819,466	2,259,904	79,886	63,999,484
Subtotals	<u>140,100,214</u>	<u>6,319,862</u>	<u>215,786</u>	<u>146,204,290</u>
Less accumulated depreciation for:				
Buildings and improvements	14,051,276	544,434	22,267	14,573,443
Improvements other than buildings	20,318,265	349,029	-	20,667,294
Machinery and equipment	24,024,920	951,401	113,633	24,862,688
Infrastructure	25,080,096	1,157,963	79,886	26,158,173
Subtotals	<u>83,474,557</u>	<u>3,002,827</u>	<u>215,786</u>	<u>86,261,598</u>
Total capital assets, being depreciated, net	<u>56,625,657</u>	<u>3,317,035</u>	<u>-</u>	<u>59,942,692</u>
Business-type activities capital assets, net	<u>\$ 69,547,144</u>	<u>\$ 7,253,922</u>	<u>\$ 6,479,097</u>	<u>70,321,969</u>
Less related long-term debt				<u>20,662,037</u>
Net investment in capital assets				<u>\$ 49,659,932</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

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

Governmental activities		
General government		\$ 36,150
Public safety		602,944
Public works		2,720,466
Culture and recreation		410,229
Conservation and development		439,598
Internal service funds allocated to other activities		858,109
Total depreciation expense - governmental activities		<u>\$ 5,067,496</u>
Business-type activities		
Sewerage system		\$ 1,112,782
Water utility		
Depreciation expense		1,365,699
Depreciation expense allocated to clearing accounts		123,719
Transit commission		355,596
Parking facility		23,552
Boat facility		21,479
Total depreciation expense - business-type activities		<u>\$ 3,002,827</u>

5. Interfund Receivables, Payables, and Transfers

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2016 are detailed below:

Receivable Fund	Payable Fund	Amount	Amount not Due Within One Year
General fund	Special revenue fund - Community development block grant	\$ 374,374	\$ -
	Debt service fund - TIF districts	218,805	-
	Special revenue fund - Harbor Center Marina	215,522	215,522
	Enterprise fund - Water utility	1,151,800	-
Debt service fund - GO debt	Special revenue fund - Harbor Center Marina	2,811,581	-
Subtotal - Fund Financial Statements		4,772,082	215,522
Less: Fund eliminations		(3,620,282)	(215,522)
Total Internal Balances - Government-wide Statement of Net Position		<u>\$ 1,151,800</u>	<u>\$ -</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

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

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

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount not Due Within One Year
General fund	Debt service fund - TIF districts	\$ 805,132	\$ 805,132
Capital projects fund - Tax levy	Debt service fund - TIF districts	77,730	-
		882,862	805,132
Enterprise fund - Boat facility	Special revenue fund - Harbor Center Marina	445,913	-
Subtotal - Fund Financial Statements		1,328,775	805,132
Less: Fund eliminations		(882,862)	(805,132)
Less: Enterprise portion of advance		(891,826)	-
Total Internal Balances - Government-wide Statement of Net Position		\$ (445,913)	\$ -

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 advance 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	\$ 1,151,800
Interfund advances	(445,913)
Internal service fund allocation to business-type activities	(434,692)
Total Internal Balances - Government-wide Statement of Net Position	\$ 271,195

**CITY OF SHEBOYGAN, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Interfund transfers for the year ended December 31, 2016 were as follows:

Fund Transferred To	Fund Transferred From	Amount
General fund	Enterprise fund - Water utility	\$ 1,127,126
	Enterprise fund - Sewerage system	249,674
	Permanent fund - Cemetery perpetual care	3,154
	Special revenue fund - Cable TV	375,529
	Special revenue fund - Tourism promotion	54,664
	Special revenue fund - Municipal court	296,161
	Special revenue fund - Ambulance	475,705
	Capital projects - Tax levy	96,526
	Internal service fund - Motor vehicle fund	125,000
	Debt service fund - TIF districts	40,500
Special revenue fund - Meg unit	General fund	961
Special revenue fund - Harbor Center Marina	Enterprise fund - Boat Facility	91,675
Debt service fund - GO debt	Special revenue fund - Tourism promotion	821,019
	Special revenue fund - Special assessment	345,024
	Capital projects fund - Bonded	12,618
Debt service fund - TIF districts	Capital projects - Tax levy	8,303
Capital projects fund - TIF districts	Debt service fund - TIF districts	1,119,000
		<u>5,242,639</u>
Enterprise fund - Parking facility	General fund	2,031
	Capital projects fund - Tax levy	6,663
		<u>8,694</u>
Internal service fund - Motor Vehicle	Capital projects fund - Bonded	1,000,000
Subtotal - Fund Financial Statements		<u>\$ 6,251,333</u>
Government fund transfers in		\$ 5,242,639
Less: Fund eliminations		(3,782,858)
Total Transfers - Government-wide Statement of Activities		<u>\$ 1,459,781</u>

Transfers are used to: (1) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; (2) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (3) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service funds as debt service payments become due.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

6. Long-term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2016:

	Outstanding 1/1/16	Issued	Retired	Outstanding 12/31/16	Due Within One Year
<b>Governmental activities:</b>					
General Obligation Debt					
Bonds	\$ 23,046,507	\$ 2,720,000	\$ 9,786,485	\$ 15,980,022	\$ 2,230,637
Notes	9,800,255	10,925,000	2,085,724	18,639,531	2,814,952
Total General Obligation Debt	32,846,762	13,645,000	11,872,209	34,619,553	5,045,589
Bond premium	135,672	108,350	25,569	218,453	32,657
Bond discount	(66,582)	-	(6,843)	(59,739)	(6,843)
Mortgage notes	225,000	-	-	225,000	-
Capital lease	664,163	664,000	196,239	1,131,924	202,986
Sheboygan County	1,000,000	-	-	1,000,000	-
Compensated absences	2,983,720	69,515	9,286	3,043,949	1,092,799
Governmental activities Long-term obligations	<u>\$ 37,788,735</u>	<u>\$ 14,486,865</u>	<u>\$ 12,096,460</u>	<u>\$ 40,179,140</u>	<u>\$ 6,367,188</u>
<b>Business-type activities:</b>					
Revenue bonds	\$ 21,077,578	\$ 3,707,173	\$ 3,623,107	\$ 21,161,644	\$ 1,349,697
General obligation bonds	228,493	-	13,515	214,978	14,363
Unamortized bond premium	12,899	37,232	4,345	45,786	-
Business-type activities Long-term obligations	<u>\$ 21,318,970</u>	<u>\$ 3,744,405</u>	<u>\$ 3,640,967</u>	<u>\$ 21,422,408</u>	<u>\$ 1,364,060</u>

Total interest paid during the year on long-term debt totaled \$1,858,913.

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

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

General Obligation Debt

General obligation debt is backed by the full faith and credit of the City. The City finances general obligation debt of its governmental funds with general property taxes or tax increments. The City finances debt of proprietary funds with user fees of the respective fund and, if sufficient user fees are not available, from future general property taxes. General obligation debt currently outstanding on December 31, 2016 is detailed as follows:

	Date of Issue	Interest Rate	Final Maturity	Issue Amount	Balance Outstanding 12/31/16
<b>General Obligation Debt</b>					
<b>General Obligation Bonds</b>					
General Obligation Bonds	09/01/07	4.50-5.00%	10/01/26	\$ 8,000,000	\$ 7,025,000
Taxable Refunding Bonds	06/23/10	3.00-5.25%	04/01/27	8,325,000	4,855,000
Refunding Bonds	08/04/15	1.00-1.25%	11/01/18	2,375,000	1,595,000
Refunding Bonds	08/25/16	1.00-2.00%	10/01/22	2,720,000	2,720,000
Total General Obligation Bonds					<u>16,195,000</u>
<b>General Obligation Notes</b>					
Land Recycling Loan	12/23/02	0%	05/01/22	\$ 2,700,000	480,775
Land Recycling Loan	04/14/04	0%	05/01/23	756,625	278,756
<b>Promissory Notes</b>					
(Build America Bonds)	06/23/10	3.15-4.20%	04/01/20	2,045,000	885,000
Promissory Notes	05/10/12	2.00-2.125%	04/01/22	4,745,000	2,910,000
Promissory Notes	08/04/15	2.00-2.125%	10/01/24	4,310,000	3,160,000
Promissory Notes	04/12/16	1.00-2.00%	10/01/25	3,400,000	3,400,000
Promissory Notes	04/20/16	1.00-2.30%	10/01/25	7,525,000	7,525,000
Total General Obligation Notes					<u>18,639,531</u>
Total					<u>\$ 34,834,531</u>

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.

Annual principal and interest maturities of the outstanding general obligation debt of \$34,834,531 on December 31, 2016 are detailed below:

Year Ended December 31	Governmental Activities		Business-Type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 5,045,589	\$ 668,829	\$ 14,363	\$ 7,524	\$ 5,059,952	\$ 676,353
2018	5,029,726	601,660	15,225	7,623	5,044,951	609,283
2019	4,098,813	528,128	16,138	7,601	4,114,951	535,729
2020	4,047,873	459,647	17,079	7,193	4,064,952	466,840
2021	3,891,820	387,359	18,131	6,696	3,909,951	394,055
2022 - 2026	12,041,451	969,065	108,323	24,939	12,149,774	994,004
2027	464,281	11,512	25,719	1,351	490,000	12,863
	<u>\$ 34,619,553</u>	<u>\$ 3,626,200</u>	<u>\$ 214,978</u>	<u>\$ 62,927</u>	<u>\$ 34,834,531</u>	<u>\$ 3,689,127</u>

**CITY OF SHEBOYGAN, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2016 was \$97,401,815 as follows:

Equalized valuation of the City		\$ 2,446,193,900
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		<u>122,309,695</u>
Total outstanding general obligation debt applicable to debt limitation	\$ 34,834,531	
Less: Amounts available for financing general obligation debt		
Debt service funds	<u>9,926,651</u>	
Net outstanding general obligation debt applicable to debt limitation		<u>24,907,880</u>
Legal Margin for New Debt		<u><u>\$ 97,401,815</u></u>

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, 2016.

Capital Leases

The City has entered into multiple capital lease agreements to finance the acquisition of machinery and equipment. Annual principal and interest maturities are as follows:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2017	\$ 202,986	\$ 20,593	\$ 223,579
2018	209,960	16,263	226,223
2019	217,189	11,758	228,947
2020	224,696	7,070	231,766
2021	173,709	2,192	175,901
2022	103,384	2,192	105,576
	<u>\$ 1,131,924</u>	<u>\$ 60,068</u>	<u>\$ 1,191,992</u>

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.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Revenue Bonds

Revenue bond debt service requirements are financed by income derived from the acquired or constructed assets of the enterprise funds. Enterprise fund revenue bonds currently outstanding on December 31, 2016 are detailed as follows:

	Date of Issue	Interest Rate	Final Maturity	Issue Amount	Balance Outstanding 12/31/16
<b>Sewerage System</b>					
Clean Water Fund Loan	05/26/10	2.400%	05/01/30	\$ 2,747,622	\$ 2,139,963
Clean Water Fund Loan	10/23/13	2.625%	05/01/33	8,184,196	7,705,077
Total Sewerage System					<u>9,845,040</u>
<b>Water Utility</b>					
Revenue Bonds	03/10/04	2.75%	05/15/23	3,152,000	1,354,709
Revenue Bonds	04/01/07	4.00-5.00%	05/01/27	4,000,000	2,725,000
Revenue Bonds	04/03/13	2.00-3.50%	05/01/33	3,000,000	2,675,000
Revenue Bonds (1)	05/13/15	1.65%	05/01/35	2,527,752	2,446,895
Revenue Bonds	04/20/16	1.00-2.00%	04/20/25	2,115,000	2,115,000
Total Water Utility					<u>11,316,604</u>
Total Revenue Bonds					<u>\$ 21,161,644</u>

(1) - During 2015 the utility was authorized to issue \$3,122,030 of water system Safe Drinking Water Loan revenue bonds. The original amount reported above has been issued as of December 31, 2016. The repayment schedule is for the amount issued.

Annual principal and interest maturities of the above outstanding enterprise fund debt of \$21,161,644 on December 31, 2016 are shown below:

Year Ended December 31	Business-type Activities		
	Principal	Interest	Total
2017	\$ 1,349,697	\$ 541,011	\$ 1,890,708
2018	1,374,144	509,681	1,883,825
2019	1,414,085	475,139	1,889,224
2020	1,434,529	438,538	1,873,067
2021	1,465,491	400,693	1,866,184
2022-2026	7,031,817	1,409,276	8,441,093
2027-2031	5,029,514	565,912	5,595,426
2032-2035	2,062,367	61,904	2,124,271
	<u>\$ 21,161,644</u>	<u>\$ 4,402,154</u>	<u>\$ 25,563,798</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

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 2035. The total principal and interest remaining to be paid on the bonds is \$25,563,798. Principal and interest paid for the current year and net customer revenues for the water utility were \$1,139,561 and \$4,673,970, respectively. Principal and interest paid for the current year and net customer revenues for the sewerage system were \$934,399 and \$1,410,595, 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.

Current Refundings

During 2016, the City currently refunded a general obligation bond issue from 2006. The City issued general obligation notes to call the refunded debt. \$4,240,000 of the \$7,525,000 general obligation notes issued April 20, 2016 were used in this refinancing transaction. This current refunding was undertaken to reduce total debt service payments over the next six years by \$600,534 and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$559,855.

During 2016, the City currently refunded a general obligation bond issues from 2006 and 2010. The City issued \$2,720,000 of general obligation refunding bonds to call the refunded debt. This current refunding was undertaken to reduce total debt service payments over the next five years by \$252,776 and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$245,150.

During 2016, the Water Utility currently refunded a revenue bond issue from 2005. The Utility issued \$2,115,000 of revenue refunding bonds to call the refunded debt. This current refunding was undertaken to reduce total debt service payments over the next nine years by \$280,763 and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$230,318.

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, 2016, there were 6 series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$14,332,151.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

7. Fund Equity

In the fund financial statements, portions of the governmental fund balances are assigned. At December 31, 2016, fund balance was assigned as follows:

General Fund	
Assigned for subsequent year expenditures	\$ 65,413
Special Revenue Funds	
Library activities and programs	1,058,343
Cable TV program	880,570
Tourism and promotion activities	731,200
Public safety - MEG unit	19,345
Special assessments	1,239,030
Economic development	310,012
Municipal court operations	604
Ambulance services	254,580
Storm water	99,101
Capital Projects Funds	
Capital improvements	3,591,203
Total	\$ 8,249,401

In addition, the City has adopted a policy that unassigned general fund balance be maintained at a minimum of 25% of the subsequent year's general fund budgeted expenditures, not including debt service. The minimum fund balance amount is calculated as follows:

Budget 2017 general fund expenditures, not including debt service	\$ 36,045,273
Minimum fund balance %	25%
Minimum fund balance amount	\$ 9,011,318

The City's unassigned general fund balance of \$20,678,879 is currently above the minimum fund balance amount.

8. Pension Plan

a. 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.

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

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

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.

b. 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
2006	0.8%	3%
2007	3.0%	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%

c. 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. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$2,385,841 in contributions from the City.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

Contribution rates as of December 31, 2016 are:

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

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

At December 31, 2016, the City reported a liability of \$3,952,640 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014 rolled forward to December 31, 2015. 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, 2015, the City's proportion was 0.24324242%, which was an increase of 0.00198251% from its proportion measured as of December 31, 2014.

For the year ended December 31, 2016, the City recognized pension expense of \$4,784,373.

At December 31, 2016, 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	\$ 668,675	\$ 8,318,268
Net differences between projected and actual earnings on pension plan investments	16,183,248	-
Changes in assumptions	2,765,440	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	95,261	38,190
Employer contributions subsequent to the measurement date	2,282,929	-
Total	<u>\$ 21,995,553</u>	<u>\$ 8,356,458</u>

\$2,282,929 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, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31	Deferred Outflows of Resources	Deferred Inflows of Resources
2016	\$ 5,121,566	\$ 2,022,278
2017	5,121,566	2,022,278
2018	5,121,566	2,022,278
2019	4,259,453	2,022,278
2020	88,473	267,346
	<u>\$ 19,712,624</u>	<u>\$ 8,356,458</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

e. Actuarial Assumption

The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2014
Measurement Date of Net Pension Liability:	December 31, 2015
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 2012 using experience from 2009 - 2011. The total pension liability for December 31, 2015 is based upon a roll-forward of the liability calculated from the December 31, 2014 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 %
<u>Core Fund Asset Class</u>				
U.S. Equities	27%	23%	7.6%	4.7%
International Equities	24.5%	22%	8.5%	5.6%
Fixed Income	27.5%	37%	4.4%	1.6%
Inflation Sensitive Assets	10%	20%	4.2%	1.4%
Real Estate	7%	7%	6.5%	3.6%
Private Equity/Debt	7%	7%	9.4%	6.5%
Multi-Asset	4%	4%	6.7%	3.8%
Total Core Fund	107%	120%	7.4%	4.5%
<u>Variable Fund Asset Class</u>				
U.S. Equities	70%	70%	7.6%	4.7%
International Equities	30%	30%	8.5%	5.6%
Total Variable Fund	100%	100%	7.9%	5.0%

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

*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 3.57%. 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 member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate.* The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 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 (6.2%)	Current Discount Rate (7.2%)	1% Increase to Discount Rate (8.2%)
City's proportionate share of the net pension liability (asset)	\$ 27,723,907	\$ 3,952,640	\$ (14,613,140)

*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>.

f. Payable to the WRS

At December 31, 2016, the City reported a payable of \$542,693 for outstanding contributions to the pension plan for the year ended December 31, 2016.

**NOTE D - OTHER INFORMATION**

1. Other Post-employment 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 plan as of the most recent actuary valuation date.

*Annual OPEB Cost and Net OPEB Obligation* - The City's annual other post-employment 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.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE D - OTHER INFORMATION (Continued)**

Component	Amount
Annual required contribution	\$ 457,761
Interest on net OPEB	43,521
Adjustment to annual required contribution	<u>(74,015)</u>
Annual OPEB cost (expense)	427,267
Contributions made	<u>(372,110)</u>
Change in net OPEB obligation	55,157
OPEB obligation - beginning of year	<u>1,450,704</u>
OPEB obligation - end of year	<u><u>\$ 1,505,861</u></u>

The annual required contribution for the current year was determined as part of the December 31, 2016 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 3.0% discount rate, (b) projected salary increases at 3.0%, and (c) 2.5% inflation rate.

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 January 1, 2016, the date of the most recent actuarial valuation, 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 2014 through 2016 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2016	\$ 427,267	87%	\$ 1,505,861
12/31/2015	565,061	59%	1,450,704
12/31/2014	476,500	14%	1,216,643

*Funded Status and Funding Progress* - As of December 31, 2016, the most recent actuarial valuation date, the City's unfunded actuarial accrued liability (UAAL) was \$4,955,334. The annual payroll for active employees covered by the plan for the 2016 fiscal year was \$26,123,451 for a ratio of the UAAL to covered payroll of 19.0%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into 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.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE D - OTHER INFORMATION (Continued)**

In the January 1, 2016 actuarial valuation, the entry age normal method was used. The actuarial assumptions included a rate of 3.0% to discount expected liabilities to the valuation date. The initial healthcare trend rate was 7.5%, reduced by decrements to an ultimate rate of 5.0% after eighteen years. The UAAL is being amortized as a level dollar amount on an open basis.

2. Tax Incremental Financing Districts

The City currently maintains one separate capital projects fund and one debt service fund to account for Tax Incremental Financing Districts (TID) which were created in prior years in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the Districts were created, the property tax base within each District was “frozen” and increment taxes resulting from increases to the property tax base were used to finance District improvements, including principal and interest on general obligation debt issued by the District to finance such improvements.

Since creation of the above Districts, the City has provided various financing sources to the TIDs and has also recorded eligible TID project costs in other funds of the City. The foregoing amounts are not recorded as liabilities in the TIDs but can be recovered by the Districts from any future excess tax increment revenues. Detail of the amounts recoverable by the Districts as of December 31, 2016 from future excess tax increment revenues are as follows:

	Net Project Revenues in Excess of Project Costs (Unreimbursed Project Costs)	Statutory termination date
TID No. 5	\$ (17,161)	05/06/2018
TID No. 6	(7,176,094)	01/20/2023
TID No. 10	(882,474)	05/19/2024
TID No. 11	1,833,674	09/21/2021
TID No. 12	330,337	02/21/2027
TID No. 13	248,261	11/21/2032
TID No. 14	365,367	01/04/2031
TID No. 15	124,382	04/06/2031
TID No. 16	(1,881,859)	09/21/2035
TID No. E1	(549,781)	08/05/2025

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, TIDs have a statutory termination date, which are listed above.

Tax Abatements

The City has created tax incremental financing districts (the “Districts”) in accordance with Wisconsin State Statute 66.1105, *Tax Increment Law* and has adopted GASB Statement No. 77, *Tax Abatement Disclosures* for the year ended December 31, 2016. As part of the project plan for the Districts, the City entered into agreements with developers for the creation of tax base within the Districts. The agreements require the City to make annual repayments of property taxes collected within the Districts 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.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE D - OTHER INFORMATION (Continued)**

For the year ended December 31, 2016, the City abated property taxes totaling \$741,972 under this program, including the following tax abatement agreements that each exceeded 10% of the total amount abated:

- A property tax abatement of \$268,640 to a developer for a senior housing project within District No. 13.
- A property tax abatement of \$323,562 to a developer for retail development within District No. 14.
- A property tax abatement of \$149,770 to a developer for retail development within the District No. 15.

3. 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.

a. Self-Insurance

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. \$9,796,087 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.

Year	Balance Beginning of Year	Current Claims and Changes in Estimates	Claim Payments	Balance End of Year
Health Insurance				
2016	\$ 1,332,954	\$ 5,271,879	\$ 5,937,090	\$ 667,743
2015	1,327,199	7,308,757	7,303,002	1,332,954
Workers Compensation				
2016	\$ 65,274	\$ 362,222	\$ 371,503	\$ 55,993
2015	55,431	505,489	495,646	65,274
General Liability				
2016	\$ 185,703	\$ 168,966	\$ 168,966	\$ 185,703
2015	185,703	143,942	143,942	185,703

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE D - OTHER INFORMATION (Continued)**

b. Risk Management

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 village. 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 2016 is calculated at 2.986%. 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 \$224,879 as of December 31, 2016.

4. 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 2016 and 2017 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2016 budget was 0.69%. The actual limit for the City for the 2017 budget was 1.94%. 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.

5. Contingencies

a. 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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE D - OTHER INFORMATION (Continued)**

b. 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 legal counsel that the likelihood is remote that any such claims or proceedings will have a material effect on the city's financial statements.

6. Upcoming Accounting Pronouncements

In June 2015, the GASB issued two new standards addressing accounting and financial reporting for post-employment benefits other than pensions (OPEB). GASB Statement No. 74, *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*, addresses reporting by OPEB plans whereas GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment 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 net OPEB liability. GASB No. 74 is effective for fiscal years beginning after June 15, 2016 whereas GASB No. 75 is effective one year later. The City is currently evaluating the impact these standards will have on the financial statements when adopted.

**NOTE E - COMPONENT UNITS**

This report contains the Housing Authority of the City of Sheboygan 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 of the City of Sheboygan ("Housing Authority") is as follows:

1. Significant Accounting Policies

- a. The Housing Authority follows the accrual basis of accounting.
- b. 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.
- c. 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.

2. Deposits and Investments

The carrying amount of the Housing Authority's cash and investments totaled \$4,159,360 on March 31, 2016 as summarized below:

Deposits with financial institutions	\$ 252,386
Investments	
Federal Home Loan Mortgage Corporation	650,377
Federal Home Loan Bank	103,157
Municipal bonds	294,634
Money market funds	854,107
Certificates of deposit	760,405
Fixed income mutual funds	1,244,294
	\$ 4,159,360

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE E - COMPONENT UNITS (Continued)**

Reconciliation to the basic financial statements:

Government - Wide Statement of Net Position	
Cash and investments	\$ 4,049,927
Cash and cash equivalents - restricted	109,433
	\$ 4,159,360

Fair Value Measurements

The Housing Authority implemented GASB Statement No. 72, *Fair Value Measurement and Application*, for the year ending December 31, 2016. 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. (1)

The Housing Authority has the following fair value measurements as of December 31, 2016:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Federal Home Loan Mortgage Corporation	\$ -	\$ 650,377	\$ -
Federal Home Loan Bank	-	103,157	-
Municipal bonds	-	294,634	-
Certificates of deposit	-	760,405	-
Fixed income mutual funds	-	1,244,294	-
Total investments by fair value level	\$ -	\$ 3,052,867	\$ -

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. 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.

At March 31, 2016, none of the Housing Authority's deposits with financial institutions were in excess of federal and state depository insurance limits.

**INVESTMENTS**

Custodial Credit Risk

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 Authority does not have an investment policy that would limit the exposure to custodial credit risk for investments.

**CITY OF SHEBOYGAN, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2016

**NOTE E - COMPONENT UNITS (Continued)**

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 December 31, 2016, for each investment type.

Investment Type	Amount	Exempt From Disclosure	AAA	Aa	Not Rated
Federal Home Loan Mortgage Corporation	\$ 650,377	\$ -	\$ -	\$ 650,377	\$ -
Federal Home Loan Bank	103,157	-	-	103,157	-
Municipal bonds	294,634	-	-	183,383	111,251
Certificates of deposit	760,405	-	-	-	760,405
Fixed income mutual funds	1,244,294	-	-	-	1,244,294
<b>Totals</b>	<b>\$ 3,052,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 936,917</b>	<b>\$ 2,115,950</b>

Concentration of Credit Risk

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
Federal Home Loan Mortgage	Federal Agency Securities	\$ 650,377	17%

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 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 Authority's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Authority's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Federal Home Loan Mortgage Corporation	\$ 650,377	\$ -	\$ -	\$ 650,377	\$ -
Federal Home Loan Bank	103,157	-	-	-	103,157
Municipal bonds	294,634	66,108	-	111,251	117,275
Certificates of deposit	760,405	100,287	150,333	509,785	-
Fixed income mutual funds	1,244,294	1,244,294	-	-	-
<b>Totals</b>	<b>\$ 3,052,867</b>	<b>\$ 1,410,689</b>	<b>\$ 150,333</b>	<b>\$ 1,271,413</b>	<b>\$ 220,432</b>

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2016

**NOTE E - COMPONENT UNITS (Continued)**

3. Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 346,943	\$ -	\$ -	\$ 346,943
Construction in progress	92,950	227,495	196,377	124,068
Total capital assets not being depreciated	439,893	227,495	196,377	471,011
Capital assets being depreciated				
Buildings and improvements	8,501,866	268,603	-	8,770,469
Machinery and equipment	832,708	35,589	6,434	861,863
Total capital assets being depreciated	9,334,574	304,192	6,434	9,632,332
Less: Accumulated depreciation	7,296,106	271,846	5,636	7,562,316
Net capital assets being depreciated	2,038,468	32,346	798	2,070,016
Total capital assets, net of accumulated depreciation	\$ 2,478,361	\$ 259,841	\$ 197,175	\$ 2,541,027

Accumulated depreciation is not available by class or function.

Information related to the Business Improvement District is as follows:

1. Significant Accounting Policies

- a. The Business Improvement District follows the accrual basis of accounting.
- b. 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.

2. 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 \$25,151, and consisted of bank deposits. The entire bank balance was covered by federal and state depository insurance.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF SHEBOYGAN, WISCONSIN**  
Schedule of Funding Progress  
Other Post-Employment Benefit Plan  
For the Year Ended December 31, 2016

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age Normal	(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)
2016	\$ -	\$ 4,955,334	0.0%	\$ 4,955,334	\$ 26,123,451	19.0%
2014	-	4,879,620	0.0%	4,879,620	26,387,532	18.5%
2012	-	4,231,036	0.0%	4,231,036	25,031,966	16.9%
2010	-	6,126,869	0.0%	6,126,869	25,536,076	24.0%
2008	-	5,291,565	0.0%	5,291,565	27,270,092	19.4%

See Notes to Required Supplementary Information.

**CITY OF SHEBOYGAN, WISCONSIN**  
 Schedule of Employer Contributions  
 Other Post-Employment Benefit Plan  
 For the Year Ended December 31, 2016

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

See Notes to Required Supplementary Information.

**CITY OF SHEBOYGAN, WISCONSIN**  
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 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%

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 Payroll (fiscal year)	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 2,373,726	\$ 2,373,726	\$ -	\$ 27,577,423	8.61%
12/31/16	2,385,841	2,385,841	-	26,123,451	9.13%

See Notes to Required Supplementary Information.

**CITY OF SHEBOYGAN, WISCONSIN**  
Notes to Required Supplementary Information  
For the Year Ended December 31, 2016

**NOTE A - WISCONSIN RETIREMENT SYSTEM**

There were no changes of benefit terms 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.

**NOTE B - SCHEDULE OF FUNDING PROGRESS**

The reduction in the Actuarial Accrued Liability and the Unfunded Actuarial Accrued Liability between the 2012 and 2010 actuarial valuations is due to the combination of benefit changes and the decrease in the number of employees.

## **SUPPLEMENTARY INFORMATION**

**CITY OF SHEBOYGAN, WISCONSIN**

Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2016

	Special Revenue Funds					
	Community Development Block Grant	Revolving Loan Funds	Lead Based Abatement Program	Mead Library	Cable TV	Tourism Promotion
<b>ASSETS</b>						
Cash and investments	\$ 838,534	\$ 497,733	\$ 2,224	\$ 1,193,481	\$ 736,194	\$ 619,164
Receivables						
Taxes	-	-	-	2,305,741	-	-
Accounts	-	-	-	-	148,771	208,841
Special assessments	-	-	-	-	-	-
Loans	3,445,143	3,260,409	724,326	-	-	-
Other	-	1,230	-	-	1,722	1,272
Advance to other funds	-	-	-	-	-	-
Due from other governments	395,313	-	-	2,600	-	-
Inventories and prepaid items	75,000	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 4,753,990</b>	<b>\$ 3,759,372</b>	<b>\$ 726,550</b>	<b>\$ 3,501,822</b>	<b>\$ 886,687</b>	<b>\$ 829,277</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities						
Accounts payable	\$ 106,118	\$ -	\$ -	\$ 78,565	\$ 3,043	\$ 98,077
Accrued and other current liabilities	4,609	-	-	59,173	3,074	-
Due to other funds	374,374	-	-	-	-	-
Due to other governments	-	-	724,326	-	-	-
Unearned revenues	-	-	-	-	-	-
Advance from other funds	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>485,101</b>	<b>-</b>	<b>724,326</b>	<b>137,738</b>	<b>6,117</b>	<b>98,077</b>
Deferred Inflows of Resources						
Property taxes levied for subsequent year	-	-	-	2,305,741	-	-
Special assessments	-	-	-	-	-	-
Loans receivable	3,445,143	3,260,409	-	-	-	-
Accounts receivable	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>3,445,143</b>	<b>3,260,409</b>	<b>-</b>	<b>2,305,741</b>	<b>-</b>	<b>-</b>
Fund Balances (Deficits)						
Nonspendable						
Inventories and prepaid items	75,000	-	-	-	-	-
Cemetery perpetual care	-	-	-	-	-	-
Library trust	-	-	-	-	-	-
Restricted						
Tax incremental financing district	-	-	-	-	-	-
Capital improvements	-	-	-	-	-	-
Community development	748,746	498,963	2,224	-	-	-
Library trust	-	-	-	-	-	-
Assigned	-	-	-	1,058,343	880,570	731,200
Unassigned (Deficit)	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>823,746</b>	<b>498,963</b>	<b>2,224</b>	<b>1,058,343</b>	<b>880,570</b>	<b>731,200</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 4,753,990</b>	<b>\$ 3,759,372</b>	<b>\$ 726,550</b>	<b>\$ 3,501,822</b>	<b>\$ 886,687</b>	<b>\$ 829,277</b>

Special Revenue Funds (Continued)								
Harbor Center Marina	Police Meg Unit	Special Assessment	Redevelopment Authority	Municipal Court	Ambulance	Storm Water	Park, Forestry & Open Space	Total
\$ 252,229	\$ 17,172	\$ 1,193,354	\$ 345,074	\$ 15,679	\$ 141,721	\$ 98,923	\$ -	\$ 5,951,482
-	-	-	-	-	-	-	110,000	2,415,741
22,046	-	42,196	-	5,512	357,956	-	-	785,322
-	-	632,889	-	-	-	-	-	632,889
-	-	-	1,140,004	-	-	-	-	8,569,882
-	-	2,516	426	201	181	178	-	7,726
-	-	-	-	-	-	-	-	-
-	6,327	-	-	-	-	-	-	404,240
18,162	-	-	-	-	-	-	-	93,162
<u>\$ 292,437</u>	<u>\$ 23,499</u>	<u>\$ 1,870,955</u>	<u>\$ 1,485,504</u>	<u>\$ 21,392</u>	<u>\$ 499,858</u>	<u>\$ 99,101</u>	<u>\$ 110,000</u>	<u>\$ 18,860,444</u>
\$ 62,777	\$ 3,951	\$ -	\$ 35,488	\$ 17,359	\$ 19,106	\$ -	\$ -	\$ 424,484
76,250	203	-	-	3,429	10,828	-	-	157,566
3,027,103	-	-	-	-	-	-	-	3,401,477
-	-	-	-	-	-	-	-	724,326
-	-	-	-	-	-	-	-	-
445,913	-	-	-	-	-	-	-	445,913
<u>3,612,043</u>	<u>4,154</u>	<u>-</u>	<u>35,488</u>	<u>20,788</u>	<u>29,934</u>	<u>-</u>	<u>-</u>	<u>5,153,766</u>
-	-	-	-	-	-	-	110,000	2,415,741
-	-	631,925	-	-	-	-	-	631,925
-	-	-	1,140,004	-	-	-	-	7,845,556
-	-	-	-	-	215,344	-	-	215,344
-	-	631,925	1,140,004	-	215,344	-	110,000	11,108,566
18,162	-	-	-	-	-	-	-	93,162
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,249,933
-	-	-	-	-	-	-	-	-
-	19,345	1,239,030	310,012	604	254,580	99,101	-	4,592,785
(3,337,768)	-	-	-	-	-	-	-	(3,337,768)
<u>(3,319,606)</u>	<u>19,345</u>	<u>1,239,030</u>	<u>310,012</u>	<u>604</u>	<u>254,580</u>	<u>99,101</u>	<u>-</u>	<u>2,598,112</u>
<u>\$ 292,437</u>	<u>\$ 23,499</u>	<u>\$ 1,870,955</u>	<u>\$ 1,485,504</u>	<u>\$ 21,392</u>	<u>\$ 499,858</u>	<u>\$ 99,101</u>	<u>\$ 110,000</u>	<u>\$ 18,860,444</u>

(Continued)

**CITY OF SHEBOYGAN, WISCONSIN**  
Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
December 31, 2016

	Capital Project Funds				Debt Service
	Capital Projects Tax Levy	Capital Projects TIF Districts	Capital Projects Bonded	Total	TIF Districts
<b>ASSETS</b>					
Cash and investments	\$ 3,300,953	\$ 2,037,744	\$ 1,382,879	\$ 6,721,576	\$ 3,556,625
Receivables					
Taxes	929,507	-	-	929,507	3,199,527
Accounts	41,687	-	-	41,687	-
Special assessments	-	-	-	-	-
Loans	128,750	-	-	128,750	-
Other	4,101	-	-	4,101	19,593
Advance to other funds	77,730	-	-	77,730	-
Due from other governments	373,311	-	1,727	375,038	-
Inventories and prepaid items	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 4,856,039</b>	<b>\$ 2,037,744</b>	<b>\$ 1,384,606</b>	<b>\$ 8,278,389</b>	<b>\$ 6,775,745</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$ 67,915	\$ 33,107	\$ 230,878	\$ 331,900	\$ -
Accrued and other current liabilities					
liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	218,805
Due to other governments	-	-	-	-	-
Unearned revenues	138,664	-	-	138,664	-
Advance from other funds	-	-	-	-	882,862
Total Liabilities	206,579	33,107	230,878	470,564	1,101,667
Deferred Inflows of Resources					
Property taxes levied for subsequent year	929,507	-	-	929,507	3,199,527
Special assessments	-	-	-	-	-
Loans receivable	128,750	-	-	128,750	-
Accounts receivable	-	-	-	-	-
Total Deferred Inflows of Resources	1,058,257	-	-	1,058,257	3,199,527
Fund Balances (Deficits)					
Nonspendable					
Inventories and prepaid items	-	-	-	-	-
Cemetery perpetual care	-	-	-	-	-
Library trust	-	-	-	-	-
Restricted					
Tax incremental financing district	-	-	-	-	2,474,551
Capital improvements	-	2,004,637	1,153,728	3,158,365	-
Community development	-	-	-	-	-
Library trust	-	-	-	-	-
Assigned	3,591,203	-	-	3,591,203	-
Unassigned (Deficit)	-	-	-	-	-
Total Fund Balances (Deficits)	3,591,203	2,004,637	1,153,728	6,749,568	2,474,551
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 4,856,039</b>	<b>\$ 2,037,744</b>	<b>\$ 1,384,606</b>	<b>\$ 8,278,389</b>	<b>\$ 6,775,745</b>

Permanent Funds			Total Governmental Funds
Cemetery Perpetual Care	Library Trust	Total	
\$ 866,655	\$ 1,306,132	\$ 2,172,787	\$ 18,402,470
-	-	-	6,544,775
2,660	-	2,660	829,669
-	-	-	632,889
-	-	-	8,698,632
185	-	185	31,605
-	-	-	77,730
-	-	-	779,278
-	-	-	93,162
<u>\$ 869,500</u>	<u>\$ 1,306,132</u>	<u>\$ 2,175,632</u>	<u>\$ 36,090,210</u>

\$ -	\$ -	\$ -	\$ 756,384
-	-	-	157,566
-	-	-	3,620,282
-	-	-	724,326
-	-	-	138,664
-	-	-	1,328,775
-	-	-	6,725,997

-	-	-	6,544,775
-	-	-	631,925
-	-	-	7,974,306
-	-	-	215,344
-	-	-	15,366,350

-	-	-	93,162
869,500	-	869,500	869,500
-	600,000	600,000	600,000
-	-	-	2,474,551
-	-	-	3,158,365
-	-	-	1,249,933
-	706,132	706,132	706,132
-	-	-	8,183,988
-	-	-	(3,337,768)
<u>869,500</u>	<u>1,306,132</u>	<u>2,175,632</u>	<u>13,997,863</u>

<u>\$ 869,500</u>	<u>\$ 1,306,132</u>	<u>\$ 2,175,632</u>	<u>\$ 36,090,210</u>
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**CITY OF SHEBOYGAN, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2016

	Special Revenue Funds					
	Community Development Block Grant	Revolving Loan Funds	Lead Based Abatement Program	Mead Library	Cable TV	Tourism Promotion
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ 2,305,741	\$ -	\$ 1,523,458
Special assessments	-	-	-	-	-	-
Intergovernmental	491,693	-	-	650,769	-	-
Licenses and permits	-	-	-	-	598,520	-
Fines and forfeits	-	-	-	-	-	-
Public charges for services	-	-	-	59,880	1,225	-
Miscellaneous	261,267	426,516	1,514	68,626	6,736	3,824
<b>Total Revenues</b>	<b>752,960</b>	<b>426,516</b>	<b>1,514</b>	<b>3,085,016</b>	<b>606,481</b>	<b>1,527,282</b>
<b>Expenditures</b>						
<b>Current</b>						
General government	-	-	-	-	-	2,971
Public safety	-	-	-	-	-	28,739
Public works	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-
Culture and recreation	-	-	-	2,869,790	164,440	19,547
Conservation and development	410,972	1,690,000	-	-	-	501,688
<b>Debt service</b>						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Capital outlay	194,531	-	-	25,490	80,303	48,364
<b>Total Expenditures</b>	<b>605,503</b>	<b>1,690,000</b>	<b>-</b>	<b>2,895,280</b>	<b>244,743</b>	<b>601,309</b>
<b>Excess of Revenues Over (Under)</b>						
Expenditures	147,457	(1,263,484)	1,514	189,736	361,738	925,973
<b>Other Financing Sources (Uses)</b>						
Long-term debt issued	-	-	-	-	-	-
Premium on long-term debt issued	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	91,699	-	-	-	-	-
Payment to current noteholder	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(375,529)	(875,683)
<b>Total Other Financing Sources (Uses)</b>	<b>91,699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(375,529)</b>	<b>(875,683)</b>
<b>Net Change in Fund Balances</b>	<b>239,156</b>	<b>(1,263,484)</b>	<b>1,514</b>	<b>189,736</b>	<b>(13,791)</b>	<b>50,290</b>
<b>Fund Balances (Deficits) - January 1</b>	<b>584,590</b>	<b>1,762,447</b>	<b>710</b>	<b>868,607</b>	<b>894,361</b>	<b>680,910</b>
<b>Fund Balances (Deficits) - December 31</b>	<b>\$ 823,746</b>	<b>\$ 498,963</b>	<b>\$ 2,224</b>	<b>\$ 1,058,343</b>	<b>\$ 880,570</b>	<b>\$ 731,200</b>

Special Revenue Funds (Continued)								
Harbor Center Marina	Police Meg Unit	Special Assessment	Redevelopment Authority	Municipal Court	Ambulance	Storm Water	Park, Forestry & Open Space	Total
\$ 139	\$ -	\$ -	\$ 22,429	\$ -	\$ -	\$ -	\$ -	\$ 3,851,767
-	-	208,188	-	-	-	-	-	208,188
21,564	26,691	-	-	-	9,461	-	-	1,200,178
-	-	-	-	-	-	-	-	598,520
-	-	-	-	732,004	-	-	-	732,004
826,173	-	-	-	5,533	1,003,708	4,452	-	1,900,971
54,415	24	16,138	201,382	604	544	544	-	1,042,134
902,291	26,715	224,326	223,811	738,141	1,013,713	4,996	-	9,533,762
-	-	-	-	457,675	-	-	-	460,646
-	28,492	-	-	-	507,587	-	-	564,818
1,043,327	-	-	-	-	-	-	-	1,043,327
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	3,053,777
-	-	-	28,497	-	-	-	-	2,631,157
-	-	-	-	-	86,735	-	-	86,735
15,133	-	-	-	-	19,721	-	-	34,854
-	-	-	-	-	664,000	-	-	1,012,688
1,058,460	28,492	-	28,497	457,675	1,278,043	-	-	8,888,002
(156,169)	(1,777)	224,326	195,314	280,466	(264,330)	4,996	-	645,760
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	664,000	-	-	664,000
-	-	-	-	-	13,411	-	-	105,110
-	-	-	-	-	-	-	-	-
91,675	961	-	-	-	-	-	-	92,636
-	-	(345,024)	-	(296,161)	(475,705)	-	-	(2,368,102)
91,675	961	(345,024)	-	(296,161)	201,706	-	-	(1,506,356)
(64,494)	(816)	(120,698)	195,314	(15,695)	(62,624)	4,996	-	(860,596)
(3,255,112)	20,161	1,359,728	114,698	16,299	317,204	94,105	-	3,458,708
\$ (3,319,606)	\$ 19,345	\$ 1,239,030	\$ 310,012	\$ 604	\$ 254,580	\$ 99,101	\$ -	\$ 2,598,112

(Continued)

**CITY OF SHEBOYGAN, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds (Continued)  
For the Year Ended December 31, 2016

	Capital Project Funds			Debt Service	
	Capital Projects Tax Levy	Capital Projects TIF Districts	Capital Projects Bonded	Total	TIF Districts
<b>Revenues</b>					
Taxes	\$ 1,742,826	\$ -	\$ -	\$ 1,742,826	\$ 2,587,423
Special assessments	-	-	-	-	-
Intergovernmental	400,461	-	-	400,461	25,017
Licenses and permits	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Public charges for services	-	-	-	-	-
Miscellaneous	49,349	8,506	-	57,855	58,902
<b>Total Revenues</b>	<b>2,192,636</b>	<b>8,506</b>	<b>-</b>	<b>2,201,142</b>	<b>2,671,342</b>
<b>Expenditures</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health and human services	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Conservation and development	-	1,485,695	4,413	1,490,108	180,643
Debt service					
Principal	-	-	-	-	1,634,951
Interest and fiscal charges	-	42,640	-	42,640	572,730
Capital outlay	988,773	1,440,334	2,821,528	5,250,635	-
<b>Total Expenditures</b>	<b>988,773</b>	<b>2,968,669</b>	<b>2,825,941</b>	<b>6,783,383</b>	<b>2,388,324</b>
<b>Excess of Revenues Over (Under)</b>					
Expenditures	1,203,863	(2,960,163)	(2,825,941)	(4,582,241)	283,018
<b>Other Financing Sources (Uses)</b>					
Long-term debt issued	-	3,685,000	3,000,000	6,685,000	6,960,000
Premium on long-term debt issued	-	-	-	-	49,079
Capital leases	-	-	-	-	-
Sale of capital assets	933,952	-	-	933,952	-
Payment to current noteholder	-	-	-	-	(6,940,000)
Transfers in	-	1,119,000	-	1,119,000	8,303
Transfers out	(111,492)	-	(1,012,618)	(1,124,110)	(1,159,500)
<b>Total Other Financing Sources (Uses)</b>	<b>822,460</b>	<b>4,804,000</b>	<b>1,987,382</b>	<b>7,613,842</b>	<b>(1,082,118)</b>
<b>Net Change in Fund Balances</b>	<b>2,026,323</b>	<b>1,843,837</b>	<b>(838,559)</b>	<b>3,031,601</b>	<b>(799,100)</b>
<b>Fund Balances (Deficits) - January 1</b>	<b>1,564,880</b>	<b>160,800</b>	<b>1,992,287</b>	<b>3,717,967</b>	<b>3,273,651</b>
<b>Fund Balances (Deficits) - December 31</b>	<b>\$ 3,591,203</b>	<b>\$ 2,004,637</b>	<b>\$ 1,153,728</b>	<b>\$ 6,749,568</b>	<b>\$ 2,474,551</b>

Permanent Funds			Total Governmental Funds
Cemetery Perpetual Care	Library Trust	Total	
\$ -	\$ -	\$ -	\$ 8,182,016
-	-	-	208,188
-	-	-	1,625,656
-	-	-	598,520
-	-	-	732,004
16,810	-	16,810	1,917,781
3,711	87,860	91,571	1,250,462
20,521	87,860	108,381	14,514,627
-	-	-	460,646
-	-	-	564,818
-	-	-	1,043,327
450	-	450	450
-	-	-	3,053,777
-	-	-	4,301,908
-	-	-	1,721,686
-	-	-	650,224
-	-	-	6,263,323
450	-	450	18,060,159
20,071	87,860	107,931	(3,545,532)
-	-	-	13,645,000
-	-	-	49,079
-	-	-	664,000
-	-	-	1,039,062
-	-	-	(6,940,000)
-	-	-	1,219,939
(3,154)	-	(3,154)	(4,654,866)
(3,154)	-	(3,154)	5,022,214
16,917	87,860	104,777	1,476,682
852,583	1,218,272	2,070,855	12,521,181
\$ 869,500	\$ 1,306,132	\$ 2,175,632	\$ 13,997,863

**CITY OF SHEBOYGAN, WISCONSIN**  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual  
Special Revenue Funds  
For the Year Ended December 31, 2016

	Mead Library				Cable TV				Tourism Promotion		
	Original Budget	Final Budget	Actual	Variance-Positive (Negative)	Original Budget	Final Budget	Actual	Variance-Positive (Negative)	Original Budget	Final Budget	Actual
<b>Revenues</b>											
Taxes	\$ 2,305,741	\$ 2,305,741	\$ 2,305,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,229,843	\$ 1,229,843	\$ 1,523,458
Special assessments	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	622,405	646,207	650,769	4,562	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	570,000	570,000	598,520	28,520	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Public charges for services	65,700	65,700	59,880	(5,820)	2,170	2,170	1,225	(945)	-	-	-
Miscellaneous	40,000	84,000	68,626	(15,374)	4,000	4,000	6,736	2,736	-	-	3,824
<b>Total Revenues</b>	<b>3,033,846</b>	<b>3,101,648</b>	<b>3,085,016</b>	<b>(16,632)</b>	<b>576,170</b>	<b>576,170</b>	<b>606,481</b>	<b>30,311</b>	<b>1,229,843</b>	<b>1,229,843</b>	<b>1,527,282</b>
<b>Expenditures</b>											
General government	-	-	-	-	-	-	-	-	4,650	4,650	2,971
Public safety	-	-	-	-	-	-	-	-	25,122	25,122	28,739
Public works	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	3,014,346	3,088,234	2,869,790	218,444	183,685	183,685	164,440	19,245	53,783	53,783	19,547
Conservation and development	-	-	-	-	-	-	-	-	382,639	382,639	501,688
Debt service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	19,500	25,580	25,490	90	16,956	78,406	80,303	(1,897)	-	40,000	48,364
<b>Total Expenditures</b>	<b>3,033,846</b>	<b>3,113,814</b>	<b>2,895,280</b>	<b>218,534</b>	<b>200,641</b>	<b>262,091</b>	<b>244,743</b>	<b>17,348</b>	<b>466,194</b>	<b>506,194</b>	<b>601,309</b>
<b>Excess (Deficiency) of Revenues</b>											
Over Expenditures	-	(12,166)	189,736	201,902	375,529	314,079	361,738	47,659	763,649	723,649	925,973
<b>Other Financing Sources (Uses)</b>											
Capital leases	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(375,529)	(375,529)	(375,529)	-	(735,302)	(735,302)	(875,683)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(375,529)</b>	<b>(375,529)</b>	<b>(375,529)</b>	<b>-</b>	<b>(735,302)</b>	<b>(735,302)</b>	<b>(875,683)</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(12,166)</b>	<b>189,736</b>	<b>201,902</b>	<b>-</b>	<b>(61,450)</b>	<b>(13,791)</b>	<b>47,659</b>	<b>28,347</b>	<b>(11,653)</b>	<b>50,290</b>
<b>Fund Balances (Deficit) -</b>											
January 1	868,607	868,607	868,607	-	894,361	894,361	894,361	-	680,910	680,910	680,910
<b>Fund Balances (Deficit) -</b>											
December 31	\$ 868,607	\$ 856,441	\$ 1,058,343	\$ 201,902	\$ 894,361	\$ 832,911	\$ 880,570	\$ 47,659	\$ 709,257	\$ 669,257	\$ 731,200

**CITY OF SHEBOYGAN, WISCONSIN**  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual  
 Special Revenue Funds  
 For the Year Ended December 31, 2016

	Harbor Center Marina				Police Meg Unit			Special Assessment		
	Variance-Positive (Negative)	Original Budget	Final Budget	Actual	Variance-Positive (Negative)	Original and Final Budget	Actual	Variance-Positive (Negative)	Original and Final Budget	Actual
<b>Revenues</b>										
Taxes	\$ 293,615	\$ -	\$ -	\$ 139	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-	252,400	208,188
Intergovernmental	-	-	-	21,564	21,564	53,827	26,691	(27,136)	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Public charges for services	-	775,000	775,000	826,173	51,173	-	-	-	-	-
Miscellaneous	3,824	-	-	54,415	54,415	-	24	24	15,000	16,138
<b>Total Revenues</b>	<b>297,439</b>	<b>775,000</b>	<b>775,000</b>	<b>902,291</b>	<b>127,291</b>	<b>53,827</b>	<b>26,715</b>	<b>(27,112)</b>	<b>267,400</b>	<b>224,326</b>
<b>Expenditures</b>										
General government	1,679	-	-	-	-	-	-	-	-	-
Public safety	(3,617)	-	-	-	-	53,827	28,492	25,335	-	-
Public works	-	775,000	971,979	1,043,327	(71,348)	-	-	-	-	-
Culture and recreation	34,236	-	-	-	-	-	-	-	-	-
Conservation and development	(119,049)	-	-	-	-	-	-	-	-	-
Debt service										
Principal	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	15,133	(15,133)	-	-	-	-	-
Capital outlay	(8,364)	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>(95,115)</b>	<b>775,000</b>	<b>971,979</b>	<b>1,058,460</b>	<b>(86,481)</b>	<b>53,827</b>	<b>28,492</b>	<b>25,335</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>202,324</b>	<b>-</b>	<b>(196,979)</b>	<b>(156,169)</b>	<b>40,810</b>	<b>-</b>	<b>(1,777)</b>	<b>(1,777)</b>	<b>267,400</b>	<b>224,326</b>
<b>Other Financing Sources (Uses)</b>										
Capital leases	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	91,675	91,675	-	-	961	961	-	-
Transfers out	(140,381)	-	-	-	-	-	-	-	(345,024)	(345,024)
<b>Total Other Financing Sources (Uses)</b>	<b>(140,381)</b>	<b>-</b>	<b>91,675</b>	<b>91,675</b>	<b>-</b>	<b>-</b>	<b>961</b>	<b>961</b>	<b>(345,024)</b>	<b>(345,024)</b>
<b>Net Change in Fund Balances</b>	<b>61,943</b>	<b>-</b>	<b>(105,304)</b>	<b>(64,494)</b>	<b>40,810</b>	<b>-</b>	<b>(816)</b>	<b>(816)</b>	<b>(77,624)</b>	<b>(120,698)</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>-</b>	<b>(3,255,112)</b>	<b>(3,255,112)</b>	<b>(3,255,112)</b>	<b>-</b>	<b>20,161</b>	<b>20,161</b>	<b>-</b>	<b>1,359,728</b>	<b>1,359,728</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ 61,943</b>	<b>\$ (3,255,112)</b>	<b>\$ (3,360,416)</b>	<b>\$ (3,319,606)</b>	<b>\$ 40,810</b>	<b>\$ 20,161</b>	<b>\$ 19,345</b>	<b>\$ (816)</b>	<b>\$ 1,282,104</b>	<b>\$ 1,239,030</b>

**CITY OF SHEBOYGAN, WISCONSIN**  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual  
Special Revenue Funds  
For the Year Ended December 31, 2016

	Redevelopment Authority			Municipal Court			Ambulance			
	Variance-Positive (Negative)	Original and Final Budget	Actual	Variance-Positive (Negative)	Original and Final Budget	Actual	Variance-Positive (Negative)	Original and Final Budget	Actual	Variance-Positive (Negative)
<b>Revenues</b>										
Taxes	\$ -	\$ 15,000	\$ 22,429	\$ 7,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	(44,212)	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	9,961	9,461	(500)
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	900,000	732,004	(167,996)	-	-	-
Public charges for services	-	-	-	-	4,500	5,533	1,033	1,224,996	1,003,708	(221,288)
Miscellaneous	1,138	-	201,382	201,382	-	604	604	-	544	544
<b>Total Revenues</b>	<b>(43,074)</b>	<b>15,000</b>	<b>223,811</b>	<b>208,811</b>	<b>904,500</b>	<b>738,141</b>	<b>(166,359)</b>	<b>1,234,957</b>	<b>1,013,713</b>	<b>(221,244)</b>
<b>Expenditures</b>										
General government	-	-	-	-	516,105	457,675	58,430	-	-	-
Public safety	-	-	-	-	-	-	-	545,397	507,587	37,810
Public works	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Conservation and development	-	15,000	28,497	(13,497)	-	-	-	-	-	-
Debt service										
Principal	-	-	-	-	-	-	-	86,735	86,735	-
Interest and fiscal charges	-	-	-	-	-	-	-	19,721	19,721	-
Capital outlay	-	-	-	-	-	-	-	-	664,000	(664,000)
<b>Total Expenditures</b>	<b>-</b>	<b>15,000</b>	<b>28,497</b>	<b>(13,497)</b>	<b>516,105</b>	<b>457,675</b>	<b>58,430</b>	<b>651,853</b>	<b>1,278,043</b>	<b>(626,190)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(43,074)</b>	<b>-</b>	<b>195,314</b>	<b>195,314</b>	<b>388,395</b>	<b>280,466</b>	<b>(107,929)</b>	<b>583,104</b>	<b>(264,330)</b>	<b>(847,434)</b>
<b>Other Financing Sources (Uses)</b>										
Capital leases	-	-	-	-	-	-	-	-	664,000	664,000
Sale of capital assets	-	-	-	-	-	-	-	-	13,411	13,411
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(388,395)	(296,161)	92,234	(583,104)	(475,705)	107,399
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(388,395)</b>	<b>(296,161)</b>	<b>92,234</b>	<b>(583,104)</b>	<b>201,706</b>	<b>784,810</b>
<b>Net Change in Fund Balances</b>	<b>(43,074)</b>	<b>-</b>	<b>195,314</b>	<b>195,314</b>	<b>-</b>	<b>(15,695)</b>	<b>(15,695)</b>	<b>-</b>	<b>(62,624)</b>	<b>(62,624)</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>-</b>	<b>114,698</b>	<b>114,698</b>	<b>-</b>	<b>16,299</b>	<b>16,299</b>	<b>-</b>	<b>317,204</b>	<b>317,204</b>	<b>-</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ (43,074)</b>	<b>\$ 114,698</b>	<b>\$ 310,012</b>	<b>\$ 195,314</b>	<b>\$ 16,299</b>	<b>\$ 604</b>	<b>\$ (15,695)</b>	<b>\$ 317,204</b>	<b>\$ 254,580</b>	<b>\$ (62,624)</b>

**CITY OF SHEBOYGAN, WISCONSIN**  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual  
Debt Service Funds  
For the Year Ended December 31, 2016

	Debt Service GO Debt				Debt Service TIF Districts			
	Original Budget	Final Budget	Actual	Variance-Positive (Negative)	Original Budget	Final Budget	Actual	Variance-Positive (Negative)
<b>Revenues</b>								
Taxes	\$ 2,886,889	\$ 2,886,889	\$ 2,886,889	\$ -	\$ 3,803,465	\$ 3,803,465	\$ 2,587,423	\$ (1,216,042)
Intergovernmental	-	-	-	-	40,597	40,597	25,017	(15,580)
Miscellaneous	507,544	507,544	540,684	33,140	13,000	13,000	58,902	45,902
<b>Total Revenues</b>	<b>3,394,433</b>	<b>3,394,433</b>	<b>3,427,573</b>	<b>33,140</b>	<b>3,857,062</b>	<b>3,857,062</b>	<b>2,671,342</b>	<b>(1,185,720)</b>
<b>Expenditures</b>								
Conservation and development	-	-	-	-	801,693	801,693	180,643	621,050
Debt service								
Principal	3,370,279	3,420,279	3,420,277	2	1,634,951	1,634,951	1,634,951	-
Interest and fiscal charges	812,394	898,115	884,452	13,663	486,076	559,374	572,730	(13,356)
<b>Total Expenditures</b>	<b>4,182,673</b>	<b>4,318,394</b>	<b>4,304,729</b>	<b>13,665</b>	<b>2,922,720</b>	<b>2,996,018</b>	<b>2,388,324</b>	<b>607,694</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(788,240)</b>	<b>(923,961)</b>	<b>(877,156)</b>	<b>46,805</b>	<b>934,342</b>	<b>861,044</b>	<b>283,018</b>	<b>(578,026)</b>
<b>Other Financing Sources (Uses)</b>								
Long-term debt issued	-	-	-	-	-	6,920,000	6,960,000	40,000
Premium on long-term debt issued	-	-	59,271	59,271	-	-	49,079	49,079
Payment to current noteholder	-	-	-	-	-	(6,940,000)	(6,940,000)	-
Transfers in	1,028,240	1,028,240	1,178,661	150,421	104,890	104,890	8,303	(96,587)
Transfers out	(240,000)	(240,000)	-	240,000	(242,703)	(1,361,703)	(1,159,500)	202,203
<b>Total Other Financing Sources (Uses)</b>	<b>788,240</b>	<b>788,240</b>	<b>1,237,932</b>	<b>449,692</b>	<b>(137,813)</b>	<b>(1,276,813)</b>	<b>(1,082,118)</b>	<b>194,695</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(135,721)</b>	<b>360,776</b>	<b>496,497</b>	<b>796,529</b>	<b>(415,769)</b>	<b>(799,100)</b>	<b>(383,331)</b>
<b>Fund Balances - January 1</b>	<b>7,091,324</b>	<b>7,091,324</b>	<b>7,091,324</b>	<b>-</b>	<b>3,273,651</b>	<b>3,273,651</b>	<b>3,273,651</b>	<b>-</b>
<b>Fund Balances - December 31</b>	<b>\$ 7,091,324</b>	<b>\$ 6,955,603</b>	<b>\$ 7,452,100</b>	<b>\$ 496,497</b>	<b>\$ 4,070,180</b>	<b>\$ 2,857,882</b>	<b>\$ 2,474,551</b>	<b>\$ (383,331)</b>

**CITY OF SHEBOYGAN, WISCONSIN**  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual  
Capital Project Funds  
For the Year Ended December 31, 2016

	Capital Projects Tax Levy				Capital Projects TIF Districts			
	Original Budget	Final Budget	Actual	Variance-Positive (Negative)	Original Budget	Final Budget	Actual	Variance-Positive (Negative)
<b>Revenues</b>								
Taxes	\$ 1,064,250	\$ 1,064,250	\$ 1,742,826	\$ 678,576	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	409,079	400,461	(8,618)	-	250,000	-	(250,000)
Miscellaneous	-	25,500	49,349	23,849	-	-	8,506	8,506
<b>Total Revenues</b>	<u>1,064,250</u>	<u>1,498,829</u>	<u>2,192,636</u>	<u>693,807</u>	<u>-</u>	<u>250,000</u>	<u>8,506</u>	<u>(241,494)</u>
<b>Expenditures</b>								
Conservation and development	-	-	-	-	-	3,354,801	1,485,695	1,869,106
Debt service								
Interest and fiscal charges	-	-	-	-	-	42,640	42,640	-
Capital outlay	1,064,250	2,290,415	988,773	1,301,642	-	2,403,535	1,440,334	963,201
<b>Total Expenditures</b>	<u>1,064,250</u>	<u>2,290,415</u>	<u>988,773</u>	<u>1,301,642</u>	<u>-</u>	<u>5,800,976</u>	<u>2,968,669</u>	<u>2,832,307</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>-</u>	<u>(791,586)</u>	<u>1,203,863</u>	<u>1,995,449</u>	<u>-</u>	<u>(5,550,976)</u>	<u>(2,960,163)</u>	<u>2,590,813</u>
<b>Other Financing Sources (Uses)</b>								
Long-term debt issued	-	-	-	-	-	3,725,000	3,685,000	(40,000)
Sale of capital assets	-	-	933,952	933,952	-	-	-	-
Transfers in	-	-	-	-	-	1,100,000	1,119,000	19,000
Transfers out	(4,100)	(111,492)	(111,492)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(4,100)</u>	<u>(111,492)</u>	<u>822,460</u>	<u>933,952</u>	<u>-</u>	<u>4,825,000</u>	<u>4,804,000</u>	<u>(21,000)</u>
<b>Net Change in Fund Balances</b>	<u>(4,100)</u>	<u>(903,078)</u>	<u>2,026,323</u>	<u>2,929,401</u>	<u>-</u>	<u>(725,976)</u>	<u>1,843,837</u>	<u>2,569,813</u>
<b>Fund Balances - January 1</b>	<u>1,564,880</u>	<u>1,564,880</u>	<u>1,564,880</u>	<u>-</u>	<u>160,800</u>	<u>160,800</u>	<u>160,800</u>	<u>-</u>
<b>Fund Balances - December 31</b>	<u>\$ 1,560,780</u>	<u>\$ 661,802</u>	<u>\$ 3,591,203</u>	<u>\$ 2,929,401</u>	<u>\$ 160,800</u>	<u>\$ (565,176)</u>	<u>\$ 2,004,637</u>	<u>\$ 2,569,813</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual  
Capital Project Funds  
For the Year Ended December 31, 2016

	Capital Projects Bonded			Variance- Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Conservation and development	410,000	417,538	4,413	413,125
Debt service				
Interest and fiscal charges	-	-	-	-
Capital outlay	2,590,000	3,543,288	2,821,528	721,760
Total Expenditures	<u>3,000,000</u>	<u>3,960,826</u>	<u>2,825,941</u>	<u>1,134,885</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,000,000)</u>	<u>(3,960,826)</u>	<u>(2,825,941)</u>	<u>1,134,885</u>
Other Financing Sources (Uses)				
Long-term debt issued	3,000,000	3,000,000	3,000,000	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(1,000,000)	(1,012,618)	(12,618)
Total Other Financing Sources (Uses)	<u>3,000,000</u>	<u>2,000,000</u>	<u>1,987,382</u>	<u>(12,618)</u>
Net Change in Fund Balances	-	(1,960,826)	(838,559)	1,122,267
Fund Balances - January 1	<u>1,992,287</u>	<u>1,992,287</u>	<u>1,992,287</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 1,992,287</u>	<u>\$ 31,461</u>	<u>\$ 1,153,728</u>	<u>\$ 1,122,267</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual  
Permanent Funds  
For the Year Ended December 31, 2016

	Cemetery Perpetual Care			Library Trust		
	Original and Final Budget	Actual	Variance- Positive (Negative)	Original and Final Budget	Actual	Variance- Positive (Negative)
<b>Revenues</b>						
Public charges for services	\$ 9,400	\$ 16,810	\$ 7,410	\$ -	\$ -	\$ -
Miscellaneous	540	3,711	3,171	7,000	87,860	80,860
<b>Total Revenues</b>	<u>9,940</u>	<u>20,521</u>	<u>10,581</u>	<u>7,000</u>	<u>87,860</u>	<u>80,860</u>
<b>Expenditures</b>						
Health and human services	-	450	(450)	-	-	-
Culture and recreation	-	-	-	7,000	-	7,000
<b>Total Expenditures</b>	<u>-</u>	<u>450</u>	<u>(450)</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
<b>Excess of Revenues Over Expenditures</b>	<u>9,940</u>	<u>20,071</u>	<u>10,131</u>	<u>-</u>	<u>87,860</u>	<u>87,860</u>
<b>Other Financing Uses</b>						
Transfers out	(540)	(3,154)	(2,614)	-	-	-
<b>Net Change in Fund Balances</b>	9,400	16,917	7,517	-	87,860	87,860
Fund Balances - January 1	852,583	852,583	-	1,218,272	1,218,272	-
<b>Fund Balances - December 31</b>	<u>\$ 861,983</u>	<u>\$ 869,500</u>	<u>\$ 7,517</u>	<u>\$ 1,218,272</u>	<u>\$ 1,306,132</u>	<u>\$ 87,860</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Combining Statement of Net Position  
Nonmajor Enterprise Funds  
December 31, 2016

	Transit Commission	Parking Facility	Boat Facility	Totals
<b>ASSETS</b>				
Cash and investments	\$ 2,840,140	\$ 545,189	\$ 236,200	\$ 3,621,529
Receivables				
Taxes	511,547	16,103	-	527,650
Accounts	825	20,117	-	20,942
Special assessments	-	123,853	-	123,853
Other	4,513	1,126	755	6,394
Due from other governments	191,424	-	-	191,424
Inventories and prepaid items	25,506	-	-	25,506
Advance to other funds	-	-	445,913	445,913
Capital assets, nondepreciable				
Land	35,754	716,258	-	752,012
Capital assets, depreciable				
Buildings and improvements	738,173	14,241	-	752,414
Improvements other than buildings	872,007	1,797,270	495,106	3,164,383
Machinery and equipment	5,845,664	253,132	-	6,098,796
Less: Accumulated depreciation	(6,447,052)	(1,611,317)	(387,185)	(8,445,554)
<b>TOTAL ASSETS</b>	<b>4,618,501</b>	<b>1,875,972</b>	<b>790,789</b>	<b>7,285,262</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pension	1,258,663	43,391	-	1,302,054
<b>LIABILITIES</b>				
Accounts payable	223,666	30,029	1,731	255,426
Accrued and other current liabilities	97,635	3,592	-	101,227
Due to other governments	-	2,979	-	2,979
Unearned revenues	-	-	91	91
Long-term Obligations				
Net pension liability	226,986	7,516	-	234,502
<b>TOTAL LIABILITIES</b>	<b>548,287</b>	<b>44,116</b>	<b>1,822</b>	<b>594,225</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pension	479,882	15,890	-	495,772
Property taxes levied for subsequent year	511,547	-	-	511,547
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>991,429</b>	<b>15,890</b>	<b>-</b>	<b>1,007,319</b>
<b>NET POSITION</b>				
Net investment in capital assets	1,044,546	1,169,584	107,921	2,322,051
Unrestricted	3,292,902	689,773	681,046	4,663,721
<b>TOTAL NET POSITION</b>	<b>\$ 4,337,448</b>	<b>\$ 1,859,357</b>	<b>\$ 788,967</b>	<b>\$ 6,985,772</b>

**CITY OF SHEBOYGAN, WISCONSIN**

Combining Statement of Revenues, Expenses and Changes in Net Position

Nonmajor Enterprise Funds

For the Year Ended December 31, 2016

	Transit Commission	Parking Facility	Boat Facility	Totals
Operating Revenues				
Charges for services	\$ 732,396	\$ 359,579	\$ 61,400	\$ 1,153,375
Other	88,109	5,283	-	93,392
Total Operating Revenues	<u>820,505</u>	<u>364,862</u>	<u>61,400</u>	<u>1,246,767</u>
Operating Expenses				
Personal services	2,899,985	175,568	-	3,075,553
Contractual services	205,202	185,776	75,413	466,391
Supplies and materials	545,976	53,851	-	599,827
Insurance	127,083	884	-	127,967
Other	96,153	7,567	-	103,720
Depreciation	355,596	23,552	21,479	400,627
Total Operating Expenses	<u>4,229,995</u>	<u>447,198</u>	<u>96,892</u>	<u>4,774,085</u>
Operating Loss	<u>(3,409,490)</u>	<u>(82,336)</u>	<u>(35,492)</u>	<u>(3,527,318)</u>
Nonoperating Revenues (Expenses)				
Property taxes	511,547	-	-	511,547
Intergovernmental	2,627,871	-	-	2,627,871
Investment income	13,568	4,769	17,325	35,662
Miscellaneous revenues (expenses)	(4,312)	14,758	-	10,446
Total Nonoperating Revenues	<u>3,148,674</u>	<u>19,527</u>	<u>17,325</u>	<u>3,185,526</u>
Loss Before Transfers	(260,816)	(62,809)	(18,167)	(341,792)
Transfers in	-	8,694	-	8,694
Transfers out	-	-	(91,675)	(91,675)
Change in Net Position	(260,816)	(54,115)	(109,842)	(424,773)
Net Position - January 1	<u>4,598,264</u>	<u>1,913,472</u>	<u>898,809</u>	<u>7,410,545</u>
Net Position - December 31	<u>\$ 4,337,448</u>	<u>\$ 1,859,357</u>	<u>\$ 788,967</u>	<u>\$ 6,985,772</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2016

	Transit Commission	Parking Facility	Boat Facility	Totals
<b>Cash Flows from Operating Activities</b>				
Receipts from customers	\$ 868,890	\$ 331,347	\$ 61,189	\$ 1,261,426
Payments to suppliers	(827,086)	(237,441)	(79,882)	(1,144,409)
Payments to employees	(2,793,283)	(172,520)	78	(2,965,725)
<b>Net Cash Used by Operating Activities</b>	<b>(2,751,479)</b>	<b>(78,614)</b>	<b>(18,615)</b>	<b>(2,848,708)</b>
<b>Cash Flows from Noncapital and Related Financing Activities</b>				
Property taxes	511,547	-	-	511,547
Intergovernmental grants	2,627,871	-	-	2,627,871
Transfers in	-	8,694	-	8,694
Nonoperating revenues	(4,312)	14,758	-	10,446
Transfers out	-	-	(91,675)	(91,675)
Advances to other funds	-	-	(106,809)	(106,809)
<b>Net Cash Provided (Used) by Noncapital and Related Financing Activities</b>	<b>3,135,106</b>	<b>23,452</b>	<b>(198,484)</b>	<b>2,960,074</b>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition of capital assets	-	(164,070)	-	(164,070)
<b>Cash Flows from Investing Activities</b>				
Interest received	13,568	4,769	17,325	35,662
<b>Change in Cash and Cash Equivalents</b>	<b>397,195</b>	<b>(214,463)</b>	<b>(199,774)</b>	<b>(17,042)</b>
<b>Cash and Cash Equivalents - January 1</b>	<b>2,442,945</b>	<b>759,652</b>	<b>435,974</b>	<b>3,638,571</b>
<b>Cash and Cash Equivalents - December 31</b>	<b>\$ 2,840,140</b>	<b>\$ 545,189</b>	<b>\$ 236,200</b>	<b>\$ 3,621,529</b>
<b>Reconciliation of Operating Loss to Net Cash Used by Operating Activities:</b>				
Operating loss	\$ (3,409,490)	\$ (82,336)	\$ (35,492)	\$ (3,527,318)
Adjustments to reconcile operating loss to net cash used by operating activities:				
Depreciation	355,596	23,552	21,479	400,627
Change in pension related liabilities (assets) and deferred outflows/inflows of resources	93,395	2,588	78	96,061
Changes in assets and liabilities				
Receivables	1,150	(33,515)	(209)	(32,574)
Due from other governments	47,235	-	-	47,235
Inventories and prepaid items	(20,889)	-	-	(20,889)
Accounts payable	168,217	9,075	(4,469)	172,823
Accrued and other current liabilities	13,307	460	-	13,767
Due to other governments	-	1,562	-	1,562
Unearned revenues	-	-	(2)	(2)
<b>Net Cash Used by Operating Activities</b>	<b>\$ (2,751,479)</b>	<b>\$ (78,614)</b>	<b>\$ (18,615)</b>	<b>\$ (2,848,708)</b>
<b>Noncash Investing, Capital and Financing Activities</b>				
None	\$ -	\$ -	\$ -	\$ -

**CITY OF SHEBOYGAN, WISCONSIN**  
Combining Statement of Net Position  
Internal Service Funds  
December 31, 2016

	Motor Vehicle	Data Processing	Health Self Insurance
<b>ASSETS</b>			
Cash and investments	\$ 2,224,709	\$ 956,007	\$ 6,367,658
Receivables			
Other	5,031	2,348	12,714
Inventories and prepaid items	-	-	-
Deposit with CVMIC	-	-	-
Capital assets, nondepreciable			
Construction in progress	-	99,082	-
Capital assets, depreciable			
Machinery and equipment	12,814,954	827,797	-
Less: Accumulated depreciation	(8,198,108)	(712,612)	-
<b>TOTAL ASSETS</b>	<b>6,846,586</b>	<b>1,172,622</b>	<b>6,380,372</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pension	246,483	225,768	49,134
<b>LIABILITIES</b>			
Accounts payable	129,471	171,691	8,533
Accrued and other current liabilities	17,061	14,683	671,849
Long-term obligations			
Net pension liability	44,069	39,914	8,752
<b>TOTAL LIABILITIES</b>	<b>190,601</b>	<b>226,288</b>	<b>689,134</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pension	93,169	84,385	18,503
<b>NET POSITION</b>			
Net investment in capital assets	4,616,846	214,267	-
Unrestricted	2,192,453	873,450	5,721,869
<b>TOTAL NET POSITION</b>	<b>\$ 6,809,299</b>	<b>\$ 1,087,717</b>	<b>\$ 5,721,869</b>

Workers Compensation Self Insurance	General Liability Self Insurance	Totals
\$ 1,633,760	\$ 412,237	\$ 11,594,371
2,888	541	23,522
-	46,184	46,184
-	2,205,665	2,205,665
-	-	99,082
-	-	13,642,751
-	-	(8,910,720)
<u>1,636,648</u>	<u>2,664,627</u>	<u>18,700,855</u>
<u>36,872</u>	<u>-</u>	<u>558,257</u>
-	1,776	311,471
55,993	185,703	945,289
<u>6,569</u>	<u>-</u>	<u>99,304</u>
<u>62,562</u>	<u>187,479</u>	<u>1,356,064</u>
<u>13,888</u>	<u>-</u>	<u>209,945</u>
-	-	4,831,113
<u>1,597,070</u>	<u>2,477,148</u>	<u>12,861,990</u>
<u>\$ 1,597,070</u>	<u>\$ 2,477,148</u>	<u>\$ 17,693,103</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Combining Statement of Revenues, Expenses and Changes in Net Position  
Internal Service Funds  
For the Year Ended December 31, 2016

	Motor Vehicle	Data Processing	Health Self Insurance
Operating Revenues			
Charges for services	\$ 1,818,301	\$ 854,487	\$ 6,157,071
Other	687	51	5,243
Total Operating Revenues	<u>1,818,988</u>	<u>854,538</u>	<u>6,162,314</u>
Operating Expenses			
Personal services	584,764	554,005	116,322
Contractual services	542,786	255,221	304,887
Supplies and materials	251,868	841	43
Insurance	-	-	5,271,879
Other	44,619	503,408	634,554
Depreciation	813,964	44,145	-
Total Operating Expenses	<u>2,238,001</u>	<u>1,357,620</u>	<u>6,327,685</u>
Operating Income (Loss)	<u>(419,013)</u>	<u>(503,082)</u>	<u>(165,371)</u>
Nonoperating Revenues			
Investment income	15,125	7,060	38,223
Sale of capital assets	344,096	-	-
Total Nonoperating Revenues	<u>359,221</u>	<u>7,060</u>	<u>38,223</u>
Income (Loss) Before Transfers	<u>(59,792)</u>	<u>(496,022)</u>	<u>(127,148)</u>
Transfers in	1,000,000	-	-
Transfers out	<u>(125,000)</u>	<u>-</u>	<u>-</u>
Change in Net Position	815,208	(496,022)	(127,148)
Net Position - January 1	<u>5,994,091</u>	<u>1,583,739</u>	<u>5,849,017</u>
Net Position - December 31	<u>\$ 6,809,299</u>	<u>\$ 1,087,717</u>	<u>\$ 5,721,869</u>

Workers Compensation Self Insurance	General Liability Self Insurance	Totals
\$ 606,455	\$ 141,318	\$ 9,577,632
-	61,316	67,297
<u>606,455</u>	<u>202,634</u>	<u>9,644,929</u>
129,145	-	1,384,236
23,535	8,718	1,135,147
-	23	252,775
362,222	168,966	5,803,067
-	-	1,182,581
-	-	858,109
<u>514,902</u>	<u>177,707</u>	<u>10,615,915</u>
<u>91,553</u>	<u>24,927</u>	<u>(970,986)</u>
8,684	1,627	70,719
-	-	344,096
<u>8,684</u>	<u>1,627</u>	<u>414,815</u>
100,237	26,554	(556,171)
-	-	1,000,000
-	-	(125,000)
<u>100,237</u>	<u>26,554</u>	<u>318,829</u>
<u>1,496,833</u>	<u>2,450,594</u>	<u>17,374,274</u>
<u>\$ 1,597,070</u>	<u>\$ 2,477,148</u>	<u>\$ 17,693,103</u>

**CITY OF SHEBOYGAN, WISCONSIN**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2016

	Motor Vehicle	Data Processing	Health Self Insurance
<b>Cash Flows from Operating Activities</b>			
Receipts from customers	\$ 1,816,082	\$ 853,646	\$ 6,159,004
Payments to suppliers	(784,318)	(786,334)	(6,921,905)
Payments to employees	(566,113)	(521,115)	(112,151)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>465,651</u>	<u>(453,803)</u>	<u>(875,052)</u>
<b>Cash Flows from Noncapital and Related Financing Activities</b>			
Transfer in	<u>875,000</u>	-	-
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition of capital assets	(1,522,594)	(158,263)	-
Proceeds from sale of capital assets	344,096	-	-
<b>Net Cash Used by Capital and Related Financing Activities</b>	<u>(1,178,498)</u>	<u>(158,263)</u>	<u>-</u>
<b>Cash Flows from Investing Activities</b>			
Interest received	<u>15,125</u>	<u>7,060</u>	<u>38,223</u>
<b>Change in Cash and Cash Equivalents</b>	<u>177,278</u>	<u>(605,006)</u>	<u>(836,829)</u>
<b>Cash and Cash Equivalents - January 1</b>	<u>2,047,431</u>	<u>1,561,013</u>	<u>7,204,487</u>
<b>Cash and Cash Equivalents - December 31</b>	<u>\$ 2,224,709</u>	<u>\$ 956,007</u>	<u>\$ 6,367,658</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating income (loss)	\$ (419,013)	\$ (503,082)	\$ (165,371)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	813,964	44,145	-
Change in pension related liabilities (assets) and deferred outflows/inflows of resources	17,160	34,987	4,171
Changes in assets and liabilities			
Receivables	(2,906)	(892)	(3,310)
Inventories and prepaid items	-	-	-
Accounts payable	54,955	(26,864)	(5,984)
Accrued and other current liabilities	1,491	(2,097)	(704,558)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 465,651</u>	<u>\$ (453,803)</u>	<u>\$ (875,052)</u>
<b>Noncash Investing, Capital and Financing Activities</b>			
None	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Workers Compensation Self Insurance	General Liability Self Insurance	Totals
\$ 605,459	\$ 202,395	\$ 9,636,586
(395,388)	(177,926)	(9,065,871)
(127,392)	-	(1,326,771)
<u>82,679</u>	<u>24,469</u>	<u>(756,056)</u>
-	-	875,000
-	-	(1,680,857)
-	-	344,096
-	-	<u>(1,336,761)</u>
8,684	1,627	70,719
91,363	26,096	(1,147,098)
1,542,397	386,141	12,741,469
<u>\$ 1,633,760</u>	<u>\$ 412,237</u>	<u>\$ 11,594,371</u>
\$ 91,553	\$ 24,927	\$ (970,986)
-	-	858,109
1,753	-	58,071
(996)	(239)	(8,343)
-	1,262	1,262
(350)	(1,481)	20,276
(9,281)	-	(714,445)
<u>\$ 82,679</u>	<u>\$ 24,469</u>	<u>\$ (756,056)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## **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.

<u>Category</u>	<u>Table Numbers</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	<b>1, 2, 3, 4, 5, 6</b>
<b>Revenue Capacity</b> These schedules contain trend information to help the reader assess the City's most significant local revenue source, property taxes.	<b>7, 8, 9, 10, 11</b>
<b>Debt Capacity</b> 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.	<b>12, 13, 14, 15, 16</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	<b>17, 18, 19, 20, 21, 22</b>

**CITY OF SHEBOYGAN, WISCONSIN**

Table 1  
NET POSITION BY COMPONENT  
Last Ten Fiscal Years

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Governmental Activities</b>										
Net investment in capital assets	\$ 43,016,811	\$ 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
Restricted	10,545,994	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
Unrestricted	23,865,857	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
<b>Total Governmental Activities Net Position</b>	<b>\$ 77,428,662</b>	<b>\$ 77,757,896</b>	<b>\$ 80,068,228</b>	<b>\$ 103,064,731</b>	<b>\$ 103,909,250</b>	<b>\$ 111,363,288</b>	<b>\$ 114,232,552</b>	<b>\$ 118,098,461</b>	<b>\$ 137,191,347</b>	<b>\$ 137,661,730</b>
<b>Business-type Activities</b>										
Net investment in capital assets	\$ 57,018,265	\$ 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
Restricted	254,857	253,405	249,998	224,414	250,873	263,213	327,984	354,742	1,085,229	362,790
Unrestricted	9,682,258	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
<b>Total Business-Type Activities Net Position</b>	<b>\$ 66,955,380</b>	<b>\$ 67,011,687</b>	<b>\$ 66,960,852</b>	<b>\$ 54,287,103</b>	<b>\$ 56,197,077</b>	<b>\$ 59,696,942</b>	<b>\$ 62,079,214</b>	<b>\$ 63,329,875</b>	<b>\$ 66,911,112</b>	<b>\$ 68,748,793</b>
<b>Primary Government</b>										
Net investment in capital assets	\$ 100,035,076	\$ 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
Restricted	10,800,851	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
Unrestricted	33,548,115	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
<b>Total Primary Government Net Position</b>	<b>\$ 144,384,042</b>	<b>\$ 144,769,583</b>	<b>\$ 147,029,080</b>	<b>\$ 157,351,834</b>	<b>\$ 160,106,327</b>	<b>\$ 171,060,230</b>	<b>\$ 176,311,766</b>	<b>\$ 181,428,336</b>	<b>\$ 204,102,459</b>	<b>\$ 206,410,523</b>

Data Source:

City of Sheboygan Annual Financial Reports

CITY OF SHEBOYGAN, WISCONSIN

Table 2  
CHANGES IN NET POSITION  
Last Ten Fiscal Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental Activities										
General Government	\$ 6,235,751	\$ 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
Public Safety	20,775,843	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
Public Works	9,088,605	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
Health and Human Services	450,749	805,281	450,730	406,364	385,895	237,296	172,242	304,209	248,554	227,450
Culture and Recreation	7,930,749	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
Conservation and Development	4,334,987	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
Interest on Debt	2,834,421	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
<b>Total Governmental Activities Expenses</b>	<b>51,651,105</b>	<b>53,683,831</b>	<b>53,098,771</b>	<b>48,983,384</b>	<b>53,407,141</b>	<b>49,976,317</b>	<b>50,445,223</b>	<b>50,412,460</b>	<b>48,543,944</b>	<b>56,974,494</b>
Business Type Activities										
Sewerage System	7,292,744	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
Water Utility	4,367,070	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
Storm Water Utility	1,584,217	1,049,752	429,384	-	-	-	-	-	-	-
Transit Commission	4,597,851	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
Parking Facility	393,050	485,803	382,162	400,498	406,036	370,262	435,586	370,770	389,148	448,263
Boat Facility	54,765	68,371	76,693	77,220	185,309	85,492	108,672	80,927	84,605	96,892
<b>Total Business-type Activities Expenses</b>	<b>18,289,697</b>	<b>17,900,656</b>	<b>16,251,481</b>	<b>15,896,500</b>	<b>16,316,511</b>	<b>15,001,045</b>	<b>15,758,441</b>	<b>17,496,484</b>	<b>17,236,964</b>	<b>17,433,195</b>
<b>Total Primary Government Expenses</b>	<b>\$ 69,940,802</b>	<b>\$ 71,584,487</b>	<b>\$ 69,350,252</b>	<b>\$ 64,879,884</b>	<b>\$ 69,723,652</b>	<b>\$ 64,977,362</b>	<b>\$ 66,203,664</b>	<b>\$ 67,908,944</b>	<b>\$ 65,780,908</b>	<b>\$ 74,407,689</b>
Program Revenues										
Governmental Activities										
General Government	\$ 1,348,761	\$ 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
Public Safety	2,239,807	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
Public Works	3,287,500	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
Health and Human Services	114,497	86,872	95,415	113,975	125,782	123,796	128,532	110,999	101,684	118,574
Culture and Recreation	1,864,231	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
Conservation and Development	1,206,124	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
Interest on Debt	-	-	-	226,647	19,600	-	-	-	-	-
<b>Total Governmental Activities Program Revenues</b>	<b>10,060,920</b>	<b>11,229,389</b>	<b>25,429,215</b>	<b>13,353,135</b>	<b>12,395,414</b>	<b>17,115,278</b>	<b>14,103,353</b>	<b>13,095,698</b>	<b>13,813,394</b>	<b>17,530,850</b>

CITY OF SHEBOYGAN, WISCONSIN

Table 2  
CHANGES IN NET POSITION  
Last Ten Fiscal Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Business Type Activities</b>										
Sewerage System	6,891,793	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
Water Utility	5,237,355	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
Storm Water Utility	1,238,178	639,812	960,129	-	-	-	-	-	-	-
Transit Commission	3,644,036	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
Parking Facility	434,063	463,543	412,999	424,829	428,909	388,697	400,132	361,313	377,104	364,862
Boat Facility	134,616	143,088	134,889	114,165	104,637	102,109	96,943	74,705	96,004	61,400
<b>Total Business Type Activities Program Revenues</b>	<b>17,580,041</b>	<b>17,636,144</b>	<b>16,975,189</b>	<b>19,309,337</b>	<b>18,493,882</b>	<b>18,949,605</b>	<b>18,703,183</b>	<b>19,414,812</b>	<b>19,891,918</b>	<b>20,010,992</b>
<b>Total Primary Government Program Revenues</b>	<b>\$ 27,640,961</b>	<b>\$ 28,865,533</b>	<b>\$ 42,404,404</b>	<b>\$ 32,662,472</b>	<b>\$ 30,889,296</b>	<b>\$ 36,064,883</b>	<b>\$ 32,806,536</b>	<b>\$ 32,510,510</b>	<b>\$ 33,705,312</b>	<b>\$ 37,541,842</b>
<b>Net (Expense)Revenue</b>										
Governmental Activities	\$ (41,590,185)	\$ (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)
Business Type Activities	(709,656)	(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
<b>Total Primary Government Net Expenses</b>	<b>\$ (42,299,841)</b>	<b>\$ (42,718,954)</b>	<b>\$ (26,945,848)</b>	<b>\$ (32,217,412)</b>	<b>\$ (38,834,356)</b>	<b>\$ (28,912,479)</b>	<b>\$ (33,397,128)</b>	<b>\$ (35,398,434)</b>	<b>\$ (32,075,596)</b>	<b>\$ (36,865,847)</b>
<b>General Revenues and Other Changes in Net Position</b>										
<b>Governmental Activities</b>										
Taxes	\$ 26,665,539	\$ 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
Federal and State Grants and other Contributions not restricted to specific functions	12,966,618	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
Interest and Investment Earnings	3,544,025	1,724,495	596,435	1,130,629	824,677	875,581	480,981	1,787,042	1,095,318	504,160
Miscellaneous	674,501	49,906	524,887	294,826	109,605	49,806	148,729	145,502	246,267	160,041
Gain on Sale of Capital Asset	-	-	-	-	164,471	-	-	-	-	170,150
Transfers	676,862	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
<b>Total Governmental Activities General Revenues</b>	<b>44,527,545</b>	<b>42,783,676</b>	<b>29,979,888</b>	<b>58,626,752</b>	<b>41,856,246</b>	<b>40,558,458</b>	<b>39,211,134</b>	<b>41,182,671</b>	<b>41,666,109</b>	<b>39,914,027</b>
<b>Business Type Activities</b>										
Taxes	658,345	658,345	658,345	638,595	638,595	511,559	511,547	511,547	511,547	511,547
Interest and Investment Earnings	728,818	399,080	182,488	220,511	157,950	157,704	99,438	110,229	180,976	126,959
Miscellaneous	-	-	118,908	69,508	99,605	95,058	88,357	1,732	63,038	79,641
Gain on Sale of Capital Asset	-	-	-	-	4,236	6,964	4,875	14,469	9,535	1,518
Transfers	(676,862)	(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)
<b>Total Business Type Activities General Revenues</b>	<b>710,301</b>	<b>320,819</b>	<b>(774,543)</b>	<b>(15,767,972)</b>	<b>(267,397)</b>	<b>(448,695)</b>	<b>(562,470)</b>	<b>(667,667)</b>	<b>(680,095)</b>	<b>(740,116)</b>
<b>Total primary Government General Revenues</b>	<b>\$ 45,237,846</b>	<b>\$ 43,104,495</b>	<b>\$ 29,205,345</b>	<b>\$ 42,858,780</b>	<b>\$ 41,588,849</b>	<b>\$ 40,109,763</b>	<b>\$ 38,648,664</b>	<b>\$ 40,515,004</b>	<b>\$ 40,986,014</b>	<b>\$ 39,173,911</b>
<b>Change in Net Position</b>										
Governmental Activities	\$ 2,937,360	\$ 329,234	\$ 2,310,332	\$ 22,996,503	\$ 844,519	\$ 7,697,419	\$ 2,869,264	\$ 3,865,909	\$ 6,935,559	\$ 470,383
Business Type Activities	645	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
<b>Total Primary Government</b>	<b>\$ 2,938,005</b>	<b>\$ 385,541</b>	<b>\$ 2,259,497</b>	<b>\$ 10,641,368</b>	<b>\$ 2,754,493</b>	<b>\$ 11,197,284</b>	<b>\$ 5,251,536</b>	<b>\$ 5,116,570</b>	<b>\$ 8,910,418</b>	<b>\$ 2,308,064</b>

Data Source: City of Sheboygan Annual Financial Reports

**CITY OF SHEBOYGAN, WISCONSIN**

Table 3

**Fund Balances, Governmental Funds  
Last Ten Fiscal Years**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>General Fund</b>										
Reserved	\$ 4,162,566	\$ 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
Designated	4,605,881	4,850,787	4,614,000	4,014,000	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	992,144	836,003	2,936,649	350,000
Assigned	-	-	-	-	-	-	-	870,682	914,984	65,413
Unassigned	7,398,770	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
<b>Total General Fund</b>	<b>\$ 16,167,217</b>	<b>\$ 12,853,496</b>	<b>\$ 11,446,972</b>	<b>\$ 11,692,957</b>	<b>\$ 13,171,525</b>	<b>\$ 17,108,889</b>	<b>\$ 18,498,773</b>	<b>\$ 21,004,699</b>	<b>\$ 23,561,585</b>	<b>\$ 22,527,096</b>
<b>Other Governmental Funds</b>										
Reserved	\$ 15,391,525	\$ 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
Designated	3,833,610	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
Committed	-	-	-	-	-	-	-	-	40,000	-
Assigned	-	-	-	-	7,180,948	7,171,609	7,108,882	5,543,581	7,890,953	8,183,988
Unassigned	(1,429,098)	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)
<b>Total Other Funds</b>	<b>\$ 17,796,037</b>	<b>\$ 15,583,708</b>	<b>\$ 14,719,278</b>	<b>\$ 18,862,832</b>	<b>\$ 15,674,386</b>	<b>\$ 19,331,083</b>	<b>\$ 15,735,835</b>	<b>\$ 14,613,477</b>	<b>\$ 19,612,505</b>	<b>\$ 21,449,963</b>
<b>Total Governmental Funds</b>										
Reserved	\$ 19,554,091	\$ 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
Designated	8,439,491	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
Committed	-	-	-	-	-	-	992,144	836,003	2,976,649	350,000
Assigned	-	-	-	-	7,180,948	7,171,609	7,108,882	6,414,263	8,805,937	8,249,401
Unassigned	5,969,672	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
<b>Total Governmental Funds</b>	<b>\$ 33,963,254</b>	<b>\$ 28,437,204</b>	<b>\$ 26,166,250</b>	<b>\$ 30,555,789</b>	<b>\$ 28,845,911</b>	<b>\$ 36,439,972</b>	<b>\$ 34,234,608</b>	<b>\$ 35,618,176</b>	<b>\$ 43,174,090</b>	<b>\$ 43,977,059</b>

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Revenues</b>										
Taxes	\$ 26,665,539	\$ 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
Special Assessments	364,290	344,980	407,400	210,612	185,639	291,643	307,802	483,427	257,859	208,188
Intergovernmental	17,381,784	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
Licenses and Permits	1,286,752	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
Fines and Forfeitures	1,806,395	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
Public Charges for Services	1,690,460	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
Intergovernmental Charges for Services	227,151	219,764	214,067	247,733	243,003	233,382	232,904	221,402	234,997	227,937
Miscellaneous	4,991,975	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
Realized/Unrealized Gain(Loss) on Investments	-	-	-	-	-	-	(1,179,021)	1,476,448	-	-
<b>Total Revenues</b>	<b>54,414,346</b>	<b>55,061,882</b>	<b>53,900,162</b>	<b>54,497,772</b>	<b>53,325,710</b>	<b>56,733,456</b>	<b>51,514,460</b>	<b>53,762,604</b>	<b>52,864,194</b>	<b>51,068,996</b>
<b>Expenditures</b>										
General Government	6,090,773	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
Public Safety	20,578,950	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
Public Works	7,485,084	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
Health and Human Services	447,057	407,003	702,021	394,006	370,949	275,459	340,304	302,082	234,405	233,901
Culture and Recreation	7,280,835	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
Conservation and Development	2,350,997	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
Other	26,303	14,625	-	-	-	-	-	-	-	-
Debt Service										
Principal	10,917,249	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
Interest and Fiscal Charges	3,144,523	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
Retirement of Unfunded Pension Liability	-	5,981,364	-	-	-	-	-	-	-	-
Capital Outlay	5,609,311	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
<b>Total Expenditures</b>	<b>63,931,082</b>	<b>69,401,174</b>	<b>58,705,400</b>	<b>53,893,955</b>	<b>57,673,692</b>	<b>55,331,673</b>	<b>55,140,167</b>	<b>54,507,835</b>	<b>51,076,418</b>	<b>59,430,745</b>
<b>Excess of Revenues</b>										
Over (Under) Expenditures	(9,516,736)	(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)
<b>Other Financing Sources (Uses)</b>										
Long Term Debt Issued	11,120,000	10,470,000	800,000	12,900,000	670,000	4,745,000	-	-	6,685,000	13,645,000
Premium on Long-Term Debt Issued	-	-	-	-	-	92,343	-	-	80,646	108,350
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	526,814	-	-	455,736	-	44,555	-	470,546	-	664,000
Sale of Capital Assets	114,535	-	-	29,374	214,900	-	28,656	227,609	483,412	1,102,587
Transfers In	4,932,217	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
Transfers Out	(4,065,355)	(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)
<b>Total Other Financing Sources (Uses)</b>	<b>12,628,211</b>	<b>8,813,242</b>	<b>2,534,284</b>	<b>3,785,722</b>	<b>2,219,936</b>	<b>6,192,278</b>	<b>1,420,343</b>	<b>2,128,799</b>	<b>3,768,138</b>	<b>9,164,718</b>
<b>Net Change in Fund Balances</b>	<b>\$ 3,111,475</b>	<b>\$ (5,526,050)</b>	<b>\$ (2,270,954)</b>	<b>\$ 4,389,539</b>	<b>\$ (2,128,046)</b>	<b>\$ 7,594,061</b>	<b>\$ (2,205,364)</b>	<b>\$ 1,383,568</b>	<b>\$ 5,555,914</b>	<b>\$ 802,969</b>
<b>Debt Service as a Percentage of</b>										
Non-Capital Outlay Expenditures	23.7%	14.6%	16.2%	16.8%	16.8%	16.8%	13.9%	13.4%	14.4%	11.8%

Data Source: City of Sheboygan Annual Financial Reports

**CITY OF SHEBOYGAN, WISCONSIN**  
**Table 5**  
**General Governmental Expenditures by Function**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>General Government</u>		<u>Public Safety</u>		<u>Public Works</u>		<u>Health and Human Services</u>		<u>Culture and Recreation</u>		<u>Conservation and Development</u>		<u>Other</u>		<u>Debt Service</u>		<u>Capital Outlay</u>		<u>Total Expenditures</u>
2007	\$ 6,090,773	9.5%	\$ 20,578,950	32.2%	\$ 7,485,084	11.7%	\$ 447,057	0.7%	\$ 7,280,835	11.4%	\$ 2,350,997	3.7%	\$ 26,303	0.0%	\$ 14,061,772	22.0%	\$ 5,609,311	8.8%	\$ 63,931,082
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

Data Source:  
City of Sheboygan Annual Financial Reports

**CITY OF SHEBOYGAN, WISCONSIN**  
**Table 6**  
**General Governmental Revenues by Source**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Taxes</u>		<u>Special Assessments</u>		<u>Intergovernmental</u>		<u>Licenses and Permits</u>		<u>Fines and Forfeitures</u>		<u>Public Charges for Services</u>		<u>Intergovernmental Charges for Services</u>		<u>Miscellaneous</u>		<u>Total Revenues</u>
2007	\$ 26,665,539	49.0%	\$ 364,290	0.7%	\$ 17,381,784	31.9%	\$ 1,286,752	2.4%	\$ 1,806,395	3.3%	\$ 1,690,460	3.1%	\$ 227,151	0.4%	\$ 4,991,975	9.2%	\$ 54,414,346
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

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

<u>Levy Year</u>	<u>Collection Year</u>	<u>State of Wisconsin</u>	<u>Sheboygan County</u>	<u>City of Sheboygan</u>	<u>Sheboygan Schools</u>	<u>Kohler Schools</u>	<u>LTC</u>	<u>Tax Incremental Districts</u>	<u>Gross Tax Levy</u>	<u>Total Collections</u>	<u>Percent Collected</u>
2007	2008	\$ 479,505	\$ 13,272,413	\$ 20,701,639	\$ 25,590,836	\$ 664,125	\$ 3,827,729	\$ 5,713,626	\$ 70,249,873	\$ 70,249,873	100.00%
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	24,559,524	37.38%

\* 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

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Manufacturing</u>	<u>Agricultural, Swamp &amp; Forest</u>	<u>Other</u>	<u>Total Real Estate</u>	<u>Personal Property</u>	<u>Total Assessed</u>
2007	\$1,778,573,200	\$661,550,800	\$141,011,100	\$37,300	\$400	\$2,581,172,800	\$97,390,810	\$2,678,563,610
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

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

Levy Year	Collection Year	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		Ratio of Assessed to Equalized Value	Computer Exemption Equalized Value
		Assessed Value	Equalized Value	Assessed Value	Equalized Value	Assessed Value	Equalized Value		
2007	2008	\$2,581,172,800	\$2,725,789,100	\$97,390,810	\$99,710,900	\$2,678,563,610	\$2,825,500,000	0.9484	\$18,945,921
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

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
2007	2008	\$0.1790	\$5.3969	\$8.4178	\$10.6750	\$1.5564	\$26.2251	\$1.6818	\$24.5433	\$ 2,567,528,330
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

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
2007	2008	\$0.1790	\$5.3969	\$8.4178	\$10.7121	\$1.5564	\$26.2622	\$1.6818	\$24.5804	\$ 111,035,280
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

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

<u>Levy Year</u>	<u>Collection Year</u>	<u>State of Wisconsin</u>	<u>Sheboygan County</u>	<u>City of Sheboygan</u>	<u>Sheboygan Schools</u>	<u>LTC</u>	<u>Total</u>	<u>School State Credit</u>	<u>Net Tax Rate</u>	<u>Equalized Valuation</u>
2007	2008	\$0.1698	\$5.1184	\$7.9834	\$10.1242	\$1.4761	\$24.8719	\$1.5950	\$23.2769	\$ 2,567,528,330
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

Properties within the Kohler School District

<u>Levy Year</u>	<u>Collection Year</u>	<u>State of Wisconsin</u>	<u>Sheboygan County</u>	<u>City of Sheboygan</u>	<u>Kohler Schools</u>	<u>LTC</u>	<u>Total</u>	<u>School State Credit</u>	<u>Net Tax Rate</u>	<u>Equalized Valuation</u>
2007	2008	\$0.1698	\$5.1184	\$7.9834	\$10.1594	\$1.4761	\$24.9071	\$1.5950	\$23.3121	\$ 111,035,280
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

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**  
**Ratio of Net General Obligation Debt to Equalized Value**  
**Last Ten Fiscal Years**

<u>As of</u> <u>December 31</u>	<u>Total G.O.</u> <u>Debt</u> <u>Outstanding</u>	<u>Less: Funds</u> <u>Available for</u> <u>Debt Service</u>	<u>Net Debt</u> <u>Outstanding</u>	<u>Equalized</u> <u>Value</u>	<u>Statutory Debt</u> <u>Capacity (5%</u> <u>of Equalized</u> <u>Value)</u>	<u>Ratio of Net</u> <u>Debt to Debt</u> <u>Capacity</u>	<u>Population</u>	<u>Net Debt</u> <u>Per</u> <u>Capita</u>	<u>Net Debt</u> <u>Per \$1,000</u> <u>of Equalized</u> <u>Value</u>
2007	\$58,324,463	\$1,603,449	\$56,721,014	\$2,825,500,000	\$141,275,000	40.15%	50,600	\$1,121	20.07%
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%

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 13

Ratio of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	GOVERNMENTAL ACTIVITIES							BUSINESS-TYPE ACTIVITIES			Total	Population	Net Debt Per Capita	Per Capital Personal Income*	Percentage of Personal Income
	General Obligation Debt	Bond Premium	Bond Discount	Mortgage Notes	Capital Lease	Other	Revenue Bonds	General Obligation Debt	Bond Premium	Alliant Energy Notes					
2007	\$ 58,324,463	\$ 12,614	\$ -	\$ 225,000	\$ 526,814	\$ 1,000,000	\$ 15,189,287	\$ -	\$ 3,641	\$ 133,132	\$ 75,414,951	50,600	\$ 1,490	N/A	N/A
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%

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 14

Computation of Overlapping Debt

December 31, 2016

	Number of Taxing Entities	Net of Trust Funds	Applicable to City	Overlapping Debt
<b>Total Governmental General Obligation Debt</b>				
City of Sheboygan		\$ 34,778,267	100.00%	\$ 34,778,267
<b>OVERLAPPING DEBT:</b>				
Sheboygan Area School District	1	\$ 28,428,000	66.11%	\$ 18,793,751
Kohler School District	1	4,915,000	25.91%	1,273,477
Lakeshore Technical College	1	22,240,000	16.83%	3,742,992
Sheboygan County	1	26,785,000	27.94%	7,483,729
<b>Total Overlapping Debt</b>		\$ 82,368,000		\$ 31,293,948
<b>Total Direct General Obligation and Overlapping Debt</b>		\$ 117,146,267		\$ 66,072,215

Source: Respective Municipalities

**CITY OF SHEBOYGAN, WISCONSIN**

Table 15  
Computation of Legal Debt Margin  
Last Ten Fiscal Years

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Equalized Value										
submit to Debt	\$2,825,500	\$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
Legal Debt Limit (5%)	141,275	144,005	143,272	135,514	129,313	123,821	122,390	123,755	120,377	122,310
<hr/>										
Amount of Debt applicable to Limitation										
General Obligation Bonds:										
Governmental	34,095	31,485	29,000	36,665	33,855	30,875	28,345	25,780	23,275	16,195
General Obligation Notes:										
Governmental	24,229	30,259	27,376	16,048	13,387	14,633	11,749	9,185	9,800	18,640
Total General Obligation Debt	58,324	61,744	56,376	52,713	47,242	45,508	40,094	34,965	33,075	34,835
<hr/>										
Amount Available for financing general obligation debt										
Debt Service Fund Reserves	1,603	910	1,398	6,083	6,858	7,579	7,729	7,033	10,365	9,927
Net Outstanding GO Debt										
Applicable to Debt Limitation	56,721	60,834	54,978	46,630	40,384	37,929	32,365	27,932	22,710	24,908
<hr/>										
Percent of Debt to Legal Limit	40.15%	42.24%	38.37%	34.41%	31.23%	30.63%	26.44%	22.57%	18.87%	20.36%
Legal Margin for New Debt	84,554	83,171	88,294	88,884	88,929	85,892	90,025	95,823	97,667	97,402
Percentage of legal margin remaining	60%	58%	62%	66%	69%	69%	74%	77%	81%	80%
Governmental Percent	60%	58%	62%	66%	69%	69%	74%	77%	81%	80%
Population	50,600	50,580	50,400	49,288	49,230	49,110	48,965	48,806	48,806	48,653
Per Capita Debt	\$1,152.65	\$1,220.72	\$1,118.57	\$1,069.49	\$959.62	\$926.65	\$818.83	\$716.41	\$677.68	\$715.99

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 16  
Revenue Bond Coverage  
Last Ten Fiscal Years

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue	Debt Service Requirement (3)			Coverage
			Available for Debt Service	Principal	Interest	Total	
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%
2007	12,655,169	8,536,092	4,119,077	865,337	392,272	1,257,609	327.53%

- 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 wastewater

CITY OF SHEBOYGAN, WISCONSIN

Table 17

Principal Taxpayers Current Year and Nine Years Ago  
Ten Largest Taxpayers - 2016

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Equalized Value</u>	<u>Net Taxes Paid</u>	<u>Percent of Total Taxes Levied</u>
Acuity Mutual Insurance Co	Insurance	\$77,388,090	\$1,874,095	2.85%
Aurora Medical Group/Sheboygan Clinic	Medical Clinic	21,992,410	549,071	0.84%
Nemak (formerly J. L. French Corporation)	Aluminum die castings	18,401,800	466,607	0.71%
Sheboygan Acquisitions LLC	Hospitality resort (Blue Harbor)	16,307,530	420,708	0.64%
Plastics Engineering Co	Manufacturer of phenolid epoxy	15,533,300	387,635	0.59%
PJR Properties LLC	Nonresidential building operators	14,732,000	367,551	0.56%
American Orthodontics	Manufacturer of orthodontic appliances	14,278,200	356,290	0.54%
Wal-Mart	Department and grocery store	14,518,980	351,480	0.53%
Country Village Apartments	Real Estate	13,956,660	348,333	0.53%
St. Nicholas Hospital	Hospital/surgery facilities	12,736,510	317,716	0.48%
Total for Ten Largest Taxpayers		\$219,845,480	\$5,439,486	8.28%

Ten Largest Taxpayers - 2007

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Equalized Value</u>	<u>Net Taxes Paid</u>	<u>Percent of Total Taxes Levied</u>
Acuity Mutual Insurance Co	Insurance	\$50,378,560	\$1,238,310	1.76%
Blue Harbor Resort Sheboygan LLC	Hotel/Convention Center	38,474,360	944,291	1.34%
Aurora Medical Group/Sheboygan Clinic	Medical Clinic	21,077,290	517,308	0.74%
Wal-Mart	Retail	19,115,010	469,821	0.67%
JFM1 LLC	Real Estate	16,221,400	398,128	0.57%
Plastics Engineering Co	Manufacturer of phenolid epoxy	16,207,500	397,787	0.57%
Fresh Brands Distributing, Inc	Wholesale/Retail Grocer	14,452,480	354,713	0.50%
J.L.French Corp	Aluminum die castings	14,228,700	349,228	0.50%
Country Village Apartments	Real Estate	14,159,710	347,527	0.49%
Development 3000 LLC	Real Estate	9,068,900	222,581	0.32%
Total for Ten Largest Taxpayers		\$213,383,910	\$5,239,694	7.46%

**CITY OF SHEBOYGAN, WISCONSIN**

Table 18

Principal Employers Current Year and Nine Years Ago  
Ten Largest Employers - 2016

<u>Name of Employer</u>	<u>Nature of Business</u>	<u>Approximate Number of Employees Full Time</u>
Aurora Medical Group/ Aurora Health Care	Sheboygan Memorial Medical Center and Sheboygan Clinic	1375
Nemak	Aluminum die castings	1259
Sheboygan Area School District	Education	1257
Acuity Mutual Insurance Co	Insurance	1255
Rockline Industries Inc	Manufacturer	859
Sheboygan County	County employees	833
The Vollrath Company	Manufacturer	527
American Orthodontics	Manufacturer	502
Piggly Wiggly Midwest LLC	Wholesale/retail grocers	500
City of Sheboygan	Government	492
St. Nicholas Hospital	Hospital/surgery/facilities	488

Ten Largest Employers - 2007

<u>Name of Employer</u>	<u>Nature of Business</u>	<u>Approximate Number of Employees Full Time</u>
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 19  
Demographics

**Area- Square Miles**

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
2006	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 (2016)**

Aurora Medical Group	1,375
Nemak	1,259
Sheboygan Area School District	1,257
Acuity Mutual Insurance	1,255
Rockline Industries	859
Sheboygan County	833
The Vollrath Company	527
American Orthodontics	502
Piggly Wiggly Midwest LLC	500
City of Sheboygan	492
St. Nicholas Hospital	488

**Population**

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
2006	48,806

**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
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
2009	3216	34.3

**Water/Wastewater (2016)**

Active Accounts Served	18,857
Water Treated/Distrib.	4,587,384,000
Miles of Sanitary Sewers	171
Miles of Water Main	206

**Largest Property Taxpayers (2016)**

	Assessed Value
Acuity Mutual Insurance	\$ 77,388,090
Aurora Medical Group	\$ 21,992,410
Nemak	\$ 18,401,800
Sheboygan Acquisitions LLC	\$ 16,307,530
Plastics Engineering Co.	\$ 15,533,300
PJR Properties LLC	\$ 14,732,000
American Orthodontics	\$ 14,278,200
Wal-Mart	\$ 14,518,980
Country Village Apartments	\$ 13,956,660
St. Nicholas Hospital	\$ 12,736,510

**Employment Trends**

Year	Employment	Unemployment Rate
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
2011	55,730	10.3

**Parks**

Year	Developed Parks	Acres Maintained
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
2009	35	522.35

**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	2500

**Elections (2016)**

Registered Voters	Turn-Out	Percent
November 24,724	21,329	86.27%

**Public Safety- Police**

Number of Sworn Officers	
2016	82
2015	81
2014	81
2013	81
2012	81
2011	81
2010	78
2009	81

Number of Police Stations	1
Number of Fire Stations	5
ISO Rating	2

**Public Safety- Firefighter**

Number of Sworn Officers	
2016	72
2015	69
2014	72
2013	72
2012	72
2011	72
2010	76
2009	76

**School Registration (2015-2016)**

Elementary Schools	4,726
Middle Schools	2,597
High Schools	3,056

**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 20

Authorized Permanent Positions

Last Ten Calendar Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<b>GENERAL FUND</b>										
General Government	30.00	30.00	30.00	30.00	30.00	25.00	25.00	24.75	24.75	22.81
Public Safety	198.90	189.40	190.40	186.40	189.40	186.40	185.40	190.90	192.40	179.40
Public Works	94.00	94.00	94.00	94.00	94.00	60.00	60.00	59.00	58.00	59.00
Culture and Recreation	37.00	37.00	37.00	37.00	37.00	23.00	23.00	22.28	22.28	22.28
Development and Conservation	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Total General Fund</b>	<b>363.90</b>	<b>354.40</b>	<b>355.40</b>	<b>351.40</b>	<b>354.40</b>	<b>298.40</b>	<b>297.40</b>	<b>300.93</b>	<b>301.43</b>	<b>287.49</b>
Mead Public Library	39.00	39.00	39.00	39.00	39.00	39.00	38.00	36.63	34.44	38.50
Municipal Court	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.13	2.23
Ambulance	N/A	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	2.00
Transit Utility	58.00	58.00	58.00	58.00	58.00	56.00	56.00	55.45	55.45	51.45
Parking Utility	3.00	3.00	3.00	3.00	3.00	3.00	2.30	2.30	2.30	2.30
Water Utility*	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	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	9.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00
	<b>528.40</b>	<b>522.90</b>	<b>523.90</b>	<b>518.90</b>	<b>521.90</b>	<b>462.90</b>	<b>460.20</b>	<b>461.81</b>	<b>458.75</b>	<b>444.97</b>

\*Approval authorized by Board of Water Commissioners

**CITY OF SHEBOYGAN, WISCONSIN**  
**Table 21**  
**Operating Indicators by Function / Program**  
**Last Ten Calendar Years**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Police										
Arrests	9,943	10,062	8,503	8,552	7,600	7,677	10,306	7,046	5,998	6,118
Parking citations	N/A	N/A	8,993	7,517	6,616	8,164	12,898	10,991	8,745	9,842
Fire										
Total fire calls	2,965	3,675	3,551	3,751	3,865	4,503	5,011	5,026	5,034	5,007
EMS calls	N/A	2,390	2,215	2,218	2,548	3,005	3,318	3,310	3,316	3,506
Building Inspection										
Permits issued	2,160	2,028	2,160	3,166	3,145	3,288	3,384	3,238	3,331	3,323
Public Works										
Refuse curbside collection (tons)	13,302	13,208	12,715	12,925	12,454	12,287	11,984	12,144	12,510	8,218
Recycling curbside collection (tons)	3,160	2,941	2,777	3,049	3,310	3,297	3,398	3,547	3,232	2,002
Municipal Court										
Cases	10,282	8,043	6,321	7,240	7,042	7,173	6,905	6,008	5,732	33,556
Mead Library										
Annual visits	303,833	336,090	358,267	356,491	345,852	338,399	316,764	308,293	316,162	335,999
Material checkout	795,453	819,127	903,265	897,531	841,853	757,380	711,743	648,034	604,841	570,709
Digital content checkout	24	23	42	148	3,435	14,895	22,375	38,634	50,425	69,802
Shoreline Metro										
Fixed route passengers	532,835	531,714	457,183	440,780	468,361	475,173	520,860	538,802	537,765	527,775
Paratransit passengers	67,703	70,362	65,708	64,259	56,737	47,565	41,892	37,062	35,492	34,317
Water and Wastewater Utility										
Active accounts	19,302	19,283	19,053	19,088	19,028	19,003	18,974	18,833	18,797	18,857

\* Information is not available

**CITY OF SHEBOYGAN, WISCONSIN**  
**Table 22**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Calendar Years**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Function/Program										
General Government:										
City Hall	1	1	1	1	1	1	1	1	1	1
Public Safety:										
Police Facility	N/A	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	N/A	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

**ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR BASIC FINANCIAL STATEMENTS**

**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 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, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City of Sheboygan, Wisconsin's basic financial statements, and have issued our report thereon dated May 2, 2017. 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 of Sheboygan, Wisconsin'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 of Sheboygan, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Sheboygan, Wisconsin'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 of Sheboygan, Wisconsin'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 of Sheboygan, Wisconsin'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 of Sheboygan, Wisconsin's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.

*Schenck SL*

Certified Public Accountants  
Sheboygan, Wisconsin  
May 2, 2017

**FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

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

**Report on Compliance for Each Major Federal and State Program**

We have audited the City of Sheboygan, Wisconsin's 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 of Sheboygan, Wisconsin's major federal and state programs for the year ended December 31, 2016. The City of Sheboygan, Wisconsin'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 laws, regulations, contracts, and grants applicable to its federal and state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Sheboygan, Wisconsin'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 of Sheboygan, Wisconsin'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 of Sheboygan, Wisconsin's compliance.

***Opinion on Each Major Federal and State Program***

In our opinion, the City of Sheboygan, Wisconsin 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, 2016.

## Report on Internal Control Over Compliance

Management of City of Sheboygan, Wisconsin 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 City of Sheboygan, Wisconsin'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 or 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 of Sheboygan, Wisconsin'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Schende SC

Certified Public Accountants  
Sheboygan, Wisconsin  
May 2, 2017

**CITY OF SHEBOYGAN, WISCONSIN**  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2016

Grantor Agency/Federal Program Title	Federal CFDA Number	Pass-through Agency
--------------------------------------	---------------------	---------------------

**FEDERAL PROGRAMS**

U.S. DEPARTMENT OF COMMERCE

Costal zone Management Administration Awards	11.419	WI Department of Administration
--	--------	---------------------------------

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

*Community Development Block Grant Entitlement Grants Cluster*

Community Development Block Grant	14.218	Direct Program
-----------------------------------	--------	----------------

Community Development Block Grant - program income	14.218	Direct Program
--	--------	----------------

Total <i>Community Development Block Grant Entitlement Grants Cluster</i>		
---	--	--

Community Development Block Grants / State's program	14.228	WI Department of Administration
--	--------	---------------------------------

Small Cities Program

Lead Based Paint Hazard Control - program income	14.900	Direct Program
--	--------	----------------

Total U.S. Department of Housing and Urban Development		
--	--	--

U.S. DEPARTMENT OF TRANSPORTATION

*Federal Transit Cluster*

Federal Transit Formula Grants	20.507	WI Department of Transportation
--------------------------------	--------	---------------------------------

NATIONAL ENDOWMENT FOR THE ARTS

Promotion of the Arts - Grants to Organizations and Individuals	45.024	Arts Midwest
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NATIONAL ENDOWMENT FOR THE HUMANITIES

Common Heritage	45.149	Direct Program
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INSTITUTE OF MUSEUMS AND LIBRARY SERVICES

Grants to States	45.310	Eastern Shores Library System
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U.S. ENVIRONMENTAL PROTECTION AGENCY

Great Lakes Program

King and Deland Park Infrastructure	66.469	Direct
-------------------------------------	--------	--------

River Habitat Restoration	66.469	WI Department of Natural Resources
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Total U.S. Environmental Protection Agency		
--	--	--

U.S. DEPARTMENT OF ENERGY

State Energy Program	81.041	Public Service Commission of WI
----------------------	--------	---------------------------------

Planning and Implementing Clean Energy Investments		
--	--	--

**TOTAL EXPENDITURES OF FEDERAL AWARDS**

The notes to the schedule of expenditures of federal awards and the schedule of state financial assistance are an integral part of this schedule.

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/16	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/16	Total Expenditures	Subrecipient Payments
159982-016.30	\$ (4,396)	\$ 25,960	\$ -	\$ 21,564	\$ -
N/A	(287,051)	378,222	395,313	486,484	-
N/A	-	646,817	-	646,817	-
	(287,051)	1,025,039	395,313	1,133,301	-
EAP-DR-MW 15-01	(195,687)	195,687	-	-	-
N/A	-	91,246	-	91,246	-
	(482,738)	1,311,972	395,313	1,224,547	-
WI201602701	-	1,223,238	-	1,223,238	-
00017817	-	10,400	2,600	13,000	-
N/A	-	10,613	-	10,613	-
16-59-9927-16-169	-	700	-	700	-
N/A	(8,204)	-	217,636	209,432	-
Unknown	(13,898)	66,632	52,099	104,833	-
	(22,102)	66,632	269,735	314,265	-
Unknown	-	75,000	-	75,000	-
	\$ (509,236)	\$ 2,724,515	\$ 667,648	\$ 2,882,927	\$ -

**CITY OF SHEBOYGAN, WISCONSIN**  
Schedule of State Financial Assistance  
For the Year Ended December 31, 2016

Grantor Agency/State Program Title	State I.D. Number	Pass-through Agency
<b>STATE PROGRAMS</b>		
<u>DEPARTMENT OF NATURAL RESOURCES</u>		
Urban Forestry Grants	370.544	Direct Program
Aquatic Invasive Species	370.678	Direct Program
Total Department of Natural Resources		
<u>DEPARTMENT OF TRANSPORTATION</u>		
Elderly and Disabled Transportation	395.101	Sheboygan County
Transit Operating Aid - 2014	395.104	Direct Program
Transit Operating Aid - 2015	395.104	Direct Program
Transit Operating Aid - 2016	395.104	Direct Program
Paratransit Aids - 2016	395.104	Direct Program
Total Transit Operating Aids		
Total Department of Transportation		
<u>DEPARTMENT OF HEALTH SERVICES</u>		
EMS-FAP Grant	435.167	Direct Program
<u>DEPARTMENT OF JUSTICE</u>		
Drug Crimes Enforcement	455.225	Direct Program
Beat Patrol Grant	505.603	Direct Program
Total Department of Justice		
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>		

The notes to the schedule of expenditures of federal awards and the schedule of state financial assistance are an integral part of this schedule.

State Identifying Number	(Accrued) Deferred Revenue 1/1/16	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/16	Total Expenditures
UF-1217-15 F	\$ -	\$ -	\$ 21,900	\$ 21,900
AIRR-129-13 F	-	-	5,135	5,135
	-	-	27,035	27,035
Unknown	(77,365)	317,740	80,125	320,500
N/A	(97,485)	97,485	-	-
N/A	(16,311)	-	16,311	-
N/A	-	854,881	94,988	949,869
N/A	-	44,442	-	44,442
	(113,796)	996,808	111,299	994,311
	(191,161)	1,314,548	191,424	1,314,811
EMS-APPR117-108	-	9,461	-	9,461
Unknown	-	9,861	-	9,861
2016-BP-01-11597	-	121,434	-	121,434
	-	131,295	-	131,295
	\$ (191,161)	\$ 1,455,304	\$ 218,459	\$ 1,482,602

## CITY OF SHEBOYGAN, WISCONSIN

### Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance For the Year Ended December 31, 2016

#### NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance 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.

#### NOTE B - 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 expenditures reported in the City's 2016 basic financial statements.

The City has not elected to charge a de minimis rate of 10% of modified total costs.

Federal Programs: The City qualifies as a low risk auditee in accordance with the Uniform Guidance. Therefore major programs, as identified in Section I of the Schedule of Findings and Questioned Costs, represent those with combined expenditures exceeding 20% of total federal awards that also were deemed major programs based on the auditors' risk assessment. The City's other federal programs were considered non-major programs.

State Programs: Major state programs represent state assistance programs with expenditures of \$250,000 or more and other state programs classified as major in the *State Single Audit Guidelines*. All other state assistance programs required to be included in the Schedule of State Financial Assistance in accordance with Appendix H of the *State Single Audit Guidelines* are non-major programs.

#### NOTE C - OVERSIGHT AGENCY

The federal oversight agency for the City is the U.S. Department of Housing and Urban Development. The state oversight agency for the City is the State of Wisconsin Department of Transportation.

#### NOTE D - LOAN BALANCES

As of December 31, 2016, the loan balance for CFDA #14.218, Community Development Block Grant program was \$6,705,552.

As of December 31, 2016, the loan balance for CFDA #14.900, Lead-Based Paint in Privately-Owned Housing grant program was \$724,326.

**CITY OF SHEBOYGAN, WISCONSIN**  
 Schedule of Findings and Questioned Costs  
 For the Year Ended December 31, 2016

**Section I - 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 Programs

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 the Uniform Guidance? No

Identification of major federal and state programs:

CFDA Number	Name of Federal Programs/Cluster
	Federal Transit Cluster
20.507	Federal Transit Formula Grants

State ID Number	Name of State Programs/Cluster
395.104	Transit Operating Aid

Audit threshold used to determine between Type A and Type B programs: \$750,000  
 Auditee qualified as low-risk auditee Yes

**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, 2016.

**Section III - Federal and State Award Findings and Questioned Costs**

There are no audit findings and questioned costs required to be reported under the Uniform Guidance and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration for the year ended December 31, 2016.

**CITY OF SHEBOYGAN, WISCONSIN**  
 Schedule of Findings and Questioned Costs (Continued)  
 For the Year Ended December 31, 2016

**Section IV - Other Issues**

Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? \_\_\_\_\_ Yes        X   No

Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

- |                                 |           |              |    |
|---------------------------------|-----------|--------------|----|
| Department of Transportation    | _____ Yes | <u>  X  </u> | No |
| Department of Health Services   | _____ Yes | <u>  X  </u> | No |
| Department of Justice           | _____ Yes | <u>  X  </u> | No |
| Department of Natural Resources | _____ Yes | <u>  X  </u> | No |
| Department of Administration    | _____ Yes | <u>  X  </u> | No |

Was a Management Letter or other document conveying audit comments issued as a result of this audit? \_\_\_\_\_ X Yes      \_\_\_\_\_ No

Name and signature of shareholder \_\_\_\_\_ Bryan Grunewald, CPA

Date of report May 2, 2017

**CITY OF SHEBOYGAN, WISCONSIN**  
Schedule of Prior Year Audit Findings and Corrective Action Plan  
For the Year Ended December 31, 2016

Prior Year Audit Findings

There were no findings or questioned costs for federal awards for the year ended December 31, 2015.

Corrective Action Plan

No corrective action plan is required.



R. C. No.           - 17 - 18. By FINANCE AND PERSONNEL. May 15, 2017.

Your Committee to whom was referred R. C. No. 415-16-17 by Finance and R. O. No. 198-16-17 by City Clerk submitting a claim from Samuel Q. Rodriguez for alleged damages to his truck while parked when a snow plow rear-ended into side and back of left side of his truck; recommends that the claim be denied and to direct the City Attorney to send a Notice of Disallowance.

*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**

5.6

R. C. No. 415 - 16 - 17. By FINANCE. April 17, 2017.

Your Committee to whom was referred R.O. No. 198-16-17 by City Clerk submitting a claim from Samuel Q. Rodriguez for alleged damages to his truck while parked when a snow plow rear-ended into side and back on left side of truck; recommends referring to Finance of the new council.

*Finance of  
new Council  
deny claim  
and send  
Not. of Disallowance*

\_\_\_\_\_

*James A. Boh*

\_\_\_\_\_

*John B. Y*

\_\_\_\_\_

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

3.2

R. O. No. 198 - 16 - 17. By CITY CLERK. January 16, 2017.

Submitting a claim from Samuel Q. Rodriguez for alleged damages to his truck while parked when a snow plow rear-ended into side and back on left side of truck.

*Invoice*

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City Clerk

DATE RECEIVED 1/9/17

RECEIVED BY MD

CLAIM NO. 25-16  
FOR FILE

CITY OF SHEBOYGAN NOTICE OF DAMAGE OR INJURY

INSTRUCTIONS: TYPE OR PRINT IN BLACK INK

1. Notice of death, injury to persons or to property must be filed not later than 120 days after the occurrence.
2. Attach and sign additional supportive sheets, if necessary.
3. This notice form must be signed and filed with the Office of the City Clerk.

**4. TWO ESTIMATES MUST BE ATTACHED IF YOU ARE CLAIMING DAMAGE TO A VEHICLE.**

1. Name of Claimant: ~~Nadia Oregon Toledo~~ Samuel Q. Rodriguez
2. Home address of Claimant: 1011 Swift Ave.
3. Home phone number: 920-339-8036
4. Business address and phone number of Claimant: \_\_\_\_\_

5. When did damage or injury occur? (date, time of day) 12/23/2016, 10:42 A.M

6. Where did damage or injury occur? (give full description) Rear ended into side and back light on left side of truck.

7. How did damage or injury occur? (give full description) Inattentive - driving while going straight.

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: Travis John Hill

(b) Claimant's statement of the basis of such liability: was going straight while inattentively driving.

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: \_\_\_\_\_

(b) Claimant's statement of basis for such liability: \_\_\_\_\_



DATE RECEIVED 1-11-17

RECEIVED BY MD

CLAIM NO. 25-16

CLAIM

Claimant's Name: Samuel Q. Rodriguez  
Claimant's Address: 1011 Swift Ave.  
Sheboygan Wi.  
Claimant's Phone No. 920-629-3231

Auto \$ 1,655.96  
Property \$ \_\_\_\_\_  
Personal Injury \$ \_\_\_\_\_  
Other (Specify below) \$ \_\_\_\_\_  
**TOTAL** \$ 1,655.96

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 \$ 1,655.96.

SIGNED Samuel R. DATE: 1/9/17

ADDRESS: 1011 Swift Ave.

MAIL TO: CLERK'S OFFICE  
828 CENTER AVE #100  
SHEBOYGAN WI 53081

POLICE # C16-24364

ACCIDENT #

<input checked="" type="checkbox"/> Reportable Accident		<input type="checkbox"/> On Emergency		<input type="checkbox"/> Amended		DOT Document Number P0W43V8		Document Override Number	
Agency Accident Number				Police Number C16-24364					
4 - Accident Date 12/23/2016		5 - Time of Accident (Military Time) 2242		6 - Total Units 02		7 - Total Injured 00		8 - Total Killed 00	
2 - County SHEBOYGAN - 59			3 - Municipality SHEBOYGAN - 61, City			11 - Accident Location Non-Intersection			
14 - On Hwy No.		14 - On Street Name SWIFT AVE			14 - Bus/Fmt/Rmp		15 - Est. Distance 117 Ft		15 - Hwy. Dir WEST
16 - Fr/At Hwy No.		16 - From/At Street Name S 10TH ST			16 - Business/Frontage/Ramp				
17 - Structure Type House #		17 - Structure Number 1007		12 - Latitude 43.733714786843			13 - Longitude -87.71672497992		
80 - First Harmful Event Parked Motor Vehicle				93 - Manner of Collision Sideswipe. Same Direction					
112 - Access Control No Control		113 - Road Curvature Straight		113 - Road Terrain Level/Flat		Surface Type Blacktop, Bituminous, or Asphalt - 2			
115 - Traffic Way Not-Physically-Divided-(2-Way Traffic)									
117 - Relation To Roadway On-Roadway									
114 - Light Condition Dark-Not-Lighted			116 - Road Surface Condition Snow/Slush			118 - Weather Snow			
9 <input type="checkbox"/> Hit and Run		9 <input type="checkbox"/> Government Property		9 <input type="checkbox"/> Fire		9 <input type="checkbox"/> Photos Taken		9 <input type="checkbox"/> Trailer or Towed	
9 <input checked="" type="checkbox"/> Truck, Bus, or Hazardous Materials				9 <input type="checkbox"/> Load Spillage		9 <input type="checkbox"/> Construction Zone		9 <input type="checkbox"/> Names Exchanged	
101 <input type="checkbox"/> Supplemental Reports		102 <input type="checkbox"/> Witness Statements		103 <input type="checkbox"/> Measurements Taken			79 - E M S Number		

GENERAL INFORMATION

Operator/Pedestrian

Unit Status		81 - Most Harmful Event: Collision With Parked Motor Vehicle			23 - Dir Of Travel EAST		24 - Speed Limit 25	
36 - Operating as Classified B CLASS		37 - Endorsements			35 <input checked="" type="checkbox"/> Operating Commercial Motor Vehicle			
29 - Driver's License Number H4008109110108			30 - State WI	31 - Expiration Year 2018	34 - On Duty Accident Winter-Hwy-Maintenance			
25 - Operator/Pedestrian Last Name HILL				25 - First Name TRAVIS		25 - Middle Initial JOHN		25 - Suffix
32 - Date Of Birth 03/21/1991		33 - Sex Male						

OPERATOR/PEDESTRIAN 01

26 - Address Street & Number 1414 CARMEN AVE						26 - PO Box		
27 - City SHEBOYGAN				27 - State WI	27 - Zip Code 53081		28 - Telephone Number (920) 918-3719 Ext.	
39 - Seat Position Front-Seat-Left-Side-(MC/Bike Driver, Train Conductor)					40 - Safety Equipment Shoulder-Belt-And-Lap-Belt-Used			
38 - Injury Severity N - No Apparent Injury			41 - Airbag Non-Deployed		42 - Ejected Not-Ejected		44 <input type="checkbox"/> Medical Transport	
43 - Trapped/Extricated Not-Trapped		92 - Pedestrian Location			92 - Pedestrian Action			
119 - What Driver Was Doing GOING STRAIGHT				120 - Traffic Control No-Control			62 - No. of Citations Issued 0	
64 - 1st Statute No.		64 - 2nd Statute No.		64 - 3rd Statute No.		64 - 4th Statute No.		64 - 5th Statute No.
122 - Driver Factors Inattentive-Driving								
88 - Driver or Pedestrian Cond Appeared Normal			89 - Substance Presence Neither-Alcohol-Nor-Drugs-Present					
90 - Alcohol Test Test Not Given			90 - Alcohol Content			91 - Drug Test Test Not Given		
91 - Drugs Reported								

124 - Highway Factors Snow,-Ice,-or-Wet
--

**Vehicle**

<b>VEHICLE 01</b>	21 - Unit Type Truck		Vehicle Type Snow-Plow			22 - Total Occupants 1
	56 - License Plate Number 85445		57 - Plate Type LTK	58 - State WI	59 - Exp Year	55 - Vehicle Identification Number 1HTWDAZR69J167666
	50 - Year 2009	51 - Make INTL	52 - Model	53 - Body Style CB - CAB CHASSIS	54 - Color BLU	100 - Skidmarks to Impact (Ft)
	94 - Vehicle Damage Other					
	95 - Extent Of Damage Very-Minor		<input type="checkbox"/> 96 Vehicle Towed Due To Damage		97 - Vehicle Removed By OPERATOR	
	123 - Vehicle Factors Not-Applicable					

**Vehicle Owner**

<b>VEH OWNER 01</b>	45 <input type="checkbox"/> Vehicle Owner Same As Operator					
	46 - Vehicle Owner Last Name		46 - First Name	46 - Middle Initial	46 - Suffix	Date Of Birth
	46 - Company Name SHEBOYGAN CITY OF					
	47 - Address Street & Number 828 CENTER AVE # 205			47 - PO Box		
	48 - City SHEBOYGAN		48 - State WI	48 - Zip Code 53081	49 - Telephone Number (920) 459-3333 Ext.	

**Insurance**

<b>INS 01</b>	63 - Liability Insurance Company GOVERNMENT		60 <input checked="" type="checkbox"/> Policy Holder Same As Owner
	61 - Policy Holder Last Name		61 - Policy Holder First Name
	61 - Policy Holder Company CITY OF SHEBOYGAN		

**School Bus**

<b>BUS 01</b>	Bus Travelling to/from <input type="radio"/> To <input type="radio"/> From	School Name	Body Make	Seating Capacity
	School District Contracted With			

**Operator/Pedestrian**

<b>02</b>	Unit Status L - Legally Parked		81 - Most Harmful Event: Collision With Motor Vehicle In Transport		23 - Dir Of Travel	24 - Speed Limit 25	
	36 - Operating as Classified D CLASS		37 - Endorsements		35 <input type="checkbox"/> Operating Commercial Motor Vehicle		
	29 - Driver's License Number		30 - State	31 - Expiration Year	34 - On Duty Accident		
	25 - Operator/Pedestrian Last Name		25 - First Name		25 - Middle Initial	25 - Suffix	
	32 - Date Of Birth		33 - Sex				
	26 - Address Street & Number					26 - PO Box	
	27 - City			27 - State	27 - Zip Code	28 - Telephone Number	

<b>OPERATOR/PEDESTRIAN</b>	39 - Seat Position			40 - Safety Equipment Not-Applicable-Nonmotorist		
	38 - Injury Severity		41 - Airbag Not applicable		42 - Ejected Not-Applicable	
					44 <input type="checkbox"/> Medical Transport	
	43 - Trapped/Extricated Not-Applicable		92 - Pedestrian Location		92 - Pedestrian Action	
	119 - What Driver Was Doing LEGALLY PARKED			120 - Traffic Control No-Control		62 - No. of Citations Issued
	64 - 1st Statute No.	64 - 2nd Statute No.	64 - 3rd Statute No.	64 - 4th Statute No.		64 - 5th Statute No.
	122 - Driver Factors Not-Applicable					
	88 - Driver or Pedestrian Cond			89 - Substance Presence		
	90 - Alcohol Test		90 - Alcohol Content		91 - Drug Test	
	91 - Drugs Reported					
124 - Highway Factors Snow,-ice,-or-Wet						

**Vehicle**

<b>VEHICLE 02</b>	21 - Unit Type Automobile			Vehicle Type Passenger-Car			22 - Total Occupants 0
	56 - License Plate Number 733YSH		57 - Plate Type AUT	58 - State WI	59 - Exp Year 2017	55 - Vehicle Identification Number 1GKFK16367J184164	
	50 - Year 2007	51 - Make GMC	52 - Model YUKON XL		53 - Body Style UT - SPORT UTILITY	54 - Color BLU	100 - Skidmarks to Impact (Ft)
	94 - Vehicle Damage Rear Driver Side						
	95 - Extent Of Damage Minor		96 <input type="checkbox"/> Vehicle Towed Due To Damage			97 - Vehicle Removed By	
	123 - Vehicle Factors Not-Applicable						

**Vehicle Owner**

<b>VEH OWNER 02</b>	45 <input type="checkbox"/> Vehicle Owner Same As Operator					
	46 - Vehicle Owner Last Name RODRIQUEZ QUINTANA		46 - First Name SAMUEL		46 - Middle Initial	46 - Suffix
	46 - Company Name					
	47 - Address Street & Number 1011 SWIFT AVE				47 - PO Box	
	48 - City SHEBOYGAN		48 - State WI	48 - Zip Code 53081		49 - Telephone Number (920) 334-8036 Ext.

**Insurance**

<b>02</b>	63 - Liability Insurance Company NOT-REQUIRED			60 <input type="checkbox"/> Policy Holder Same As Owner		
	61 - Policy Holder Last Name			61 - Policy Holder First Name		
61 - Policy Holder Company						

PK2012

<b>INS</b>	
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**School Bus**

<b>BUS 02</b>	Bus Travelling to/from <input type="radio"/> To <input type="radio"/> From	School Name	Body Make	Seating Capacity
	School District Contracted With			

**Trailer**

<b>TRL 01</b>	106 - Power Unit Number	License Plate Number	Plate Type	State	Expiration Year
	Trailer Make		Unit Type	Vehicle Identification Number	

**Diagram and Narrative**

<b>DIAGRAM AND NARRATIVE</b>	<p>105 - Photos By</p> <p style="text-align: center;"><b>"NOT DRAWN TO SCALE"</b></p>
<p>UNIT #2 WAS LEGALLY PARKED ON SWIFT AVE IN FRONT OF 1007 SWIFT AVE. UNIT #2 WAS PARKED ON THE SOUTH SIDE OF SWIFT AVE FACING EASTBOUND. UNIT #1 WAS PLOWING SNOW AFTER A SNOW STORM. UNIT #1 WAS TRAVELING EASTBOUND ON SWIFT AVE IN FRONT OF 1007 SWIFT AVE. AS UNIT #1 WAS PLOWING SNOW UNIT #1'S SIDE PLOW WING STRUCK THE REAR-DRIVER'S SIDE OF UNIT #2. UNIT #2 REMAINED IN ITS PARKED POSITION AFTER THE CRASH. UNIT #1 STOPPED ON SWIFT AVE AFTER THE CRASH.</p>	

**Officer Information**

125 - Officer Last Name <b>DEUTSCH</b>	125 - First Name <b>ISRAEL</b>	125 - Middle Initial <b>M</b>	131 - Officer ID <b>C446I</b>
129 - Law Enforcement Agency No. <b>5961</b>	130 - Law Enforcement Agency Name <b>SHEBOYGAN POLICE DEPARTMENT</b>		
126 - Law Enforcement Agency Address Street & Number <b>1315 N 23RD ST</b>			

**Wisconsin Motor Vehicle**  
**Accident Report** MV4000e 01/2005 **P0W43V8**

PK2012

**OFFICER INFORMATION**

127 - City <b>SHEBOYGAN</b>	127 - State <b>WI</b>	127 - Zip Code <b>53081</b>	128 - Telephone Number <b>(920) 469-3333 Ext.</b>
132 - Date Notified <b>12/23/2016</b>	133 - Time Notified (Military Time) <b>2243</b>	134 - Time Arrived (Military Time) <b>2251</b>	135 - Date Of Report <b>12/23/2016</b>
	<b>C16-24364</b>	19 - Special Study	
18 - Agency Space <b>SQUAD 8/ VIDEO NO/ ID'D WI PC DL</b>			

Hudson R.

Vicky  
2nd Floor

**SHEBOYGAN COLLISION CENTER**  
**CHEVROLET - BUICK - GMC - CADILLIAC INC**  
 3400 SOUTH BUSINESS DRIVE -- SHEBOYGAN, WI 53081  
 OFFICE: 920-459-6855 FAX: 920-459-6286 TOLL FREE: 888-459-6855  
 FED I.D.# 39-1695786 EMAIL: COLLISIONCENTER@SHEBOYGANAUTO.COM

**\*\*\* PRELIMINARY ESTIMATE \*\*\***

01/03/2017 04:46 PM

**Owner**

**Owner:** SAMUEL RODRIGUEZ  
**Address:** 1011 SWIFT AVENUE  
**City State Zip:** Sheboygan, WI 53081  
**Work/Day:**  
**Home/Evening:** (920)629-3231  
**FAX:**

**Inspection**

<p> <b>Inspection Date:</b> 01/03/2017 04:45 PM  <b>Inspection Location:</b> Sheboygan Chev/Buick/GMC/Cad  <b>Address:</b> 3400 SOUTH BUSINESS DRIVE  <b>City State Zip:</b> SHEBOYGAN, WI 53081  <b>Email:</b> collisioncenter@sheboyganauto.com  <b>Primary Impact:</b> Left Rear Side  <b>Driveable:</b> Yes  <b>Appraiser Name:</b> Cliff Netzer  <b>Address:</b> 3400 South Business Drive  <b>City State Zip:</b> Sheboygan, WI 53081         </p>	<p> <b>Inspection Type:</b>  <b>Contact:</b>  <b>Work/Day:</b> (920)459-6855x  <b>Work/Day:</b> (888)459-6855x  <b>FAX:</b> (920)459-6286x  <b>Secondary Impact:</b>  <b>Rental Assisted:</b>  <b>Appraiser License # :</b>  <b>Work/Day:</b> (920)459-6855x348  <b>Work/Day:</b> (888)459-6855x348  <b>FAX:</b> (920)459-6286         </p>
--	---

**Repairer**

<p> <b>Repairer:</b> Sheboygan Chev/Buick/GMC/Cad  <b>Address:</b> 3400 SOUTH BUSINESS DRIVE  <b>City State Zip:</b> SHEBOYGAN, WI 53081  <b>Email:</b> collisioncenter@sheboyganauto.com         </p>	<p> <b>Contact:</b>  <b>Work/Day:</b> (920)459-6855  <b>Work/Day:</b> (888)459-6855  <b>FAX:</b> (920)459-6286         </p>
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**Target Complete Date/Time:**

**Days To Repair: 6**

**Vehicle**

**OEM Part Price Quote ID: \*\*\*\***

2007 GMC Yukon XL K1500 SLT2 4 DR Wagon  
 8cyl Gasoline 5.3 FLEX  
 4 Speed Automatic

<p> <b>Lic.Plate:</b> 733YSH  <b>Lic Expire:</b>  <b>Prod Date:</b> 06/2006  <b>Veh Insp# :</b>  <b>Condition:</b>  <b>Ext. Color:</b> BLUE  <b>Ext. Refinish:</b> Two-Stage  <b>Ext. Paint Code:</b> </p>	<p> <b>Lic State:</b> WI  <b>VIN:</b> 1GKFK16367J184154  <b>Mileage:</b> 127,433  <b>Mileage Type:</b> Actual  <b>Code:</b> U7362A  <b>Int. Color:</b> Light Titanium w/Ultrasoft Leather  <b>App</b>  <b>Int. Refinish:</b> Two-Stage  <b>Int. Trim Code:</b> 833         </p>
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**Options - AudaVIN Information Received**

<b>4-Wheel Drive</b>	<b>AM/FM In-dash CD Changer</b>	<b>Alarm System</b>
<b>Anti-Lock Brakes</b>	<b>Auto Locking Hubs (4WD)</b>	<b>Automatic Dimming Mirror</b>
<b>Bose Sound System</b>	<b>Bucket Seats</b>	<b>Captain Chairs (4)</b>
<b>Center Console</b>	<b>Chrome Bumper(s)</b>	<b>Cruise Control</b>
<b>Dual Air Conditioning</b>	<b>Dual Airbags</b>	<b>Dual Power Seats</b>
<b>Dual Zone Auto A/C</b>	<b>Electronic Transfer Case</b>	<b>Flip-Up Liftgate Window</b>
<b>Fog Lights</b>	<b>Garage Door Opener</b>	<b>Heated Frnt &amp; Rear Seats</b>
<b>Heated Front Seats</b>	<b>Heated Power Mirrors</b>	<b>Heated W/S Wiper Washers</b>
<b>Intermittent Wipers</b>	<b>Keyless Entry System</b>	<b>Leather Seats</b>
<b>Leather Steering Wheel</b>	<b>Lighted Entry System</b>	<b>Limited Slip Differential</b>
<b>OnStar System</b>	<b>Overhead Console</b>	<b>Parking Assist System</b>
<b>Polished Alloy Wheels</b>	<b>Power Adjustable Pedals</b>	<b>Power Brakes</b>
<b>Power Door Locks</b>	<b>Power Liftgate</b>	<b>Power Moonroof</b>
<b>Power Steering</b>	<b>Power Windows</b>	<b>Privacy Glass</b>
<b>Rain-Sensing W/S Wipers</b>	<b>Rear Entertainment System</b>	<b>Rear Heater</b>
<b>Rear Seat Audio Controls</b>	<b>Rear Window Defroster</b>	<b>Rear Window Wiper/Washer</b>
<b>Remote Starter</b>	<b>Roof Rack Cross Bars</b>	<b>Roof/Luggage Rack</b>
<b>Running Boards</b>	<b>Secnd Row Captain Chairs</b>	<b>Stability Cntrl Suspensn</b>
<b>Strg Wheel Radio Control</b>	<b>Tachometer</b>	<b>Theft Deterrent System</b>
<b>Third Seat (trucks)</b>	<b>Tilt Steering Wheel</b>	<b>Tinted Glass</b>
<b>Traction Control System</b>	<b>Trailer Hitch</b>	<b>XM Satellite Radio</b>

*AudaVIN options are listed in bold-italic fonts*

**Damages**

Line	Op	Guide	MC	Description	MFR.Part No.	Price	ADJ%	B%	Hours	R
<b>Quarter And Rocker Panel</b>										
1	I	389		Panel,Quarter LT	Repair				9.0*	SM
2	L	389	13	Panel,Quarter LT	Refinish				4.0	RF
					2.8 Surface					
					0.6 Two-stage setup					
					0.6 Two-stage					
3	E	397		Door,Fuel Filler LT	15940677 GM Part	\$122.17			0.3	SM
4	L	397		Door,Fuel Filler LT	Refinish				0.4	RF
					0.3 Surface					
					0.1 Two-stage					
5	E	225		Nameplate,Qtr Panel LT	15825695 GM Part	\$34.45			0.2	SM
6	E	170		Label,Quarter Panel LT	15070512 GM Part	\$20.82			0.1	SM
7	RI	395		Qtr Glass R & I LT	R & I Assembly				2.5	SM
8	EC	481		Sealant Kit,Qtr Glass LT	Replace Economy	\$15.00*			INC	SM
<b>Rear Bumper</b>										
9	RI	570		Rear Bumper Cover R&I	R & I Assembly				1.6	SM
<b>Rear Body, Lamps And Floor Pan</b>										
10	E	533	46	Taillamp Assembly LT	25975975 GM Part	\$128.58			INC	SM
<b>Manual Entries</b>										
11	L			Cover Car Exterior	Refinish	\$5.00*				SM
12	SB			Hazardous Waste	Sublet Repair	\$5.00*				RF*
13	L			Corrosion.Protection	Refinish	\$10.00*			0.2*	SM
13	Items									

**MC Message**

13 INCLUDES 0.6 HOURS FIRST PANEL TWO-STAGE ALLOWANCE

46 PRINTABLE ALTERNATE PARTS COMPARE

**Estimate Total & Entries**

<b>Gross Parts</b>		\$306.02	
<b>Other Parts</b>		\$30.00	
<b>Paint &amp; Materials</b>	4.4 Hours @ \$38.00	\$167.20	
<b>Parts &amp; Material Total</b>			\$503.22
<b>Tax on Parts &amp; Material</b>	@ 5.500%		\$27.68

Labor	Rate	Replace Hrs	Repair Hrs	Total Hrs		
<b>Sheet Metal (SM)</b>	\$58.00	4.9	9.0	13.9	\$806.20	
<b>Mech/Elec (ME)</b>	\$105.00					
<b>Frame (FR)</b>	\$67.00					
<b>Refinish (RF)</b>	\$58.00	4.4		4.4	\$255.20	
<b>Labor Total</b>				18.3 Hours		\$1,061.40
<b>Tax on Labor</b>		@ 5.500%			\$58.38	
<b>Sublet Repairs</b>					\$5.00	
<b>Tax on Sublet</b>		@ 5.500%			\$0.28	
<b>Gross Total</b>						\$1,655.96
<b>Net Total</b>						\$1,655.96

Alternate Parts Y/01/00/00/01/01 CUM 01/00/00/01/01 Zip Code: 53081 Default  
 OEM Part Prices DT 01/03/2017 04:46 PM EstimateID 245679789476683776 QuoteID \*\*\*\*  
 Recycled Parts NOT REQUESTED  
 Rate Name Default

Audatex Estimating 8.0.035 ES 01/03/2017 04:49 PM REL 8.0.035 DT 12/01/2016 DB 12/15/2016  
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**1.3 HRS WERE ADDED TO THIS ESTIMATE BASED ON AUDATEX'S TWO-STAGE REFINISH FORMULA.**

THIS ESTIMATE HAS BEEN PREPARED BASED ON THE USE OF ONE OR MORE REPLACEMENT PARTS SUPPLIED BY A SOURCE OTHER THAN THE MANUFACTURER OF YOUR MOTOR VEHICLE. WARRANTIES APPLICABLE TO THESE REPLACEMENT PARTS ARE PROVIDED BY THE MANUFACTURER OR DISTRIBUTOR OF THE REPLACEMENT PARTS RATHER THAN BY THE MANUFACTURER OF YOUR MOTOR VEHICLE.

**Op Codes**

* = User-Entered Value	^ = Labor Matches System Assigned Rates	E = Replace OEM
NG = Replace NAGS	EC = Replace Economy	OE = Replace PXN OE Srpls
UE = Replace OE Surplus	ET = Partial Replace Labor	EP = Replace PXN
EU = Replace Recycled	TE = Partial Replace Price	PM = Replace PXN Reman/Rebit
UM = Replace Reman/Rebuilt	L = Refinish	PC = Replace PXN Reconditioned
UC = Replace Reconditioned	TT = Two-Tone	SB = Sublet Repair
N = Additional Labor	BR = Blend Refinish	I = Repair
IT = Partial Repair	CG = Chipguard	RI = R & I Assembly

P = Check

AA = Appearance Allowance

RP = Related Prior Damage

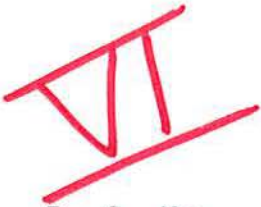


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R. C. No.        - 17 - 18. By PUBLIC WORKS. May 15, 2017.

Your Committee to whom was referred R. O. No. 12-17-18 by City Clerk submitting a memo from the Mayor to Alderperson Wolf, Chairman of Public Works and David Biebel, Director of Public Works regarding the formation of Sheboygan Snow Emergency Ordinance Review Task Group; recommends approving the formation of the task group.

*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. 12 - 17 - 18. By CITY CLERK. May 1, 2017.

Submitting a memo from the Mayor to Alderperson Wolf, Chairman of Public Works and David Biebel, Director of Public Works regarding the formation of Sheboygan Snow Emergency Ordinance Review Task Group.

*D.W.*  
approve.

---

City Clerk

III



## MEMO

**Date:** July 28, 2016

**To:** Todd Wolf, Chairman of Public Works Committee

David Biebel, Superintendent, Department of Public Works

**SUBJECT:** Formation of Sheboygan Snow Emergency Ordinance Review Task Group

---

In the last four years or more Sheboygan has not declared a snow emergency. If this ordinance is not needed we should eliminate this regulation. The current alternate side of the street parking ordinance needs to have the hours that it currently enforces studied, lacks the ability to tow improperly parked vehicles to enforce the ordinance. In addition, that ordinance does not allow an option to suspend winter parking restrictions when a period of unseasonably warm weather is experienced in Sheboygan, as was the case in 2016-17.

I further suggest that the Task Group consider establishing two zones in Sheboygan for winter parking restrictions. One zone located to the North, West and South of the Central City core where properties have garages and/or driveways to accommodate off street overnight parking. In this zone a No Overnight Parking restriction would be in effect during the winter season. The Zone in the Central City would continue to use the alternate side of the street parking. This structure would allow more flexibility for the plowing crews to stage their snow plowing operations during winter snow storms.

I request that the Public Works Committee, at their May 9<sup>th</sup> meeting, consider the formation of a of Sheboygan Snow Emergency Ordinance Review Task Group.

The mission of the group will be to:

- Study the current Snow Emergency Ordinance and how it impacts snow plowing operations.

OFFICE OF MAYOR

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

920/459-3317  
FAX 920/459-0256

- Investigate the above options and compare to the practices of other municipalities.
- Formulate a report with recommendations on the necessary changes to the City's Snow Emergency Ordinance to the Public Works Committee by August 13, 2017.

The following should be considered to be members of the Sheboygan Snow Emergency Ordinance Review Task Group:

Public Works Committee Member, Director of Public Works, Superintendent of Streets and Sanitation, Sheboygan Police Department, four citizen members, two citizens from each of the two zones proposed above, Sheboygan City Attorney, snow plow crew supervisor and snow plow driver.

A handwritten signature in black ink that reads "Mike Vandersteen". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Mike Vandersteen, Mayor

**UPDATED COPY**

R. O. No. 18 - 17 - 18. By CITY CLERK. May 15, 2017.

Submitting various license applications.

\_\_\_\_\_  
City Clerk

CARNIVAL LICENSE

<u>No.</u>	<u>Name</u>	<u>Address</u>
1382	St. Spyridon Greek Church	1427 S. 10 <sup>th</sup> St.

COMMERCIAL OPERATORS LICENSE (December 31, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
3256	Badger Turf LLC	712 S. Washington Dr., Howards Grove

MOBILE HOME PARK LICENSE (June 30, 2018)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1170	Indian Meadows	3636 S. Business Dr.

*Consent  
Woff/Ann Gille*

TEMPORARY CLASS "B" LICENSE

<u>No.</u>	<u>Name</u>	<u>Address</u>
3205	Anglers Avenue Tournament	510 S. Pier Dr. - three-day event to be Held 6/9/17 to 6/11/17 to include east area of 510 S. Pier Dr.
3205	Anglers Avenue Tournament	510 S. Pier Dr. - three-day event to be Held 7/2/17 to 7/4/17 to include east area Of 510 S. Pier Dr.
1207	Liars Club	1902 S. 12 <sup>th</sup> St. - one-day event to be Held 8/6/17 in back yard and portions of Swift Ave. of 1902 S. 12 <sup>th</sup> St.
1382	St. Spyridon Greek Church	1425 S. 10 <sup>th</sup> St. - three-day event to be Held 6/23/17 to 6/25/17 to include entire Deland Park.

TEMPORARY BEVERAGE OPERATORS LICENSE

<u>No.</u>	<u>Name</u>	<u>Address</u>
1017	Stearns, Michael T.	2136 Erie Ave.

VIII

R. C. No.           - 17 - 18. By PUBLIC WORKS. May 15, 2017.

Your Committee to whom was referred Res. No. 4-17-18 by Alderperson Wolf authorizing the appropriate City Officials to enter into contract with Emergency Communications Systems from Freedom, Wisconsin for the purposes of supplying and installing new emergency warning sirens throughout the city; recommends the Resolution be passed.

*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

5.2

Res. No. 4 - 17 - 18. By Alderperson Wolf. May 1, 2017.

A RESOLUTION authorizing the appropriate City Officials to enter into contract with Emergency Communications Systems from Freedom, Wisconsin, for the purposes of supplying and installing new emergency warning sirens throughout the City.

WHEREAS, it is necessary to waive the competitive bid requirements for this work due to Emergency Communication Systems is the Wisconsin Distributor of Federal Signal Equipment that supplies the emergency sirens.

WHEREAS, this project will provide three new sirens that provide a greater range and results in removing seven older obsolete sirens. Furthermore, the new sirens will have wireless initiation and control including the remaining sirens.

WHEREAS, this project will result in improved coverage and reliability for the City of Sheboygan.

RESOLVED: That the appropriate City officials are hereby authorized to waive the competitive bid requirements and enter into contract with Emergency Communications Systems from Freedom, Wisconsin for the purposes of supplying and installing new emergency warning sirens throughout the City for \$140,863 in payment of same from the Civil Defense Account 47625100-649100.

*PH*  
*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

Contact Name: Mike Willmas  
 Customer: Sheboygan  
 2026 New Jersey  
 Address: Ave.  
 City: Sheboygan  
 Country: USA  
 Office Phone: 920-207-9742

State: WI

Zip: 53081  
 Reference quote no. on your order  
 E-mail: [michael.willmas@sheboyganwi.com](mailto:michael.willmas@sheboyganwi.com)  
 Mobile Phone:

Quotation No.: ANS  
 40417101627

Upon receipt of your order and acceptance by Federal Signal Corporation, the equipment herein will be supplied at the quoted prices below.  
 Delivery schedule cannot be established until radio information is supplied, if applicable.

April 4, 2017

Item No.	Qty.	Federal Model/ Part No.	Description	Unit Price	Total
1			Project Name		
2			<b>Command and Control</b>		
3	1	SS2000+R	DIGITAL DTMF CONTROLLER, RACK MOUNT	\$2,920.00	\$2,920.00
4	1	SFCD25	COMMANDER SOFTWARE, PRGMNG, 25 SITES	\$5,013.00	\$5,013.00
5	1	SFCD-W25	COMMANDER WARRANTY, 11 TO 25 USER	\$707.00	\$707.00
6	1	B5H	BASE STN. RADIO, VHF	\$2,538.00	\$2,538.00
7	1	SFCDCLNT	COMMANDER TCP/IP CLIENT - 5 SEATS	\$3,599.00	\$3,599.00
8			<b>Equipment</b>		
9	1	10A4	CABLE, 75' PL259 MALE & ADPT	\$221.00	\$221.00
10	1	AMB-W	ANTENNA MOUNTING BRACKET, WALL	\$114.00	\$114.00
11	8	DCFCTBDH	DIGITAL CONTROLLER, HIGH BAND	\$5,961.00	\$47,688.00
12	8	AMB-P	ANTENNA MOUNTING BRACKET, POLE	\$111.00	\$888.00
13	8	10A3	CABLE, 25' PL259 MALE & ADPT	\$187.00	\$1,496.00
14	3	508-128	Electro-mechanical rotating siren, 128 dB(C), 500Hz	\$8,057.00	\$24,171.00
15	32	IK-BATT-STD	KIT, INSTALL, DEEP CYCLE BATTERIES, STANDARD CAPACITY	\$117.00	\$3,744.00
16	9	OMNI-4	ANTENNA, 152-156MHZ VHF	\$330.00	\$2,970.00
17	1	ES-FREIGHT	ES-FREIGHT	\$3,930.00	\$3,930.00
18			<b>Services/Installation</b>		
19	3	TK-I-FCTCTR-CU	FCT Control Install, Custom Per Spec	\$1,825.00	\$5,475.00
20	1	TK-I-BASANT	Antenna Installation using Std. OMNI/YAGI Model Parts	\$1,368.00	\$1,368.00
21	1	TK-I-ENDRPKGK	Encoder & Radio Install	\$1,452.00	\$1,452.00
22	1	TK-5-FULOPTPGK	Includes one each of System Optimization and these training sessions: Operation, Administrator & Maintenance	\$3,444.00	\$3,444.00
23	5	TK-ID-CUSTINS	Install, Custom	\$5,825.00	\$29,125.00
<b>Total Weight:</b>				<b>Total:</b>	<b>\$140,863.00</b>

Prices are firm for 90 days from the date of quotation unless shown otherwise. Upon acceptance, prices are firm for 6 months. This quotation is expressly subject to accept Terms stated in the attached Terms document, and any exception to or modification of such Terms shall not be binding on Seller unless expressly accepted in writing by an Officer of Seller. Any order submitted to Seller on the basis set forth above, in whole or in part, shall constitute an acceptance by Buyer of the Terms. Any such order shall be acceptance by Seller in its discretion. If the total price for the items set forth above exceeds \$50,000 then this quotation IS ONLY VALID if countersigned below by a Regional Safety & Security Systems Group, Federal Signal Corporation. Installation is not included unless specifically quoted as a line item above. Adverse Site Conditions, including r conditions, contaminated soil, poor site access availability, and other circumstances which result in more than 2 hours to install a pole, will result in a \$385.00 per hour fee, Trenching is additional. Power Clause, bringing power to the equipment is the responsibility of the purchaser. Permit Clause, any special permits, licenses or fees will be ad Terms sheet.

**Delivery:** 8-10 Weeks  
**Freight Terms:** FOB - University Park, IL (Factory)  
**Terms:** Equipment - Net 30 Days upon Shipment  
 Services - Net 30 Days, as completed

**Proposed By:** Rick Van Dyn Hoven  
**Company:** Emergency Communication Systems  
**Address:** N4696 Vine Rd.  
**City, State, Zip:** Freedom, WI 54130  
**Country:** USA



**Federal Signal Corporation**  
**Safety and Security Systems**

*Protecting people and our planet*

2645 Federal Signal Drive  
University Park, Illinois 60484-0979  
800.548.7229  
alertnotification.com

**Contact Name:** Mike Willmas  
**Customer:** Sheboygan  
2026 New Jersey  
**Address:** Ave.  
**City:** Sheboygan  
**Country:** USA  
**Office Phone:** 920-207-9742

**State:** WI

**Zip:** 53081

**E-mail:** [michael.willmas@sheboyganwi.co](mailto:michael.willmas@sheboyganwi.co)

**Mobile Phone:**

**Quotation No.:** ANS  
40417101627

**Reference quote no. on your order**

Upon receipt of your order and acceptance by Federal Signal Corporation, the equipment herein will be supplied at the quoted prices below.  
Delivery schedule cannot be established until radio information is supplied, if applicable.

**Work Phone:** 920-585-4000

**Fax:**

**Approved By:** Andrew Labahn

April 4, 2017  
Signature

**Purchase order MUST be made out to:**  
**Federal Signal Corporation, Alerting & Notification Systems, 2645 Federal Signal Drive, University Park, IL 60484**

VIII

R. C. No. \_\_\_\_\_ - 17 - 18. By PUBLIC WORKS. May 15, 2017.

Your Committee to whom was referred Res. No. 5-17-18 by Alderperson Wolf authorizing the Purchasing Agent to enter into contract for the purchase of a replacement 40 Horsepower thickened sludge pump for the 3 Meter Gravity Belt Thickener the Wastewater Treatment Plant; recommends the Resolution be passed.

*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

5.3

Res. No. 5 - 17 - 18. By Alderperson Wolf. May 1, 2017.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase of a replacement 40 Horsepower thickened sludge pump for the 3 Meter Gravity Belt Thickener the Wastewater Treatment Plant.

WHEREAS: The Regional Wastewater Treatment Facility is in need of a replacement thickened sludge pump for the 3 Meter gravity Belt Thickener at the plant and;

WHEREAS: The pump specifications were developed and presented to several Different Manufacturers of 40 HP Progressing Cavity Pumps. The Wastewater Facility has determined that the pump with the lowest purchase cost meets all of the specifications. The City received four bids with the low bid being received from L.W Allen of Madison, WI.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with L.W Allen Inc. of Madison WI for the purchase of one Netzsch 40 HP Progressing Cavity pump in the amount of \$ 27,310.00 including Freight.

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw funds in the amount of \$27,310.00 on Account # 60138300-524115 in payment of same.

*Pub Wks  
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 - 17 - 18.

3.8

By PUBLIC WORKS. May 15, 2017.

Your Committee to whom was referred Res. No. 8-17-18 by Alderperson Belanger authorizing the appropriate City Officials to enter into a contract for 2017 Bituminous Resurfacing Program; recommends the Resolution be passed.

*Consent  
Wolf/Draughon  
Ac & Ad  
Res pass*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ 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

5.7

Res. No. 8 - 17 - 18. By Alderperson Belanger. May 1, 2017.

A RESOLUTION authorizing the appropriate City Officials to enter into a contract for 2017 Bituminous Resurfacing Program.

WHEREAS: One bid was received in response to bid #2407-17. The low bid has been determined to meet all of the specifications.

WHEREAS: The bids are tabulated as follows:

Vinton Construction, Manitowoc, WI \$2,304,846.53

RESOLVED: That the appropriate City Officials are hereby authorized to enter into contract with Vinton Construction Company for 2017 Bituminous Resurfacing Program in the amount of \$2,304,846.53 and are authorized to draw funds from the following accounts:

47633140-631200	\$2,011,563.53	
60134110-631400	\$ 160,303.00	
10133140-530290	\$ 32,980.00	
21661100-631100	\$ 100,000.00	CDBG

In payment of same.

*Pub Wks. 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.           - 17 - 18. By PUBLIC WORKS. May 15, 2017.

Your Committee to whom was referred Res. No. 9-17-18 by Alderperson Belanger authorizing the appropriate City Officials to enter into a contract for 2017 Sewer Lining; recommends the Resolution be passed.

*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

5.8

Res. No. 9 - 17 - 18. By Alderperson Belanger. May 1, 2017.

A RESOLUTION authorizing the appropriate City Officials to enter into a contract for 2017 Sewer Lining.

WHEREAS: Two Bids were received in response to bid #2408-17. The low bid has been determined to meet all of the specifications.

WHEREAS: The bids are tabulated as follows:

Visu-Sewer, Pewaukee, WI	\$728,880.93
Michels Corporation, Brownsville, WI	\$883,068.10

RESOLVED: That the appropriate City Officials are hereby authorized to enter into contract with Visu-Sewer, Pewaukee, WI for 2017 Sewer Lining in the amount of \$728,880.91 and are authorized to draw funds from the following accounts:

60134110-631400	\$411,364.85
47633140-631200	\$272,616.08
10133150-530290	\$44,900.00

In payment of same.

\_\_\_\_\_

*Pubworks - approved*

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.       - 17 - 18      . By PUBLIC SAFETY. May 15, 2017.

Your Committee to whom was referred R. O. No. 15-17-18 by Chief of Police, pursuant to section 54-65 of the Municipal Code, submitting the quarterly report of Benchmark Measurements for the Police Department, for the period commencing January 1, 2017 and ending March 31, 2017; recommends the documents be accepted and adopted.

*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

R.O. No. 15 - 17 - 18. By CHIEF OF POLICE. May 1, 2017.

4.11

Pursuant to section 54-65 of the Municipal Code, I herewith submit my quarterly report of Benchmark Measurements for the Police Department, for the period commencing January 1, 2017 and ending March 31, 2017.

<u>Patrol and Investgations</u>	2015 Actual	Y-T-D 03/31/16	2016 Actual	Y-T-D 03/31/17	2017 Goals
Homicide	0	0	1	0	0
Rape	22	4	21	3	10
Robbery	14	2	10	1	15
Aggravated Assault	124	25	101	24	90
Violent Crime Total	160	31	133	28	125
Burglary	128	17	119	19	115
Theft	991	171	908	143	900
Motor Vehicle Theft	31	14	36	7	30
Arson	4	1	5	1	5
Property Crime Total	1154	203	1068	170	1050
Percent of Offenses Cleared	53 %	72 %	55 %	72 %	70 %
Value of Property Stolen	\$510,385	\$77,148	\$497,952	\$133,387	\$500,000
Value of Property Recovered	\$143,730	\$51,628	\$204,714	\$36,943	\$200,000
Percent of Stolen Recovered	28 %	67 %	41 %	28 %	40 %
Accident Investigations	1,698	485	1,900	443	1,500
Traffic Stops	N/A	1,135	N/A	1,742	No goal
Traffic Arrests	2,137	594	2,426	1,154	No Goal
Other Arrests	3,861	901	3,692	743	No Goal
Speed Trailer Deployments	N/A	N/A	20	0	20
HVEE Deployments	N/A	N/A	N/A	1	12
Parking Tickets Issued	8,745	4,871	9,842	5,469	10,000
Bicycles Recovered	212	6	200	24	150
Involuntary Commitments	108	29	148	42	No Goal
<u>Administration</u>					
District Attorney Request for Digital Evidence	2,612	N/A	N/A	303	2,750
Open Records Requests	4,335	1,165	N/A	981	4,000
Nixle Messages Sent	219	53	N/A	40	250
Press Releases	N/A	8	N/A	5	50
Tweets	311	89	N/A	55	350
Facebook likes	3000	N/A	6,000	6,529	9,000
Reported Crime Maps	104	26	104	26	104
Crime Comparison Reports	52	13	52	13	52
Burglary Reports	86	19	86	19	86

CHIEF OF POLICE

*DS*  
approve.

**ITEM DESCRIPTION:** Report of Officer, submitting the Police Department Quarterly Report for the period commencing January 1, 2017 and ending March 31, 2017.

**REPORT PREPARED BY:** Christopher Domagalski, Chief of Police

**REPORT DATE:** April 26, 2017

**MEETING DATE:** May 10, 2017

**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, 2017 and ending March 31, 2017 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 decreased by 15% in comparison to the same period in 2016 (198 vs. 234), including a decrease in all categories except burglary, which remains very low over the ten year trend.
- Traffic accidents decreased during the period and it is believed there is a correlation with the directed seat belt enforcement initiatives that have been deployed in high accident corridors. These deployments are also responsible for the increase in traffic stops and traffic arrests during the period.
- There was also a significant increase in involuntary commitments during the time period that is concerning because of the large number of resources consumed by these calls. We believe we are lucky to have strong partners we have been working with to streamline the processes for placement. During the period the entire department received 16 hours of training on (ICAT) Integrating Communication and Tactics and Crisis Intervention.

**ACTION REQUESTED:**

Motion to recommend to Council to Approve the Report of Officer No. – 17 - 18.

**ATTACHMENTS:** R.O No. – 17 - 18

VII

R. C. No.        - 17 - 18. By LAW AND LICENSING. May 15, 2017.

Your Committee to whom was referred, pursuant to R. O. No. 17-17-18 by the City Clerk, submitting license applications for the period ending December 31, 2017, June 30, 2017 and June 30, 2018; recommends that the following licenses be granted with various caveats:

CHANGE OF AGENT

Brittany Brown is replacing Michael Christian as agent effective immediately for the Walgreens #2601 located at 2702 Calumet Dr.

CHANGE OF PREMISE

<u>No.</u>	<u>Name</u>	<u>Address</u>
*2726	JMKAC	608 New York Ave. - one-day events to be held 6/22, 6/29, 7/6, 7/15, 7/16, 7/27, 8/3, 8/10, 8/17, 8/24, 9/28 to include current premise N. 7 <sup>th</sup> St., Wisconsin Ave., Festival Green Space, Sculpture Garden, 6 <sup>th</sup> St., New York Ave. and the JMKAC Parking Lot. (Art Festival is July 15 <sup>th</sup> & 16 <sup>th</sup> )

**\*grant contingent upon getting the appropriate street festival permit**

"CLASS B" LIQUOR LICENSE (June 30, 2017) (NEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
3255	Limelight Pub	1702 S. 17 <sup>th</sup> St.

FERMENTED MALT BEVERAGE LICENSE (June 30, 2017) (NEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
3254	Bookworm Gardens	1415 Campus Dr.

"CLASS A" LIQUOR LICENSE (June 30, 2018) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2532	Fischer's Food & Liquor	4554 S. 12 <sup>th</sup> St.
3245	Festival Foods	595 S. Taylor Dr.
2423	Wal-Mart Supercenter #1276	3711 S. Taylor Dr.

*Comment*

CLASS "A" BEER LICENSE (June 30, 2018) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1193	Kwik Trip #361	1618 Calumet Dr.

1998 Kwik Trip #780	2622 S. Business Dr.
2763 Kwik Trip #897	2033 North Ave.
2920 Kwik Trip #873	625 S. Taylor Dr.

"CLASS B" LIQUOR LICENSE (June 30, 2018) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1040	Brennans On Michigan	1101 Michigan Ave.
3146	Bumps Grill Tavern	1902 S. 12 <sup>th</sup> St.
3092	CJ's Shipwrecked	902 Indiana Ave.
1511	Dennys Bar	2140 Calumet Dr.
1516	Emmers	906 S. 15 <sup>th</sup> St.
2487	Frankies Pub & Grill	2218 Indiana Ave.
1799	George Michaels I	513 N. 8 <sup>th</sup> St.
2193	Kaddyshack, The	1502 S. 13 <sup>th</sup> St.
2807	Knights of Columbus I	833 Center Ave.
1226	Meyers Lakeview Pub	550 Wilson Ave.
2563	Penn Ave Pub II	827 Pennsylvania Ave.
3198	Skiper Inn	808 Broadway
3186	Suscha Bar	1054 Pennsylvania Ave.
2100	Whats Up	1635 Michigan Ave.

FERMENTED MALT BEVERAGE LICENSE (June 30, 2018) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2299	Chinatown Kitchen	1107 N. 8 <sup>th</sup> St.

BEVERAGE OPERATOR'S LICENSE (June 30, 2018)

<u>No.</u>	<u>Name</u>	<u>Address</u>
8571	Autiero, Lino	1307 S. 25 <sup>th</sup> St.
1578	Farr, Felicia A.	1317 S. 22 <sup>nd</sup> St.
1593	Jacobs, Jerome K.	2621 S. 18 <sup>th</sup> St.
1572	Lee, Lisa	3007 S. 22 <sup>nd</sup> St.
1609	Nottling, Greg W.	3320 N. 13 <sup>th</sup> St.
1567	Rochon, Renee M.	1326 S. 16 <sup>th</sup> St.
1558	Tenpas, Pamela S.	1622 S. 21 <sup>st</sup> St.

TAXICAB DRIVER'S LICENSE (December 31, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1083	Majdub, Husein G.	2312 N. 8 <sup>th</sup> St.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ 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

# SHEBOYGAN FIRE DEPARTMENT JOB DESCRIPTION STUDY



MAY 2017



As Presented on May 15, 2017 by  
Mike Romas, Sheboygan Fire Chief and Sandy Rohrick, Director of Human Resources  
and Labor Relations

Background Information About The Study

In accordance with Substitutes of Resolution Number 227-16-17 dated April 5, 2017:

A RESOLUTION directing Fire Chief Michael Romas to work with Director of Human Resources Sandy Rohrick to audit, review and update all fire department job descriptions, provide the Council with a report on deficiencies and overlapping and what has been addressed and corrected with a report due in six weeks.

WHEREAS, it is the sense of the council that there are certain morale issues among firefighters; and

WHEREAS, some of those morale issues seem to be related to concerns regarding staffing, including the perceived need to union personnel to regularly fill in and perform the work of battalion chiefs.

NOW, THEREFORE, BE IT RESOLVED: That the Fire Chief Michael Romas work with Director of Human Resources Sandy Rohrick to audit, review and update all fire department job descriptions, provide the Council with a report on deficiencies and overlapping and what has been addressed and corrected with report due in six weeks.

The resolution based on a perceived morale issues relating to staffing, including the perceived need for union personnel to regularly fill in and perform the work of battalion chiefs, Alderpersons Holzschuh, Heidemann and Thiel requested Fire Department Chief Romas and Director of Human Resources and Labor Relations Sandy Rohrick to audit, review and update all fire department job descriptions, provide the Council with a report on deficiencies and overlapping and what has been addressed and corrected.

## Sheboygan Fire Stations



**Station 1:**  
833 New York Avenue  
Engine 1/Med 1



**Station 2:**  
2413 South 18<sup>th</sup> Street  
Rescue 2/Med 2  
Trench Rescue Trailer



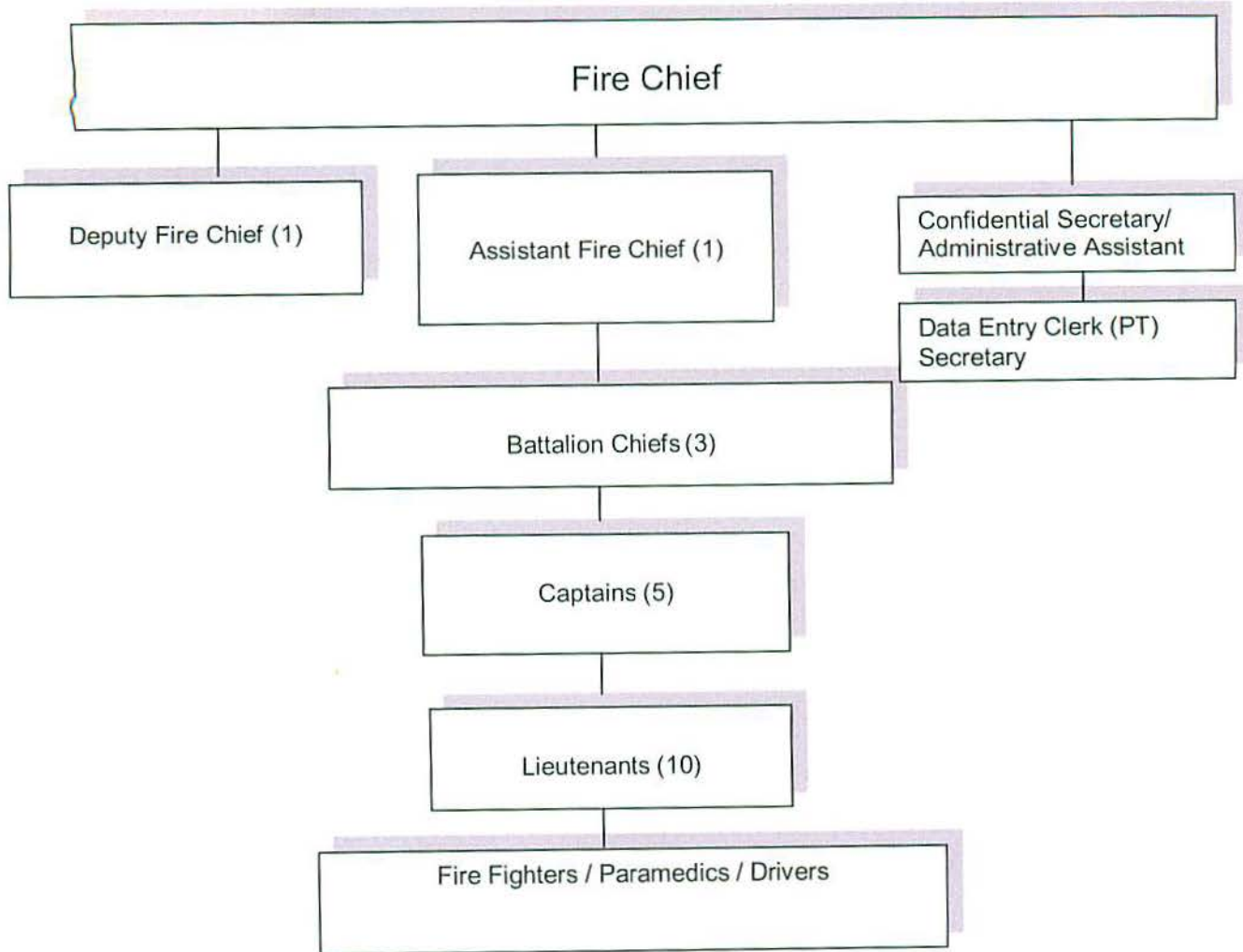
**Station 3: Department Headquarters**  
1326 North 25<sup>th</sup> Street  
Engine 3 / Med 3 / Battalion Chief Car  
Med 6 (Reserve Ambulance)



**Station 4:**  
2622 North 15<sup>th</sup> Street  
Ladder 4  
Engine 6 (Reserve Engine)



**Station 5:**  
4504 South 18<sup>th</sup> Street  
Ladder 5  
Engine 7 (Reserve Engine)



ABC				Sheboygan Fire Department																							
				Jan 2017				Feb 2017				Mar 2017				Apr 2017											
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
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8	9	10	11	12	13	14	5	6	7	8	9	10	11	5	6	7	8	9	10	11	2	3	4	5	6	7	8
15	16	17	18	19	20	21	12	13	14	15	16	17	18	12	13	14	15	16	17	18	9	10	11	12	13	14	15
22	23	24	25	26	27	28	19	20	21	22	23	24	25	19	20	21	22	23	24	25	16	17	18	19	20	21	22
29	30	31					26	27	28					26	27	28	29	30	31	23	24	25	26	27	28	29	
																					30						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
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14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19
21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26
28	29	30	31				25	26	27	28	29	30		23	24	25	26	27	28	29	27	28	29	30	31		
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10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16
17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23
24	25	26	27	28	29	30	29	30	31					26	27	28	29	30			24	25	26	27	28	29	30
																					31						

Department operates 24 hours/day, 7 days per week

- Employees assigned to a battalion are scheduled every 3<sup>rd</sup> day
- Battalion Chiefs ("BC") are assigned to one of three battalions, working a "hybrid shift", which means they follow their shift when the shift falls between Monday – Friday, plus work an additional 12 hours during normal business hours" during the week.

# **Section 1: Job Description Review**

## **1.1 Background**

Chief Romas started in 2014. One of the first items completed in his new role was to complete a review of all job descriptions. The purpose was to both familiarize himself with the responsibilities of each position and to audit and review the duties of each position. Battalion Chiefs (Shift Commanders at the time) and Captains were involved with the process.

In June, 2016, this process was completed a second time and was more in-depth, specifically focusing on the positions of Captains and Battalion Chiefs. The result of the review was to recommend a change to the Table of Organization ("TO"), adding one additional Battalion Chief position to the department effective July 1, 2017. This new position will oversee fire investigations, building inspections (to include new construction), as well as monitoring and updated, as appropriate, departmental Standard Operating Procedures ("SOGs"). This position will be placed on a 40-hour work week as the primary focus involves local businesses and/or developers who primarily operate Monday – Friday.

In accordance with Subs. Of Res. No. 227-16-17, a third review took place between April 3, 2017 and May 10, 2017.

## **1.2 Findings**

All current Sheboygan Fire Department ("SFD") job descriptions, including Captain and Battalion Chief, are accurate and contain all appropriate job duties and responsibilities required. There are no overlapping duties, except that which occur when staff are first to arrive at the scene of a fire and must take command, or in the case of a Captain or Lieutenant when "acting up" in the absence of a Battalion Chief. When this occurs, additional compensation is awarded per contract.

While Battalion Chiefs have many administrative responsibilities, these duties cannot be effectively or efficiently passed to Captains. There is no question that these administrative duties are overloading the current Battalion Chiefs, a consequence realized as a result of reducing four of the ten command staff positions.

## **1.3 Recommendations**

No recommended changes are identified with the job descriptions. The recommendations identified on November 23, 2016, in the "**2020 Fire Plan**" by Chief Romas remain the same. This plan outlined the need for the return of Fire Department staff (adding a fifth Battalion Chief in 2018) responsible for maintenance of buildings, apparatus and equipment and allowing for staffing each shift with a 24-hour Battalion Chief, and three additional Fire Fighter/Paramedics to more appropriately staff the stations.

III

R. O. No. \_\_\_\_\_ - 17 - 18. By DIRECTOR OF HUMAN RESOURCE AND LABOR RELATIONS AND FIRE CHIEF. May 15, 2017.

Pursuant to Res. No. 227-16-17, we herewith submit a report on the audit and review of the Fire Department's job descriptions, the identification of any over-lapping duties and responsibilities and any recommendations resulting from the study.

reg.

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III

**CITY OF SHEBOYGAN**

**REQUEST FOR COMMON COUNCIL CONSIDERATION**

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**ITEM DESCRIPTION:** Fire Department Audit Report

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**REPORT PREPARED BY:** Director of Human Resources and Labor Relations, Sandy Rohrick and Fire Department Chief Mike Romas

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**REPORT DATE:** May 10, 2017

**MEETING DATE:** May 15, 2017

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**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

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**BACKGROUND / ANALYSIS:**

In April, 2017, City Council requested the Fire Chief and Director of Human Resources and Labor Relations to review job descriptions and identify any deficiencies or over-lapping duties and make recommendations. The purpose of this report and presentation is to inform Common Council of the results of the study as requested in Res. No. 227-16-17.

**STAFF COMMENTS:**

Director of Human Resources and Labor Relations Sandy Rohrick and Fire Chief Romas met to discuss the time table, review process and objectives of the study. It was decided that Human Resources Director Rohrick would take the lead on the study because she is an outside third party who could approach the process with an unbiased and open-minded point-of-view. Rohrick is not a member of the department and is not trained in the Fire Service profession. However, she has tremendous private business acumen, a Master's Degree in Management and Organizational Behavior, and has personally worked a 24/7 shift operation, so she offers a unique insight to the study.

Over twenty members of the Fire Department were interviewed by Director Rohrick, including several Fire Fighters, all Captains and all members of the Command Staff about their job descriptions, duties and responsibilities, as well as that of their subordinates and supervisors. The interview process revealed several interesting observations regarding the department's more recent history and transitions, as well as an opportunity for employees of all levels to share their opinions and perceptions.

**ACTION REQUESTED:**

Members of the Common Council are asked to review the completed study.

**ATTACHMENTS:**

- I. Sheboygan Fire Department Administrative Study

II

R. O. No.       - 17 - 18. By CITY PLAN COMMISSION. May 15, 2017.

Your Commission to whom was referred Gen. Ord. No. 1-17-18 by Alderpersons Bitters and Nelson and R. O. No. 13-17-18 by City Clerk for an application from Alliant Energy requesting an amendment of the Official Zoning Map from Use District Classification Urban Industrial (UI) to Use District Classification Neighborhood Residential (NR-6); wishes to report this matter was discussed at the regular meeting of the City Plan Commission, May 9, 2017, and after due consideration, recommends approval of the General Ordinance and RO.

*See over  
to June 5th*

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Director of Planning and Development

~~A~~

7.1

Gen. Ord. No. 1 - 17 - 18. By Alderpersons Bitters and Nelson.  
May 1, 2017.

AN ORDINANCE amending the City of Sheboygan Official Zoning Map of the Sheboygan Zoning Ordinance to change the Use District Classification of property located at 2010 S. 19<sup>th</sup> Street from Class Urban Industrial UI to Class Neighborhood Residential NR-6 Classification (Parcel No. 413870).

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

Section 1. Appendix A, Chapter 15 of the Sheboygan Zoning Ordinance establishing zoning districts and prescribing zoning standards and regulations is hereby amended by changing the Official Zoning Map thereof and Use District Classification of the following described lands from Class Urban Industrial UI to Class Neighborhood Residential NR-6 Classification (Parcel No. 413870):

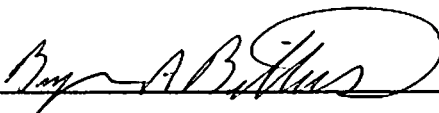

Property located at 2010 S. 19<sup>th</sup> St. described as:

BEING PART OF LOTS 4, 18, 19 & 20 AND ALL OF LOTS 1, 2 & 3 AND THE VACATED EAST/WEST ALLEY ADJACENT TO SAID LOTS AND THAT PART OF VACATED S. 19TH ST. ADJACENT TO LOTS 1 & 20, BLOCK 2, GRAFF'S SUBDIVISION. LOCATED IN THE SE 1/4 OF THE SW 1/4 OF SECTION 27, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

COMMENCING AT THE NE CORNER OF LOT 20, BLOCK 2 OF GRAFF'S SUBDIVISION, SAID CORNER BEING A POINT ON THE SOUTH R/W LINE OF ARIZONA AVE. THENCE N 88°24'57" E ALONG SAID SOUTH R/W LINE 10'± TO THE WEST R/W OF S. 19TH ST, THENCE S 01°39'47"E ALONG SAID WEST R/W LINE 119.85' TO THE POINT OF BEGINNING, THENCE CONTINUING S 01°39'47" E ALONG SAID WEST R/W LINE 170.74' TO ITS INTERSECTION WITH THE NORTH R/W LINE OF UNION AVE, THENCE S 88°34'07" W ALONG SAID NORTH R/W LINE 170.60' TO THE EAST R/W LINE OF THE UNION PACIFIC RR, THENCE N 01°39'47" W ALONG SAID EAST R/W LINE 5.75', THENCE N 14°10'45" E ALONG SAID EAST R/W LINE 150.92', THENCE N 17°04'42" E ALONG SAID EAST R/W LINE 21.07', THENCE N 88°43'34" E 122.63' TO THE POINT OF BEGINNING. SAID TRACT CONTAINS 25,281 SQ FT OR 0.58 ACRES.

*City Plan*

Section 2. All ordinances or parts thereof in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, and this ordinance shall be in effect from and after its passage and publication.

  
\_\_\_\_\_  
  
\_\_\_\_\_

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\_\_\_\_.

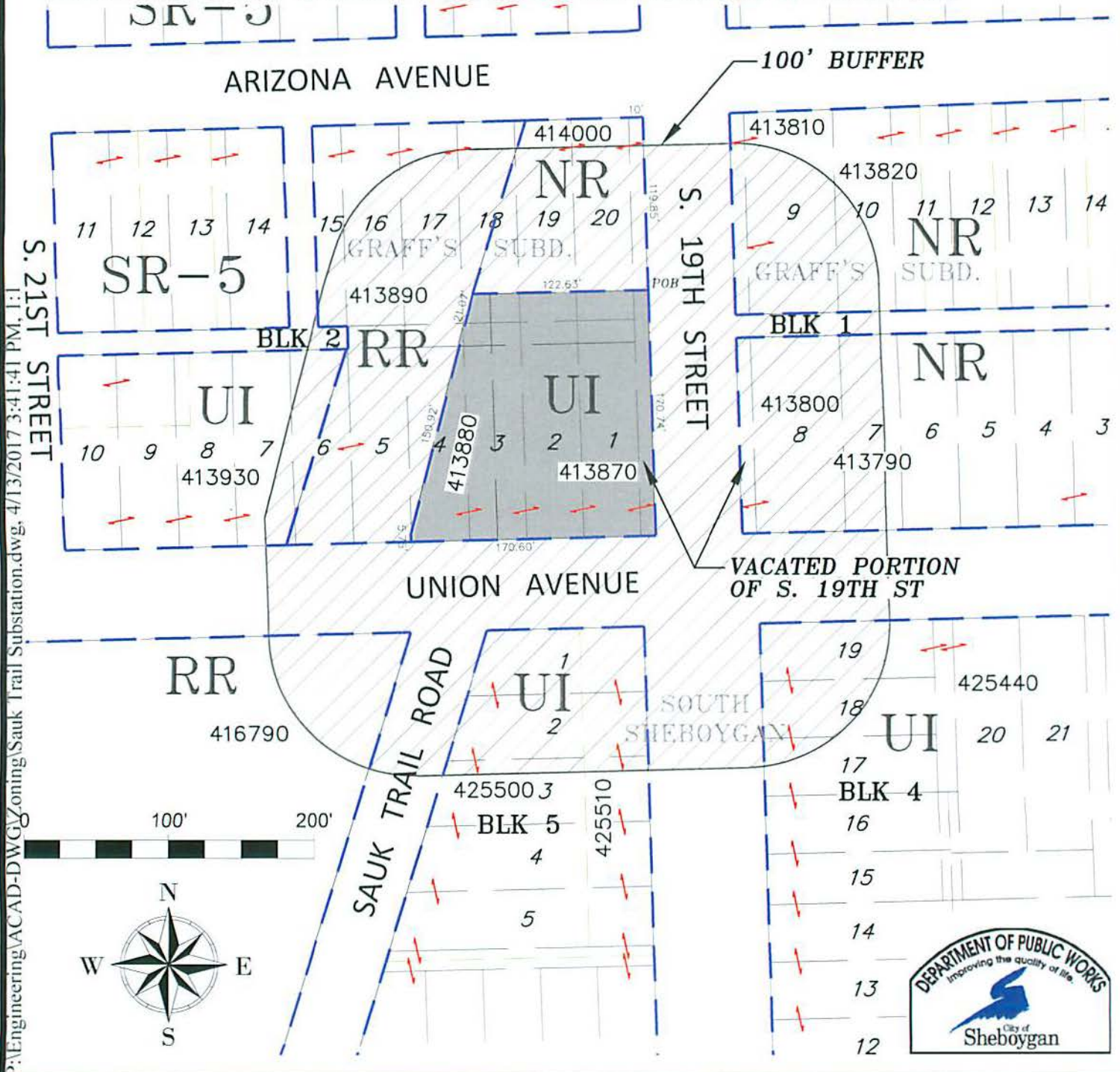
Dated \_\_\_\_\_ 20\_\_\_\_. \_\_\_\_\_, City Clerk

Approved \_\_\_\_\_ 20\_\_\_\_. \_\_\_\_\_, Mayor

# PROPOSED ZONING CHANGE FROM UI TO NR SECTION 27, T. 15 N., R. 23 E.

BEING PART OF LOTS 4, 18, 19 & 20 AND ALL OF LOTS 1, 2 & 3 AND THE VACATED EAST/WEST ALLEY ADJACENT TO SAID LOTS AND THAT PART OF VACATED S. 19TH ST. ADJACENT TO LOTS 1 & 20, BLOCK 2, GRAFF'S SUBDIVISION. LOCATED IN THE SE 1/4 OF THE SW 1/4 OF SECTION 27, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

COMMENCING AT THE NE CORNER OF LOT 20, BLOCK 2 OF GRAFF'S SUBDIVISION, SAID CORNER BEING A POINT ON THE SOUTH R/W LINE OF ARIZONA AVE. THENCE N 88°24'57" E ALONG SAID SOUTH R/W LINE 10'± TO THE WEST R/W OF S. 19TH ST, THENCE S 01°39'47" E ALONG SAID WEST R/W LINE 119.85' TO THE POINT OF BEGINNING, THENCE CONTINUING S 01°39'47" E ALONG SAID WEST R/W LINE 170.74' TO ITS INTERSECTION WITH THE NORTH R/W LINE OF UNION AVE, THENCE S 88°34'07" W ALONG SAID NORTH R/W LINE 170.60' TO THE EAST R/W LINE OF THE UNION PACIFIC RR, THENCE N 01°39'47" W ALONG SAID EAST R/W LINE 5.75', THENCE N 14°10'45" E ALONG SAID EAST R/W LINE 150.92', THENCE N 17°04'42" E ALONG SAID EAST R/W LINE 21.07', THENCE N 88°43'34" E 122.63' TO THE POINT OF BEGINNING. SAID TRACT CONTAINS 25,281 SQ FT OR 0.58 ACRES.



P:\Engineering\ACAD-DWG\Zoning\Sauk Trail Substation.dwg, 4/13/2017 3:14:41 PM, 1:1



II

4.2

R. O. No. 13 - 17 - 18. By CITY CLERK. May 1, 2017.

Submitting an application from Alliant Energy for a change in the zoning classification of property located at 2010 S. 19<sup>th</sup> Street from Class Urban Industrial UI to Class Neighborhood Residential NR-6 Classification (Parcel No. 413870).

City Plan

\_\_\_\_\_  
City Clerk

APR 27 '17 AM 9:44



Alliant Energy  
4902 North Biltmore Lane  
P.O. Box 77007  
Madison, WI 53707-1007

1-800-ALLIANT (800-255-4268)  
alliantenergy.com

April 27, 2017

City of Sheboygan  
Office of the City Clerk  
828 Center Avenue  
Sheboygan, WI 53081

RE: Application for Amendment of Official Zoning Map, Parcel 413870

Dear City Clerk, Plan Commission members and City Council members:

Please find attached a completed Application for Amendment of Official Zoning Map, along with a map of the property proposed to be rezoned.

Alliant Energy/Wisconsin Power and Light Company (WP&L) owns three parcels of land that comprise its Sauk Trail electrical substation property at 2010 S 19th Street, which is bordered on the west side by the Union Pacific rail corridor, on the north by an undeveloped section of Arizona Avenue and on the south by Union Avenue. The substation mostly occupies the northerly parcel, no. 414000, which is zoned NR-6 – Neighborhood Residential, but also occupies the northerly portion of parcel no. 413870, which is zoned UI – Urban Industrial. Parcel no. 413880 does not contain any portion of the substation and is zoned UI – Urban Industrial.

WP&L wants to rebuild the electrical substation due to the age of the existing facilities, which will provide for safe and reliable electrical power for the area the substation serves. To accomplish this, two of the three parcels need to be rezoned and then all three parcels need to be combined by certified survey map before the conditional use and architectural review applications can be submitted.

The proposed zoning map amendment furthers the purposes of the Zoning Ordinance by rezoning two parcels, which are zoned UI, to the same zoning classification as the third parcel, NR-6. The three parcels that comprise the substation property presently have a Neighborhood Preservation comprehensive plan designation, and the NR-6 zoning classification is consistent with that and will allow for a rebuild of the substation.

The proposed amendment will enable the three parcels to have a consistent zoning classification, which will allow for the existing use of the property to be maintained.

I appreciate the Plan Commission's and City Council's consideration of the proposed amendment of the official zoning map.

Sincerely,

A handwritten signature in blue ink that reads "Brian Cooke".

Brian Cooke  
Sr. Real Estate Representative

OFFICE USE ONLY
APPLICATION NO.:
RECEIPT NO.: <u>170445</u>
FILING FEE: <b>\$200.00</b> (Payable to City of Sheboygan)

**CITY OF SHEBOYGAN**  
**APPLICATION FOR**  
**AMENDMENT OF OFFICIAL ZONING MAP**  
(Requirements Per Section 15.903)  
Revised May, 2012

Completed application is to be filed with the Office of the City Clerk, City Hall, 828 Center Avenue. Application will not be processed if all required attachments and filing fee of \$200 (payable to the City of Sheboygan) is not submitted along with a complete and legible application. Application filing fee is non-refundable.

**1. APPLICANT INFORMATION**

APPLICANT: Wisconsin Power & Light Co. PHONE NO.: (608) 458-3456

ADDRESS: 4902 North Biltmore Lane E-MAIL: briancooke@alliantenergy.com  
Madison, WI 53718-2148

OWNER OF SITE: Wisconsin Power & Light Co. PHONE NO.: (608) 458-3456

**2. DESCRIPTION OF THE SUBJECT SITE**

ADDRESS OF PROPERTY AFFECTED: 2010 S 19<sup>th</sup> Street, Sheboygan

LEGAL DESCRIPTION: \_\_\_\_\_

\_\_\_\_\_

PARCEL NO. 413870 MAP NO. \_\_\_\_\_

EXISTING ZONING DISTRICT CLASSIFICATION: Urban Industrial (UI)

PROPOSED ZONING DISTRICT CLASSIFICATION: Neighborhood Residential (NR-6)

BRIEF DESCRIPTION OF THE **EXISTING** OPERATION OR USE: Parcel contains  
part of an operating electrical substation.

BRIEF DESCRIPTION OF THE **PROPOSED** OPERATION OR USE: Rebuild the  
existing electrical substation and maintain its operation.

### 3. JUSTIFICATION OF THE PROPOSED ZONING MAP AMENDMENT

How does the proposed Official Zoning Map amendment further the purposes of the Zoning Ordinance as outlined in Section 15.005 and, for flood plains or wetlands, the applicable rules and regulations of the Wisconsin Department of Natural Resources and the Federal Emergency Management Agency? The zoning map amendment furthers the purposes of the Zoning Ordinance by rezoning two parcels to the same zoning classification as a third parcel, so that all three parcels that comprise the substation property will have the same zoning classification.

Which of the following factors has arisen that are not properly addressed on the current Official Zoning Map? (Provide explanation in space provided below.)

- The designations of the Official Zoning Map should be brought into conformity with the Comprehensive Master Plan.
- A mistake was made in mapping on the Official Zoning Map. (An area is developing in a manner and purpose different from that for which it is mapped.) *NOTE: If this reason is cited, it must be demonstrated that the discussed inconsistency between actual land use and designated zoning is not intended, as the City may intend to stop an undesirable land use pattern from spreading.*
- Factors have changed, (such as the availability of new data, the presence of new roads or other infrastructure, additional development, annexation, or other zoning changes), making the subject property more appropriate for a different zoning district.
- Growth patterns or rates have changed, thereby creating the need for an amendment to the Official Zoning Map.
- Explain: The three parcels that comprise the substation property presently have a Neighborhood Preservation comprehensive plan designation, and the NR-6 zoning classification is consistent with that and will allow for a rebuild of the substation.

How does the proposed amendment to the Official Zoning Map maintain the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property? The proposed amendment will enable the three parcels of the substation property to have a consistent zoning classification so the substation can be rebuilt, maintaining the existing use of the property.

Indicate reasons why the applicant believes the proposed map amendment is in harmony with the recommendations of the City of Sheboygan Comprehensive Plan.

The proposed map amendment is in harmony with the Comprehensive Plan because the Plan designates the three parcels of the substation property as Neighborhood Preservation, and the NR-6 zoning classification is consistent with that designation. The NR-6 zoning classification for all three parcels will also allow the parcels to be combined into one parcel via certified survey map so a conditional use permit can be obtained to rebuild the electrical substation.

#### 4. CERTIFICATE

I hereby certify that all the above statements and attachments submitted hereto are true and correct to the best of my knowledge and belief.

Brian Cooke for WPS&L  
APPLICANT'S SIGNATURE

4/27/17  
DATE

Brian Cooke  
PRINT ABOVE NAME

#### APPLICATION SUBMITTAL REQUIREMENTS

A copy of the current zoning map of the subject property and vicinity showing:

- The property proposed to be rezoned.
- All lot dimensions of the subject property.
- All other lands within 200 feet of the subject property.
- Map size not more than 11" X 17" and map scale not less than 1" = 600'.
- Graphic scale and north arrow.

# PROPOSED ZONING CHANGE FROM UI TO NR

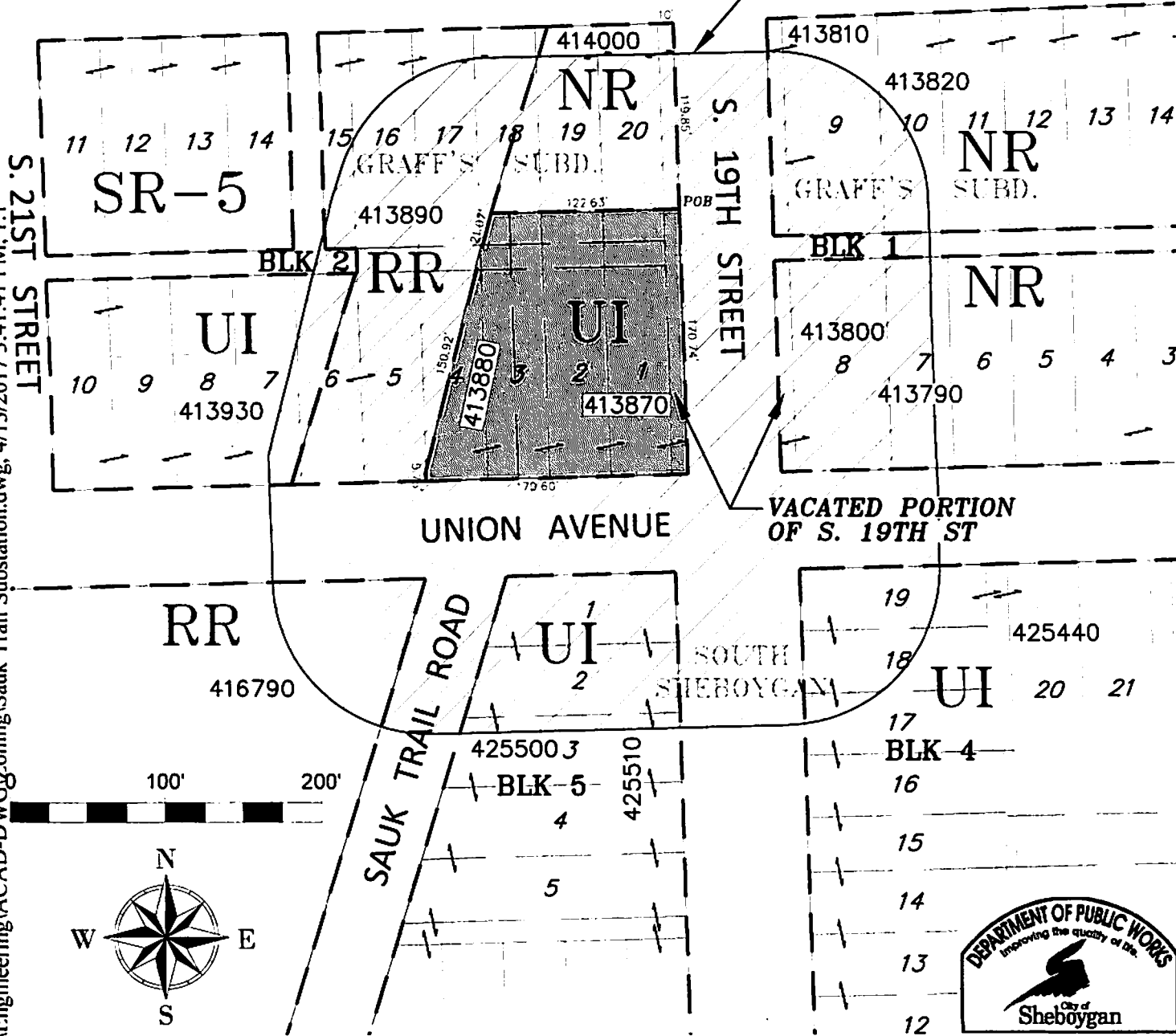
## SECTION 27, T. 15 N., R. 23 E.

BEING PART OF LOTS 4, 18, 19 & 20 AND ALL OF LOTS 1, 2 & 3 AND THE VACATED EAST/WEST ALLEY ADJACENT TO SAID LOTS AND THAT PART OF VACATED S. 19TH ST. ADJACENT TO LOTS 1 & 20, BLOCK 2, GRAFF'S SUBDIVISION. LOCATED IN THE SE 1/4 OF THE SW 1/4 OF SECTION 27, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

COMMENCING AT THE NE CORNER OF LOT 20, BLOCK 2 OF GRAFF'S SUBDIVISION, SAID CORNER BEING A POINT ON THE SOUTH R/W LINE OF ARIZONA AVE. THENCE N 88°24'57" E ALONG SAID SOUTH R/W LINE 10'± TO THE WEST R/W OF S. 19TH ST, THENCE S 01°39'47" E ALONG SAID WEST R/W LINE 119.85' TO THE POINT OF BEGINNING, THENCE CONTINUING S 01°39'47" E ALONG SAID WEST R/W LINE 170.74' TO ITS INTERSECTION WITH THE NORTH R/W LINE OF UNION AVE, THENCE S 88°34'07" W ALONG SAID NORTH R/W LINE 170.60' TO THE EAST R/W LINE OF THE UNION PACIFIC RR, THENCE N 01°39'47" W ALONG SAID EAST R/W LINE 5.75', THENCE N 14°10'45" E ALONG SAID EAST R/W LINE 150.92', THENCE N 17°04'42" E ALONG SAID EAST R/W LINE 21.07', THENCE N 88°43'34" E 122.63' TO THE POINT OF BEGINNING. SAID TRACT CONTAINS 25,281 SQ FT OR 0.58 ACRES.

ARIZONA AVENUE

100' BUFFER



P:\Engineering\ACAD-DWG\Zoning\Sauk Trail Substation.dwg, 4/13/2017 3:41:41 PM, 1:1

CLK322B

City Of Sheboygan  
City Clerk's Office

\* General Receipt \*

Receipt No: 170445

License No: 0000

Date: 04/27/2017

Received By: MMD

Received From: ALLIANT ENERGY - BRIAN COOKE

Memo: 2 REZONES - PARCELS #413870 AND #413880

Method of Payment: \$400.00 Check No. 028640

Total Received: \$400.00

<u>Fee Description</u>	<u>Fee</u>
Zoning Change	400.00

This document signifies receipt of fees in the amount indicated above.

II

R. O. No.       - 17 - 18. By CITY PLAN COMMISSION. May 15, 2017.

Your Commission to whom was referred Gen. Ord. No. 2-17-18 by Alderpersons Bitters and Nelson and RO 14-17-18 by City Clerk for an application from Alliant Energy requesting an amendment of the Official Zoning Map from Use District Classification Urban Industrial (UI) to Use District Classification Neighborhood Residential (NR-6); wishes to report this matter was discussed at the regular meeting of the City Plan Commission, May 9, 2017, and after due consideration, recommends approval of the General Ordinance and RO.

Lies over  
to June 5th.

---

Director of Planning and Development

~~A~~ 7.2  
Gen. Ord. No. 2 - 17 - 18. By Alderpersons Bitters and Nelson.  
May 1, 2017.

AN ORDINANCE amending the City of Sheboygan Official Zoning Map of the Sheboygan Zoning Ordinance to change the Use District Classification of property located at 2010 S. 19<sup>th</sup> St. from Class Urban Industrial UI to Class Neighborhood Residential NR-6 Classification (Parcel No. 413880).

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

Section 1. Appendix A, Chapter 15 of the Sheboygan Zoning Ordinance establishing zoning districts and prescribing zoning standards and regulations is hereby amended by changing the Official Zoning Map thereof and Use District Classification of the following described lands from Class Urban Industrial UI to Class Neighborhood Residential NR-6 Classification:

Property located at 2010 S. 19<sup>th</sup> St. described as:

BEING PART OF LOTS 4, 18, 19 & 20 AND ALL OF LOTS 1, 2 & 3 AND THE VACATED EAST/WEST ALLEY ADJACENT TO SAID LOTS AND THAT PART OF VACATED S. 19TH ST. ADJACENT TO LOTS 1 & 20, BLOCK 2, GRAFF'S SUBDIVISION. LOCATED IN THE SE 1/4 OF THE SW 1/4 OF SECTION 27, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

COMMENCING AT THE NE CORNER OF LOT 20, BLOCK 2 OF GRAFF'S SUBDIVISION, SAID CORNER BEING A POINT ON THE SOUTH R/W LINE OF ARIZONA AVE. THENCE N 88°24'57" E ALONG SAID SOUTH R/W LINE 10'± TO THE WEST R/W OF S. 19TH ST, THENCE S 01°39'47"E ALONG SAID WEST R/W LINE 119.85' TO THE POINT OF BEGINNING, THENCE CONTINUING S 01°39'47" E ALONG SAID WEST R/W LINE 170.74' TO ITS INTERSECTION WITH THE NORTH R/W LINE OF UNION AVE, THENCE S 88°34'07" W ALONG SAID NORTH R/W LINE 170.60' TO THE EAST R/W LINE OF THE UNION PACIFIC RR, THENCE N 01°39'47" W ALONG SAID EAST R/W LINE 5.75', THENCE N 14°10'45" E ALONG SAID EAST R/W LINE 150.92', THENCE N 17°04'42" E ALONG SAID EAST R/W LINE 21.07', THENCE N 88°43'34" E 122.63' TO THE POINT OF BEGINNING. SAID TRACT CONTAINS 25,281 SQ FT OR 0.58 ACRES.

*City Plan*

Section 2. All ordinances or parts thereof in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, and this ordinance shall be in effect from and after its passage and publication.

By A. Butler  
Deputy

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\_\_\_\_.

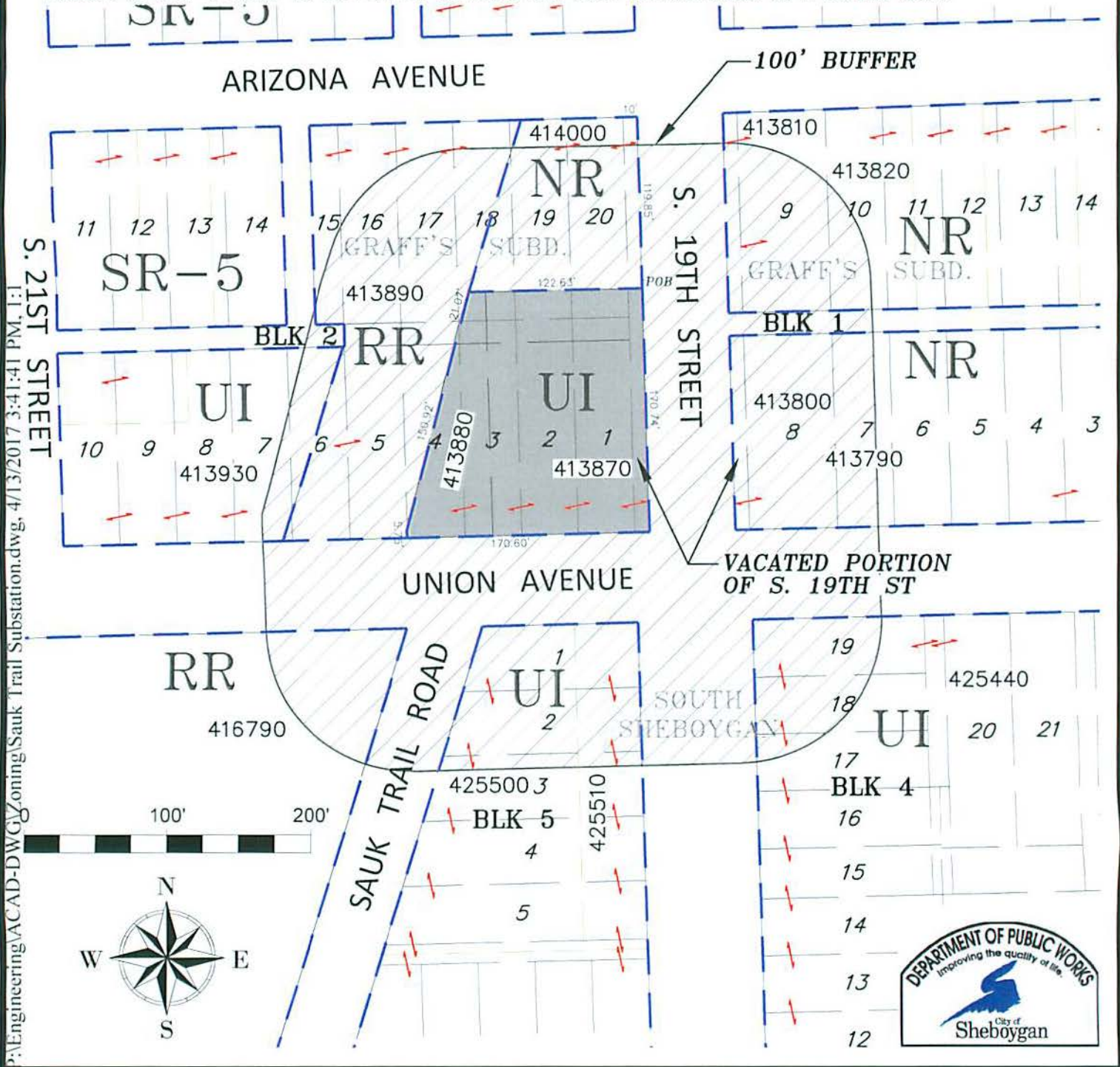
Dated \_\_\_\_\_ 20\_\_\_\_. \_\_\_\_\_, City Clerk

Approved \_\_\_\_\_ 20\_\_\_\_. \_\_\_\_\_, Mayor

# PROPOSED ZONING CHANGE FROM UI TO NR SECTION 27, T. 15 N., R. 23 E.

BEING PART OF LOTS 4, 18, 19 & 20 AND ALL OF LOTS 1, 2 & 3 AND THE VACATED EAST/WEST ALLEY ADJACENT TO SAID LOTS AND THAT PART OF VACATED S. 19TH ST. ADJACENT TO LOTS 1 & 20, BLOCK 2, GRAFF'S SUBDIVISION. LOCATED IN THE SE 1/4 OF THE SW 1/4 OF SECTION 27, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

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p:\Engineering\ACAD-DWG\Zoning\Sauk Trail Substation.dwg, 4/13/2017 3:41:41 PM, I:1

II

4.3

R. O. No. 14 - 17 - 18. By CITY CLERK. May 1, 2017.

Submitting an application from Alliant Energy for a change in the zoning classification of property located at 2010 S. 19<sup>th</sup> St. from Class Urban Industrial UI to Class Neighborhood Residential NR-6 Classification (Parcel No. 413880).

*City Plan*

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City Clerk

APR 27 '17 AM 9:44



Alliant Energy  
4902 North Biltmore Lane  
P.O. Box 77007  
Madison, WI 53707-1007

1-800-ALLIANT (800-255-4268)  
alliantenergy.com

April 27, 2017

City of Sheboygan  
Office of the City Clerk  
828 Center Avenue  
Sheboygan, WI 53081

RE: Application for Amendment of Official Zoning Map, Parcel 413880

Dear City Clerk, Plan Commission members and City Council members:

Please find attached a completed Application for Amendment of Official Zoning Map, along with a map of the property proposed to be rezoned.

Alliant Energy/Wisconsin Power and Light Company (WP&L) owns three parcels of land that comprise its Sauk Trail electrical substation property at 2010 S 19th Street, which is bordered on the west side by the Union Pacific rail corridor, on the north by an undeveloped section of Arizona Avenue and on the south by Union Avenue. The substation mostly occupies the northerly parcel, no. 414000, which is zoned NR-6 – Neighborhood Residential, but also occupies the northerly portion of parcel no. 413870, which is zoned UI – Urban Industrial. Parcel no. 413880 does not contain any portion of the substation and is zoned UI – Urban Industrial.

WP&L wants to rebuild the electrical substation due to the age of the existing facilities, which will provide for safe and reliable electrical power for the area the substation serves. To accomplish this, two of the three parcels need to be rezoned and then all three parcels need to be combined by certified survey map before the conditional use and architectural review applications can be submitted.

The proposed zoning map amendment furthers the purposes of the Zoning Ordinance by rezoning two parcels, which are zoned UI, to the same zoning classification as the third parcel, NR-6. The three parcels that comprise the substation property presently have a Neighborhood Preservation comprehensive plan designation, and the NR-6 zoning classification is consistent with that and will allow for a rebuild of the substation.

The proposed amendment will enable the three parcels to have a consistent zoning classification, which will allow for the existing use of the property to be maintained.

I appreciate the Plan Commission's and City Council's consideration of the proposed amendment of the official zoning map.

Sincerely,

A handwritten signature in blue ink that reads "Brian Cooke".

Brian Cooke  
Sr. Real Estate Representative

OFFICE USE ONLY  
APPLICATION NO.:  
RECEIPT NO.: 170445  
FILING FEE: \$200.00 (Payable to City of Sheboygan)

**CITY OF SHEBOYGAN  
APPLICATION FOR  
AMENDMENT OF OFFICIAL ZONING MAP**  
(Requirements Per Section 15.903)  
Revised May, 2012

Completed application is to be filed with the Office of the City Clerk, City Hall, 828 Center Avenue. Application will not be processed if all required attachments and filing fee of \$200 (payable to the City of Sheboygan) is not submitted along with a complete and legible application. Application filing fee is non-refundable.

**1. APPLICANT INFORMATION**

APPLICANT: Wisconsin Power & Light Co. PHONE NO.: (608) 458-3456

ADDRESS: 4902 North Biltmore Lane E-MAIL: briancooke@alliantenergy.com  
Madison, WI 53718-2148

OWNER OF SITE: Wisconsin Power & Light Co. PHONE NO.: (608) 458-3456

**2. DESCRIPTION OF THE SUBJECT SITE**

ADDRESS OF PROPERTY AFFECTED: 2010 S 19<sup>th</sup> Street, Sheboygan

LEGAL DESCRIPTION: \_\_\_\_\_

PARCEL NO. 413880 MAP NO. \_\_\_\_\_

EXISTING ZONING DISTRICT CLASSIFICATION: Urban Industrial (UI)

PROPOSED ZONING DISTRICT CLASSIFICATION: Neighborhood Residential (NR-6)

BRIEF DESCRIPTION OF THE **EXISTING** OPERATION OR USE: Parcel contains  
part of an operating electrical substation.

BRIEF DESCRIPTION OF THE **PROPOSED** OPERATION OR USE: Rebuild the  
existing electrical substation and maintain its operation.

### 3. JUSTIFICATION OF THE PROPOSED ZONING MAP AMENDMENT

How does the proposed Official Zoning Map amendment further the purposes of the Zoning Ordinance as outlined in Section 15.005 and, for flood plains or wetlands, the applicable rules and regulations of the Wisconsin Department of Natural Resources and the Federal Emergency Management Agency? The zoning map amendment furthers the purposes of the Zoning Ordinance by rezoning two parcels to the same zoning classification as a third parcel, so that all three parcels that comprise the substation property will have the same zoning classification.

Which of the following factors has arisen that are not properly addressed on the current Official Zoning Map? (Provide explanation in space provided below.)

- The designations of the Official Zoning Map should be brought into conformity with the Comprehensive Master Plan.
- A mistake was made in mapping on the Official Zoning Map. (An area is developing in a manner and purpose different from that for which it is mapped.) *NOTE: If this reason is cited, it must be demonstrated that the discussed inconsistency between actual land use and designated zoning is not intended, as the City may intend to stop an undesirable land use pattern from spreading.*
- Factors have changed, (such as the availability of new data, the presence of new roads or other infrastructure, additional development, annexation, or other zoning changes), making the subject property more appropriate for a different zoning district.
- Growth patterns or rates have changed, thereby creating the need for an amendment to the Official Zoning Map.
- Explain: The three parcels that comprise the substation property presently have a Neighborhood Preservation comprehensive plan designation, and the NR-6 zoning classification is consistent with that and will allow for a rebuild of the substation.

How does the proposed amendment to the Official Zoning Map maintain the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property? The proposed amendment will enable the three parcels of the substation property to have a consistent zoning classification so the substation can be rebuilt, maintaining the existing use of the property.

Indicate reasons why the applicant believes the proposed map amendment is in harmony with the recommendations of the City of Sheboygan Comprehensive Plan.

The proposed map amendment is in harmony with the Comprehensive Plan because the Plan designates the three parcels of the substation property as Neighborhood Preservation, and the NR-6 zoning classification is consistent with that designation. The NR-6 zoning classification for all three parcels will also allow the parcels to be combined into one parcel via certified survey map so a conditional use permit can be obtained to rebuild the electrical substation.

#### 4. CERTIFICATE

I hereby certify that all the above statements and attachments submitted hereto are true and correct to the best of my knowledge and belief.

Brian Cooke for WPS&L  
APPLICANT'S SIGNATURE

4/27/17  
DATE

Brian Cooke  
PRINT ABOVE NAME

#### APPLICATION SUBMITTAL REQUIREMENTS

A copy of the current zoning map of the subject property and vicinity showing:

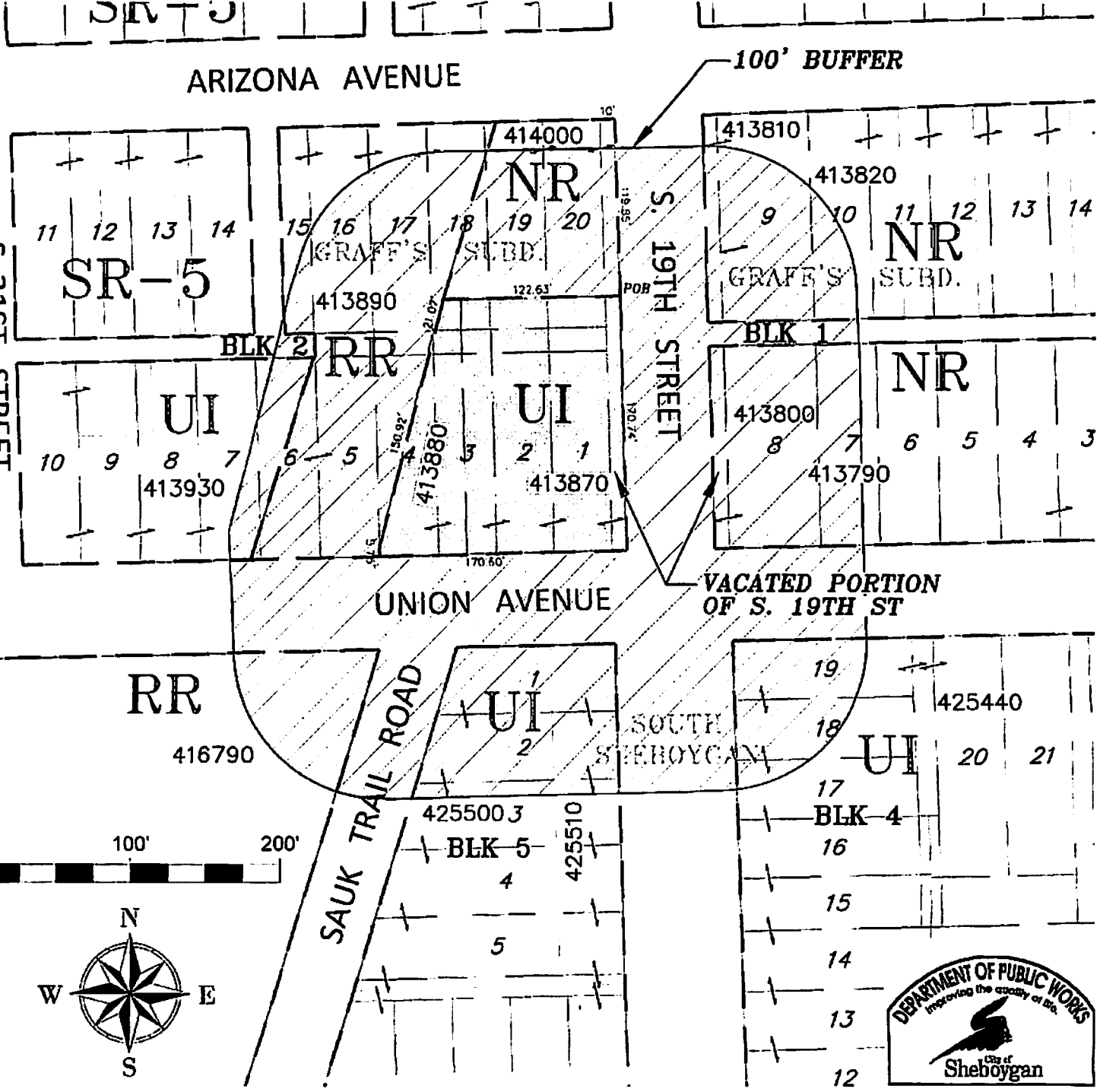
- The property proposed to be rezoned.
- All lot dimensions of the subject property.
- All other lands within 200 feet of the subject property.
- Map size not more than 11" X 17" and map scale not less than 1" = 600'.
- Graphic scale and north arrow.

# PROPOSED ZONING CHANGE FROM UI TO NR SECTION 27, T. 15 N., R. 23 E.

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P:\Engineering\CAD-DWG\Zoning\Sauk Trail Substation.dwg, 4/13/2017 3:41:41 PM, 1:1



CLK322B

City Of Sheboygan  
City Clerk's Office

\* General Receipt \*

Receipt No: 170445

License No: 0000

Date: 04/27/2017

Received By: MMD

Received From: ALLIANT ENERGY - BRIAN COOKE

Memo: 2 REZONES - PARCELS #413870 AND #413880

Method of Payment: \$400.00 Check No. 028640

Total Received: \$400.00

<u>Fee Description</u>	<u>Fee</u>
Zoning Change	400.00

This document signifies receipt of fees in the amount indicated above.

**II**

R. O. No.       - 17 - 18. By CITY CLERK. May 15, 2017.

Submitting a claim from Bradford L. Cox for alleged damages to his parked car when a garbage truck hit it on Kentucky Ave.

*Finance*

\_\_\_\_\_  
City Clerk

DATE RECEIVED 5-9-17

RECEIVED BY MD

CLAIM NO. 02-17

CITY OF SHEBOYGAN NOTICE OF DAMAGE OR INJURY

INSTRUCTIONS: TYPE OR PRINT IN BLACK INK

MAY 9 '17 AM 11:25

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: Bradford L. Cox
2. Home address of Claimant: 1719 Kentucky Ave. Sheboygan, WI 53081
3. Home phone number: 920-917-7092
4. Business address and phone number of Claimant: N/A

5. When did damage or injury occur? (date, time of day) 4/27/17, 7:59 A.M.
6. Where did damage or injury occur? (give full description) Rear Driver Side rear corner/bumper

7. How did damage or injury occur? (give full description) City Garbage Truck was at the dead end of 1700 Kentucky Ave and attempted to make a U-Turn head<sup>d</sup> east on Kentucky Ave. Felt he had enough room <sup>to avoid claimants car</sup> but ended hitting the rear Driver Side rear corner <sup>er/bumper</sup> of claimants parked car. Parked on south side of Kentucky Ave.

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: Maurice A. Vreeke (Truck Driver)
  - (b) Claimant's statement of the basis of such liability: Driver Hit Claimants Parked Car.

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: N/A
  - (b) Claimant's statement of basis for such liability: N/A

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

11. Name and address of any other person injured:

N/A

12. Damage estimate: (You are not bound by the amounts provided here.)

Auto:	\$	<u>1,030.10</u>
Property:	\$	<u>N/A</u>
Personal injury:	\$	<u>N/A</u>
Other: (Specify below	\$	<u>N/A</u>
<b>TOTAL</b>		<b>\$ <u>1,030.10</u></b>

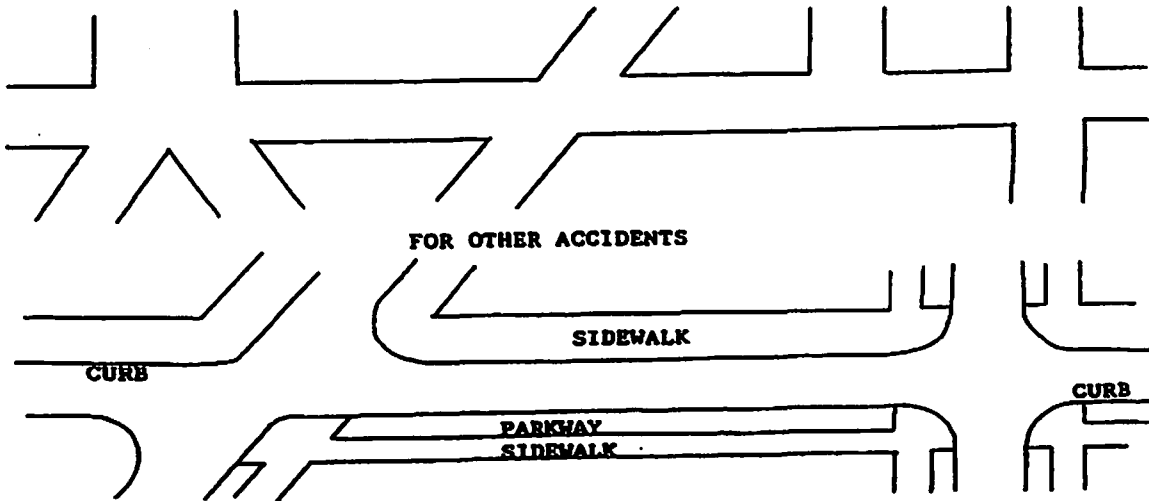
Damaged vehicle (if applicable)

Make: Honda Model: Accord Year: 2005 Mileage: 139,508

Names and addresses of witnesses, doctors and hospitals: James J. Gilliam  
2520 S 17th St. Sheboygan, WI 53081 (Occupant of  
Garbage Truck.

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

[Signature]

DATE

5/8/17

DATE RECEIVED 5-9-17

RECEIVED BY MD

CLAIM NO. 02-17

CLAIM

Claimant's Name: Bradford L. Cox  
Claimant's Address: 1719 Kentucky Ave.  
Sheboygan, WI 53081  
Claimant's Phone No. 920-917-7092

Auto \$ 1,030.10  
Property \$ N/A  
Personal Injury \$ N/A  
Other (Specify below) \$ N/A  
**TOTAL \$ 1,030.10**

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 \$ 1,030.10.

SIGNED Bradford Cox DATE: 5/8/17

ADDRESS: 1719 Kentucky Ave.  
Sheboygan, WI 53081

MAIL TO: CLERK'S OFFICE  
828 CENTER AVE #100  
SHEBOYGAN WI 53081

DEAN'S AUTO BODY INC  
1407 N. 29TH STREET  
SHEBOYGAN, WI 53081  
OFFICE: 920-457-5494 FAX: 920-457-6495  
"DEAN'S HAS THE MEANS FOR ALL YOUR AUTO NEEDS"

\*\*\* PRELIMINARY ESTIMATE \*\*\*

05/04/2017 09:57 AM

Owner

Owner: Brad Cox  
Address: 1719 Kentucky Ave  
City State Zip: Sheboygan, WI 53081  
Email: bradc8707@yahoo.com

Home/Day: (920)917-7092  
Cell: (920)917-7092  
FAX:

Inspection

Inspection Date: 05/04/2017 06:54 AM  
Inspection Location: Dean's Auto Body  
Address: 1407 North 29th St.  
City State Zip: Sheboygan, WI 53081  
Primary Impact: Left Rear Corner  
Driveable: Yes

Inspection Type: Drive In  
Contact: Phil Black  
Work/Day: (920)457-5494x  
FAX: (920)457-6495x  
Secondary Impact:  
Rental Assisted:

Appraiser Name: PHIL BLACK

Appraiser License # :

Repairer

Repairer: Dean's Auto Body  
Address: 1407 North 29th St.  
City State Zip: Sheboygan, WI 53081

Contact: Phil Black  
Work/Day: (920)457-5494  
FAX: (920)457-6495

Target Complete Date/Time:

Days To Repair: 4\*

Remarks

\*\*\* Original Estimate \*\*\*

Vehicle

2005 Honda Accord EX 2 DR Coupe  
4cyl Gasoline 2.4 VTEC  
5 Speed Automatic

Lic.Plate: 898-TCC  
Lic Expire:  
Prod Date: 11/2004  
Veh Insp# :  
Condition:  
Ext. Color: NIGHTHAWK BLACK PRL  
Ext. Refinish: Two-Stage  
Ext. Paint Code: B92P,B92P-4

Lic State: WI  
VIN: 1HGCM72655A009078  
Mileage: 139,639  
Mileage Type: Actual  
Code: H1273C  
Int. Color:  
Int. Refinish: Two-Stage  
Int. Trim Code:

Options

AM/FM In-dash CD Changer

Air Conditioning

Alarm System

Aluminum/Alloy Wheels	Anti-Lock Brakes	Bucket Seats
Center Console	Cruise Control	Dual Airbags
Head Airbags	Intermittent Wipers	Keyless Entry System
Lighted Entry System	Overhead Console	Power Brakes
Power Door Locks	Power Mirrors	Power Moonroof
Power Steering	Power Windows	Rear Window Defroster
Rem Trunk-L/Gate Release	Side Airbags	Strg Wheel Radio Control
Tachometer	Telescopic Steering Whl	Tilt Steering Wheel
Tinted Glass	Velour/Cloth Seats	

**Damages**

Line	Op	Guide	MC	Description	MFR.Part No.	Price	ADJ% B%	Hours	R
<b>Quarter And Rocker Panel</b>									
1	L	135	#	Panel,Bodyside Qtr Upr LT	Refinish 0.6 Two-stage setup 0.3 Two-stage			0.9*	RF
				# = 10, 13 >>> Clear Only					
2	I	389		Panel,Quarter LT	Repair			1.0*	SM
3	L	389		Panel,Quarter LT	Refinish 3.0 Surface 0.6 Two-stage			3.6	RF
4	RI	397		Door,Fuel Filler LT	R & I Assembly			0.3	SM
5	SB	317		Sealant Kit,Qtr Glass LT	Sublet Repair	\$87.50*			SM
				>>>R&I Glass & Seal Kit					
<b>Rear Bumper</b>									
6	N	552		Rear Bumper Overhaul	Additional Labor			0.7	SM
7	I	566		Cover,Rear Bumper	Repair			4.0*	SM
8	L	566		Cover,Rear Bumper	Refinish 2.7 Surface 0.5 Two-stage 0.5 Feather, Prime & Block			3.7	RF
<b>Rear Body, Lamps And Floor Pan</b>									
9	EU	533		Lens,Taillamp LT	Replace Recycled	\$55.00*	+25.00	1.5	SM
				>>>Morrison's					
<b>Manual Entries</b>									
10	EC			Cover car exterior	Replace Economy	\$5.00*		0.2*	SM
11	EC			Flex Additive	Replace Economy	\$6.50*			RF
12	N			De-Nib and polish	Additional Labor				SM*
				12 Items					

MC	Message
10	INCLUDES AUDATEX TIME TO CLEAR ENTIRE PANEL
13	INCLUDES 0.6 HOURS FIRST PANEL TWO-STAGE ALLOWANCE

**Estimate Total & Entries**

Other Parts		\$66.50	
Paint & Materials	7.7 Hours @ \$38.00	\$292.60	
Feather Prime & Block Materials	0.5 Hours @ \$38.00	\$19.00	
Line Item Markup		\$13.75	
Parts & Material Total			\$391.85
Tax on Parts & Material	@ 5.500%		\$21.55

Labor	Rate	Replace Hrs	Repair Hrs	Total Hrs	
Sheet Metal (SM)	\$58.00	2.0	5.7	7.7	\$446.60
Mech/Elec (ME)	\$75.00				
Frame (FR)	\$70.00				
Refinish (RF)	\$58.00	8.2		8.2	\$475.60
<b>Labor Total</b>				15.9 Hours	\$922.20
<b>Tax on Labor</b>		@ 5.500%			\$50.72
<b>Sublet Repairs</b>					\$87.50
<b>Tax on Sublet</b>		@ 5.500%			\$4.81
<b>Gross Total</b>					\$1,478.63
<b>Net Total</b>					\$1,478.63

Alternate Parts Y/00/00/00/00/00 CUM 00/00/00/00/00 Zip Code: 53081 Default  
 Rate Name Default

Audatex Estimating 8.0.134 ES 05/07/2017 07:08 AM REL 8.0.134 DT 04/01/2017 DB 05/01/2017  
 © 2017 Audatex North America, Inc.

0.5 HOURS OF REPAIR TIME WERE ALLOCATED TO FEATHER, PRIME & BLOCK AS INDICATED BY THE ESTIMATE PREPARER'S LABOR ITEMIZATION. FEATHER, PRIME & BLOCK LABOR IS REFLECTED UNDER THE REFINISH OPERATION FOR THE APPLICABLE DAMAGE ENTRY.  
 2.0 HRS WERE ADDED TO THIS ESTIMATE BASED ON AUDATEX'S TWO-STAGE REFINISH FORMULA.

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.

THIS ESTIMATE IS BASED ON OUR INSPECTION AND DOES NOT COVER ADDITIONAL PARTS OR LABOR THAT MAY BE REQUIRED AFTER THE WORK HAS BEEN STARTED. OCCASIONALLY, WORN OR DAMAGED PARTS ARE DISCOVERED THAT WERE NOT EVIDENT ON THE FIRST INSPECTION. THEREFORE, THE ABOVE PRICED ARE NOT GUARANTEED. PARTS PRICES SUBJECTED TO CHANGE DUE TO MANUFACTURER'S PRICE INCREASES.

**Op Codes**

- |                            |   |                                |
|----------------------------|---|--------------------------------|
| * = User-Entered Value     | ^ = Labor Matches System Assigned Rates | E = Replace OEM                |
| NG = Replace NAGS          | EC = Replace Economy                    | OE = Replace PXN OE Srpls      |
| UE = Replace OE Surplus    | ET = Partial Replace Labor              | EP = Replace PXN               |
| EU = Replace Recycled      | TE = Partial Replace Price              | PM = Replace PXN Reman/Rebit   |
| UM = Replace Reman/Rebuilt | L = Refinish                            | PC = Replace PXN Reconditioned |
| UC = Replace Reconditioned | TT = Two-Tone                           | SB = Sublet Repair             |
| N = Additional Labor       | BR = Blend Refinish                     | I = Repair                     |
| IT = Partial Repair        | CG = Chippguard                         | RI = R & I Assembly            |

P = Check

AA = Appearance Allowance

RP = Related Prior Damage



This report contains proprietary information of Audatex and may not be disclosed to any third party (other than the insured, claimant and others on a need to know basis in order to effectuate the claims process) without Audatex's prior written consent.

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ROBERT RUSCH, INC.  
1129 INDIANA AVENUE  
SHEBOYGAN, WI. 53081  
OFFICE:(920) 452-8681 FAX:(920) 452-8733

\*\*\* PRELIMINARY ESTIMATE \*\*\*

05/01/2017 11:26 AM

**Owner**

Owner: BRAD COX  
Address:

Work/Day: (920)917-7092

**Inspection**

Inspection Date: 05/01/2017 11:27 AM

Inspection Type:

**Repairer**

Repairer: Robert Rusch Inc.  
Address: 1129 Indiana Ave.  
City State Zip: Sheboygan, WI 53081  
Email: doldenburg@robertruschinc.com

Contact: David Oldenburg  
Work/Day: (920)452-8681  
FAX: (920)452-8733

Target Complete Date/Time:

Days To Repair: 4

**Vehicle**

2005 Honda Accord EX 2 DR Coupe  
4cyl Gasoline 2.4 VTEC  
5 Speed Automatic

Lic.Plate: 898-TCC  
Lic Expire:  
Prod Date:  
Veh Insp# :  
Condition:  
Ext. Color: BLUE  
Ext. Refinish: Two-Stage

Lic State: WI  
VIN: 1HGCM72655A009078  
Mileage: 139,508  
Mileage Type: Actual  
Code: H1273C  
Int. Color:  
Int. Refinish: Two-Stage

**Options**

AM/FM In-dash CD Changer  
Aluminum/Alloy Wheels  
Center Console  
Head Airbags  
Lighted Entry System  
Power Door Locks  
Power Steering  
Rem Trunk-L/Gate Release  
Tachometer  
Tinted Glass

Air Conditioning  
Anti-Lock Brakes  
Cruise Control  
Intermittent Wipers  
Overhead Console  
Power Mirrors  
Power Windows  
Side Airbags  
Telescopic Steering Whl  
Velour/Cloth Seats

Alarm System  
Bucket Seats  
Dual Airbags  
Keyless Entry System  
Power Brakes  
Power Moonroof  
Rear Window Defroster  
Strg Wheel Radio Control  
Tilt Steering Wheel

**Damages**

Line	Op	Guide	MC	Description	MFR.Part No.	Price	ADJ%	B%	Hours	R
------	----	-------	----	-------------	--------------	-------	------	----	-------	---

**Quarter And Rocker Panel**

1	I	389	Panel,Quarter LT	Repair		1.0*	SM
2	L	389	13 Panel,Quarter LT	Refinish		4.4	RF
				3.2 Surface			
				0.6 Two-stage setup			
				0.6 Two-stage			

>> INCLUDES PILLAR BLEND

**Rear Bumper**

3	N	566	Rear Bumper Cover R&I	Additional Labor		0.6	SM
4	I	566	Cover,Rear Bumper	Repair		2.5*	SM
5	L	566	Cover,Rear Bumper	Refinish		3.2	RF
				2.7 Surface			
				0.5 Two-stage			

**Manual Entries**

6	SB		HAZARD. WSTE. REM.	Sublet Repair	\$3.00*		SM
7	L		FLEX ADDITIVE	Refinish	\$6.00*		RF
7			Items				

MC Message

13 INCLUDES 0.6 HOURS FIRST PANEL TWO-STAGE ALLOWANCE

**Estimate Total & Entries**

<b>Other Parts</b>				\$6.00
<b>Paint &amp; Materials</b>	7.6 Hours @	\$38.00		\$288.80
<b>Parts &amp; Material Total</b>				\$294.80
<b>Tax on Parts &amp; Material</b>	@	5.500%		\$16.21

Labor	Rate	Replace Hrs	Repair Hrs	Total Hrs	
Sheet Metal (SM)	\$58.00		4.1	4.1	\$237.80
Mech/Elec (ME)	\$78.00				
Frame (FR)	\$68.00				
Refinish (RF)	\$58.00	7.6		7.6	\$440.80
<b>Labor Total</b>				11.7 Hours	\$678.60
<b>Tax on Labor</b>		@	5.500%		\$37.32
<b>Sublet Repairs</b>					\$3.00
<b>Tax on Sublet</b>		@	5.500%		\$0.17
<b>Gross Total</b>					\$1,030.10
<b>Net Total</b>					\$1,030.10

Alternate Parts Y/00/00/00/00/00 CUM 00/00/00/00/00 Zip Code: 53081 Audatex Host  
Rate Name Default

Audatex Estimating 8.0.134 ES 05/02/2017 08:55 AM REL 8.0.134 DT 04/01/2017 DB 05/01/2017  
© 2017 Audatex North America, Inc.

1.7 HRS WERE ADDED TO THIS ESTIMATE BASED ON AUDATEX'S TWO-STAGE REFINISH FORMULA.

PK2011

POLICE # C17-08247  
ACCIDENT #

<input type="checkbox"/> Reportable Accident	<input type="checkbox"/> On Emergency	<input type="checkbox"/> Amended	DOT Document Number G7L09FXHL1	Document Override Number
Agency Accident Number		Police Number C17-08247		
4 - Accident Date 04/27/2017	5 - Time of Accident (Military Time) 0759	6 - Total Units 2	7 - Total Injured 0	8 - Total Killed 0
2 - County SHEBOYGAN - 59	3 - Municipality SHEBOYGAN - 61, CITY		11 - Accident Location NON-INTERSECTION	
14 - On Hwy No.	14 - On Street Name KENTUCKY AVE	14 - Bus/Fmt/Rmp	15 - Est. Dist 271	FUMI F
16 - Fr/At Hwy No.	16 - From/At Street Name S 17TH ST	16 - Business/Frontage/Ramp		
17 - Structure Type	17 - Structure Number	12 - Latitude 43.742119807299	13 - Longitude -87.72898766744	
80 - First Harmful Event PARKED MOTOR VEHICLE		93 - Manner of Collision SIDESWIPE. SAME DIRECTION		
112 - Access Control NO CONTROL	113 - Road Curvature STRAIGHT	113 - Road Terrain LEVEL/FLAT	Surface Type CONCRETE - 1	
115 - Traffic Way DIVIDED-HIGHWAY-MEDIAN-STRIP-WITH-TRAFFIC-BARRIER				
117 - Relation To Roadway ON-ROADWAY				
114 - Light Condition DAYLIGHT		116 - Road Surface Condition WET		118 - Weather RAIN
<input type="checkbox"/> Hit and Run	<input type="checkbox"/> Government Property	<input type="checkbox"/> Fire	<input type="checkbox"/> Photos Taken	<input type="checkbox"/> Trailer or Towed
<input type="checkbox"/> Truck, Bus, or Hazardous Materials	<input type="checkbox"/> Load Spillage	<input type="checkbox"/> Construction Zone	<input type="checkbox"/> Names Exchanged	
<input checked="" type="checkbox"/> Supplemental Reports	<input type="checkbox"/> Witness Statements	<input type="checkbox"/> Measurements Taken	79 - E M S Number	

Operator/Pedestrian

Unit Status	81 - Most Harmful Event: Collision With PARKED MOTOR VEHICLE		23 - Dir Of Travel EAST	24 - Speed Limit 25
36 - Operating as Classified B	37 - Endorsements		<input type="checkbox"/> Operating Commercial Motor Vehicle	
29 - Driver's License Number V6205418332704	30 - State WI	31 - Expiration Year 2018	34 - On Duty Accident	
25 - Operator/Pedestrian Last Name VREEKE		25 - First Name MAURICE	25 - Middle Initial ANDREW	25 - Suffix
32 - Date Of Birth 09/07/1983	33 - Sex M			
26 - Address Street & Number 444 FOREST BLVD			26 - PO Box	
27 - City SHEBOYGAN FALLS	27 - State WI	27 - Zip Code 53085	28 - Telephone Number 920-547-0050	
39 - Seat Position		40 - Safety Equipment SHOULDER-BELT-AND-LAP-BELT-USED		
38 - Injury Severity N - NO APPARENT INJURY	41 - Airbag NON-DEPLOYED	42 - Ejected NOT-EJECTED	44 <input type="checkbox"/> Medical Transport	
43 - Trapped/Extricated NOT-TRAPPED	92 - Pedestrian Location	92 - Pedestrian Action		
119 - What Driver Was Doing MAKING-LEFT-TURN		120 - Traffic Control NO-CONTROL	62 - No. of Citations Issued 0	
64 - 1st Statute No.	64 - 2nd Statute No.	64 - 3rd Statute No.	64 - 4th Statute No.	64 - 5th Statute No.
122 - Driver Factors NOT-APPLICABLE				
88 - Driver or Pedestrian Cond APPEARED NORMAL		89 - Substance Presence NEITHER-ALCOHOL-NOR-DRUGS-PRESENT		
90 - Alcohol Test TEST NOT GIVEN		90 - Alcohol Content	91 - Drug Test TEST-NOT-GIVEN	

OPERATOR/PEDESTRIAN 01

PK2011

91 - Drugs Reported
124 - Highway Factors

**Vehicle**

<b>VEHICLE 01</b>	21 - Unit Type <b>TRUCK</b>		Vehicle Type <b>STRAIGHT-TRUCK-INSERT-TRUCK</b>			22 - Total Occupants <b>2</b>
	56 - License Plate Number <b>88070</b>		57 - Plate Type <b>MUN</b>	58 - State <b>WI</b>	59 - Exp Year	55 - Vehicle Identification Number <b>3BPZL50X1DF176541</b>
	50 - Year <b>2013</b>	51 - Make <b>PTRB</b>	52 - Model	53 - Body Style <b>CB</b>	54 - Color <b>WHI</b>	100 - Skidmarks to Impact (FI)
	94 - Vehicle Damage <b>FRONT</b>					
	95 - Extent Of Damage		96 <input type="checkbox"/> <b>Vehicle Towed Due To Damage</b>		97 - Vehicle Removed By <b>OPERATOR</b>	
	123 - Vehicle Factors <b>NOT-APPLICABLE</b>					

**Vehicle Owner**

<b>VEH OWNER 01</b>	45 <input type="checkbox"/> <b>Vehicle Owner Same As Operator</b>					
	46 - Vehicle Owner Last Name		46 - First Name	46 - Middle Initial	46 - Suffix	Date Of Birth
	46 - Company Name <b>SHEBOYGAN CITY OF</b>					
	47 - Address Street & Number <b>828 CENTER AVE # 205</b>			47 - PO Box		
	48 - City <b>SHEBOYGAN</b>		48 - State <b>WI</b>	48 - Zip Code <b>53081</b>	49 - Telephone Number	

**Insurance**

<b>INS 01</b>	63 - Liability Insurance Company <b>GOVERNMENT</b>		60 <input type="checkbox"/> <b>Policy Holder Same As Owner</b>
	61 - Policy Holder Last Name		61 - Policy Holder First Name
	61 - Policy Holder Company		

**School Bus**

<b>BUS 01</b>	Bus Travelling to/from <input type="radio"/> To <input type="radio"/> From	School Name	Body Make	Seating Capacity
	School District Contracted With			

**Operator/Pedestrian**

Unit Status <b>L - LEGALLY PARKED</b>		81 - Most Harmful Event: Collision With <b>MOTOR VEHICLE IN TRANSPORT</b>		23 - Dir Of Travel <b>EAST</b>	24 - Speed Limit <b>25</b>
36 - Operating as Classified <b>D</b>		37 - Endorsements		35 <input type="checkbox"/> <b>Operating Commercial Motor Vehicle</b>	
29 - Driver's License Number		30 - State	31 - Expiration Year	34 - On Duty Accident	
25 - Operator/Pedestrian Last Name		25 - First Name		25 - Middle Initial	25 - Suffix
32 - Date Of Birth		33 - Sex			
26 - Address Street & Number				26 - PO Box	

OPERATOR/PEDESTRIAN 02

27 - City		27 - State	27 - Zip Code	28 - Telephone Number
39 - Seat Position			40 - Safety Equipment	
38 - Injury Severity		41 - Airbag	42 - Ejected	44 <input type="checkbox"/> Medical Transport
43 - Trapped/Extricated		92 - Pedestrian Location	92 - Pedestrian Action	
119 - What Driver Was Doing <b>LEGALLY-PARKED</b>		120 - Traffic Control <b>NO-CONTROL</b>		62 - No. of Citations Issued <b>0</b>
64 - 1st Statute No.	64 - 2nd Statute No.	64 - 3rd Statute No.	64 - 4th Statute No.	64 - 5th Statute No.
122 - Driver Factors <b>NOT-APPLICABLE</b>				
88 - Driver or Pedestrian Cond		89 - Substance Presence <b>NEITHER-ALCOHOL-NOR-DRUGS-PRESENT</b>		
90 - Alcohol Test		90 - Alcohol Content	91 - Drug Test	
91 - Drugs Reported				
124 - Highway Factors				

**Vehicle**

VEHICLE 02

21 - Unit Type <b>AUTOMOBILE</b>		Vehicle Type <b>PASSENGER-CAR</b>			22 - Total Occupants <b>0</b>
56 - License Plate Number <b>898TCC</b>		57 - Plate Type <b>AUT</b>	58 - State <b>WI</b>	59 - Exp Year	55 - Vehicle Identification Number <b>1HGCM72655A008078</b>
50 - Year <b>2005</b>	51 - Make <b>HOND</b>	52 - Model <b>ACCORD</b>	53 - Body Style <b>CP</b>	54 - Color <b>BLK</b>	100 - Skidmarks to Impact (FI)
94 - Vehicle Damage <b>REAR DRIVER SIDE</b>					
95 - Extent Of Damage <b>MINOR</b>		96 <input type="checkbox"/> Vehicle Towed Due To Damage		97 - Vehicle Removed By <b>OWNER</b>	
123 - Vehicle Factors <b>NOT-APPLICABLE</b>					

**Vehicle Owner**

VEH OWNER 02

45 <input type="checkbox"/> Vehicle Owner Same As Operator					
46 - Vehicle Owner Last Name <b>COX</b>		46 - First Name <b>BRADFORD</b>		46 - Middle Initial <b>L</b>	46 - Suffix
46 - Company Name					
47 - Address Street & Number <b>1719 KENTUCKY AVE</b>				47 - PO Box	
48 - City <b>SHEBOYGAN</b>		48 - State <b>WI</b>	48 - Zip Code <b>53081</b>	49 - Telephone Number <b>920-917-7092</b>	

**Insurance**

INS 02

63 - Liability Insurance Company <b>AMERICAN FAMILY</b>			60 <input checked="" type="checkbox"/> Policy Holder Same As Owner		
61 - Policy Holder Last Name <b>COX</b>		61 - Policy Holder First Name <b>BRADFORD</b>			
61 - Policy Holder Company					

**School Bus**

<b>BUS 02</b>	<input type="radio"/> Bus Travelling to/from <input type="radio"/> To <input type="radio"/> From	School Name	Body Make	Seating Capacity
	School District Contracted With			

**Occupant**

<b>OCCUPANT 01</b>	<input type="checkbox"/> Address Same As Operator				
	65 - Unit No 1	66 - Occupant Last Name GILLIAM	66 - First Name JAMES	66 - Middle Initial J	66 - Suffix III
	68 - Address Street & Number 2520 S 17TH ST		68 - PO Box		
	68 - City SHEBOYGAN		68 - State WI	68 - Zip Code 53081	
	67 - Date of Birth 01/18/1985		69 - Sex M		
	71 - Seat Position		72 - Safety Equipment NONE-USED-DRIVER-OCCUPANT		
	70 - Injury Severity N - NO APPARENT INJURY		73 - Airbag NON-DEPLOYED	75 - Ejected NOT-EJECTED	77 <input type="checkbox"/> Medical Transport
	76 - Trapped/Extricated NOT-TRAPPED		78 - Agency Space		

**Diagram and Narrative**

<b>DIAGRAM AND NARRATIVE</b>	105 - PHOTOS BY
	<p>UNIT 1, A GARBAGE TRUCK, WAS AT THE DEAD END 1700 KENTUCKY AVE, AND ATTEMPTED TO MAKE THE TIGHT U TURN, AND DRIVER FELT HE HAD ROOM, BUT MADE CONTACT WITH THE REAR DRIVER SIDE REAR CORNER. MINOR DAMAGE, SCRATCHES ON UNIT 2, WHICH WAS LEGALLY PARKED, AND SCRATCHES TO UNIT 1'S FRONT PASSENGER SIDE BUMPER. THE TURN IS VERY TIGHT, THERE ALSO WAS ANOTHER TRUCK PARKED AT THE FAR WEST END OF THE KENTUCKY AVE., AND THE MEDIAN AND CURB ARE ALSO THERE TO NEGOTIATE. 285</p>

**Officer Information**

<b>INFORMATION</b>	125 - Officer Last Name HUIBREGTSE	125 - First Name KENT	125 - Middle Initial	131 - Officer ID 265
	129 - Law Enforcement Agency No. 5961	130 - Law Enforcement Agency Name SHEBOYGAN POLICE DEPARTMENT		
	126 - Law Enforcement Agency Address Street & Number 1315 N 23RD ST			

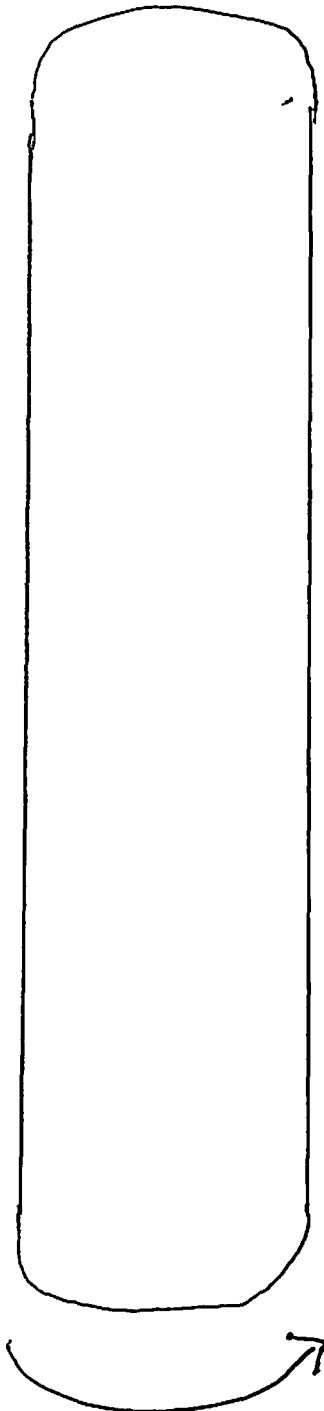
PK2011

<b>OFFICER INFORM</b>	127 - City <b>SHEBOYGAN</b>	127 - State <b>WI</b>	127 - Zip Code <b>53081</b>	128 - Telephone Number <b>920-459-3333</b>
	132 - Date Notified <b>04/27/2017</b>	133 - Time Notified (Military Time) <b>0759</b>	134 - Time Arrived (Military Time) <b>0805</b>	135 - Date Of Report <b>00/000000</b>
	Agency Accident Number	Police Number <b>C17-08247</b>	19 - Special Study	
	18 - Agency Space			

S. 17th Street

Side walk

Kentucky Ave.



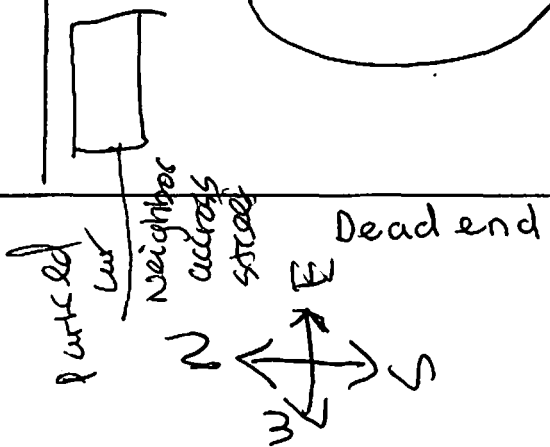
Garbage Truck → Kentucky Ave.

Side walk

Claimant's Parked Car

Damage to Vehicle

Invest Log 5/8/17



Parked Car

Neighbor across street

II

R. O. No.       - 17 - 18. By CITY CLERK. May 15, 2017.

Submitting a claim from Cheryl Bilgrien for alleged damages to her car when she hit a pothole on Camelot Blvd.

*Finance*

\_\_\_\_\_  
City Clerk

DATE RECEIVED 5.3.17

RECEIVED BY MD

CLAIM NO. 01-17

CITY OF SHEBOYGAN NOTICE OF DAMAGE OR INJURY

INSTRUCTIONS: TYPE OR PRINT IN BLACK INK

MAY 3 '17 PM 2:52

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: Cheryl Bilgrien

2. Home address of Claimant: 9 Seneca trail

3. Home phone number: 920-627-2783

4. Business address and phone number of Claimant: \_\_\_\_\_

5. When did damage or injury occur? (date, time of day) 1-19-17 (11:35 Am)

6. Where did damage or injury occur? (give full description) Driving on Camelot Blvd, hit pot hole tire blew up, rim bent called for tow truck.

7. How did damage or injury occur? (give full description) Hit pot hole back tire blew up, rim bent, sensor in tire shot keeps going on after new tire & rim put on Needs to be replaced (sensor in tire)

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: 2001 Camelot Blvd had pot hole in road tire exploded when I hit pothole.

(b) Claimant's statement of basis for such liability: Very dangerous pot hole in road called Sheb. Police Dept so no one else recks their car or gets hurt.

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").

11. Name and address of any other person injured:

12. Damage estimate: (You are not bound by the amounts provided here.)

Auto: \$ 358.42  
 Property: \$ \_\_\_\_\_  
 Personal injury: \$ \_\_\_\_\_  
 Other: (Specify below) \$ \_\_\_\_\_  
**TOTAL** \$ 358.42

Damaged vehicle (if applicable)

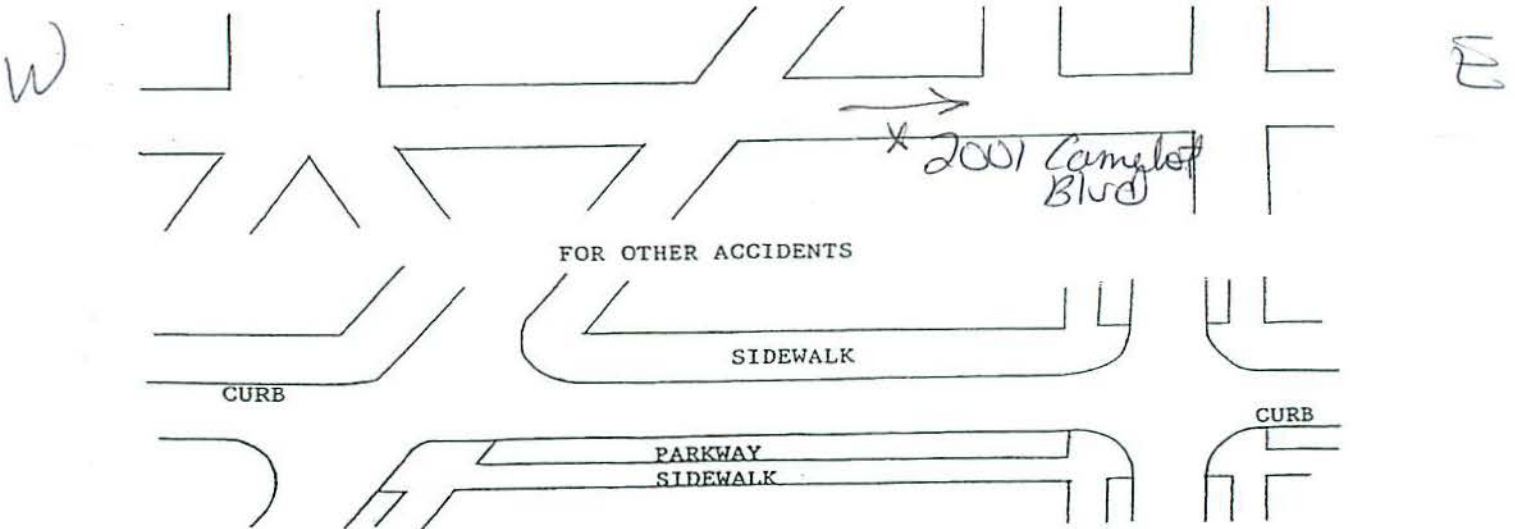
Make: 2009 Model: Chevy Year: HHR Mileage: \_\_\_\_\_

Names and addresses of witnesses, doctors and hospitals: \_\_\_\_\_

new tires only had not many miles on tires

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 Cheryl Belquin DATE 5-3-17

DATE RECEIVED 5-3-17

RECEIVED BY MD

CLAIM NO. 01-17

CLAIM

Claimant's Name: Cheryl Bilgrien  
Claimant's Address: 9 Seneca St  
Sheb WI 53081  
Claimant's Phone No. 920-627-2183

Auto \$ 358.42  
Property \$ \_\_\_\_\_  
Personal Injury \$ \_\_\_\_\_  
Other (Specify below) \$ \_\_\_\_\_  
**TOTAL** \$ 358.42

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 \$ 358.42.

**SIGNED** Cheryl Bilgrien  
**ADDRESS:** 9 Seneca St  
WI 53081

**DATE:** 5-3-17

MAIL TO: CLERK'S OFFICE  
828 CENTER AVE #100  
SHEBOYGAN WI 53081

# Wittrock Tire & Muffler

100 South 14th Street  
Sheboygan, WI 53081

# Invoice

Date	Invoice #
1/19/2017	44166

<b>Bill To</b>
BILL GRIEN, SCHERYL 9 SENECA TRAIL SHEBOYGAN, WI 53081 920-627-2783



P.O. No.	SALESPERSON	MAKE	MODEL	YEAR	Mileage
	GLEN	CHEVY	HHR	2007	73490

Quantity	Item	Description	Rate	Amount
1	Non Inventory Par...	215/55R16 GRAND PRIX TOUR (9/32 LEFT ON TIRE) (SERVICE FROM ACCIDENT @ 2001 CAMELOT BLVD.)	79.95	79.95T
1	BAL VALVE DIS...	BALANCE VALVE DISPOSAL	15.00	15.00T
1	Non Inventory Par...	RIM TO FIT ER	60.00	60.00T
1	Non Inventory Par...	TPMS VALVE REPAIR KIT	10.00	10.00T
	Payment Charge	Charge Payment	-174.02	<u>-174.02</u>
	*	AAA NUMBER 56590		
		COUNTY & STATE Sales Tax	3.50%	9.07

\$174.02 Wittrock  
 \$150.00 Tow Truck Depot  
\$274.02 (Total)  
 84.40 (sub) tire sensor rp.  
\$358.42

**Total** \$0.00

Track Tire & Muffler

Invoice

South 14th Street  
Weygan, WI 53081

Date	Invoice #
1/6/2017	44533

Bill To  
*Cheryl B Styrten*

P.O. No.	SALESPERSON	MAKE	MODEL	YEAR	Mileage
	<i>Shur</i>	<i>Chery</i>	<i>HR</i>	<i>2009</i>	
Quantity	Item	Description	Rate	Amount	
<i>1</i>		<p><i>TPMS Sensors</i></p> <p><i>damaged on 1/19/17 sensor was taken out of damaged back passengers tire and reused - has short keeps going on and not registering pressure for back right tire.</i></p> <p><i>* This sensor should have been replaced with the new tire but they tried to save money and use the one that was damaged inside of RR tire on 1/19/17</i></p>		<p><i>85.00</i></p> <p><i>4 tax</i></p>	
				Total	<p><del>89.00</del></p> <p><i>84.40</i></p>





III

R. O. No.       - 17 - 18. By CITY CLERK. May 15, 2017.

Submitting a communication from Jon Paul requesting that the Leash Law/Animal Ordinances be rewritten regarding dogs not kept on leashes.

*Public Safety*

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City Clerk



## Richards, Susan

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**From:** Jon Paul <mrjonpaul@gmail.com>  
**Sent:** Tuesday, May 09, 2017 1:01 PM  
**To:** Richards, Susan  
**Subject:** Fwd: Leash Law/Animal Ordinances

Can you give me info on where I need to send this letter? Also how I can find out when future meetings and times for those meetings happen so I can attend them. Thanks.

Sincerely  
Jon

Begin forwarded message:

**From:** "Veeseer, James" <[James.Veeseer@sheboyganwi.gov](mailto:James.Veeseer@sheboyganwi.gov)>  
**Date:** May 9, 2017 at 11:45:17 AM CDT  
**To:** 'Jon Paul' <[mrjonpaul@gmail.com](mailto:mrjonpaul@gmail.com)>  
**Subject:** RE: Leash Law/Animal Ordinances

Mr. Paul,

Your first approach to changing or updating an ordinance is drafting a letter and in this case sending it to Public Protection and Safety for their review. You can attend the meeting and provide your input.

For violations of ordinances, calling 911 is not the means to call the police – that is for emergencies, contacting the dispatch center via the non-emergency number is acceptable though your assistance in providing further information to investigate the potential violation would be needed (i.e., contact with you, details of where it occurred, etc.).

Capt. Veeseer

**From:** Jon Paul [<mailto:mrjonpaul@gmail.com>]  
**Sent:** Tuesday, May 09, 2017 11:23 AM  
**To:** Veeseer, James  
**Subject:** Re: Leash Law/Animal Ordinances

Thank you for clarification on that. How can we go about getting this re written? Is this something that the common counsel has to bring up? I ask because a lot of times when me and my wife take our dogs for a walk we will encounter someone whom is on there front porch and a dog that is off leash. They approach our dogs to investigate as that's the natural thing to do for dogs. Sadly as it is in this world it's 1 or 2 that ruin it for everyone else. I am concerned because that unleashed dog has the advantage over a leashed one. We also try to restrain our dogs from going up to a dog we don't know. Being on a leash they don't have the ability to turn and run away if they choose. Now going on walks we will be carrying spray with us. Sadly it's not the dogs fault but the lazy owners whom are at fault. This is a growing concern to many people in the area. Lastly how should people report violations of dogs not being walked on a leash? Shall they call Sheboygan police via 911 or non emergency line? Or is this something the city itself has to deal with? Thank you for taking the time to clarify this for me.

Sincerely  
Jon

On May 9, 2017, at 10:25 AM, Veeseer, James <[James.Veeseer@sheboyganwi.gov](mailto:James.Veeseer@sheboyganwi.gov)> wrote:

Mr. Paul,

I was made aware of your concerns and the City of Sheboygan does have ordinances in place regarding animals (Chapter 18).

- **Sec. 18-4. - Animals running at large.**

Animals shall not be allowed to run at large within the limits of the city.

This commonly is associated with animals found to roaming outside the confines of the owners property/residence. A dog may have been able to leave the property due to a malfunction of an in-ground fence, escaped out a back door without the owner's knowledge, or irresponsible attention to the whereabouts of an animal (roaming city wide). Circumstances dictate action. The SPD does address dogs roaming at large.

- **Sec. 18-12. - Collar and tags must be worn.**

It shall be unlawful for any person to maintain or keep a domesticated animal, other than a dog or cat, on any premises within the city unless the domesticated animal wears a collar or harness securely attached to its body to which shall be securely attached a tag issued for the domesticated animal by a licensed veterinarian, licensed to practice veterinary medicine in the state, showing that the domesticated animal has been, within the current calendar year, vaccinated against rabies

This commonly is associated with animals other than a dog or cat.

- **Sec. 18-15. - Pets prohibited in parks and on public grounds except in designated areas; regulations.**

- 
- (a) Pets are prohibited in all city parks, beaches or other public grounds, except in areas designated by the common council and posted by the superintendent of parks as either off-leash or on-leash areas, or in areas designated by the common council for the training or showing of pets.

(b) Designated off-leash areas.

(1) Unleashed pets shall be allowed at the following locations provided that they are at all times under immediate control, such as by voice command of the owner or other person physically capable of restraining the pet:

- a. Lakeview Park Beach area delineated by the superintendent of parks with snow fencing;
- b. City-owned property east of Lakeshore Road (County LS) north of the Pigeon River, within the Pigeon River Environmental Corridor.

(c) On-leash areas.

(1) Pets shall be allowed at the following locations: provided they are restrained by a substantial leash or chain not exceeding eight feet in length, or a retractable leash

not exceeding 15 feet in length in the hands of a person directly controlling the movement of the animal:

- a. Lakeview Park;
- b. North Point Park, north of the northernmost jetty;
- c. North Point overlook;
- d. The city's urban recreational trail which extends through and connects portions of Taylor Park, Kiwanis Park, Workers Water Street Park, Rotary Riverview Park, Deland Park lakefront, North Point Park, North Point overlook, and Vollrath Park;
- e. City-owned Green Wing Drive retention ponds;
- f. The city-owned green space area adjacent to Fisherman's Creek on the south side of Camelot Boulevard between 1211 and 1411 Camelot Boulevard.

(d) Any person owning or having charge, custody, care or control of a pet who shall permit the pet to be present in any of the prohibited areas or in any of the designated areas in violation of the provisions of this section shall be subject to penalty as provided in section 18-3.

(e) Any person owning or having charge, custody, care or control of a pet in a designated off-leash or on-leash area who fails to clean up the pet's feces shall be subject to a forfeiture of \$125.00, together with the costs of prosecution, and in default of payment thereof, imprisonment in the county jail until such forfeiture and costs are paid, but not to exceed 30 days.

(f) The superintendent of parks shall post areas designated as off-leash and on-leash areas where pets are allowed, shall post the forfeiture amount for violations for subsection (e) above, and shall supply waste receptacles and waste bags for the public's use in complying with the requirements of subsection (e) above.

(g) This section shall not apply to police dogs.

- **Sec. 18-46. - Restraint.**

Except as otherwise provided in this chapter, any person owning or having charge, custody, care or control of any dog or cat shall keep such animal exclusively upon his own premises either by personal and direct supervision such as voice command by such person physically present, or upon an appropriate chain or tie no longer than 15 feet in length, or in an enclosed yard, either walled or fenced, or in any other appropriate restraining enclosure. The dog or cat may be off the premises if it is restrained by a substantial leash or chain not exceeding six feet in length, in the hands of such person and directly controlling the movement of the animal, or if it is being trained or shown in an area or at an event approved for such purposes by the superintendent of parks. This section shall not apply to police dogs

This appears to be the issue you have mentioned (means of control – voice command by such person physically present, chain or tie, enclosed yard, etc.).

If an owner is present and their dog is roaming their yard, this is acceptable if they have voice command. Voice command can be debated though it does fit within ordinance.

- **Sec. 18-48. - Restricted on private property.**

Dogs or cats shall be prohibited on all private property except where the presence of the animals is with the express consent of the owner of the premises or party in control of such premises. Owners who permit their dog or cat to be present in any of such areas shall be subject to penalty. This section shall not apply to police dogs

- **Sec. 18-50. - Without license attached to collar; presumed unlicensed.**

The fact that a dog or cat is without a license attached to a collar shall be presumptive evidence that a dog or cat is unlicensed

If you have further questions, don't hesitate to call (459-3354).

**Captain James A. Veese**  
**Sheboygan Police Department**  
**1315 North 23<sup>rd</sup> Street**  
**Sheboygan, WI 53081**  
**(920) 459-3354**  
[james.veeser@sheboyganwi.gov](mailto:james.veeser@sheboyganwi.gov)

---

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**II**

R. O. No.       - 17 - 18. By CITY CLERK. May 15, 2017.

Submitting a communication from Wendell Anderson requesting a waiver from the Sex Offender Residency restrictions in order to reside at 1534 Illinois Ave.

*Public Safety*

\_\_\_\_\_  
City Clerk

Date: 4/27/2017

My name is: Wendell Anderson

I am requesting a waiver to the Sexual Residency Requirements so I may live at:

1534 Illinois Ave, Sheboygan

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signature: Wendell Anderson

Phone Number: 920-917-8080

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.     - 17 - 18.      By CITY CLERK.    May 15, 2017.

Submitting a communication from Wis. Dept. of Corrections on behalf of James W. Washington requesting a waiver from the Sex Offender Residency restrictions in order to be placed in a TLP at 930A Michigan Ave or 1123/1125 N 14<sup>th</sup> St. depending on availability.

*Public Safety*

\_\_\_\_\_  
City Clerk

Date: 04/28/17 \_\_\_\_\_

My name is: James W. Washington \_\_\_\_\_

I am requesting a waiver to the Sexual Residency Requirements so I may live at:  
930 A Michigan Ave., Sheboygan, WI 53081 or 1123 or 1125 N. 14th St., Sheboygan, WI  
53081.

Signature: Douglas Sundsmo \_\_\_\_\_

Phone Number: 920-918- 8002 \_\_\_\_\_

**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**  
R. O. No.       - 17 - 18. By CITY CLERK. May 15, 2017.

Submitting a communication from Timothy Johnnies requesting a waiver from the Sex Offender Residency restrictions in order to reside at 1211 Clara Ave, Upper unit.

*Public Safety*

\_\_\_\_\_  
City Clerk

Date: 5/9/17

My name is: Timothy Johnnies

I am requesting a waiver to the Sexual Residency Requirements so I may live at:

1211 Ches. AVE upper unit

Signature: Timothy Johnnies

Phone Number: (920) 287-8739

MAY 9 '17 AM 10:45

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

R. O. No.           - 17 - 18. By CITY CLERK. May 15, 2017.

Submitting a communication from Jane Wiensch requesting a waiver from the Sex Offender Residency restrictions in order to reside at 724 Broughton Dr.

---

City Clerk

*Public Safety*

MAY 11 '17 AM 9:46

Date: 5-10-17

My name is: JANE WIENSCH

I am requesting a waiver to the Sexual Residency Requirements so I may live at:

724 broughton DR.  
Sheboygan, WI. 53081

Signature: Jane Wiensch

Phone Number: 920-287-2620

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. \_\_\_\_\_ - 17 - 18. By CITY CLERK. May 15, 2017.

Submitting a claim from Collin Gerk for alleged damages to his car when a snow plow hit his vehicle on Erie Ave. and knocked off the driver side rearview mirror.

*Finance/Personnel*

\_\_\_\_\_

City Clerk

DATE RECEIVED 5-10-17

RECEIVED BY MD

CLAIM NO. 03-17

CITY OF SHEBOYGAN NOTICE OF DAMAGE OR INJURY

INSTRUCTIONS: TYPE OR PRINT IN BLACK INK

MAY 10 '17 AM 11:11

- 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: Collin Gerik

2. Home address of Claimant: 90 Lake Court apt A.

3. Home phone number: 920 207 7992

4. Business address and phone number of Claimant: N/A

5. When did damage or injury occur? (date, time of day) 2/25/2017 @ 8:

6. Where did damage or injury occur? (give full description) on 4th and Erie Ave on the North side of Erie Ave

7. How did damage or injury occur? (give full description) A City Snow plow Driver Hit my Jeep and Completely Knocked my Driver Side Rear View Mirror

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: John Rupnick

(b) Claimant's statement of the basis of such liability: N/A

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: N/A

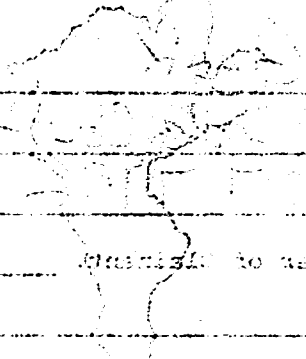
(b) Claimant's statement of basis for such liability: N/A

CLAIM NO.

OFFICE OF SHREVEPORT POLICE OF DAMAGE OR INJURY

INSTRUCTIONS: TYPE OR PRINT IN BLOCK LETTERS

- 1. Name of claimant
- 2. Home address of claimant
- 3. Home phone number
- 4. Business address and phone number of claimant
- 5. When the damage or injury occurred (date, time of day)
- 6. Where the damage or injury occurred (give full description)
- 7. How the damage or injury occurred (give full description)
- 8. If the cause of liability is alleged to be an employee of a city or other agency, complete the following:
  - (a) Name of such officer or employee, if known
  - (b) Claimant's statement of the basis of such liability
  - (c) If the basis of liability is alleged to be a dangerous condition of public property, complete the following:
    - (i) How the property alleged to be dangerous
    - (ii) Claimant's statement of basis for such liability



1. Name of claimant \_\_\_\_\_

2. Home address of claimant \_\_\_\_\_

3. Home phone number \_\_\_\_\_

4. Business address and phone number of claimant \_\_\_\_\_

5. When the damage or injury occurred (date, time of day) \_\_\_\_\_

6. Where the damage or injury occurred (give full description) \_\_\_\_\_

7. How the damage or injury occurred (give full description) \_\_\_\_\_

8. If the cause of liability is alleged to be an employee of a city or other agency, complete the following:

(a) Name of such officer or employee, if known: \_\_\_\_\_

(b) Claimant's statement of the basis of such liability: \_\_\_\_\_

(c) If the basis of liability is alleged to be a dangerous condition of public property, complete the following:

(i) How the property alleged to be dangerous: \_\_\_\_\_

(ii) 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").

The Drivers Side ~~Window~~ Rearview Mirror  
Was Completely Knocked off my Jeep and destroyed

11. Name and address of any other person injured: N/A

12. Damage estimate: (You are not bound by the amounts provided here.)

Auto:	\$ <u>168<sup>17</sup></u>
Property:	\$ <u>11</u>
Personal injury:	\$ <u>11</u>
Other: (Specify below)	\$ _____
<b>TOTAL</b>	\$ <u>168<sup>17</sup></u>

Damaged vehicle (if applicable)

Make: JEEP Model: Patriot Year: 2010 Mileage: 71,000

Names and addresses of witnesses, doctors and hospitals: N/A

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 Collin Best DATE 5/10/17  
BY SIGNING THIS I ACKNOWLEDGE I HAVE READ AND UNDERSTAND THE INSTRUCTIONS

DATE RECEIVED 5-10-17

RECEIVED BY MD

CLAIM NO. 3-17

CLAIM

Claimant's Name: Collin Z Gierk  
Claimant's Address: 90 Lake Court #A  
Sheboygan, WI 53081  
Claimant's Phone No. 920 207 7992

Auto \$ 168.17  
Property \$ 1  
Personal Injury \$ 1  
Other (Specify below) \$ \_\_\_\_\_  
**TOTAL** \$ 168.17

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 \$ 168.17.

SIGNED Collin Gierk DATE: 5/10/17

ADDRESS: 90 Lake Court Apt A  
Sheboygan, WI 53081

BY SIGNING THIS I ACKNOWLEDGE I HAVE READ AND UNDERSTAND THE INSTRUCTIONS.  
MAIL TO: CLERK'S OFFICE  
828 CENTER AVE #100  
SHEBOYGAN WI 53081

SHEBOYGAN COLLISION CENTER  
CHEVROLET - BUICK - GMC - CADILLIAC INC  
3400 SOUTH BUSINESS DRIVE -- SHEBOYGAN, WI 53081  
OFFICE: 920-459-6855 FAX: 920-459-6286 TOLL FREE: 888-459-6855  
FED I.D.# 39-1695786 EMAIL: COLLISIONCENTER@SHEBOYGANAUTO.COM

\*\*\* PRELIMINARY ESTIMATE \*\*\*

03/08/2017 08:30 AM

Owner

Owner: COLLIN GERK  
Address: 90 LAKE CT APT A  
City State Zip: Sheboygan, WI 53081

Work/Day: (920)207-7992  
FAX:

Inspection

Inspection Date: 03/08/2017 08:31 AM  
Primary Impact: Left Side

Inspection Type:  
Secondary Impact:

Appraiser Name: PATRICK KARBE  
Address: 3400 SOUTH BUSINESS DRIVE  
City State Zip: Sheboygan, WI 53081  
Email: collisioncenter@sheboyganauto.com

Appraiser License # :  
Work/Day: (920)459-6855  
Work/Day: (888)459-6855  
FAX: (920)459-6286

Repairer

Repairer: Sheboygan Chev/Buick/GMC/Cad  
Address: 3400 SOUTH BUSINESS DRIVE

Contact:

Work/Day: (920)459-6855  
Work/Day: (888)459-6855  
FAX: (920)459-6286

City State Zip: SHEBOYGAN, WI 53081  
Email: collisioncenter@sheboyganauto.com

Target Complete Date/Time:

Days To Repair: 1

Vehicle

2010 Jeep Patriot Sport 4 DR Wagon  
4cyl Gasoline 2.0  
5 Speed Manual

Lic.Plate: 970XMH  
Lic Expire:  
Prod Date:  
Veh Insp# :  
Condition:  
Ext. Color: BRIGHT SILVER MET  
Ext. Refinish: Two-Stage  
Ext. Paint Code: PS2

Lic State: WI  
VIN: 1J4NT1GAXAD638519  
Mileage: 69,477  
Mileage Type: Actual  
Code: J7003B  
Int. Color: Dark Slate Gray  
Int. Refinish: Two-Stage  
Int. Trim Code: B7DV

Options - AudaVIN Information Received

AM/FM CD Player  
Bucket Seats  
Compact Spare Tire  
Head Airbags  
Power Brakes

Air Conditioning  
Cargo/Trunk Mat  
Dual Airbags  
Intermittent Wipers  
Power Steering

Anti-Lock Brakes  
Center Console  
Halogen Headlights  
MP3 Decoder  
Rear Step Bumper

Rear Window Defroster	Rear Window Wiper/Washer	Roof Rails
<b>Side Airbags</b>	Split Folding Rear Seat	Stability Cntrl Suspensn
Styled Steel Wheels	Tachometer	Theft Deterrent System
Tilt Steering Wheel	Tinted Glass	Traction Control System
Velour/Cloth Seats		

*AudaVIN options are listed in bold-italic fonts*

**Damages**

Line	Op	Guide	MC	Description	MFR.Part No.	Price	ADJ%	B%	Hours	R
<b>Front Doors</b>										
1	E	229	46	Mirror,Outer R/C LT	5155457AK	\$142.00			0.3	SM
	1	Items								
			MC	Message						
			46	PRINTABLE ALTERNATE PARTS COMPARE						

**Estimate Total & Entries**

Gross Parts		\$142.00			
Parts & Material Total			\$142.00		
Tax on Parts & Material	@ 5.500%		\$7.81		
Labor	Rate	Replace	Repair Hrs	Total Hrs	
		Hrs			
Sheet Metal (SM)	\$58.00	0.3		0.3	\$17.40
Mech/Elec (ME)	\$105.00				
Frame (FR)	\$67.00				
Refinish (RF)	\$58.00				
Labor Total				0.3 Hours	\$17.40
Tax on Labor	@ 5.500%				\$0.96
Gross Total					\$168.17
Net Total					\$168.17

Alternate Parts Y/01/00/00/01/01 CUM 01/00/00/01/01 Zip Code: 53081 Default  
 Recycled Parts NOT REQUESTED  
 Rate Name Default

Audatex Estimating 8.0.035 ES 03/08/2017 08:32 AM REL 8.0.035 DT 02/01/2017 DB 03/01/2017  
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THIS ESTIMATE HAS BEEN PREPARED BASED ON THE USE OF ONE OR MORE REPLACEMENT PARTS SUPPLIED BY A SOURCE OTHER THAN THE MANUFACTURER OF YOUR MOTOR VEHICLE. WARRANTIES APPLICABLE TO THESE REPLACEMENT PARTS ARE PROVIDED BY THE MANUFACTURER OR DISTRIBUTOR OF THE REPLACEMENT PARTS RATHER THAN BY THE

MANUFACTURER OF YOUR MOTOR VEHICLE.

**Op Codes**

* = User-Entered Value	^ = Labor Matches System Assigned Rates	E = Replace OEM
NG = Replace NAGS	EC = Replace Economy	OE = Replace PXN OE Srpls
UE = Replace OE Surplus	ET = Partial Replace Labor	EP = Replace PXN
EU = Replace Recycled	TE = Partial Replace Price	PM = Replace PXN Reman/Rebit
UM = Replace Reman/Rebuilt	L = Refinish	PC = Replace PXN Reconditioned
UC = Replace Reconditioned	TT = Two-Tone	SB = Sublet Repair
N = Additional Labor	BR = Blend Refinish	I = Repair
IT = Partial Repair	CG = Chipguard	RI = R & I Assembly
P = Check	AA = Appearance Allowance	RP = Related Prior Damage



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III

R. O. No.       - 17 - 18. By CITY CLERK. May 15, 2017.

Submitting a communication from Anthony Jordan Frankovis requesting a waiver from the Sex Offender Residency restrictions in order to reside at 908 Lincoln Ave.

---

City Clerk

*Public Safety*

MAY 10 '17 PM 1:20

Date: 5/10/17

My name is: Anthony Jordan Frankovis

I am requesting a waiver to the Sexual Residency Requirements so I may live at:

908 Lincoln Ave, Sheboygan, WI 53081

Signature: 

Phone Number: (920)377-0845

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

R. O. No. \_\_\_\_\_ - 17 - 18. By FIRE CHIEF. May 15, 2017.

Pursuant to Section 50-494 of the Municipal Code, I herewith submit my quarterly report for the period commencing January 1, 2017, and ending March 31, 2017.

*Public Safety*

---

Fire Chief

**CITY OF SHEBOYGAN**

**REQUEST FOR PUBLIC PROTECTION COMMITTEE CONSIDERATION**

---

**ITEM DESCRIPTION:** Report of Officer, submitting the Fire Department Quarterly Report for the period commencing January 1, 2017 and ending March 31, 2017.

---

**REPORT PREPARED BY:** Michael T. Romas, Fire Chief

---

**REPORT DATE:** May 10, 2017

**MEETING DATE:** May 15, 2017

---

**FISCAL SUMMARY:**

**STATUTORY REFERENCE:**

Budget Line Item: N/A  
Budget Summary: N/A  
Budgeted Expenditure: N/A  
Budgeted Revenue: N/A

---

Wisconsin Statutes: N/A  
Municipal Code: 50 - 494

**BACKGROUND / ANALYSIS:**

The Quarterly Report of Benchmarks for the Fire Department for the Period commencing January 1, 2017 and ending March 31, 2017 is presented for information and discussion as required by section 50 - 494 of the Municipal Code.

**STAFF COMMENTS:**

Highlights of the report are as follows:

- False Alarm calls decreased in the first quarter by 54 percent in comparison to the same period in 2016.
- There was a of three percent increase in call volume.
- Out of City responses increased from five to ten. One was a transport to Children's Hospital in Milwaukee, four were EMS assists at building fires via MABAS, three were medical assists for Orange Cross and two were motor vehicle accidents on I-43.
- Fire loss incidents decreased 28 percent (18 vs 13).

**ACTION REQUESTED:**

Motion to recommend to Council to Approve the Report of Officer No. – 17 - 18

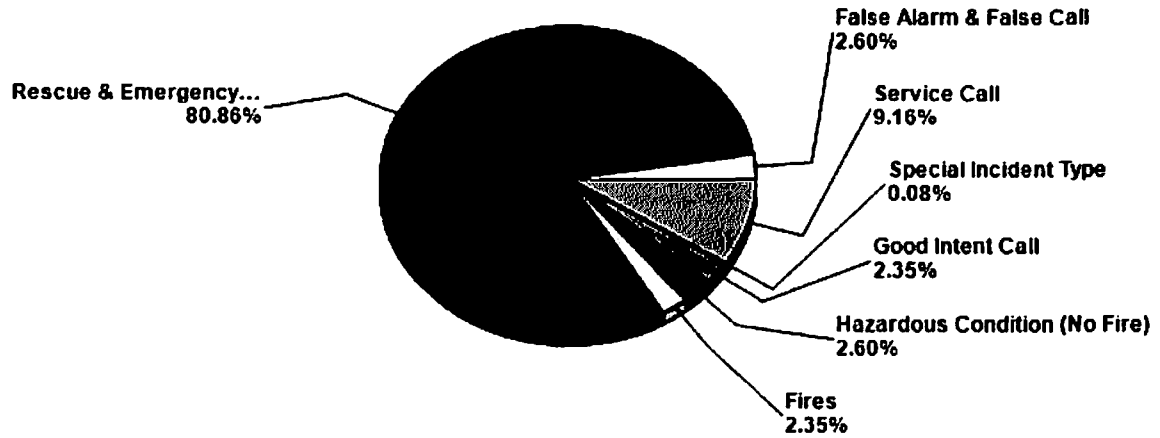
**ATTACHMENTS: R.O. No. – 17 - 18**

- I. 2017 1<sup>st</sup> Quarter Report

## SHEBOYGAN FIRE DEPARTMENT

Quarterly Report of Departmental Activity for the period 1/1/2017 - 3/31/2017

### INCIDENT RESPONSES



INCIDENT TYPES	2017	2016
Fires	29	25
Overpressure rupture, explosion, overheating - no fire	1	2
Rescue & Emergency Medical Service	997	943
Hazardous Condition (No Fire)	32	30
Service Call	113	79
Good Intent Call	29	44
False Alarm & False Call	32	70
Severe Weather & Natural Disaster	0	1
Special Incident Type	1	1
<b>TOTAL</b>	<b>1234</b>	<b>1195</b>

### 1ST QUARTER INCIDENT COUNT PER STATION

STATION/AREA	2017	2016
Out of City	10	5
Station 1	361	338
Station 2	265	243
Station 3	297	278
Station 4	188	198
Station 5	113	133

### 1ST QUARTER FIRE LOSSES

	2017	2016
Number of Incidents	13	18
Total Property Loss	\$ 114,865.00	\$ 117,800.00
Total Content Loss	\$ 52,020.00	\$ 64,790.00
Total Losses	\$ 166,705.00	\$ 182,590.00
Average Loss	\$ 12,823.00	\$ 10,143.00

III

Res. No. \_\_\_\_\_ - 17 - 18 . By Alderperson Donohue. May 15, 2017.

A RESOLUTION authorizing the Purchasing Agent to prepare and issue a request for bids for demolition and request for proposals for the redevelopment of the Former Armory at 516 Broughton Drive.

WHEREAS: The City of Sheboygan has been notified that the Lakefront Jewel Group's proposal to re-purpose the Former Armory has not been accepted,

WHEREAS: The current state of the armory is extremely poor due lack of heat from the past three years;

WHEREAS: Prior attempts to re-purpose/redevelopment the armory facility did not move forward based on the lack of solid business plans;

WHEREAS: City officials estimate the cost of demolition to be approximately \$500,000;

WHEREAS: Funds to cover the remediation and demolition would come from the unassigned fund balance in the Capital Projects fund;

WHEREAS: Numerous developers have expressed interest in redeveloping the site;

RESOLVED: That the Common Council authorizes the Purchasing Agent to prepare and issue a request for proposals for demolition of the existing facility and subsequently issue a request for proposals to interested parties to re-purpose the property into a higher and better use.

*Inance*

\_\_\_\_\_

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. \_\_\_\_\_ - 17 - 18 . By Alderperson Donohue & Bohren. May 15, 2017.

A RESOLUTION approving the Development Agreement between Meijer Stores, Limited Partnership and the City of Sheboygan.

RESOLVED: That the City of Sheboygan hereby approves the development agreement between Meijer Stores, Limited Partnership and the City of Sheboygan in form substantially similar to the documents attached hereto and incorporated herein by this reference.

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.

*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

**DEVELOPMENT AGREEMENT  
BETWEEN  
MEIJER STORES, LIMITED PARTNERSHIP  
AND THE CITY OF SHEBOYGAN**

**THIS DEVELOPMENT AGREEMENT** ("Agreement"), is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, 2017 ("Effective Date") by and between the City of Sheboygan, Wisconsin, a municipal corporation of the State of Wisconsin, with its principal offices located at 828 Center Avenue, Sheboygan, WI 53081 (hereinafter "City"), and Meijer Stores, Limited Partnership, a foreign limited partnership with its principal offices located at 2929 Walker Avenue, Grand Rapids, MI 49544 (hereinafter "Developer").

**RECITALS**

The City is in the process of amending the boundaries of the existing Tax Incremental District (TID #14), in accordance with Section 66.1105, Wis. Stats., Wisconsin's Tax Increment Law, in order to provide a viable method of financing eligible project costs within the district and thereby create incentives and opportunities for appropriate private development, which will contribute to the overall development of the City.

The City is authorized by Section 66.1105(3)(e), Wis. Stats, as amended, to enter into any contract or agreement necessary or convenient to implement the provisions and effectuate the purposes of the Project Plan for TID 14.

Developer has acquired real property within the proposed expanded boundaries of TID 14 and intends to develop the property by demolishing an existing mall and by constructing new retail building at an estimated cost of \$14,000,000.

The City is authorized by Section 66.1105(9)(a), Wis. Stats., as amended, to pay the costs of the Project to be undertaken by the Developer, as defined herein, from the special fund of TID 14 or from the proceeds of municipal obligations issued under Wisconsin Statutes, as amended.

The Project Plan includes, among other things, "Development Incentive Payments" to reimburse eligible project costs for the purposes of carrying out the Project Plan.

The Project to be undertaken by the Developer is of particular importance to the City and provides special benefits to the City because of its prominent location in the City.

The City desires to enter into this Agreement with the Developer to achieve the objectives of TID 14 and to facilitate completing a TID boundary amendment to include

the proposed project in the TID, and the City is prepared to provide financial assistance to the Developer through development incentives in order to bring about the continued development in accordance with this Agreement.

It is in the mutual interest of all parties to proceed with development of the Project, and in return for the benefits to be derived therefrom, the City is prepared to provide financial assistance to the Developer through development incentives in order to bring about the development and thereby promote the sound redevelopment of the key property to the gateway of the community that consists of the blighted former Memorial Mall.

## **AGREEMENT**

**NOW, THEREFORE**, in consideration of the Recitals, the covenants and agreements set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

### **ARTICLE I. DEFINITIONS**

All capitalized terms used and not otherwise defined herein shall have the following meanings:

"Agreement" or "Development Agreement" means this Agreement, as the same may be from time to time modified, amended or supplemented.

"Contribution Deadline" means the year in which closure and dissolution of the District occurs as set forth in the Project Plan as constituted on the Effective Date.

"Development Incentive Payments" means the real estate tax increment payments made to the Developer by the City pursuant to Section 5.1 of this Agreement.

"Developer" means Meijer Stores, Limited Partnership and its permitted successors and assigns.

"Development" means the overall construction of Developer's then-current prototype retail store, 2,500 square foot freestanding fueling station, and outlot development adjacent to Taylor Drive all to be located within the Property. The Development does not include the separate parcel of real property to be created by a Certified Survey Map, upon which current improvements are located which are leased to third-parties operating under the respective tradenames "Bed, Bath and Beyond", "Kohl's", "Goodyear" and smaller retail tenants.

"Events of Default" means any of the events described in Section 9.1 hereof.

"Force Majeure Event" means any event or circumstance described in Article X hereof.

“Plans and Specifications” means the plans and specifications for the Project prepared from time to time by the Developer which are approved by the City in accordance with all procedures and requirements of the City for such approvals.

“Project” means the Development including demolition of a portion of an existing semi-vacant Memorial Mall retail building located on a portion of the Property and construction of new retail space comprised of the Development, together, with associated parking, all located on a portion of the Property more specifically described on Exhibit “A-1.”

“Property” means that parcel of real property described in Exhibit “A” (the “Property”): provided, however, notwithstanding inclusion in this definition of the Property, the Project specifically excludes that parcel of real property encompassing the Property and more specifically described in Exhibit A-2 to be created by a Certified Survey Map, upon which current improvements are located which are leased to third-parties operating under the respective tradenames “Bed, Bath and Beyond,” “Kohl’s,” “Goodyear” and smaller retail tenants.

“Property Tax Increment” means real property tax revenue (as defined in Wis. Stats. 66.1105(2)(i)) generated by the incremental value of the Development. For the avoidance of doubt, the Property Tax Increment shall constitute the “Net Property Tax” as set forth on the tax bills for the Property and shall exclude any special assessments or special charges otherwise levied or assessed against the Property.

“Tax Increment Revenue” means the tax increment (as defined in Section 66.1105(2)(i), Wis. Stats.) generated by the Project

“TID Project Plan” means the Project Plan for Tax Incremental Financing District No. 14 of the City of Sheboygan, Wisconsin.

“Wisconsin Property Tax Laws” means the statutes contained in Chapter 70 *et seq.*, Wis. Stats., and the regulations adopted thereunder.

## **ARTICLE II. OVERVIEW OF THE PROJECT**

Once completed, the Project is estimated to have a cost in excess of \$14,000,000. Demolition of the existing building encompassing an element of the Project is scheduled as of the Effective Date not later than December 31, 2017. New construction of the Development is scheduled to commence approximately by May 1, 2018 and completed for opening by November 1, 2019, all subject to Force Majeure Events. Cost for this construction is estimated to be \$14,000,000.

## **ARTICLE III. REPRESENTATIONS AND WARRANTIES OF THE DEVELOPER**

The Developer makes the following representations and warranties which the City may rely upon in entering into this and all other agreements with the Developer:

(A) Developer is a duly organized and existing limited partnership in current status under the laws of the State of Wisconsin.

(B) The execution, delivery and performance of this Agreement and the consummation of the transactions contemplated hereby have been duly authorized and approved by Developer, and no other or further acts or proceedings of Developer are necessary to authorize and approve the execution, delivery and performance of this Agreement and the matters contemplated hereby. This Agreement, and the exhibits, documents and instruments associated herewith and made a part hereof, have been duly executed and delivered by Developer and constitute the legal, valid and binding agreement and obligation of Developer, enforceable against it in accordance with their respective terms, except as the enforceability thereof may be limited by applicable bankruptcy, insolvency, reorganization or similar laws affecting the enforcement of creditors' rights generally, and by general equitable principles.

(C) There are no lawsuits filed or pending, or to the knowledge of Developer, threatened against Developer that may in any way jeopardize the ability of Developer to perform its obligations hereunder.

(D) Developer has sufficient funds through equity investment in Developer, capitalization through Developer's operations and through lending sources for the completion of the Project, and Developer shall, from time to time upon the request of the City, provide evidence thereof in the form of written correspondence from the Developer's chief financial officer confirming the availability of financial resources for Developer's completion of the Project. The Developer shall promptly notify the City of any material adverse change in the Developer's financial condition.

(E) Developer is the owner of the Property. The Project to be constructed will be fully subject to taxation under Wisconsin Property Tax Laws. Developer, for itself, its successors and assigns, shall take no action(s), and shall file no claim(s) seeking, promoting or encouraging exemption of the Project in whole or part from taxability under Wisconsin Property Tax Laws.

#### **ARTICLE IV. UNDERTAKINGS OF THE DEVELOPER**

4.1 Demolition of Existing Blighted Memorial Mall. The Developer shall complete the demolition aspects of the Project, by December 31, 2017.

4.2 Construction. The Developer shall commence construction of the Project by May 1, 2018, and shall complete construction by November 1, 2019 subject to Force Majeure Events.

**4.3 Compliance with Codes, Plans and Specifications, etc.** The building(s) and other improvements to be constructed upon the Property, the construction thereof, and their uses shall be in compliance with all applicable codes and ordinances of the City, and with all pertinent provisions of this Agreement, the Development Plan and the Plans and Specifications. The acceptance of this Agreement and granting of any and all approvals, licenses and permits by the City shall not obligate the City to grant any variances, exceptions or conditional use permits, or approve any building the City determines not to be in compliance with the City codes and ordinances. All work done by or for Developer shall be in accordance with all applicable City codes and ordinances, the Plans and Specifications, and other applicable laws and regulations. All plans for each aspect of the work must be approved by the City (which may delegate such approvals to its staff in accordance with City codes, ordinances and policies). If permits or approvals are required for any such work, issuance of such permits or approvals is a condition to commencement of such work, and Developer will at its sole cost and expense take such action as required to seek such approvals and permits.

**4.4 Wisconsin Property Taxes.** Developer, as an inducement to the City to proceed with inclusion of the Property within TID #14 and to provide Development Incentive Payments, hereby represents that the contemplated Project will be fully subject to Wisconsin Property Tax Laws. Developer further represents and agrees for itself, its successors and assigns, that it shall take no action(s) or advocate any position or change in state law which would jeopardize or call into question the taxability of the Project under Wisconsin Property Tax Laws.

Notwithstanding the above, in the event that the Project, or the Property, or any part thereof, is determined at any time to be exempt from real and/or personal property taxation under state law taxes otherwise properly assessed against the Project, the Property or any part thereof under Wisconsin Property Tax Laws, Developer, for itself, its successors and assigns, agrees to make payments in lieu of taxes to the City, County, school district, and any other property taxing jurisdictions for which such taxes are not otherwise assessable against the Property in the amounts and within the time periods that would otherwise be required as if the Property were fully taxable under Wisconsin Property Tax Laws, in recognition of the valuable governmental services and benefits available and/or provided to the Project and the Property.

**4.5 Assessed Valuation Challenges.** The Parties agree that in no event shall the Developer have any limitations on its rights to contest, challenge, or protest real estate taxes or other taxes assessed or imposed against the Project, the Property or any part thereof; provided, however, Developer shall not take any action at Open Book, Board of Review or in Circuit Court to reduce the assessed valuation of the Project, the Property or any part thereof to an aggregate assessed value lower than that necessary to produce a minimum amount of Property Tax Increment (not including personal property taxes) of \$302,892 annually prior to the Contribution Deadline without paying any deficiency as set forth in Section 4.6. No restrictions to legal challenges shall be in place after the Contribution Deadline.

**4.6 Payment of Tax Increment Deficiencies.** Commencing upon the substantial completion of the Development through the Contribution Deadline in the event, as a result of, a Developer challenge to the assessed value of the Property, the Property Tax Increment is less than \$302,892 per year beginning in the real property tax year in which the Development is substantially completed, the Developer agrees to pay the difference if any, between (i) the Property Tax Increment collected by the City pursuant to Section 66.1105, Wis. Stats. and (ii) the sum of \$302,892. For the avoidance of doubt, Developer shall have no obligation to reimburse the City pursuant to the foregoing sentence if the value of the Property declines due to overall market conditions, taxing jurisdictions reducing millage rates or tax rates, or other events outside of Developer's control cause a reduction of the Property Tax Increment be less than \$302,892 per year. The difference, if any, shall be paid by Developer to the City within thirty (30) days of billing each year such increment deficiency occurs, until the Contribution Deadline, at which time no further payments of the difference to the City shall be required: provided, however, that during the period in which any Property Tax Increment Payments are otherwise payable to Developer in accordance with Article V, Developer may off-set the payment of any deficiencies in the Development Incentive Payment by the amounts otherwise payable by the City pursuant to Article V. Notwithstanding the foregoing, in the event the substantial completion of the Development occurs on the date that is not the first of any tax year, the foregoing Property Tax Increment threshold shall be allocated on a per diem basis over the real property tax year shall by amount equal to such per-diem threshold multiplied by the number of days remaining in such partial real property tax year following substantial completion of the Development. In addition to any other remedy available at law or in equity, the City in its discretion may also enforce collection of Developer's obligations to pay Property Tax Increment deficiencies by imposing special assessments in accordance with the procedure or special charges against the Developer pursuant to Section 66.0627, Wis. Stats., which procedure is hereby consented to and all objections waived, and furthermore, separately or on conjunction with any other available remedy, may offset any Property Tax Increment payments due to Developer by the amount of actual, unpaid Development Incentive Payment deficiencies Developer has failed to pay City as required by this Agreement.

**4.7 Cooperation with City.** Developer shall reasonably cooperate with the City to facilitate the City's performance under Article V.

## **ARTICLE V. UNDERTAKINGS OF THE CITY**

**5.1 Development Incentives.** After the property value of the Project has exceeded \$14,000,000 the City shall pay to the Developer the Development Incentive Payment each year until such time as the aggregate Development Incentive Payments equals \$1,500,000 as an inducement to Developer to develop the Project. The annual Development Incentive Payment shall be calculated and provided to the Developer as follows:

Each year after the value of the Project has exceeded \$14,000,000, the City will pay to the Developer a development performance incentive payment in an amount equal to the Tax Increment Revenue received by the City with respect to the Property in that year, minus \$7,500 for the City's administrative costs. For purposes of calculating the foregoing Development Incentive Payment, the Tax Incremental District (as defined in Section 66.1105(2)(k), Wis. Stats.) shall encompass the Project and the Value Increment (as defined in Section 66.1105(2)(m), Wis. Stats.) for the Project shall be not greater than \$3,000,000. In no event shall the total aggregate sum of the Development Incentive Payments to the Developer exceed \$1,500,000. Provided Developer makes the applicable tax payment in full by the statutory date, the City shall make the Development Incentive Payment, if any, no later than September 30 of each year, in which such Development Incentive Payments are payable.

5.2 Off-Site Public Improvements. The City shall, at its sole cost and expense: (i) have prepared and pay for the cost of engineering and construction plans and specifications for off-site improvements, as described more particularly on Exhibit "B" attached hereto; and (ii) contract for and install, maintain, repair and replace said off-site improvements. The City shall ensure that all off-site improvements are completed by November 1, 2018 and shall be installed, maintained, repaired and replaced expeditiously, in a good and workmanlike manner in accordance with sound engineering practices and in compliance with the Zoning Code and all other applicable laws, ordinances, regulations and requirements.

## **ARTICLE VI. CONDITIONS TO THE UNDERTAKINGS OF THE CITY**

As a condition to each and all of the covenants, agreements and other obligations of the City under this Agreement, all of the following shall occur, in addition to all other requirements and conditions set forth in this Agreement:

(A) The new Development shall be completed within the timelines set forth in Article IV. If it is not, the City shall have the right to recalculate and reduce the amount of the development incentives to be paid to the Developer be under no obligation to make the Development Incentive Payments until such time as the Project is completed in accordance and the minimum value thresholds set forth in Section 5.1 have been met.

(B) All representations and warranties of Developer set forth in Article III and elsewhere in this Agreement and in all agreements expressly referred to herein shall be true, complete and correct.

(C) All covenants and obligations of Developer under this Agreement are duly performed, observed and satisfied.

(D) No Event of Default has occurred, or with the giving of notice or lapse of time would occur.

## **ARTICLE VII. TID CONTINGENCY**

Developer's and the City's obligations hereunder are contingent upon the City amending the district boundaries and obtaining Joint Review Board approval of a Tax Incremental District boundary change, at a minimum, to encompass the Property, as contemplated herein, after September 30, 2017, and the Project having the base year value increment (defined in Section 66.1105 (2)(m), Wis. Stats.) certified by the Wisconsin Department of Revenue as 2018 not greater than \$3,000,000.

If the contingency set forth in this Article is not timely satisfied, amended or waived, then this Agreement shall terminate and the parties shall be relieved of all liability to one another under this Agreement.

## **ARTICLE VIII. INDEMNIFICATION OF THE CITY**

The Developer hereby indemnifies and holds harmless the City, its governing body members, officers, agents, including the independent contractors, consultants and legal counsel, servants and employees thereof (hereinafter, for purposes of this section collectively referred to as the "Indemnified Parties"), against any loss or damage to property or any injury to or death of any person arising out of or related to this Agreement, provided that the foregoing indemnification shall not be effective for any negligent acts of the Indemnified Parties in fulfilling the obligations of the City or its agents as set forth in this Agreement. Except for any willful misrepresentation or any willful misconduct of the Indemnified Parties, the Developer will protect and defend the Indemnified Parties from any claim, demand, suit, action or other proceeding whatsoever by any person or entity whatsoever arising or purportedly arising from the action or inaction of the Developer (or other persons acting on its behalf or under its direction or control) under this Agreement, or the transactions contemplated. All covenants, stipulations, promises, agreements and obligations of the City contained herein shall be deemed to be covenants, stipulations, promises, agreements and obligations of the City and not of any governing body member, officer, agent, servant or employee of the City.

## **ARTICLE IX. DEFAULT/REMEDIES**

9.1 Events of Default. An Event of Default is any of the following:

(A) A failure by the Developer to cause substantial completion of the Project to occur pursuant to the terms, conditions and limitations of this Agreement, or the failure of the Developer to perform or observe any and all covenants, conditions, obligations or agreements on its part to be observed or performed when and as required under this Agreement, in either case within forty-five (45) days after written notice to the Developer of such failure, provided

that if such matter is not financial and cannot be cured within such forty-five (45) day period but if the Developer commences to cure such matter within the forty-five (45) day period and thereafter reasonably and continuously takes action to complete such cure and such cure is completed within ninety (90) days of the date of written notice to Developer, then the event will not be an Event of Default.

(B) The failure by the City to observe or perform any other covenant, condition, obligation or agreement on its part to be observed or performed when and as required under this Agreement, in either case within forty-five (45) days after written notice to the City of such failure, provided that if such matter is not financial and cannot be cured within such forty-five (45) day period but if the City commences to cure such matter within the forty-five (45) day period and thereafter reasonably and continuously takes action to complete such cure and such cure is completed within ninety (90) days of the date of notice to the City, then the event will not be an Event of Default.

(C) Developer becomes insolvent or is the subject of bankruptcy or insolvency proceedings.

9.2 Remedies on Default. Whenever an Event of Default occurs and is continuing, the other non-defaulting party may take any one or more of the following actions:

(A) The non-defaulting party may immediately suspend their performance under this Agreement from the time any notice of an Event of Default is given until they receive assurances from the defaulting party deemed adequate by the non-defaulting party, that the defaulting party will cure the Event of Default and continue its performance under this Agreement.

(B) The non-defaulting party may take any action, including legal or administrative action, in law or in equity, which may appear necessary or desirable to enforce performance and observance of any obligation, agreement or covenant of the defaulting party under this Agreement.

9.3 No Remedy Exclusive. No remedy or right conferred upon or reserved to the City in this Agreement is intended to be exclusive of any other remedy or remedies, but each and every such right and remedy shall be cumulative and shall be in addition to every other right and remedy given under this Agreement now or hereafter existing at law or in equity or by statute. No delay or omission to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient.

9.4 No Implied Waiver. In the event any agreement contained in this Agreement should be breached by any party and thereafter waived by the other party,

such waiver shall be limited to the particular breach so waived and shall not be deemed to waive any other concurrent, previous or subsequent breach hereunder.

## **ARTICLE X. FORCE MAJEURE**

No party will be responsible to any other party for any resulting losses:

(A) If the fulfillment of any of the terms of this Agreement is delayed or prevented by war, strikes, fires, floods, acts of God, or other similar reasons wholly beyond the control of the party with whose performance there was interference; and,

(B) If the party could not have prevented or reasonably foreseen and provided against such delay; and

(C) If the condition causing delay or prevention could not have been prevented by the exercise of reasonable diligence or without payment of substantial additional, unanticipated expense.

In such a case, the Nonperforming Party shall promptly notify the other party of occurrence of a Force Majeure event, its effect on performance, and how long that party expects it to last. Unless otherwise mutually agreed to by the parties, the time for performance will be extended by the period of delay occasioned by any such cause. However, notwithstanding the general terms of this Article, general economic conditions, labor unrest affecting only one party, an increase in prices, a change in the law, or other conditions affecting financial markets generally shall not be considered a Force Majeure event triggering the terms of this Article.

## **ARTICLE XI. ADDITIONAL PROVISIONS**

11.1 Conflicts of Interest. No member of the governing body or other official of the City shall have any financial interest, direct or indirect, in this Agreement, the Property or the Project, or any contract, agreement or other transaction contemplated to occur or be undertaken thereunder or with respect thereto, nor shall any such member of the governing body or other official participate in any decision relating to this Agreement which affects his or her personal interest or the interests of any corporation, partnership or association in which he or she is directly or indirectly interested. No member, official or employee of the City shall be personally liable to the City in the event of any default or breach by the Developer's successors or assigns on any obligations under the terms of this Agreement.

11.2 Incorporation by Reference. All exhibits and other documents attached hereto or referred to herein are hereby incorporated in and shall become a part of this Agreement.



11.9 Entire Agreement. This document and all other documents and agreements expressly referred to herein contain the entire agreement between the Developer and the City with respect to the matters set forth herein. This Agreement may be modified only by a writing signed by all parties.

11.10 Governing Law. This Agreement shall be construed in accordance with the laws of the State of Wisconsin.

11.11 Cooperation. The City and the Developer agree to cooperate in the prosecution of applications made by either party for any governmental certificates or approvals appropriate or necessary for the consummation of the transactions contemplated by this Agreement or the use and occupancy of the Property. The City and the Developer each will at any time, or from time to time at the written request of the other, sign and deliver such other documents as may be reasonably requested or as may be reasonably necessary or appropriate to give full effect to the terms and conditions of this Agreement.

11.12 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original.

11.13 Binding. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, representatives, successors and permitted assigns.

11.14 Fees. Upon execution of this Agreement, and thereafter upon request of the City, the Developer shall reimburse the City for all legal, consulting and other fees and expenses incurred in connection with the preparation of this Agreement and other documents and agreements referred to herein, provided however such reimbursement obligation shall not exceed \$10,000 in the aggregate.

11.15 Recording. This Agreement or a memorandum of this Agreement in a form mutually agreeable to the parties shall be recorded in the Office of the Sheboygan County Register of Deeds against the Property at the cost and expense of the Developer.

List of Exhibits:

- "A" Legal Description of Property
- "A-1" Legal Description of the Project
- "A-2" Legal Description of Property excluded from the Project
- "B" Developer's Project Plans
- "C" Off-Site Improvements

This document consists of twelve (12) pages, including the following signature page.

**SIGNATURE PAGE FOR  
DEVELOPMENT AGREEMENT**

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement as of the date first above written.

**CITY OF SHEBOYGAN, WISCONSIN**

**BY:** \_\_\_\_\_  
Michael Vandersteen, Mayor

**ATTEST:** \_\_\_\_\_  
Susan Richards, City Clerk

**MEIJER STORES LIMITED PARTNERSHIP**  
**By: Meijer Group, Inc. its general partner**

**BY:** \_\_\_\_\_  
Its: \_\_\_\_\_

This document authorized by and in accordance with Res. No. \_\_\_\_-16-17.

City Update 5/10/17

**EXHIBIT "A"**

**LEGAL DESCRIPTION OF THE PROPERTY**

**EXHIBIT "A-1"**

**LEGAL DESCRIPTION OF THE PROJECT**

[insert description]

**EXHIBIT "A-2"**

**LEGAL DESCRIPTION OF PROPERTY EXCLUDED FROM THE PROJECT**

[insert description]

City Update 5/10/17

**EXHIBIT "B"**

**DEVELOPER'S PROJECT PLANS**

**EXHIBIT "C"**  
**OFF-SITE IMPROVEMENTS**



Res. No. \_\_\_\_\_ - 17 - 18. By Alderperson Wolf. May 15, 2017.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the provision and installation of a Digital Closed Circuit Security Camera System including short term archiving for the Municipal Service Building.

WHEREAS: The Municipal Service Building covers approximately 100,000 square feet of space not including the adjacent yards, driveways and entrances. In order to adequately protect this vast City property, a digital security camera system is warranted which will enable live monitoring as well as short term- archived storage of the monitoring through which the City will protect its property and;

WHEREAS: The City issued a Request for Bids #1919-17 for the work and the low bid was found to meet or exceed all of the specifications. The storage server at the heart of the system will be installed in the data center at City Hall and will utilize the fiber optic link for data transfer.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with JSM Secure Inc. of Sheboygan Falls, WI for the purchase and installation of a Digital, Closed Circuit Security Camera System for the Municipal Service Building in the amount of \$49,306.72 all inclusive.

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw funds in the amount of \$49,306.72 on Account # 47633110-621200 in payment of same.

*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. \_\_\_\_\_ - 17 - 18. By Alderperson Wolf. May 15, 2017.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase and installation of 64 Steel lockers and accessories at the Municipal Service Building.

WHEREAS: The locker room at the Municipal Service Building has not been updated since the building was built in the 1960's and is in need of an upgrade and;

WHEREAS: There are currently far more lockers in fair to poor condition in the room than are needed for the current and projected future workforce resulting in a cramped, uncomfortable environment. The City issued a Request for Bids for replacement of the lockers and the low bid has been found to meet all of the specifications. Following removal of the current lockers, some light remodeling and cleaning of the area will precede the installation of the new lockers and equipment.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with Storage Concepts Inc. of Port Washington WI for the purchase and installation of 64 Penco Steel Lockers and accessories in the amount of \$30,015.00

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw funds in the amount of \$30,015.00 on Account # 47633110-621200 in payment of same.

*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. \_\_\_\_\_ - 17 - 18. By Alderperson Wolf. May 15, 2017.

A RESOLUTION authorizing the appropriate City Officials to execute the Management Services Agreement regarding Quarryview Park.

RESOLVED: That the Mayor and City Clerk are hereby authorized to execute the Management Services Agreement in form substantially similar to the attached.

*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\_\_\_\_.

Date \_\_\_\_\_ 20\_\_\_\_. \_\_\_\_\_, City Clerk

Approve \_\_\_\_\_ 20\_\_\_\_. \_\_\_\_\_, Mayor

**CITY OF SHEBOYGAN**

**REQUEST FOR PUBLIC WORKS COMMITTEE CONSIDERATION**

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**ITEM DESCRIPTION:** Resolution authorizing the appropriate City officials to execute the Management Services Agreement regarding the J. C. Quarry View Center and Beach.

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**REPORT PREPARED BY:** Joseph L. Kerlin, Superintendent of Parks and Forestry

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**REPORT DATE:** May 10, 2017

**MEETING DATE:** May 15, 2017

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**FISCAL SUMMARY:**

**STATUTORY REFERENCE:**

Budget Line Item: N/A  
Budget Summary: N/A  
Budgeted Expenditure: N/A  
Budgeted Revenue: N/A

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Wisconsin Statutes: N/A  
Municipal Code: N/A

**BACKGROUND / ANALYSIS:**

Since 2013 the city has entered into a Management Services Agreement with a private company for the management and operation of the J.C. Quarry View Center and Beach. The attached agreement is a one year agreement with an additional summer seasonal year renewal with written agreement by both parties.

**STAFF COMMENTS:**

The city has been actively seeking a local company to manage the Quarry and approached Mike Miller, owner of EOS Surf LLC, giving him the opportunity. This partnership is a natural fit given the nature of the business, EOS Surf, and the water activities that it provides.

**ACTION REQUESTED:** Recommend approval of the Management Services Agreement.

**ATTACHMENTS:**

- I. Management Services Agreement

## MANAGEMENT SERVICES AGREEMENT

THIS MANAGEMENT SERVICES AGREEMENT (this "Agreement") is entered into as of June 05, 2017, by and between the City of Sheboygan, a municipal corporation of the State of Wisconsin ("City"), and EOS Surf LLC, a Wisconsin limited liability company ("Manager"), collectively, the "Parties."

### RECITALS

WHEREAS, City owns Quarryview Park, a public park located at 3401 Calumet Drive, Sheboygan, Wisconsin (the "Quarry Park"); and

WHEREAS, the City finds that the Quarry Park beach, water areas and Quarryview Community Center located in Quarry Park are feature-rich assets which have been underutilized by the public; and

WHEREAS, Manager desires to provide certain management services at Quarry Park, and the City is willing to have Manager provide certain management services at Quarry Park; and

WHEREAS, Manager is experienced in the operation of seasonal, water-based family entertainment centers and desires to manage and operate the quarry beachfront, water areas, the Quarryview Community Center and other ancillary areas for the City (hereinafter known as the "Quarry"); and

WHEREAS, the City desires to obtain the benefits of Manager's expertise in the operation and management of seasonal, water-based family entertainment centers by turning over to Manager the operation and management of the Quarry for the summer season; and

WHEREAS, subject to the terms and conditions hereof, City desires to engage the Manager, and the Manager desires to be engaged, to provide personnel and certain management services to the Quarry in connection therewith.

NOW, THEREFORE, in consideration of the Recitals herein set forth and the mutual promises made herein, the sufficiency of which is acknowledged by the Parties hereto, it is hereby agreed as follows:

ARTICLE I  
ENGAGEMENT OF MANAGER; THE SERVICES

1.1 Engagement of Manager. Subject to the terms and conditions of this Agreement, City hereby engages Manager, and Manager hereby accepts such engagement, to provide the Services (as defined below) at the Quarry, within the area identified in Exhibit "A" attached hereto. In addition, City agrees to provide Manager access to the public parking lot at the Quarry for its operations.

1.2 The Services. The Manager shall provide the City with, or make arrangements for the delivery to City of, the following services during the term of this Agreement, all at no cost to the City (collectively, the "Services"):

(a) Provide management expertise and consulting services with respect to recommending and implementing improvements to the Quarry facilities, programs, offerings and attractions;

(b) Manage and operate all aspects of the Quarry and the Quarryview Community Center, including, without limitation, staffing, reservations, reception, concessions, sales, bookkeeping, administration, marketing, advertising and promotion;

(c) Manager shall be responsible for all day-to-day expenses and normal maintenance involved with operations. Manager shall finance all personnel, operations and the proposed new equipment involved with its operations.

(d) Manage and coordinate recreational programs, facilities and equipment for Quarry users. Select and provide products appropriate for the different water depths in the Quarry, as well as different demographic groups. Select and provide site amenities to enhance guest comfort and create a unique destination that will broaden Quarryview Park's appeal and stimulate repeat visits;

(e) Hours of operation for the Quarry beach shall be 10 a.m. to 7 p.m., seven days per week from June 21st through Labor Day 2017. Hours and date of opening can be altered with the approval of both Parties.

(f) Manager shall provide an on-site manager and two to ten additional staff members depending on weather, capacity and planned events;

(g) Such other services incidental to the operations of the City's Quarry and Quarryview Community Center as may be reasonably requested by City from time to time.

(h) Manager shall institute and maintain reasonable safety measures and procedures to include, but not be limited to the following:

(i) Utilize inflatable safety buoys to segregate the shallow-water free zone from any pay-for-play areas;

(ii) All users will need to pass a swim test and receive a wristband as an identifier to use any deep water activity area;

(iii) Lifejackets and wristbands will be required for all activities in deep water areas, including stand-up paddleboards, pedal boats and kayaks;

(iv) Utilize the existing dock also for the safety stations.

1.3 Scope. The scope of the Services under this Agreement may be enlarged, reduced, or altered from time to time by mutual agreement of the Parties and written amendment of this Agreement. City shall be responsible for any agreed-upon capital improvements, major site cleanup, and major repairs required on existing facilities and structures.

1.4 Personnel.

(a) Manager shall provide all personnel reasonably necessary for Manager to perform the Services. Such personnel shall at all times be employees or contractors of Manager (collectively, the "Personnel"). Manager, in its sole discretion, shall be responsible for all aspects of the hiring and employment of its employees, including, without limitation, retirement and welfare plans, conduct policies, workers compensation insurance and compensation. Manager shall conduct criminal background checks on all prospective hires and condition employment on successful passage of drug screen.

(b) City shall have the right, at any time upon at least fourteen (14) days' notice to Manager, to declare any Personnel no longer eligible to perform the Services for City under this Agreement.

(c) Manager may from time to time delegate its obligations hereunder to any person. City reserves the right to approve or disapprove any such delegation.

(d) All of Manager's employees shall undergo a thorough orientation and training program, with key emphasis on customer service skills and safety. All employees shall possess and maintain appropriate licensing and/or certification.

## ARTICLE II COVENANTS OF MANAGER

2.1 Compliance with Law. Manager will use commercially reasonable efforts to assure that the Services are performed in compliance with the requirements of all applicable laws, statutes, ordinances, rules, regulations, or orders of any governmental authorities or regulatory bodies having jurisdiction over Manager or City.

### 2.2 Ownership of Records, Licenses and Systems.

(a) All reports, documents and other information generated solely pursuant to the Services herein or relating solely to the operation of the Quarry and the Quarryview Community Center shall be the property of City.

(b) All business records, documents and other information generated by Manager which may pertain to the Services but which are generated pursuant to or relating to the operation of Manager shall remain the property of Manager.

(c) Software licenses, licenses, permits, procedures, processes and systems generated by or purchased by Manager and used in connection with this Agreement shall be the property of Manager, unless otherwise agreed to in writing by Manager and City.

(d) Software licenses, licenses, permits, procedures, processes and systems generated by or purchased by City and used in connection with this Agreement shall be the property of City, unless otherwise agreed to in writing by Manager and City.

2.3 Access to Records and Facilities. The Manager shall make available to City, its agents and attorneys, at all times during normal business hours, all records and other information described in Section 2.2 hereof which relate to Services under this Agreement. The Manager shall promptly respond to any questions from City with respect to such records and shall confer with City at all reasonable times, upon request, concerning the operations of the Quarry and the Quarryview Community Center. In addition, the City or the City's officers or designated agents shall have the right at any reasonable time or interval to examine Manager's books of account for the Quarry or any portion thereof. Manager acknowledges that certain of its records may be subject to disclosure under applicable public record laws.

2.4 Insurance.

(a) Manager agrees, at its sole cost and expense, to obtain and maintain insurance coverage in an amount not less than \$2,000,000 with respect to its operation of the Quarry, for the benefit of both the City and Manager and agrees to name the City as additional insured.

(b) Each party shall obtain and maintain property insurance coverage on their respective assets.

2.5 Performance Standards. The Manager shall undertake all of the Services in accordance with the reasonable performance standards established by City for the Services.

ARTICLE III  
FEES AND PAYMENT

3.1 Manager shall pay to the City a fee of \$1.00 for making the facilities available. Manager shall be entitled to retain all of the proceeds which it generates from the operation of the Quarry and the Quarryview Community Center under this Agreement.

ARTICLE IV  
RELATIONSHIP OF THE PARTIES

4.1 Independent Parties. Nothing in this Agreement shall be construed to constitute any party as a partner, agent or joint venturer of the other party. Neither party shall make any contract or representation, or incur any liability or obligation whatsoever, on behalf or in the name of the other party, except as set forth in this Agreement, or as may be stated otherwise in other agreements between the Parties. Except as otherwise provided herein, each party shall be responsible for its own operational expenses incurred in the performance of this Agreement.

4.2 Nonassumption of Liabilities. Neither party shall, by entering into and performing this Agreement, assume or become liable for any of the existing or future obligations, liabilities, or debts of the other party.

ARTICLE V  
HOLD HARMLESS

5.1 Scope of Liability. Manager shall not be liable to City for any negligent acts or omissions in the performance of this Agreement. Rather, Manager shall be liable to City only if the act, or failure to act, of Manager constitutes any of the following:

(a) Manager's bad faith, recklessness, gross negligence, gross misconduct or willful misconduct in its management and operation of the Quarry, or arising out of any breach or claimed breach of any representation or any of its obligations pursuant to this Agreement; or

(b) A violation of criminal law, unless Manager had reasonable cause to believe that its conduct was lawful or no reasonable cause to believe that its conduct was unlawful.

5.2 Indemnification Obligations. City and Manager agree to hold each other harmless for liabilities arising out of the performance of this Agreement as follows:

(a) Manager agrees to defend, indemnify and hold harmless City and its officers, officials, managers, employees and agents against any and all claims, lawsuits, settlements,

judgments, costs, penalties, and expenses, including reasonable attorneys' fees and costs of investigation, resulting from, or arising out of, or in connection with any claim made as a result of Manager's bad faith, recklessness, gross negligence, gross misconduct or willful misconduct in its management and operation of the Quarry, or arising out of any breach or claimed breach of any representations or any of its obligations pursuant to this Agreement.

(b) City agrees to defend, indemnify and hold harmless Manager and its shareholders, directors, officers, employees, and agents against any and all claims, lawsuits, settlements, judgments, costs, penalties, and expenses, including reasonable attorneys' fees and costs of investigation, resulting from, or arising out of, or in connection with any claim made as a result of the City's ownership of the Quarry, provided, however, that the City shall not defend, indemnify or hold Manager harmless from and against, and Manager shall not be exculpated from any claim, action, damage, expense, loss or liability directly or indirectly caused by or arising from bad faith recklessness, gross negligence, gross misconduct or willful misconduct of Manager, or arising out of any breach of representations or any of its obligations pursuant to this Agreement.

(c) The Parties shall notify each other of the existence of claims relating to the Quarry or the services provided under this Agreement and shall cooperate with each other in defense of third-party claims.

#### ARTICLE VI TERM AND TERMINATION

6.1 Term. This Agreement shall commence upon the date hereof and continue in full force and effect during the 2017 summer swimming season at the Quarry ending on or about the end of the Labor Day weekend, but in no event later than September 11, 2017. This Agreement may be renewed for one successive year summer swimming season upon written agreement of the Parties, subject to such modifications as the Parties may agree.

6.2 Termination for Cause. This Agreement may be terminated at any time for cause by the party indicated below upon fifteen (15) days' written notice to the other party:

(a) Bankruptcy. By either party, if the other party shall file a voluntary petition in bankruptcy, make a general assignment for the benefit of creditors, or take advantage of any insolvency law.

(b) Breach. By either party, if the other party shall default in the performance of this Agreement and the default shall continue for a period of fifteen (15) days after written notice to the other party stating specifically the default.

(c) Transfer of Business. By City, if Manager shall be acquired by, or transfer substantially all of its assets or business to, any third party.

6.3 Termination for Convenience. This Agreement may be terminated at any time for any reason by either party upon forty-five (45) days' written notice to the other party.

6.4 Effect of Termination or Expiration.

(a) Expiration or termination of this Agreement for any reason shall not release any party from its obligations hereunder that have accrued prior to the termination date.

(b) After any termination of this Agreement, the following shall apply:

(i) Manager shall promptly deliver to City all of City's park property and facilities in the possession of Manager, including, without limitation, any property of City described in Section 2.2 hereof.

(ii) The parties shall promptly conduct a final accounting of the amounts due under Section 3.1 hereof, and any amount due either party under such accounting shall be promptly paid by the other party.

ARTICLE VII  
MISCELLANEOUS

7.1 Assignment. The benefits, rights, and obligations set forth herein are personal to the Parties, and, except as provided for herein, may not be assigned or transferred to a third party without the prior written consent of the other party. Any attempted assignment in violation of this section shall be void. Without in any way limiting the foregoing, this

Agreement shall be binding upon, enforceable by, and inure to the benefit of the Parties, their permitted successors and assigns.

7.2 Notice. Any notice, consent, approval, request or other communication required or permitted to be given pursuant to this Agreement (a "Notice") shall be in writing and shall be either personally delivered or sent by first class mail, postage prepaid, to the address each of the Parties keeps on record for the other party, or to such other address as either party may give notice of from time to time in accordance with this Section 7.2. If Notice is sent by mail as provided above, it also shall be sent on the date of mailing by facsimile transmission to the facsimile number, if any, designated by the other party in writing for receipt of such notice. Delivery shall be deemed effective upon personal delivery or deposit in the United States mail.

7.3 Entire Agreement. This Agreement contains the entire understanding between the Parties on the subject matter hereof and no representations, inducements, promises, or agreements, oral or otherwise, not embodied herein shall be of any force or effect. This Agreement supersedes any other oral or written agreement entered into between the Parties on the subject matter hereof.

7.4 Amendment. This Agreement may be amended only by a writing signed by both parties.

7.5 Waiver. No failure or delay of any party in exercising any right or power given to it under this Agreement shall operate as a waiver thereof. No waiver of any breach of any provision of this Agreement shall constitute a waiver of any prior, concurrent, or subsequent breach. No waiver of any breach or modification of this Agreement shall be effective unless contained in writing executed by both parties.

7.6 Severability. The invalidity or unenforceability of any particular provisions of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provisions were omitted.

7.7 Binding Effect. This Agreement shall be binding upon and inure to the benefit of the Parties hereto, their permitted successors and permitted assigns, and, subject to Section 6.2(c) hereof, any corporate successors by merger,

consolidation or other corporate reorganizations, without limitation.

7.8 Force Majeure. Neither party shall be deemed to be in violation of this Agreement if such party is prevented from performing any of its obligations hereunder for any reason beyond its reasonable control, including, without limitation, acts of God or of any public enemy, elements, flood, strikes, or statutory or other law, regulation or rule of the federal or any state or local government or any agency thereof.

7.9 Governing Law. This Agreement shall be construed and interpreted in accordance with the laws of the State of Wisconsin.

7.10 Counterparts. This Agreement may be executed in two or more counterparts, including by signature pages provided by facsimile or in PDF format. All such counterparts together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the parties have duly executed this Agreement as of the date first above written.

**MANAGER:**

**CITY:**

EOS SURF, LLC

CITY OF SHEBOYGAN

By: \_\_\_\_\_

By: \_\_\_\_\_

Michael J. Vandersteen  
Mayor

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**ATTEST:**

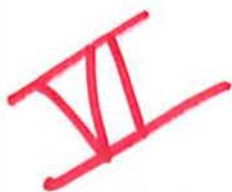
\_\_\_\_\_  
Susan Richards  
City Clerk

Date: \_\_\_\_\_

Agmts-Management Services Agmt-Quarry-033115

**EXHIBIT "A"**

*[DPW to provide photo or drawings identifying areas covered by Management Services Agreement]*



R. C. No.       - 17 - 18      . By FINANCE AND PERSONNEL. May 15, 2017.

Your Committee to whom was referred R. O. No. 1-17-18 by the City Administrator submitting the City of Sheboygan Citizen Engagement Program for consideration; recommends establishing a citizen engagement program and to authorize implementation of the program.

*MS*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ 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

4.4

R. O. No. 1 - 17 - 18. By CITY ADMINISTRATOR. May 1, 2017.

Submitting the City of Sheboygan Citizen Engagement Program to the Common Council for referral to the Finance and Personnel Committee.

*Finance / Personnel  
AC and Ad*

\_\_\_\_\_  
City Administrator

III

## **SHEBOYGAN CITIZEN ENGAGEMENT PROGRAM**

**PURPOSES:** Sheboygan's Citizen Engagement Program (CEP) is intended to:

- Increase the City of Sheboygan's government's access to its citizens' ideas and expertise.
- Make information about citizen engagement more transparent, accessible, and interactive for all citizens.
- Engage capable, motivated citizens in actively advancing community projects they care about that will improve their community in a way that is personally meaningful, productive, efficient, and cost-effective.
- Make the system for eliciting, sorting, evaluating, prioritizing, and acting upon citizen initiatives more integrated and effective.
- Improve the collaborative processes among city staff, Common Council, and engaged citizens.

The following outline summarizes how community input will be handled:

- 1) **Soliciting Ideas and Issues:** Citizen-generated issues and ideas will be collected by the city staff and Common Council. The issues and ideas will be discussed as part of the annual review of the city's Strategic Plan 2017-2021.
- 2) **Organizing Ideas and Issues:** These ideas will be organized by the Office of the City Administrator into three categories - those to be:
  - Addressed immediately by city staff; or
  - Agendized for Common Council and committee consideration as soon as possible; or
  - Maintained for consideration by the Finance and Personnel Committee and eventually the Common Council at its annual strategic plan update discussion.
- 3) **Prioritizing Ideas and Issues:** The full list of pending ideas will be submitted to the Finance and Personnel Committee to consider and prioritize for inclusion in the city's strategic plan as recommended to the Common Council.
- 4) **Implementing Ideas and Issues:** Projects included in the city's strategic plan will be assigned to a lead staff member, with specific objectives, a timeline, and possibly a budget. Whenever a project would benefit from citizen engagement, an appropriate staff member, working through the Office of the City Administrator, will organize a Citizen Work Group that will collaborate to help implement the project.
- 5) **Reporting Ideas and Issues:** The Office of the City Administrator will provide an annual report to the Finance and Personnel Committee and the

community on community input and citizen engagement efforts and projects.

- 6) **Periodic Reviews and Annual Evaluation of the Citizen Engagement Program:** The City Administrator will work with the Common Council, community and city staff to ensure that there is on-going review and evaluation of the CEP. The City Administrator will solicit feedback from the community and may convene a small working group to assist in the CEP evaluation. The CEP will be evaluated and modified as needed to ensure that it is continuously functioning at the highest level of citizen engagement and creating broad-based opportunities for citizen input and involvement.
  
- 7) **Recognition Program:** The Mayor's Office will make it a priority to honor all citizen volunteers annually in order to show the city's appreciation for their time and dedication.

The elements of the CEP are described below:

## 1. SOLICITING IDEAS AND ISSUES

The **Strategic Plan 2017-2021** will be the city's overarching guide to its priorities and projects for the decade. The strategic plan will express the vision residents have for the community, establish a set of values, key strategies, objectives, and from that will come action items and critical measurements.

Sheboygan citizens will be invited to identify problems and provide ideas relating to or independent of the strategic plan that they would like the city staff and Common Council to consider. Topic areas will expand upon existing committee's, commission's, and council's disciplines and will include public safety, public works, etc. All received ideas will be reported back to the Common Council. A standard **Citizen Idea Form** will be widely distributed to elicit the information needed to review an idea.

The Office of the City Administrator will implement and manage the CEP.

Many other methods, traditional and innovative, may be used to solicit community input. These include:

- **Common Council listening sessions** inviting various constituencies to provide targeted public input directly to the Common Council.
- A **town hall, open house, or forum** that is either topical or open to general discussion of city issues (or both).
- Smaller, more focused **roundtables and focus groups** to solicit a deeper level of input and information sharing around specific subjects.
- **One-to-one conferences with individuals and organizations.**
- **Social media** will be used to enable everyone in our community to provide input.

- The city's **website**, which creates an online interactive “go-to” place for community dialogue.
- **Traditional media outlets** (e.g. newspaper, radio and televisions stations) will inform, educate, and encourage public dialogue.
- **Partnerships with schools and youth organizations** will be fostered in order to engage youth and families.

### **Committee, Commission and Boards**

The Strategic Plan 2017-2021 serves as the city's core strategic planning document and is intended to be a living document that proactively guides the city's strategic development through 2021 and beyond. The action items of the strategic plan will be explored in depth.

To accomplish future action items, the city management team will meet with their respective committees, commissions, and boards to request input from the public on action items in January – March of the year prior to the update of the strategic plan. They will **seek a consensus on a few (one-three) top priority objectives, and related action items** that they want to recommend strongly for Common Council consideration.

Their recommendations will be concisely summarized and distributed widely. If needed, one **integrative meeting** will be held among selected representatives from each committee, commission or board to share their groups' recommendations and to suggest ways of integrating items of crossover concern at a future Committee of the Whole meeting.

These meetings will be posted in advance for the public to attend. The City Administrator may identify other additional goals or key strategies.

Each committee, commission, or board will also **assess** progress, i.e. critical measurements, toward fulfilling the goals of the strategic plan.

## **2. ORGANIZING IDEAS AND ISSUES**

Once community input has been captured, staff will administratively review ideas and potential projects to determine if any are **already being addressed** within another city effort or if they would best be **integrated into other ongoing projects**. They also may provide input on **resource requirements, legal issues**, etc. Once organized, staff will send input along one of **three essential tracks**:

- A. Immediate resolution/implementation by city staff** on issues and services that fall within the purview of city departments and the current operational budget.
- B. Immediate consideration by the Common Council** for issues and services that require legislative authority and fall within the *current* budget and staff resources.

- C. **Future consideration at a Common Council annual strategic plan update meeting** for ideas that require major policy, funding, and/or staff resources for *future* fiscal year(s).

### 3. PRIORITIZING IDEAS AND ISSUES

Citizen initiatives requiring the Common Council's authorization and possible funding will be reviewed at a **Finance and Personnel Committee work session** held in April or May, prior to the commencement of the annual budget process. This will allow city-wide prioritization since all possible work plan items will be considered at one time in relation to one another. The Common Council will decide upon the **highest priority items** and incorporate them into an **annual work plan** upon which the annual budget will be based.

The Common Council will consider any or all of the following **prioritization guidelines** in order to establish work-plan items:

- Does the project contribute to implementing the strategic plan?
- Is the project consistent with strategic plans or priorities (i.e. infrastructure and public facilities, quality of life, economic development)?
- Does broad-based support exist from different segments of the community?
- Does the project address a special community need or emergency?
- Do resources (staff, financial, technological) exist to complete a project?
- Does the city have a limited window of opportunity to take advantage of outside funding?
- Are there changes in federal or state law, or other external forces to be considered?

### 4. IMPLEMENTING IDEAS AND ISSUES

The following steps will be taken to implement the priorities established by the City Administrator:

- A. Whenever appropriate, the City Administrator will assign a **staff member, specific objectives, and a timeline and budget where appropriate.**
- B. Whenever appropriate, the Common Council will create an ad hoc committee or the City Administrator will create and appoint a **Citizen Work Group (CWG)** that will collaborate to move the project forward. The size, makeup, and operation of each committee or CWG will vary depending on the project.
- C. To ensure optimal membership, a **Volunteer Registry** will be created and managed by the Mayor's Office to serve as a pool from which the Mayor or the City Administrator can draw from when putting together project teams.

Before signing on to participate, the committee or CWG volunteers will be **informed about what is expected**, such as the time commitment, the kinds of tasks they may be asked to complete (e.g. conduct a survey or write a report), what staff will and will not be able to contribute, and what other resources they will have.

The Registry will be created and maintained through the following steps:

- The Mayor's Office will reach out to **current committee, commission and board members** and seek their participation in the Registry.
- The Mayor's Office will **reach out to community groups** to inform them about the Citizen Engagement Program and opportunities for citizen participation.
- The Mayor's Office will **publicize opportunities for citizen involvement**.
- Signing up for the Volunteer Registry will be made as **simple and accessible** as possible.

The Mayor's Office is responsible for ensuring that there is on-going communication **with all registered volunteers throughout the year**, not just those currently participating in work groups.

## **5. REPORTING IDEAS AND ISSUES**

Information about all of the above kinds of **input** from the community and their **engagement** in carrying out the Common Council's priorities will be **presented annually to the Common Council**. The annual presentation will provide information and basis for discussion, and give the Common Council the opportunity to ask questions and make suggestions about the ideas, issues, and the citizen engagement process.

These annual reports will also be housed on **the City's website** for ongoing community access, comment, and feedback.

## **6. RECOGNITION PROGRAM**

The Mayor's Office will make it a priority to honor all citizen volunteers annually in order to show the City's appreciation for their time and dedication. Ways to do this could include:

- Have citizens serving on the ad hoc committees present their ideas and findings to Common Council.
- Appreciation articles in the newspaper.
- Send out occasional thank you cards to current volunteers thanking them for their service.
- Participate in National Volunteer Week activities.
- Initiate a local Volunteer Month in the city via the Mayor.

Proclamations and public information pieces are used as a way to thank current volunteers, recruit new volunteers, and promote the value of volunteering to the community.

VIII

R. C. No. \_\_\_\_\_ - 17 - 18. By FINANCE AND PERSONNEL. May 15, 2017.

Your Committee to whom was referred Res. No. 10-17-18 by Alderperson Donohue authorizing a transfer of appropriation in the 2017 budget to establish appropriation for parking lot improvements in Tax Increment District 12; recommends the Resolution be passed.

mg.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

5.9

Res. No. 10 - 17 - 18. By Alderperson Donohue. May 1, 2017.

A RESOLUTION to authorize a transfer of appropriations in the 2017 Budget.

RESOLVED: That the Finance Director be and is hereby authorized and directed to make the following transfers of appropriations in the 2017 Budget for the purposes of:

Establish appropriation for parking lot improvements in Tax Increment District 12

<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
Tax Increment District 12 Debt Service Unreserved Fund Balance 312-253000	Tax Increment District 12 Construction Land Improvements 42261100-611200	\$300,000

Establish appropriation for land acquisition by the Redevelopment Authority. The funds will be advanced from the General Fund and repaid with interest

General Fund Unreserved Fund Balance 101-253000	Redevelopment Authority Fund Land Acquisition 29561100-611100	\$500,000
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*Thelma Donohue*

*Fin/Per  
Les Pass*

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. \_\_\_\_\_ - 17 - 18. By FINANCE AND PERSONNEL. May 15, 2017.

Your Committee to whom was referred Res. No. 13-17-18 by Alderperson Donohue authorizing a loan from the Trust Funds of the State of Wisconsin in sum of \$400,000 for TID #16 Housing Project; recommends the Resolution be passed.

*neg.*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ 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

5.5

Res. No. 13 - 17 - 18. By Alderperson Donohue. May 1, 2017.

A RESOLUTION to authorize a loan from the Trust Funds of the State of Wisconsin in the sum of \$400,000 for TID #16 Housing Project.

By the provisions of Sec. 24.66 of the Wisconsin Statutes, all municipalities may borrow money for such purposes in the manner prescribed, and,

By the provisions of Chapter 24 of the Wisconsin Statutes, the Board of Commissioners of Public Lands of Wisconsin is authorized to make loans from the State Trust Funds to municipalities for such purposes. (Municipality as defined by Sec. 24.60(2) of the Wisconsin Statutes means a town, village, city, county, public inland lake protection and rehabilitation district, town sanitary district created under Sec. 60.71 or 60.72, metropolitan sewerage district created under Sec. 200.05 or 200.23, joint sewerage system created under Sec. 281.43(4), school district or technical college district.)

THEREFORE, BE IT RESOLVED, that the City of Sheboygan, in the County of Sheboygan, Wisconsin, borrow from the Trust Funds of the State of Wisconsin the sum of Four Hundred Thousand And 00/100 Dollars (\$400,000.00) for the purpose of financing development incentive for TID #16 housing project and for no other purpose.

The loan is to be payable within 5 years from the 15<sup>th</sup> day of March preceding the date the loan is made. The loan will be repaid in annual installments with interest at the rate of 3.00 percent per annum from the date of making the loan to the 15<sup>th</sup> day of March next and thereafter annually as provided by law.

RESOLVED FURTHER, that there shall be raised and there is levied upon all taxable property, within the City of Sheboygan, in the County of Sheboygan, Wisconsin, a direct annual tax for the purpose of paying interest and principal on the loan as they become due.

RESOLVED FURTHER, that no money obtained by the City of Sheboygan by such loan from the state be applied or paid out for any purpose except financing development incentive for TID #16 housing project without the consent of the Board of Commissioners of Public Lands.

RESOLVED FURTHER, that in case the Board of Commissioners of Public Lands of Wisconsin agrees to make the loan, that the Mayor and clerk of the City of Sheboygan, in the County of Sheboygan, Wisconsin are

*Jim Pers*  
*RES PASS*

authorized and empowered, in the name of the city to execute and deliver to the Commission, certificates of indebtedness, in such form as required by the Commission, for any sum of money that may be loaned to the city pursuant to this resolution. The Mayor and clerk of the city will perform all necessary actions to fully carry out the provisions of Chapter 24, Wisconsin Statutes, and these resolutions.

RESOLVED FURTHER, that this preamble and these resolutions and the aye and no vote by which they were adopted, be recorded, and that the clerk of this city forward this certified record, along with the application for the loan, to the Board of Commissioners of Public Lands of Wisconsin.

  
\_\_\_\_\_

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



R. C. No.       - 17 - 18      . By PUBLIC WORKS. May 15, 2017.

Your Committee to whom was referred Res. No. 14-17-18 by Alderperson Wolf authorizing the appropriate City Officials to enter into contract with Bray Architects for Phase Two Project Implementation for the City Hall remodeling design, development, construction documents including bidding and negotiation as well as construction management; recommends the Resolution be passed.

*reg*

_____	_____
_____	_____
_____	_____

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

5.6

Res. No. 14 - 17 - 18. By Alderperson Wolf. May 1, 2017.

A RESOLUTION authorizing the appropriate City Officials to enter into contract with Bray Architects for Phase Two Project Implementation for the City Hall remodeling design, development, construction documents including bidding and negotiation as well as construction management.

WHEREAS, the Common Council adopted the Building Use Committee recommendation R.C. 437-16-17 on April 17, 2017, to proceed with remodeling City Hall with options 1 and 2 being considered as outlined in the committee report but consider Options 6-7-8 if City Hall remodeling isn't viable.


WHEREAS, the City contracted with Bray Architects for Phase 1 preliminary programming and space needs analysis. The contract has a Phase 2 provision for the Project Implementation for the City Hall remodeling design, development, construction documents including bidding and negotiation as well as construction management

WHEREAS, the American Institute of Architects (AIA) standard form of agreement between owner and architect prescribes the fee structure for Phase 2 at six percent of the City Hall contract for addition/renovation at which Option 1 is \$666,000 and Option 2 is \$510,000.

RESOLVED: That the appropriate City Officials are hereby authorized to enter into a contract with Bray Architects for the City Hall remodeling design, development, construction documents including bidding and negotiation as well as construction management.

BE IT FURTHER RESOLVED: that the appropriate City Officials are to draw funding in the amount of \$666,000 to \$510,000.

*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



# AIA<sup>®</sup> Document B101<sup>™</sup> – 2007

## Standard Form of Agreement Between Owner and Architect

**AGREEMENT** made as of the second day of October in the year Two Thousand Fifteen  
*(In words, indicate day, month and year.)*

**BETWEEN** the Architect's client identified as the Owner:  
*(Name, legal status, address and other information)*

City of Sheboygan  
Department of Public Works  
2026 New Jersey Avenue  
Sheboygan, Wisconsin 53081

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

and the Architect:  
*(Name, legal status, address and other information)*

Bray Associates Architects, Inc.  
Post Office Box 955  
Sheboygan, Wisconsin 53082-0955  
Telephone Number: (414) 226-0200

for the following Project:  
*(Name, location and detailed description)*

Project Number 3245  
City of Sheboygan  
City Hall located at 828 Center Avenue, Sheboygan, Wisconsin.

Architectural and engineering services including the following phases:

Phase 1 – Architectural Programming Space Analysis

Phase 2 – Project Implementation

The Owner and Architect agree as follows.

Init.

## TABLE OF ARTICLES

- 1 INITIAL INFORMATION
- 2 ARCHITECT'S RESPONSIBILITIES
- 3 SCOPE OF ARCHITECT'S BASIC SERVICES
- 4 ADDITIONAL SERVICES
- 5 OWNER'S RESPONSIBILITIES
- 6 COST OF THE WORK
- 7 COPYRIGHTS AND LICENSES
- 8 CLAIMS AND DISPUTES
- 9 TERMINATION OR SUSPENSION
- 10 MISCELLANEOUS PROVISIONS
- 11 COMPENSATION
- 12 SPECIAL TERMS AND CONDITIONS
- 13 SCOPE OF THE AGREEMENT

### EXHIBIT A INITIAL INFORMATION

#### ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth in this Article 1 and in optional Exhibit A, Initial Information:

*(Complete Exhibit A, Initial Information, and incorporate it into the Agreement at Section 13.2, or state below Initial Information such as details of the Project's site and program, Owner's contractors and consultants, Architect's consultants, Owner's budget for the Cost of the Work, authorized representatives, anticipated procurement method, and other information relevant to the Project.)*

#### Exhibit A, Initial Information

§ 1.2 The Owner's anticipated dates for commencement of construction and Substantial Completion of the Work are set forth below:

- .1 Commencement of construction date:

See Exhibit A section A.1.4 for more detail on the preliminary schedule

- .2 Substantial Completion date:

See Exhibit A section A.1.4 for more detail on the preliminary schedule

§ 1.3 The Owner and Architect may rely on the Initial Information. Both parties, however, recognize that such information may materially change and, in that event, the Owner and the Architect shall appropriately adjust the schedule, the Architect's services and the Architect's compensation.

#### ARTICLE 2 ARCHITECT'S RESPONSIBILITIES

§ 2.1 The Architect shall provide the professional services as set forth in this Agreement.

init.

§ 2.2 The Architect shall perform its services consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar circumstances. The Architect shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project.

§ 2.3 The Architect shall identify a representative authorized to act on behalf of the Architect with respect to the Project.

§ 2.4 Except with the Owner's knowledge and consent, the Architect shall not engage in any activity, or accept any employment, interest or contribution that would reasonably appear to compromise the Architect's professional judgment with respect to this Project.

§ 2.5 The Architect shall maintain the following insurance for the duration of this Agreement. If any of the requirements set forth below exceed the types and limits the Architect normally maintains, the Owner shall reimburse the Architect for any additional cost:  
*(Identify types and limits of insurance coverage, and other insurance requirements applicable to the Agreement, if any.)*

.1 General Liability

\$1,000,000.00 per claim  
\$2,000,000.00 aggregate

.2 Automobile Liability

\$1,000,000.00

.3 Workers' Compensation

Each Accident \$500,000.00  
Disease - Each Employee \$500,000.00  
Disease - Policy Limit \$500,000.00

.4 Professional Liability

\$2,000,000.00 per claim  
\$2,000,000.00 aggregate

.5 Umbrella

The Architect maintains a commercial umbrella policy with the following limits:  
\$5,000,000.00 each occurrence  
\$5,000,000.00 aggregate  
The policy underlies the General Liability, Automobile and Employer's Liability

ARTICLE 3 SCOPE OF ARCHITECT'S BASIC SERVICES

§ 3.1 The Architect's Basic Services consist of those described in Article 3 ~~and include usual and customary structural, mechanical, and electrical engineering services.~~ Services not set forth in this Article 3 are Additional Services.

Architect's Basic Services shall include:

- Civil engineering
- Structural engineering
- Plumbing design and engineering
- Fire protection design and engineering
- Heating, ventilating and air conditioning (HVAC) design and engineering
- Electrical design and engineering
- Technology wiring design
- Security system design- e.g. card readers, closed circuit television, etc.

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§ 3.1.1 The Architect shall manage the Architect's services, consult with the Owner, research applicable design criteria, attend Project meetings, communicate with members of the Project team and report progress to the Owner.

§ 3.1.2 The Architect shall coordinate its services with those services provided by the Owner and the Owner's consultants. The Architect shall be entitled to rely on the accuracy and completeness of services and information furnished by the Owner and the Owner's consultants. The Architect shall provide prompt written notice to the Owner if the Architect becomes aware of any error, omission or inconsistency in such services or information.

§ 3.1.3 As soon as practicable after the date of this Agreement, the Architect shall submit for the Owner's approval a schedule for the performance of the Architect's services. The schedule initially shall include anticipated dates for the commencement of construction and for Substantial Completion of the Work as set forth in the Initial Information. The schedule shall include allowances for periods of time required for the Owner's review, for the performance of the Owner's consultants, and for approval of submissions by authorities having jurisdiction over the Project. Once approved by the Owner, time limits established by the schedule shall not, except for reasonable cause, be exceeded by the Architect or Owner. With the Owner's approval, the Architect shall adjust the schedule, if necessary, as the Project proceeds until the commencement of construction.

§ 3.1.4 The Architect shall not be responsible for an Owner's directive or substitution made without the Architect's approval.

§ 3.1.5 The Architect shall, at appropriate times, contact the governmental authorities required to approve the Construction Documents and the entities providing utility services to the Project. In designing the Project, the Architect shall respond to applicable design requirements imposed by such governmental authorities and by such entities providing utility services.

§ 3.1.6 The Architect shall assist the Owner in connection with the Owner's responsibility for filing documents required for the approval of governmental authorities having jurisdiction over the Project.

§ 3.1.7 Phase 1 Architectural Programming Space Analysis services are outlined in Exhibit B.

§ 3.1.8 Phase 2 Project Implementation services are outlined in 3.2, 3.3, 3.4, 3.5 and 3.6 below.

### § 3.2 SCHEMATIC DESIGN PHASE SERVICES

§ 3.2.1 The Architect shall ~~review the program and other information furnished by the Owner, assist the Owner in creation / verification of the program,~~ and shall review laws, codes, and regulations applicable to the Architect's services.

§ 3.2.2 The Architect shall prepare a preliminary evaluation of the Owner's program, schedule, budget for the Cost of the Work, Project site, and the proposed procurement or delivery method and other Initial Information, each in terms of the other, to ascertain the requirements of the Project. The Architect shall notify the Owner of (1) any inconsistencies discovered in the information, and (2) other information or consulting services that may be reasonably needed for the Project.

§ 3.2.3 The Architect shall present its preliminary evaluation to the Owner and shall discuss with the Owner alternative approaches to design and construction of the Project, including the feasibility of incorporating environmentally responsible design approaches. The Architect shall reach an understanding with the Owner regarding the requirements of the Project.

§ 3.2.4 Based on the Project's requirements agreed upon with the Owner, the Architect shall prepare and present for the Owner's approval a preliminary design illustrating the scale and relationship of the Project components.

§ 3.2.5 Based on the Owner's approval of the preliminary design, the Architect shall prepare Schematic Design Documents for the Owner's approval. The Schematic Design Documents shall consist of drawings and other documents including a site plan, if appropriate, and preliminary building plans, sections and elevations; and may include some combination of ~~study models,~~ perspective sketches, or digital modeling. Preliminary selections of major building systems and construction materials shall be noted on the drawings or described in writing.

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§ 3.2.5.1 The Architect shall consider environmentally responsible design alternatives, such as material choices and building orientation, together with other considerations based on program and aesthetics, in developing a design that is consistent with the Owner's program, schedule and budget for the Cost of the Work. The Owner may obtain other environmentally responsible design services under Article 4.

§ 3.2.5.2 The Architect shall consider the value of alternative materials, building systems and equipment, together with other considerations based on program and aesthetics, in developing a design for the Project that is consistent with the Owner's program, schedule and budget for the Cost of the Work.

§ 3.2.6 The Architect shall submit to the Owner an estimate of the Cost of the Work prepared in accordance with Section 6.3.

§ 3.2.7 The Architect shall submit the Schematic Design Documents to the Owner, and request the Owner's approval.

### § 3.3 DESIGN DEVELOPMENT PHASE SERVICES

§ 3.3.1 Based on the Owner's approval of the Schematic Design Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Design Development Documents for the Owner's approval. The Design Development Documents shall illustrate and describe the development of the approved Schematic Design Documents and shall consist of drawings and other documents including plans, sections, elevations, typical construction details, and diagrammatic layouts of building systems to fix and describe the size and character of the Project as to architectural, structural, mechanical and electrical systems, and such other elements as may be appropriate. The Design Development Documents shall also include outline specifications that identify major materials and systems and establish in general their quality levels.

§ 3.3.2 The Architect shall update the estimate of the Cost of the Work.

§ 3.3.3 The Architect shall submit the Design Development Documents to the Owner, advise the Owner of any adjustments to the estimate of the Cost of the Work, and request the Owner's approval.

### § 3.4 CONSTRUCTION DOCUMENTS PHASE SERVICES

§ 3.4.1 Based on the Owner's approval of the Design Development Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Construction Documents for the Owner's approval. The Construction Documents shall illustrate and describe the further development of the approved Design Development Documents and shall consist of Drawings and Specifications setting forth in detail the quality levels of materials and systems and other requirements for the construction of the Work. The Owner and Architect acknowledge that in order to construct the Work the Contractor will provide additional information, including Shop Drawings, Product Data, Samples and other similar submittals, which the Architect shall review in accordance with Section 3.6.4.

§ 3.4.2 The Architect shall incorporate into the Construction Documents the design requirements of governmental authorities having jurisdiction over the Project.

§ 3.4.3 During the development of the Construction Documents, the Architect shall assist the Owner in the development and preparation of (1) bidding ~~and procurement~~ information that describes the time, place and conditions of bidding, including bidding ~~or proposal~~ forms; (2) the form of agreement between the Owner and Contractor; and (3) the Conditions of the Contract for Construction (General, Supplementary and other Conditions). The Architect shall also compile a project manual that includes the Conditions of the Contract for Construction and Specifications and may include bidding requirements and sample forms.

§ 3.4.4 The Architect shall update the estimate for the Cost of the Work.

§ 3.4.5 The Architect shall submit the Construction Documents to the Owner, advise the Owner of any adjustments to the estimate of the Cost of the Work, take any action required under Section 6.5, and request the Owner's approval.

~~§ 3.5 BIDDING OR NEGOTIATION PHASE SERVICES~~ **BIDDING PHASE SERVICES**

**§ 3.5.1 GENERAL**

The Architect shall assist the Owner in establishing a list of prospective contractors. Following the Owner's approval of the Construction Documents, the Architect shall assist the Owner in (1) obtaining ~~either competitive bids or negotiated proposals; (2) confirming responsiveness of bids or proposals; (3) determining the successful bid or proposal; competitive bids; (2) confirming responsiveness of bids; (3) determining the successful bid, if any; and, (4) awarding and preparing contracts for~~ construction based on the Owner's legal and risk management counsel approving of the final contracts.

**§ 3.5.2 COMPETITIVE BIDDING**

**§ 3.5.2.1** Bidding Documents shall consist of bidding requirements and proposed Contract Documents.

**§ 3.5.2.2** The Architect shall assist the Owner in bidding the Project by

- .1 procuring the reproduction of Bidding Documents for distribution to prospective bidders;
- .2 distributing the Bidding Documents to prospective bidders, requesting their return upon completion of the bidding process, and maintaining a log of distribution and retrieval and of the amounts of deposits, if any, received from and returned to prospective bidders;
- .3 organizing and conducting a pre-bid conference for prospective bidders;
- .4 preparing responses to questions from prospective bidders and providing clarifications and interpretations of the Bidding Documents to all prospective bidders in the form of addenda; and
- .5 organizing and conducting the opening of the bids, and subsequently documenting and distributing the bidding results, as directed by the Owner.

**§ 3.5.2.3** The Architect shall consider requests for substitutions, if the Bidding Documents permit substitutions, and shall prepare and distribute addenda identifying approved substitutions to all prospective bidders.

~~§ 3.5.3 NEGOTIATED PROPOSALS~~

~~§ 3.5.3.1~~ Proposal Documents shall consist of proposal requirements and proposed Contract Documents.

~~§ 3.5.3.2~~ The Architect shall assist the Owner in obtaining proposals by

- ~~.1 procuring the reproduction of Proposal Documents for distribution to prospective contractors, and requesting their return upon completion of the negotiation process;~~
- ~~.2 organizing and participating in selection interviews with prospective contractors; and~~
- ~~.3 participating in negotiations with prospective contractors, and subsequently preparing a summary report of the negotiation results, as directed by the Owner.~~

~~§ 3.5.3.3~~ The Architect shall consider requests for substitutions, if the Proposal Documents permit substitutions, and shall prepare and distribute addenda identifying approved substitutions to all prospective contractors.

**§ 3.6 CONSTRUCTION PHASE SERVICES**

**§ 3.6.1 GENERAL**

**§ 3.6.1.1** The Architect shall provide administration of the Contract between the Owner and the Contractor as set forth below and in AIA Document A201™-2007, General Conditions of the Contract for Construction. If the Owner and Contractor modify AIA Document A201-2007, those modifications shall not affect the Architect's services under this Agreement unless the Owner and the Architect amend this Agreement.

**§ 3.6.1.2** The Architect shall advise and consult with the Owner during the Construction Phase Services. The Architect shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Architect shall not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, nor shall the Architect be responsible for the Contractor's failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect shall be responsible for the Architect's negligent acts or omissions, but shall not have control over or charge of, and shall not be responsible for, acts or omissions of the Contractor or of any other persons or entities performing portions of the Work.

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§ 3.6.1.3 Subject to Section 4.3, the Architect's responsibility to provide Construction Phase Services commences with the award of the Contract for Construction and terminates on the date the Architect issues the final Certificate for Payment.

### § 3.6.2 EVALUATIONS OF THE WORK

§ 3.6.2.1 The Architect shall visit the site at intervals appropriate to the stage of construction, or as otherwise required in Section 4.3.3, to become generally familiar with the progress and quality of the portion of the Work completed, and to determine, in general, if the Work observed is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. However, the Architect shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. On the basis of the site visits, the Architect shall keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and report to the Owner (1) known deviations from the Contract Documents and from the most recent construction schedule submitted by the Contractor, and (2) defects and deficiencies observed in the Work.

§ 3.6.2.2 The Architect has the authority to reject Work that does not conform to the Contract Documents. Whenever the Architect considers it necessary or advisable, the Architect shall have the authority to require inspection or testing of the Work in accordance with the provisions of the Contract Documents, whether or not such Work is fabricated, installed or completed. However, neither this authority of the Architect nor a decision made in good faith either to exercise or not to exercise such authority shall give rise to a duty or responsibility of the Architect to the Contractor, Subcontractors, material and equipment suppliers, their agents or employees or other persons or entities performing portions of the Work.

§ 3.6.2.3 The Architect shall interpret and decide matters concerning performance under, and requirements of, the Contract Documents on written request of either the Owner or Contractor. The Architect's response to such requests shall be made in writing within any time limits agreed upon or otherwise with reasonable promptness.

§ 3.6.2.4 Interpretations and decisions of the Architect shall be consistent with the intent of and reasonably inferable from the Contract Documents and shall be in writing or in the form of drawings. When making such interpretations and decisions, the Architect shall endeavor to secure faithful performance by both Owner and Contractor, shall not show partiality to either, and shall not be liable for results of interpretations or decisions rendered in good faith. The Architect's decisions on matters relating to aesthetic effect shall be final if consistent with the intent expressed in the Contract Documents.

§ 3.6.2.5 Unless the Owner and Contractor designate another person to serve as an Initial Decision Maker, as that term is defined in AIA Document A201-2007, the Architect shall render initial decisions on Claims between the Owner and Contractor as provided in the Contract Documents.

### § 3.6.3 CERTIFICATES FOR PAYMENT TO CONTRACTOR

§ 3.6.3.1 The Architect shall review and certify the amounts due the Contractor and shall issue certificates in such amounts. The Architect's certification for payment shall constitute a representation to the Owner, based on the Architect's evaluation of the Work as provided in Section 3.6.2 and on the data comprising the Contractor's Application for Payment, that, to the best of the Architect's knowledge, information and belief, the Work has progressed to the point indicated and that the quality of the Work is in accordance with the Contract Documents. The foregoing representations are subject (1) to an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion, (2) to results of subsequent tests and inspections, (3) to correction of minor deviations from the Contract Documents prior to completion, and (4) to specific qualifications expressed by the Architect.

§ 3.6.3.2 The issuance of a Certificate for Payment shall not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work, (2) reviewed construction means, methods, techniques, sequences or procedures, (3) reviewed copies of requisitions received from Subcontractors and material suppliers and other data requested by the Owner to substantiate the Contractor's right to payment, or (4) ascertained how or for what purpose the Contractor has used money previously paid on account of the Contract Sum.

§ 3.6.3.3 The Architect shall maintain a record of the Applications and Certificates for Payment.

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User Notes:

(1988661328)

#### **§ 3.6.4 SUBMITTALS**

**§ 3.6.4.1** The Architect shall review the Contractor's submittal schedule and shall not unreasonably delay or withhold approval. The Architect's action in reviewing submittals shall be taken in accordance with the approved submittal schedule or, in the absence of an approved submittal schedule, with reasonable promptness while allowing sufficient time in the Architect's professional judgment to permit adequate review.

**§ 3.6.4.2** In accordance with the Architect-approved submittal schedule, the Architect shall review and approve or take other appropriate action upon the Contractor's submittals such as Shop Drawings, Product Data and Samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. Review of such submittals is not for the purpose of determining the accuracy and completeness of other information such as dimensions, quantities, and installation or performance of equipment or systems, which are the Contractor's responsibility. The Architect's review shall not constitute approval of safety precautions or, unless otherwise specifically stated by the Architect, of any construction means, methods, techniques, sequences or procedures. The Architect's approval of a specific item shall not indicate approval of an assembly of which the item is a component.

**§ 3.6.4.3** If the Contract Documents specifically require the Contractor to provide professional design services or certifications by a design professional related to systems, materials or equipment, the Architect shall specify the appropriate performance and design criteria that such services must satisfy. The Architect shall review Shop Drawings and other submittals related to the Work designed or certified by the design professional retained by the Contractor that bear such professional's seal and signature when submitted to the Architect. The Architect shall be entitled to rely upon the adequacy, accuracy and completeness of the services, certifications and approvals performed or provided by such design professionals.

**§ 3.6.4.4** Subject to the provisions of Section 4.3, the Architect shall review and respond to requests for information about the Contract Documents. The Architect shall set forth in the Contract Documents the requirements for requests for information. Requests for information shall include, at a minimum, a detailed written statement that indicates the specific Drawings or Specifications in need of clarification and the nature of the clarification requested. The Architect's response to such requests shall be made in writing within any time limits agreed upon, or otherwise with reasonable promptness. If appropriate, the Architect shall prepare and issue supplemental Drawings and Specifications in response to requests for information.

**§ 3.6.4.5** The Architect shall maintain a record of submittals and copies of submittals supplied by the Contractor in accordance with the requirements of the Contract Documents.

#### **§ 3.6.5 CHANGES IN THE WORK**

**§ 3.6.5.1** The Architect may authorize minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Subject to the provisions of Section 4.3, the Architect shall prepare Change Orders and Construction Change Directives for the Owner's approval and execution in accordance with the Contract Documents.

**§ 3.6.5.2** The Architect shall maintain records relative to changes in the Work.

#### **§ 3.6.6 PROJECT COMPLETION**

**§ 3.6.6.1** The Architect shall conduct inspections to determine the date or dates of Substantial Completion and the date of final completion; issue Certificates of Substantial Completion; receive from the Contractor and forward to the Owner, for the Owner's review and records, written warranties and related documents required by the Contract Documents and assembled by the Contractor; and issue a final Certificate for Payment based upon a final inspection indicating the Work complies with the requirements of the Contract Documents.

**§ 3.6.6.2** The Architect's inspections shall be conducted with the Owner to check conformance of the Work with the requirements of the Contract Documents and to verify the accuracy and completeness of the list submitted by the Contractor of Work to be completed or corrected.

§ 3.6.6.3 When the Work is found to be substantially complete, the Architect shall inform the Owner about the balance of the Contract Sum remaining to be paid the Contractor, including the amount to be retained from the Contract Sum, if any, for final completion or correction of the Work.

§ 3.6.6.4 The Architect shall forward to the Owner the following information received from the Contractor: (1) consent of surety or sureties, if any, to reduction in or partial release of retainage or the making of final payment; (2) affidavits, receipts, releases and waivers of liens or bonds indemnifying the Owner against liens; and (3) any other documentation required of the Contractor under the Contract Documents.

§ 3.6.6.5 Upon request of the Owner, and prior to the expiration of one year from the date of Substantial Completion, the Architect shall, without additional compensation, conduct a meeting with the Owner to review the facility operations and performance.

**ARTICLE 4 ADDITIONAL SERVICES**

§ 4.1 Additional Services listed below are not included in Basic Services but may be required for the Project. The Architect shall provide the listed Additional Services only if specifically designated in the table below as the Architect's responsibility, and the Owner shall compensate the Architect as provided in Section 11.2. (Designate the Additional Services the Architect shall provide in the second column of the table below. In the third column indicate whether the service description is located in Section 4.2 or in an attached exhibit. If in an exhibit, identify the exhibit.)

Additional Services	Responsibility (Architect, Owner or Not Provided)	Location of Service Description (Section 4.2 below or in an exhibit attached to this document and identified below)
§ 4.1.1 Programming(B202™-2009)	Architect	Included in basic services
§ 4.1.2 Multiple preliminary designs	Architect	Included in basic services
§ 4.1.3 Measured drawings	Owner - Completed with Previous Consultant	
§ 4.1.4 Existing facilities surveys	Owner - Completed with Previous Consultant	
§ 4.1.5 Site Evaluation and Planning (B203™-2007)	Architect	Included in basic services
§ 4.1.6 Building Information Modeling (E202™-2008)	Not Provided	
§ 4.1.7 Civil engineering	Architect	Included in basic services
§ 4.1.8 Landscape design	Not Provided	
§ 4.1.9 Architectural Interior Design(B252™-2007)	Architect	Included in basic services
§ 4.1.10 Value Analysis (B204™-2007)	Not Provided	
§ 4.1.11 Cost estimating	Architect	Included in basic services
§ 4.1.11 Detailed cost estimating		
§ 4.1.12 On-site Project Representation(B207™-2008)	Architect (bi-weekly)	Included in basic services
§ 4.1.13 Conformed construction documents	Not Provided	
§ 4.1.14 As-Designed Record drawings	Not Provided	
§ 4.1.15 As-Constructed Record drawings	Not Provided	
§ 4.1.16 Post occupancy evaluation	Not Provided	
§ 4.1.17 Facility Support Services (B210™-2007)	Not Provided	
§ 4.1.18 Tenant-related services	Not Provided	
§ 4.1.19 Coordination of Owner's consultants	Not Provided	
§ 4.1.20 Telecommunications/data design	Architect	Included in basic services
§ 4.1.21 Security Evaluation and Planning (B206™-2007)	Not Provided	

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§ 4.1.22	Commissioning (B211™-2007)	Not Provided	
§ 4.1.23	<del>Extensive environmentally</del> Environmentally responsible design	Architect	Included in basic services
§ 4.1.24	LEED <sup>®</sup> Certification (B214™-2012)	Not Provided	
§ 4.1.25	Fast-track design services	Not Provided	
§ 4.1.26	Historic Preservation (B205™-2007)	Not Provided	
§ 4.1.27	Furniture, Furnishings, and Equipment Design (B253™-2007)	Not Provided	
§ 4.1.28	Audiovisual equipment design and engineering	Not Provided	
§ 4.1.29	Security system design and engineering services	Architect	Included in basic services
§ 4.1.30	Acoustical design	Not Provided	
§ 4.1.31	Environmental analysis and abatement	Owner, if required	
§ 4.1.32	Department of Natural Resources permitting	Owner, if required	
§ 4.1.33	Wetland delineation	Owner if required	
§ 4.1.34	Bureau of Endangered Resources (BER) Review	Owner, if required	
§ 4.1.35	Chapter 30 Permitting	Owner, if required	
§ 4.1.36	Notice of Intent (NOI) application and supporting documentation	Owner, if required	
§ 4.1.37	Archeological and/or historical studies	Owner, if required	
§ 4.1.38	Geothermal conductivity analysis	Owner, if required	
§ 4.1.39	Geothermal ground source design and engineering (e.g. bore field or pond)	Owner, if required	
§ 4.1.40	Detailed roof survey and building envelope analysis, e.g. roofing systems, exterior façade, windows, thermal imaging, etc.	Not Provided	
§ 4.1.41	Digital building energy modeling beyond basic analysis required to meet requirements of agencies having jurisdiction over the Project	Not Provided	
§ 4.1.42	Detailed life cycle cost analysis of building systems and / or finishes, e.g. mechanical systems, electric systems and lighting, floor finishes, etc.	Not Provided	
§ 4.1.43	Services associated with building commissioning	Not Provided	
§ 4.1.44	Design of non-conventional or deep foundation systems – e.g. piling, caissons, aggregate piers, structural slab on grade, etc.	Not Provided	
§ 4.1.45	Storm water management calculations and report	Not Provided	
§ 4.1.46	Storm water management design	Architect	Included in basic services
§ 4.1.47	Boundary and / or topographic surveys	Owner	
§ 4.1.48	Soil borings and other geotechnical services	Owner	
§ 4.1.49	Traffic impact studies	Owner, if required	
§ 4.1.50	Design of public roadways, streets, intersections or traffic signals (design of private / on site circulation is included in base fee)	Not Provided	
§ 4.1.51	Municipality, utility and other impact fees	Not Provided	

§ 4.2 Insert a description of each Additional Service designated in Section 4.1 as the Architect's responsibility, if not further described in an exhibit attached to this document.

Description of scope of Architect's services provided in Article 3.

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§ 4.3 Additional Services may be provided after execution of this Agreement, without invalidating the Agreement. Except for services required due to the fault of the Architect, any Additional Services provided in accordance with this Section 4.3 shall entitle the Architect to compensation pursuant to Section 11.3 and an appropriate adjustment in the Architect's schedule.

§ 4.3.1 Upon recognizing the need to perform the following Additional Services, the Architect shall notify the Owner with reasonable promptness and explain the facts and circumstances giving rise to the need. The Architect shall not proceed to provide the following services until the Architect receives the Owner's written authorization:

- .1 Services necessitated by a change in the Initial Information, previous instructions or approvals given by the Owner, or a material change in the Project including, but not limited to, size, quality, complexity, the Owner's schedule or budget for Cost of the Work, or procurement or delivery method;
- .2 Services necessitated by the Owner's request for extensive environmentally responsible design alternatives, such as unique system designs, in-depth material research, energy modeling, or LEED® certification;
- .3 Changing or editing previously prepared Instruments of Service necessitated by the enactment or revision of codes, laws or regulations or official interpretations;
- .4 Services necessitated by decisions of the Owner not rendered in a timely manner or any other failure of performance on the part of the Owner or the Owner's consultants or contractors;
- .5 Preparing digital data for transmission to the Owner's consultants and contractors, or to other Owner authorized recipients; recipients shall be provided as Basic Services;
- .6 Preparation of design and documentation for alternate bid or proposal requests proposed by the Owner; Owner shall be provided as Basic Services;
- .7 Preparation for, and attendance at, a public presentation, meeting or ~~hearing~~; hearing shall be provided as Basic Services;
- .8 Preparation for, and attendance at a dispute resolution proceeding or legal proceeding, except where the Architect is party thereto;
- .9 Evaluation of the qualifications of bidders or persons providing proposals;
- .10 Consultation concerning replacement of Work resulting from fire or other cause during construction; or
- .11 Assistance to the Initial Decision Maker, if other than the Architect.

§ 4.3.2 To avoid delay in the Construction Phase, the Architect shall provide the following Additional Services, notify the Owner with reasonable promptness, and explain the facts and circumstances giving rise to the need. If the Owner subsequently determines that all or parts of those services are not required, the Owner shall give prompt written notice to the Architect, and the Owner shall have no further obligation to compensate the Architect for those services:

- .1 Reviewing a Contractor's submittal out of sequence from the submittal schedule agreed to by the Architect;
- .2 Responding to the Contractor's requests for information that are not prepared in accordance with the Contract Documents or where such information is available to the Contractor from a careful study and comparison of the Contract Documents, field conditions, other Owner-provided information, Contractor-prepared coordination drawings, or prior Project correspondence or documentation;
- .3 Preparing Change Orders and Construction Change Directives that require evaluation of Contractor's proposals and supporting data, or the preparation or revision of Instruments of Service;
- .4 Evaluating an extensive number of Claims as the Initial Decision Maker;
- .5 Evaluating substitutions proposed by the Owner or Contractor and making subsequent revisions to Instruments of Service resulting therefrom; or
- .6 To the extent the Architect's Basic Services are affected, providing Construction Phase Services 60 days after (1) the date of Substantial Completion of the Work or (2) the anticipated date of Substantial Completion identified in Initial Information, whichever is earlier.

§ 4.3.3 The Architect shall provide Construction Phase Services exceeding the limits set forth below as Additional Services. When the limits below are reached, the Architect shall notify the Owner:

- .1 two ( 2 ) reviews of each Shop Drawing, Product Data item, sample and similar submittal of the Contractor

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- .2 every other week ( ) visits to the site by the Architect over the duration of the Project during construction
- .3 two ( 2 ) inspections for any portion of the Work to determine whether such portion of the Work is substantially complete in accordance with the requirements of the Contract Documents
- .4 two ( 2 ) inspections for any portion of the Work to determine final completion

§ 4.3.4 If the services covered by this Agreement have not been completed within sixty ( 60 ) months of the date of this Agreement, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

**ARTICLE 5 OWNER'S RESPONSIBILITIES**

§ 5.1 Unless otherwise provided for under this Agreement, the Owner shall provide information in a timely manner regarding requirements for and limitations on the Project, including a written program which shall set forth the Owner's objectives, schedule, constraints and criteria, including space requirements and relationships, flexibility, expandability, special equipment, systems and site requirements. Within 15 days after receipt of a written request from the Architect, the Owner shall furnish the requested information as necessary and relevant for the Architect to evaluate, give notice of or enforce lien rights.

§ 5.2 The Owner shall establish and periodically update the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1; (2) the Owner's other costs; and, (3) reasonable contingencies related to all of these costs. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Architect. The Owner and the Architect shall thereafter agree to a corresponding change in the Project's scope and quality.

§ 5.3 The Owner shall identify a representative authorized to act on the Owner's behalf with respect to the Project. The Owner shall render decisions and approve the Architect's submittals in a timely manner in order to avoid unreasonable delay in the orderly and sequential progress of the Architect's services.

§ 5.4 The Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions and necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 5.5 The Owner shall furnish services of geotechnical engineers, which may include but are not limited to test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 5.6 The Owner shall coordinate the services of its own consultants with those services provided by the Architect. Upon the Architect's request, the Owner shall furnish copies of the scope of services in the contracts between the Owner and the Owner's consultants. The Owner shall furnish the services of consultants other than those designated in this Agreement, or authorize the Architect to furnish them as an Additional Service, when the Architect requests such services and demonstrates that they are reasonably required by the scope of the Project. The Owner shall require that its consultants maintain professional liability insurance as appropriate to the services provided.

§ 5.7 The Owner shall furnish tests, inspections and reports required by law or the Contract Documents, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

§ 5.8 The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

§ 5.9 The Owner shall provide prompt written notice to the Architect if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect's Instruments of Service.

§ 5.10 Except as otherwise provided in this Agreement, or when direct communications have been specially authorized, the Owner shall endeavor to communicate with the Contractor and the Architect's consultants through the Architect about matters arising out of or relating to the Contract Documents. The Owner shall promptly notify the Architect of any direct communications that may affect the Architect's services.

§ 5.11 Before executing the Contract for Construction, the Owner shall coordinate the Architect's duties and responsibilities set forth in the Contract for Construction with the Architect's services set forth in this Agreement. The Owner shall provide the Architect a copy of the executed agreement between the Owner and Contractor, including the General Conditions of the Contract for Construction.

§ 5.12 The Owner shall provide the Architect access to the Project site prior to commencement of the Work and shall obligate the Contractor to provide the Architect access to the Work wherever it is in preparation or progress.

## ARTICLE 6 COST OF THE WORK

§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include contractors' general conditions costs, overhead and profit. The Cost of the Work does not include the compensation of the Architect, the costs of the land, rights-of-way, financing, contingencies for changes in the Work or other costs that are the responsibility of the Owner.

§ 6.2 The Owner's budget for the Cost of the Work is ~~provided in Initial Information~~, shall be determined during Phase 1 and may be adjusted throughout the Project as required under Sections 5.2, 6.4 and 6.5. Evaluations of the Owner's budget for the Cost of the Work, the preliminary estimate of the Cost of the Work and updated estimates of the Cost of the Work prepared by the Architect, represent the Architect's judgment as a design professional. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials or equipment; the Contractor's methods of determining bid prices; or competitive ~~bidding, market or negotiating bidding or market~~ conditions. Accordingly, the Architect cannot and does not warrant or represent that ~~bids or negotiated bid prices~~ will not vary from the Owner's budget for the Cost of the Work or from any estimate of the Cost of the Work or evaluation prepared or agreed to by the Architect.

§ 6.3 In preparing estimates of the Cost of Work, the Architect shall be permitted to include contingencies for design, bidding and price escalation; to determine what materials, equipment, component systems and types of construction are to be included in the Contract Documents; to make reasonable adjustments in the program and scope of the Project; and to include in the Contract Documents alternate bids as may be necessary to adjust the estimated Cost of the Work to meet the Owner's budget for the Cost of the Work. The Architect's estimate of the Cost of the Work shall be based on current area, volume or similar conceptual estimating techniques. If the Owner requests detailed cost estimating services, the Architect shall provide such services as an Additional Service under Article 4.

§ 6.4 If the ~~Bidding or Negotiation~~-Phase has not commenced within 90 days after the Architect submits the Construction Documents to the Owner, through no fault of the Architect, the Owner's budget for the Cost of the Work shall be adjusted to reflect changes in the general level of prices in the applicable construction market.

§ 6.5 If at any time the Architect's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Architect shall make appropriate recommendations to the Owner to adjust the Project's size, quality or budget for the Cost of the Work, and the Owner shall cooperate with the Architect in making such adjustments.

§ 6.6 If the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services is exceeded by the lowest bona fide ~~bid or negotiated proposal~~, bid, the Owner shall

- .1 give written approval of an increase in the budget for the Cost of the Work;
- .2 authorize rebidding or ~~renegotiating~~ negotiating of the Project within a reasonable time;
- .3 terminate in accordance with Section 9.5;
- .4 in consultation with the Architect, revise the Project program, scope, or quality as required to reduce the Cost of the Work; or
- .5 implement any other mutually acceptable alternative.

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§ 6.7 If the Owner chooses to proceed under Section 6.6.4, the Architect, without additional compensation, shall modify the Construction Documents as necessary to comply with the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services, or the budget as adjusted under Section 6.6.1. The Architect's modification of the Construction Documents shall be the limit of the Architect's responsibility under this Article 6.

## ARTICLE 7 COPYRIGHTS AND LICENSES

§ 7.1 The Architect and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright owner of such information or has permission from the copyright owner to transmit such information for its use on the Project. If the Owner and Architect intend to transmit Instruments of Service or any other information or documentation in digital form, they shall endeavor to establish necessary protocols governing such transmissions.

§ 7.2 The Architect and the Architect's consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and shall retain all common law, statutory and other reserved rights, including copyrights. Submission or distribution of Instruments of Service to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of the Architect and the Architect's consultants.

§ 7.3 Upon execution of this Agreement, the Architect grants to the Owner a nonexclusive license to use the Architect's Instruments of Service solely and exclusively for purposes of constructing, using, maintaining, altering and adding to the Project, provided that the Owner substantially performs its obligations, including prompt payment of all sums when due, under this Agreement. The Architect shall obtain similar nonexclusive licenses from the Architect's consultants consistent with this Agreement. The license granted under this section permits the Owner to authorize the Contractor, Subcontractors, Sub-subcontractors, and material or equipment suppliers, as well as the Owner's consultants and separate contractors, to reproduce applicable portions of the Instruments of Service solely and exclusively for use in performing services or construction for the Project. If the Architect rightfully terminates this Agreement for cause as provided in Section 9.4, the license granted in this Section 7.3 shall terminate.

§ 7.3.1 In the event the Owner uses the Instruments of Service without retaining the author of the Instruments of Service, the Owner releases the Architect and Architect's consultant(s) from all claims and causes of action arising from such uses. The Owner, to the extent permitted by law, further agrees to indemnify and hold harmless the Architect and its consultants from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to the extent such costs and expenses arise from the Owner's use of the Instruments of Service under this Section 7.3.1. The terms of this Section 7.3.1 shall not apply if the Owner rightfully terminates this Agreement for cause under Section 9.4.

§ 7.4 Except for the licenses granted in this Article 7, no other license or right shall be deemed granted or implied under this Agreement. The Owner shall not assign, delegate, sublicense, pledge or otherwise transfer any license granted herein to another party without the prior written agreement of the Architect. Any unauthorized use of the Instruments of Service shall be at the Owner's sole risk and without liability to the Architect and the Architect's consultants.

## ARTICLE 8 CLAIMS AND DISPUTES

### § 8.1 GENERAL

§ 8.1.1 The Owner and Architect shall commence all claims and causes of action, whether in contract, tort, or otherwise, against the other arising out of or related to this Agreement in accordance with the requirements of the method of binding dispute resolution selected in this Agreement within the period specified by applicable law, but in any case not more than 10 years after the date of Substantial Completion of the Work. The Owner and Architect waive all claims and causes of action not commenced in accordance with this Section 8.1.1.

§ 8.1.2 To the extent damages are covered by property insurance, the Owner and Architect waive all rights against each other and against the contractors, consultants, agents and employees of the other for damages, except such rights as they may have to the proceeds of such insurance as set forth in AIA Document A201-2007, General Conditions of the Contract for Construction. The Owner or the Architect, as appropriate, shall require of the contractors, consultants, agents and employees of any of them similar waivers in favor of the other parties enumerated herein.

§ 8.1.3 The Architect and Owner waive consequential damages for claims, disputes or other matters in question arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement, except as specifically provided in Section 9.7.

## § 8.2 MEDIATION

§ 8.2.1 Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to binding dispute resolution. If such matter relates to or is the subject of a lien arising out of the Architect's services, the Architect may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or by binding dispute resolution.

§ 8.2.2 The Owner and Architect shall endeavor to resolve claims, disputes and other matters in question between them by mediation which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Mediation Procedures in effect on the date of the Agreement. A request for mediation shall be made in writing, delivered to the other party to the Agreement, and filed with the person or entity administering the mediation. The request may be made concurrently with the filing of a complaint or other appropriate demand for binding dispute resolution but, in such event, mediation shall proceed in advance of binding dispute resolution proceedings, which shall be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by agreement of the parties or court order. If an arbitration proceeding is stayed pursuant to this section, the parties may nonetheless proceed to the selection of the arbitrator(s) and agree upon a schedule for later proceedings.

§ 8.2.3 The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

§ 8.2.4 If the parties do not resolve a dispute through mediation pursuant to this Section 8.2, the method of binding dispute resolution shall be the following:

*(Check the appropriate box. If the Owner and Architect do not select a method of binding dispute resolution below, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, the dispute will be resolved in a court of competent jurisdiction.)*

- Arbitration pursuant to Section 8.3 of this Agreement
- Litigation in a court of competent jurisdiction
- Other (Specify)

## § 8.3 ARBITRATION

§ 8.3.1 If the parties have selected arbitration as the method for binding dispute resolution in this Agreement, any claim, dispute or other matter in question arising out of or related to this Agreement subject to, but not resolved by, mediation shall be subject to arbitration which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Arbitration Rules in effect on the date of this Agreement. A demand for arbitration shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the arbitration.

§ 8.3.1.1 A demand for arbitration shall be made no earlier than concurrently with the filing of a request for mediation, but in no event shall it be made after the date when the institution of legal or equitable proceedings based on the claim, dispute or other matter in question would be barred by the applicable statute of limitations. For statute of limitations purposes, receipt of a written demand for arbitration by the person or entity administering the arbitration shall constitute the institution of legal or equitable proceedings based on the claim, dispute or other matter in question.

§ 8.3.2 The foregoing agreement to arbitrate and other agreements to arbitrate with an additional person or entity duly consented to by parties to this Agreement shall be specifically enforceable in accordance with applicable law in any court having jurisdiction thereof.

§ 8.3.3 The award rendered by the arbitrator(s) shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

#### § 8.3.4 CONSOLIDATION OR JOINDER

§ 8.3.4.1 Either party, at its sole discretion, may consolidate an arbitration conducted under this Agreement with any other arbitration to which it is a party provided that (1) the arbitration agreement governing the other arbitration permits consolidation; (2) the arbitrations to be consolidated substantially involve common questions of law or fact; and (3) the arbitrations employ materially similar procedural rules and methods for selecting arbitrator(s).

§ 8.3.4.2 Either party, at its sole discretion, may include by joinder persons or entities substantially involved in a common question of law or fact whose presence is required if complete relief is to be accorded in arbitration, provided that the party sought to be joined consents in writing to such joinder. Consent to arbitration involving an additional person or entity shall not constitute consent to arbitration of any claim, dispute or other matter in question not described in the written consent.

§ 8.3.4.3 The Owner and Architect grant to any person or entity made a party to an arbitration conducted under this Section 8.3, whether by joinder or consolidation, the same rights of joinder and consolidation as the Owner and Architect under this Agreement.

#### ARTICLE 9 TERMINATION OR SUSPENSION

§ 9.1 If the Owner fails to make payments to the Architect in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at the Architect's option, cause for suspension of performance of services under this Agreement. If the Architect elects to suspend services, the Architect shall give seven days' written notice to the Owner before suspending services. In the event of a suspension of services, the Architect shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Before resuming services, the Architect shall be paid all sums due prior to suspension and any expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.2 If the Owner suspends the Project, the Architect shall be compensated for services performed prior to notice of such suspension. When the Project is resumed, the Architect shall be compensated for expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.3 If the Owner suspends the Project for more than 90 cumulative days for reasons other than the fault of the Architect, the Architect may terminate this Agreement by giving not less than seven days' written notice.

§ 9.4 Either party may terminate this Agreement upon not less than seven days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

§ 9.5 The Owner may terminate this Agreement upon not less than seven days' written notice to the Architect for the Owner's convenience and without cause.

§ 9.6 In the event of termination not the fault of the Architect, the Architect shall be compensated for services performed prior to termination, together with Reimbursable Expenses then due and all Termination Expenses as defined in Section 9.7.

§ 9.7 Termination Expenses are in addition to compensation for the Architect's services and include expenses directly attributable to termination for which the Architect is not otherwise compensated, ~~plus an amount for the Architect's anticipated profit on the value of the services not performed by the Architect.~~ compensated.

§ 9.8 The Owner's rights to use the Architect's Instruments of Service in the event of a termination of this Agreement are set forth in Article 7 and Section 11.9.

#### ARTICLE 10 MISCELLANEOUS PROVISIONS

§ 10.1 This Agreement shall be governed by the law of the place where the Project is located, except that if the parties have selected arbitration as the method of binding dispute resolution, the Federal Arbitration Act shall govern Section 8.3.

§ 10.2 Terms in this Agreement shall have the same meaning as those in AIA Document A201-2007, General Conditions of the Contract for Construction.

§ 10.3 The Owner and Architect, respectively, bind themselves, their agents, successors, assigns and legal representatives to this Agreement. Neither the Owner nor the Architect shall assign this Agreement without the written consent of the other, except that the Owner may assign this Agreement to a lender providing financing for the Project if the lender agrees to assume the Owner's rights and obligations under this Agreement.

§ 10.4 If the Owner requests the Architect to execute certificates, the proposed language of such certificates shall be submitted to the Architect for review at least 14 days prior to the requested dates of execution. If the Owner requests the Architect to execute consents reasonably required to facilitate assignment to a lender, the Architect shall execute all such consents that are consistent with this Agreement, provided the proposed consent is submitted to the Architect for review at least 14 days prior to execution. The Architect shall not be required to execute certificates or consents that would require knowledge, services or responsibilities beyond the scope of this Agreement.

§ 10.5 Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Owner or Architect.

§ 10.6 ~~Unless otherwise required in this Agreement, the~~ The Architect shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

§ 10.7 The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. The Architect shall be given reasonable access to the completed Project to make such representations. However, the Architect's materials shall not include the Owner's confidential or proprietary information if the Owner has previously advised the Architect in writing of the specific information considered by the Owner to be confidential or proprietary. ~~The Owner shall provide professional credit for the Architect in the Owner's promotional materials for the Project.~~

§ 10.8 If the Architect or Owner receives information specifically designated by the other party as "confidential" or "business proprietary," the receiving party shall keep such information strictly confidential and shall not disclose it to any other person except to (1) its employees, (2) those who need to know the content of such information in order to perform services or construction solely and exclusively for the Project, or (3) its consultants and contractors whose contracts include similar restrictions on the use of confidential information.

#### ARTICLE 11 COMPENSATION

§ 11.1 For the Architect's Basic Services described under Article 3, the Owner shall compensate the Architect as follows:

*(Insert amount of, or basis for, compensation.)*

Phase 1: Architectural Programming Space Analysis;

Compensation shall be a fixed fee in the amount of Eighteen Thousand Dollars (\$18,000.00). Fifty percent (50%) of the Phase 1 fee will be invoiced after completion of needs assessment, and final fifty percent (50%) shall be invoiced after completion of the final report.

Phase 2: Project Implementation;

The final scope and budget for the Cost of the Work will be determined in Phase 1 and 2. The following percentage of construction costs scale for calculation of Architect's compensation shall be based on the following:

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COST OF THE WORK:	NEW CONSTRUCTION	ADDITION/RENOVATION
Under \$1,000,000.00	7.75%	8.25%
\$1,000,000.00 to \$3,000,000.00	7.00%	7.50%
\$3,000,000.00 to \$5,000,000.00	6.25%	6.75%
\$5,000,000.00 to \$10,000,000.00	5.75%	6.00%
\$10,000,000.00 and above	5.25%	5.50%

During Phase 2, the Architect shall be compensated for the design of:

- unaccepted additve alternates,
- accepted deductive alternates, and
- aspects of the Project designed but removed from the Project through value engineering or similar processes.

Compensation for those portions of the Project shall be payable to the extent services are performed on those portions, in accordance with the schedule set forth in Section 11.5, based on (1) the lowest bid, or (2) if no such bids are received, the most recent estimate of the Cost of the Work prepared by the Architect for such portions of the Project.

§ 11.2 For Additional Services designated in Section 4.1, the Owner shall compensate the Architect as follows: *(Insert amount of, or basis for, compensation. If necessary, list specific services to which particular methods of compensation apply.)*

Additional services shall be provided upon prior written approval of the Owner of such services, and the cost thereof to the Owner. The Architect shall provide a written proposal for Additional Services.

§ 11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.3, the Owner shall compensate the Architect as follows: *(Insert amount of, or basis for, compensation.)*

Additional services shall be provided upon prior written approval of the Owner of such services, and the cost thereof to the Owner. The Architect shall provide a written proposal for Additional Services.

§ 11.4 Compensation for Additional Services of the Architect's consultants when not included in Section 11.2 or 11.3, shall be the amount invoiced to the Architect plus \_\_\_\_\_ percent (\_\_\_\_%), or as otherwise stated below:

Additional services shall be provided upon prior written approval of the Owner for such services, and the cost thereof to the Owner. The Architect shall provide a written proposal for Additional Services.

§ 11.5 Where compensation for Basic Services is based on a stipulated sum or percentage of the Cost of the Work, the compensation for each phase of services shall be as follows:

Schematic Design Phase	Twenty	percent (	20	%)
Design Development Phase	Twenty	percent (	20	%)
Construction Documents Phase	Forty	percent (	40	%)
Bidding or Negotiation Phase	Five	percent (	5	%)
Construction Phase	Fifteen	percent (	15	%)
<b>Total Basic Compensation</b>	<b>one hundred</b>	<b>percent (</b>	<b>100</b>	<b>%)</b>

§ 11.6 When compensation is based on a percentage of the Cost of the Work and any portions of the Project are deleted or otherwise not constructed, compensation for those portions of the Project shall be payable to the extent services are performed on those portions, in accordance with the schedule set forth in Section 11.5 based on (1) the lowest bona fide bid or negotiated proposal, or bid, or (2) if no such bid or proposal is received, the most recent estimate of the Cost of the Work for such portions of the Project. The Architect shall be entitled to compensation in accordance with this Agreement for all services performed whether or not the Construction Phase is commenced.

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§ 11.7 The hourly billing rates for services of the Architect and the Architect's consultants, if any, are set forth below. The rates shall be adjusted in accordance with the Architect's and Architect's consultants' normal review practices.

(If applicable, attach an exhibit of hourly billing rates or insert them below.)

Employee or Category	Rate
<u>Principal in Charge</u>	<u>\$150.00</u>
<u>Design Architect</u>	<u>\$130.00</u>
<u>Associate / Architect</u>	<u>\$110.00</u>
<u>Architect</u>	<u>\$ 95.00</u>
<u>Onsite Construction Administrator</u>	<u>\$ 90.00</u>
<u>Specification Writer</u>	<u>\$ 90.00</u>
<u>Interior Designer</u>	<u>\$ 90.00</u>
<u>Building Information Modeler</u>	<u>\$ 75.00</u>
<u>Graphic Designer</u>	<u>\$ 50.00</u>
<u>Administrative Support</u>	<u>\$ 40.00</u>

§ 11.8 COMPENSATION FOR REIMBURSABLE EXPENSES

§ 11.8.1 Reimbursable Expenses are in addition to compensation for Basic and Additional Services and include expenses incurred by the Architect and the Architect's consultants directly related to the Project, as follows:

- ~~.1 Transportation and authorized out-of-town travel and subsistence;~~
- ~~.2 Long distance services, dedicated data and communication services, teleconferences, Project Web sites, and extranets;~~
- .3 Fees paid for securing approval of authorities having jurisdiction over the Project;
- .4 Printing, reproductions, plots, standard form documents;
- .5 Postage, handling and delivery;
- ~~.6 Expense of overtime work requiring higher than regular rates, if authorized in advance by the Owner;~~
- .7 Renderings, models, mock-ups, professional photography, and presentation materials requested by the Owner;
- .8 Architect's Consultant's expense of professional liability insurance dedicated exclusively to this Project, or the expense of additional insurance coverage or limits if the Owner requests such insurance in excess of that normally carried by the Architect's consultants;
- .9 All taxes levied on professional services and on reimbursable expenses;
- ~~.10 Site office expenses; and~~
- ~~.11 Other similar Project-related expenditures-expenditures approved by the Owner.~~

The estimate for Phase 1 reimbursable expenses is approximately \$500.00. Phase 2 expenses cannot be estimated, as these expenses are directly related to the size, cost and complexity of the Project.

Direct owner expenses shall include the following:

- Fees paid for securing approval of authorities having jurisdiction over the Project
- Boundary and / or topographic survey
- Soil borings and other geotechnical services
- Storm water management report and / or calculation fees
- Traffic impact studies (if required)
- Environmental analysis and abatement – e.g. contaminated soils, buried tank, asbestos, lead, etc.
- Archeological studies
- Services associated with building commissioning
- Municipality, utility and other impact fees
- Wisconsin Department of Natural Resources or other similar environmental permitting

§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect's consultants plus ten percent ( 110%) of the expenses incurred.

### § 11.9 COMPENSATION FOR USE OF ARCHITECT'S INSTRUMENTS OF SERVICE

If the Owner terminates the Architect for its convenience under Section 9.5, or the Architect terminates this Agreement under Section 9.3, the Owner shall pay a licensing fee as compensation for the Owner's continued use of the Architect's Instruments of Service solely for purposes of completing, using and maintaining the Project as follows:

No compensation due.

### § 11.10 PAYMENTS TO THE ARCHITECT

§ 11.10.1 An initial payment of zero (\$ 0.00) shall be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Owner's account in the final invoice.

§ 11.10.2 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Architect's invoice. Amounts unpaid thirty ( 30 ) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Architect.  
*(Insert rate of monthly or annual interest agreed upon.)*

8.00 % eight percent per annum

§ 11.10.3 The Owner shall not withhold amounts from the Architect's compensation to impose a penalty or liquidated damages on the Architect, or to offset sums requested by or paid to contractors for the cost of changes in the Work unless the Architect agrees or has been found liable for the amounts in a binding dispute resolution proceeding.

§ 11.10.4 Records of Reimbursable Expenses, expenses pertaining to Additional Services, and services performed on the basis of hourly rates shall be available to the Owner at mutually convenient times.

## ARTICLE 12 SPECIAL TERMS AND CONDITIONS

Special terms and conditions that modify this Agreement are as follows:

### Optional / Enhanced Services:

The following are not included in the basic services, but can be provided if requested:

-Audio visual design.

-Design, specification, inventory of existing and / or selection of furnishings and loose equipment, e.g. systems office furniture, library shelving and furniture, etc.

-Design of public roadways, streets, intersections or traffic signals (design of private / on-site circulation is included in base fee).

-Leadership in Energy and Environmental Design (LEED) documentation to include registration of the project and all documentation associated with the building portion of the required LEED submittal.

-Geothermal conductivity analysis and / or design of geothermal HVAC system and associated ground source – e.g. bore field or pond.

-Life cycle cost analysis of building systems and/or finishes – e.g. mechanical systems, electrical systems and lighting, floor finishes, etc.

-Digital building energy modeling beyond basic analysis required to meet requirements of agencies having jurisdiction over the Project.

-Detailed roof survey and building envelope analysis – e.g. roofing systems, exterior façade, windows, thermal imaging, etc.

-Design of non-conventional / deep foundations systems – e.g. pilings, caissons, aggregate piers, structural slab on grade, etc.

## ARTICLE 13 SCOPE OF THE AGREEMENT

§ 13.1 This Agreement represents the entire and integrated agreement between the Owner and the Architect and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both Owner and Architect.

Int.

§ 13.2 This Agreement is comprised of the following documents listed below:

- .1 AIA Document B101™-2007, Standard Form Agreement Between Owner and Architect
- .2 AIA Document E201™-2007, Digital Data Protocol Exhibit, if ~~completed~~, or the following:  
completed.

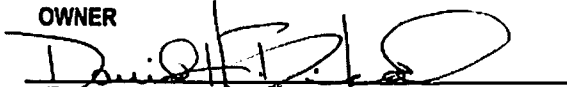
.3 Other documents:

*(List other documents, if any, including Exhibit A, Initial Information, and additional scopes of service, if any, forming part of the Agreement.)*

AIA Document B101 – 2007 Exhibit A, Initial Information  
Exhibit B, Phase I Architectural Programming Space Analysis Process


This Agreement entered into as of the day and year first written above.

OWNER

  
(Signature)

DAVID H. FIEBEL, DIRECTOR OF DPV  
(Printed name and title)

ARCHITECT

  
(Signature)

Ronet Rodewald  
Director of Finance  
(Printed name and title)

Init.

## **Certification of Document's Authenticity**

**AIA® Document D401™ – 2003**

I, Ronet Rodewald, hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with this certification at 15:37:07 on 10/06/2015 under Order No. 1626119630\_1 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document B101™ – 2007, Standard Form of Agreement Between Owner and Architect, as published by the AIA in its software, other than changes shown in the attached final document by underscoring added text and striking over deleted text.

Ronet Rodewald  
(Signed)

DIRECTOR OF FINANCE  
(Title)

OCTOBER 6, 2015  
(Dated)



# Document B101™ – 2007 Exhibit A

## Initial Information

for the following PROJECT:  
*(Name and location or address)*

Project Number 3245  
Sheboygan City Hall  
828 Center Avenue  
Sheboygan, Wisconsin 53081

**THE OWNER:**  
*(Name, legal status and address)*

City of Sheboygan  
Department of Public Works  
2026 New Jersey Avenue  
Sheboygan, Wisconsin 53081

**THE ARCHITECT:**  
*(Name, legal status and address)*

Bray Associates Architects, Inc.  
Post Office Box 955  
Sheboygan, Wisconsin 53082-955

**ADDITIONS AND DELETIONS:**  
The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

This Agreement is based on the following information.  
*(Note the disposition for the following items by inserting the requested information or a statement such as "not applicable," "unknown at time of execution" or "to be determined later by mutual agreement.")*

### ARTICLE A.1 PROJECT INFORMATION

§ A.1.1 The Owner's program for the Project:  
*(Identify documentation or state the manner in which the program will be developed.)*

Phase I services shall determine the Owner's program. The purpose for this program analysis is to develop recommendations and cost estimates to repair, restore and/or improve the building and/or develop alternatives with building new or additions to existing structures to house the occupants of City Hall.

§ A.1.2 The Project's physical characteristics:  
*(Identify or describe, if appropriate, size, location, dimensions, or other pertinent information, such as geotechnical reports; site, boundary and topographic surveys; traffic and utility studies; availability of public and private utilities and services; legal description of the site; etc.)*

To be determined during Phase I.

§ A.1.3 The Owner's budget for the Cost of the Work, as defined in Section 6.1:  
*(Provide total, and if known, a line item break down.)*

To be determined during Phase I.

§ A.1.4 The Owner's other anticipated scheduling information, if any, not provided in Section 1.2:

Preliminary Schedule: The City's goal for occupancy in late 2018 or early 2019 is reasonable and should allow sufficient time to solicit significant input and to explore numerous concepts prior to committing to a final design. The planning and design process must allow time to explore design options, resolve potential issues, develop creative and cost effective solutions, and meet the expectations of all stakeholders. The following is a preliminary schedule:

Phase 1:

Project initiation: Early October 2015

Existing data review: November 2015

Needs assessment: November 2015 through January 2016

Conceptual design: January through March 2016

Final report: April 2016

Upon Owner's approval, Architect shall proceed with Phase 2 - Project Implementation:

Project re-initiation: November 2016

Design development: November 2016 through January 2017

Community input/work session: January 2017

Construction documents: February 2017 through July 2017

Bidding and award: August through September 2017

Construction and close out: September 2017 through November 2018

\*It may be advantageous (if possible) to either move the commencement of construction to the late spring of 2017 or delay it to the spring of 2018 to avoid winter construction costs that would be required with a fall of 2017 construction start.

§ A.1.5 The Owner intends the following procurement or delivery method for the Project:  
(Identify method such as competitive bid, negotiated contract, or construction management.)

Competitive bid.

§ A.1.6 Other Project information:  
(Identify special characteristics or needs of the Project not provided elsewhere, such as environmentally responsible design or historic preservation requirements.)

Historic preservation and / or restoration may be required if Phase 1 determines that remaining in the current building is the best direction.

**ARTICLE A.2 PROJECT TEAM**

§ A.2.1 The Owner identifies the following representative in accordance with Section 5.3:  
(List name, address and other information.)

David H. Biebel  
Director of Public Works  
City of Sheboygan  
Department of Public Works  
2026 New Jersey Avenue  
Sheboygan, Wisconsin 53081

§ A.2.2 The persons or entities, in addition to the Owner's representative, who are required to review the Architect's submittals to the Owner are as follows:  
(List name, address and other information.)

Init.

§ A.2.3 The Owner will retain the following consultants and contractors:  
*(List discipline and, if known, identify them by name and address.)*

§ A.2.4 The Architect identifies the following representative in accordance with Section 2.3:  
*(List name, address and other information.)*

Matthew Wolfert, AIA, LEED AP  
President  
Bray Associates Architects, Inc.  
173 North Broadway  
Milwaukee, Wisconsin 53202

§ A.2.5 The Architect will retain the consultants identified in Sections A.2.5.1 and A.2.5.2.  
*(List discipline and, if known, identify them by name, legal status, address and other information.)*

§ A.2.5.1 Consultants retained under Basic Services:

.1 Structural Engineer

To be determined

.2 Heating, Ventilating and Air Conditioning (HVAC) Engineer

Fredericksen Engineering, Inc.  
12308 Corporate Parkway  
Mequon, Wisconsin 53092

.3 Electrical Engineer, Technology Wiring Design, Security System Design

Mucrmann Engineering, LLC  
116 Fremont Street  
Kiel, Wisconsin 53042-0235

.4 Civil Engineer

Kapur & Associates, Inc.  
7711 North Port Washington Road  
Milwaukee, Wisconsin 53217

§ A.2.5.2 Consultants retained under Additional Services:

§ A.2.6 Other Initial Information on which the Agreement is based:  
*(Provide other Initial Information.)*

Init.



**AIA<sup>®</sup>**

# Document E201™ – 2007

## *Digital Data Protocol Exhibit*

This Exhibit is incorporated into the accompanying agreement (the "Agreement") dated the second day of October in the year Two Thousand Fifteen.  
(In words, indicate day, month and year.)

**BETWEEN:**

*(Name, address and contact information, including electronic addresses)*

City of Sheboygan  
Department of Public Works  
2026 New Jersey Avenue  
Sheboygan, Wisconsin 53081

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

**AND:**

*(Name, address and contact information, including electronic addresses)*

Bray Associates Architects, Inc.  
Post Office Box 955  
Sheboygan, Wisconsin 53082-0955  
mwolfert@brayarch.com

~~for~~ For the following Project: Project Number:  
*(Name and location or address)*

Bray Project Number 3245  
City of Sheboygan  
Department of Public Works  
2026 New Jersey Avenue  
Sheboygan, Wisconsin 53081

**TABLE OF ARTICLES**

Init.

**TABLE OF ARTICLES**

- 1 GENERAL PROVISIONS
- 2 TRANSMISSION OF DIGITAL DATA
- 3 PROJECT PROTOCOL TABLE

**ARTICLE 1 GENERAL PROVISIONS**

§ 1.1 This Exhibit establishes the procedures the parties agree to follow with respect to the transmission or exchange of Digital Data for this Project. Where a provision in this Exhibit conflicts with a provision in the Agreement into which this Exhibit is incorporated, the provision in this Exhibit will prevail.

§ 1.1.1 The parties agree to incorporate this Exhibit by reference into any other agreement for services or construction for the Project.

§ 1.1.2 Signatures may be made by electronic methods to the fullest extent permitted by applicable law.

**§ 1.2 DEFINITIONS**

~~§ 1.2.1 Digital Data.~~ **Digital Data.** Digital Data is defined as information, communications, drawings, or designs created or stored for the Project in digital form.

~~§ 1.2.2 Confidential Information.~~ **Confidential Information.** Confidential Information is defined as Digital Data that the transmitting party has designated as confidential and clearly marked with an indication such as "Confidential" or "Business Proprietary."

~~§ 1.2.3 Written or In Writing.~~ **Written or In Writing.** In addition to any definition in the Agreement to which this Exhibit is attached, "written" or "in writing" shall mean any communication, including without limitation a notice, consent or interpretation, prepared and sent to an address provided in this Exhibit using a transmission method set forth in this Exhibit that permits the recipient to print or store the communication. Communications transmitted electronically are presumed received if sent in conformance with this Section 1.2.3.

**ARTICLE 2 TRANSMISSION OF DIGITAL DATA**

§ 2.1 The transmission of Digital Data constitutes a warranty by the transmitting party to the receiving party that the transmitting party (1) is the copyright owner of the Digital Data, (2) has permission from the copyright owner to transmit the Digital Data for its use on the Project, or (3) is authorized to transmit Confidential Information.

§ 2.2 The receiving party agrees to keep Confidential Information strictly confidential and not to disclose it to any other person except to (1) its employees, (2) those who need to know the content of the Confidential Information in order to perform services or construction solely and exclusively for the Project, or (3) its consultants and contractors whose contracts include similar restrictions on the use of Confidential Information.

§ 2.3 The transmitting party does not convey any right in the Digital Data or in the software used to generate the data. The receiving party may not use the Digital Data unless permission to do so is provided in the Agreement, in other documents incorporated by reference into the Agreement, such as the general conditions of the contract for construction, or in a separate license.

§ 2.4 Unless otherwise granted in a separate license, the receiving party's use, modification, or further transmission of the Digital Data, as provided in the Agreement, is specifically limited to the design and construction of the Project in accordance with the Project Protocols set forth in Article 3, and nothing contained in this Exhibit conveys any other right to use the Digital Data for another purpose.

§ 2.5 To the fullest extent permitted by law, the receiving party shall indemnify and defend the transmitting party from and against all claims arising from or related to the receiving party's modification to, or unlicensed use of, the Digital Data.

Init.

**ARTICLE 3 PROJECT PROTOCOL TABLE**

§ 3.1 The parties agree to comply with the data formats, transmission methods and permitted uses set forth in the Project Protocol Table below when transmitting or using Digital Data on the Project.

(Complete the Project Protocol Table by entering information in the spaces below. Adapt the table to the needs of the Project by adding, deleting or modifying the listed Digital Data as necessary. Use Section 3.2 Project Protocol Table Definitions to define abbreviations placed, and to record notes indicated, in the Project Protocol Table.)

Digital Data	Data Format	Transmitting Party	Transmission Method	Receiving Party	Permitted Uses	Notes (Enter #)
<b>§ 3.1.1 Project Agreements and Modifications</b>	PDF	O/A/C	EMA	O/A/C	S/R	#1
<b>§ 3.1.2 Project communications</b>				C		
General communications	PDF/W	O/A/C	EMA	O/A/C	S/R/I/M	#1
Meeting notices	PDF/W	O/A/C	EMA	O/A/C	S/R/I/M	#1
Agendas	PDF/W	O/A/C	EMA	O/A/C	S/R/I/M	#1
Minutes	PDF/W	O/A/C	EMA	O/A/C	S/R/I/M	#1
Requests for information	PDF/W	O/A/C	EMA	O/A/C	S/R/I/M	#1
Other:						
<b>§ 3.1.3 Architect's pre-construction submittals</b>						
Schematic Design Documents	PDF	A	EMA/CD/FTP	O/C	S/R	#1
Design Development Documents	PDF	A	EMA/CD/FTP	O/C	S/R	#1
Construction Documents	PDF	A	EMA/CD/FTP	O/C	S/R	#1
<b>§ 3.1.4 Architect's Drawings and Specifications</b>						
Contract Documents	PDF	A	EMA/CD/FTP	O/C	S	#1
Drawings	PDF	A	EMA/CD/FTP	O/C	S	#1
Specifications	PDF	A	EMA/CD/FTP	O/C	S	#1
Other:						
<b>§ 3.1.5 Contractor's submittals</b>						
Product data						
Submitted by Contractor	W/PDF	C	EMA/CD/FTP	A/O	R/I/M	#1
Returned by Architect	W/PDF	A	EMA/CD/FTP	O/C	R/I/M	#1
Shop drawings						
Submitted by Contractor	W/PDF	C	EMA/CD/FTP	A/O	R/I/M	#1
Returned by Architect	W/PDF	A	EMA/CD/FTP	O/C	R/I/M	#1
Other submittals:						
<b>§ 3.1.6 Subcontractor's submittals</b>						
Product data						
Submitted by Subcontractor						
Returned by Contractor						
Shop drawings						
Submitted by Subcontractor						
Returned by Contractor						
Other Submittals:						
<b>§ 3.1.7 Modifications</b>						
Architect's Supplemental Instructions	W/PDF	A	EMA/CD/FTP	O/C	S/R	#1

Int.

<u>Requests for proposal</u>	<u>W/PDF</u>	<u>A</u>	<u>EMA/CD</u> <u>FTP</u>	<u>O/C</u>	<u>S/R</u>	<u>#1</u>
<u>Proposal</u>	<u>W/PDF</u>	<u>A</u>	<u>EMA/CD</u> <u>FTP</u>	<u>O/C</u>	<u>S/R</u>	<u>#1</u>
<u>Modification communications</u>	<u>W/PDF</u>	<u>A/O/C</u>	<u>EMA/CD</u> <u>FTP</u>	<u>O/C</u>	<u>S/R</u>	<u>#1</u>
<u>§ 3.1.8 Project payment documents</u>	<u>PDF</u>	<u>A/O/C</u>	<u>EMA</u>	<u>O/A/C</u>	<u>S/I</u>	<u>#1</u>
<u>§ 3.1.9 Notices and Claims</u>	<u>PDF</u>	<u>A/O/C</u>	<u>EMA</u>	<u>O/A/C</u>	<u>S/I</u>	<u>#1</u>
<u>Other:</u>						
<u>§ 3.1.10 Closeout documents</u>	<u>PDF</u>	<u>A/O/C</u>	<u>EMA/CD/</u> <u>FTP</u>	<u>O/A/C</u>	<u>S/R/I</u>	<u>#1</u>
<u>Record documents</u>	<u>PDF</u>	<u>A/O/C</u>	<u>EMA/CD</u> <u>FTP</u>	<u>O/A/C</u>	<u>S/R/I</u>	<u>#1</u>

**§ 3.2 PROJECT PROTOCOL TABLE DEFINITIONS**

*(Below are suggested abbreviations and definitions. Delete, modify or add as necessary.)*

**Data Format:**

*(Provide required data format, including software version.)*

W .doc, Microsoft® Word

PDF .pdf, Adobe® Acrobat Reader compliant

**Transmitting Party:**

O Owner

A Architect

C Contractor

**Transmission Method:**

EM Via e-mail

EMA As an attachment to an e-mail transmission

CD Delivered via Compact Disk

PS Posted to Project Web site

FTP FTP transfer to receiving FTP server

**Receiving Party:**

O Owner

A Architect

C Contractor

**Permitted Uses:**

*(Receiving Party's permitted use(s) of Digital Data)*

S Store and view only

R Reproduce and distribute

I Integrate (incorporate additional digital data without modifying data received)

M Modify as required to fulfill obligations for the Project

Init.

**Notes:**

*(List by number shown on table.)*

**#1 Editable .dwg, .dxf, .rvt or any other CAD compliant file type will be communicated at the discretion of the Architect. All communication and use of such files is done at the sole risk of the user. Architect shall bear no liability and be held harmless for modifications or interpretations of such documents.**

Int.

## **Certification of Document's Authenticity**

**AIA® Document D401™ – 2003**

I, Ronet Rodewald, hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with this certification at 15:39:43 on 10/06/2015 under Order No. 1626119630\_1 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document E201™ – 2007, Digital Data Protocol Exhibit, as published by the AIA in its software, other than changes shown in the attached final document by underscoring added text and striking over deleted text.

Ronet Rodewald  
(Signed)

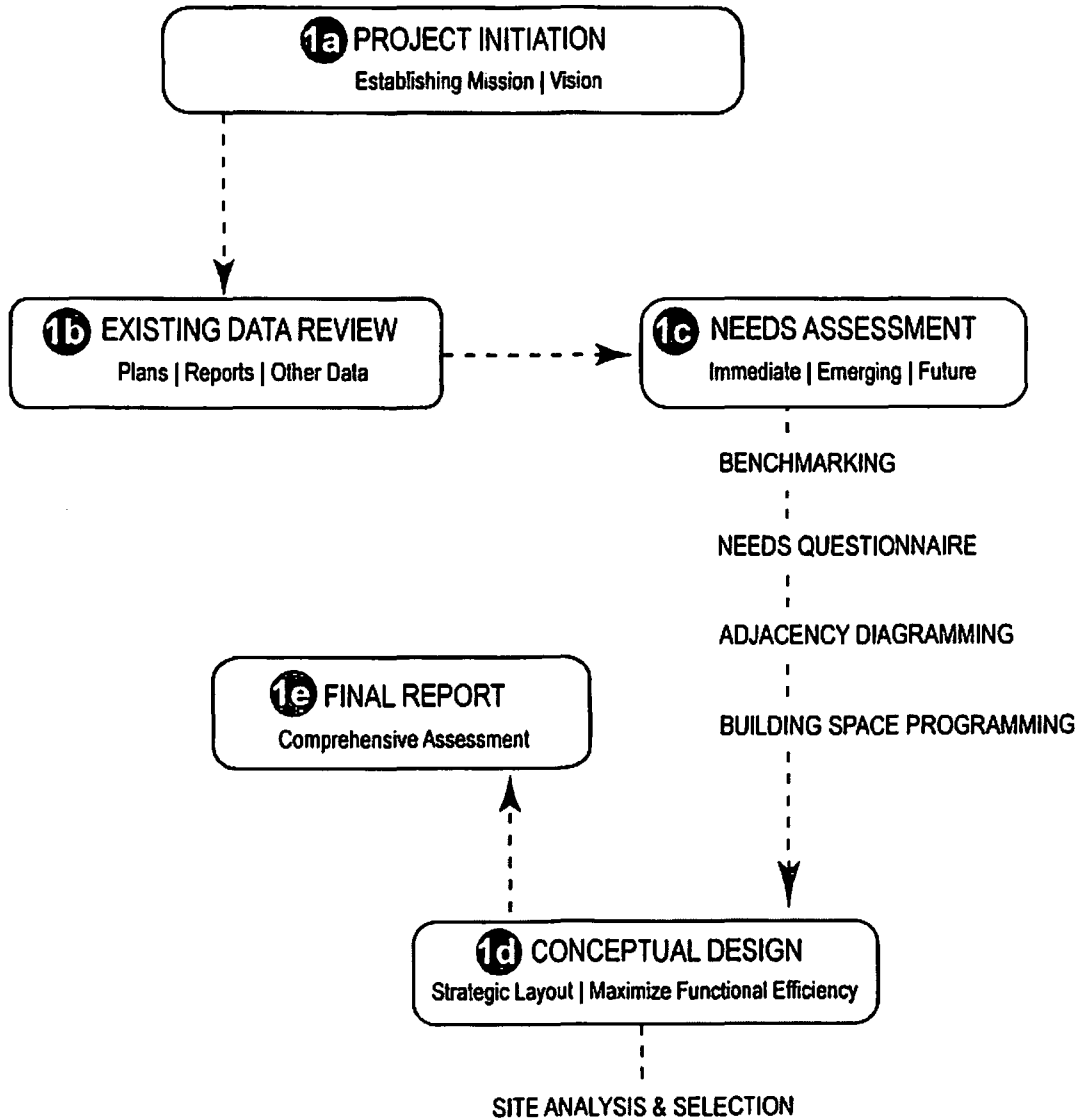
DIRECTOR OF FINANCE  
(Title)

OCTOBER 6, 2015  
(Dated)

The following needs assessment process has been developed by Bray Architects and implemented on hundreds of public sector building projects. The goal is to provide a structured approach to determine the building needs for today, while creating flexibility for the future to accommodate both emerging trends and future requirements.

This proven approach is only successful because of our team's strong belief in, and desire to, listen and respond to our clients. Each community or department we engage in the planning and design process has a unique set of needs and our approach to defining those needs is not precisely predetermined. This approach is therefore a guide which will be adapted appropriately to your specific project.

Phase One



**1a**

**Project Initiation | Establishing Mission and Vision**

**Goals**

- Establish a decision making structure/approach
- Define the vision and objectives
- Establish or confirm City's and Department's day-to-day contact
- Determine schedule with critical reporting or funding dates
- Gather existing information - e.g. drawings, past studies

**Steering Committee Approach**

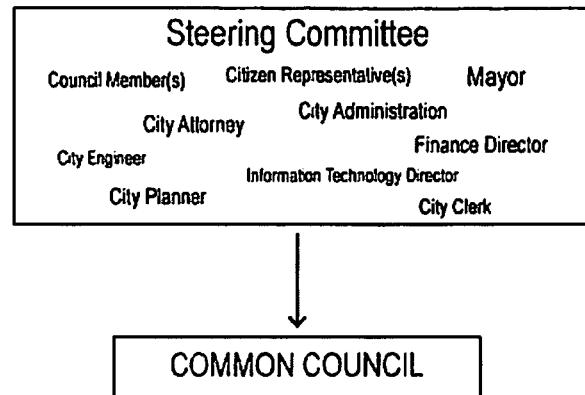
In our experience, the best way to establish the inter-relationship between administration, department leadership, staff, user groups and community would be to involve them in a steering committee.

The Steering Committee consists of elected officials, citizens, city leadership, union representatives, financial personnel, etc. The Steering Committee is the group that is ultimately responsible to make a recommendation to the Common Council.

**Process**

Bray Architects proposes that a steering committee be established to initiate the needs assessment process and to participate throughout the study in guiding the team's efforts. Through a project initiation meeting Bray Architects would define its needs assessment approach, tools, and methods; and identify more completely all aspects/operations to be included in a new or expanded facility.

It is Bray Architects' intent to utilize the committee at key points throughout the needs assessment process to both report progress and review and consider information and issues coming forth from the study process and their impact on the direction of the team's work.



**Deliverables**

- Project or study mission statement
- City and design team project directory
- Preliminary schedule
- Study goals / expectations

**1c Needs Assessment | Immediate, Emerging and Future**

**Goals**

- Identify comparable communities and/or facilities to use as bench marks when evaluating space needs
- Establish quantity, size and unique requirements of individual spaces
- Define departmental structure and establish proper relationships between spaces through diagramming
- Document immediate, emerging and future needs in a written building space program

**Process**

Bray Architects will utilize a proven process to determine not only the current needs but also the emerging and future needs of each affected department.

This highly interactive process relies heavily upon an open dialogue between department leaders and the design team. The result is not just a listing of the number and size of spaces, but a written and graphic depiction of how each department should ideally be arranged.

A unique, and highly important component of our process, is the use of a detailed needs questionnaire. The quantity and size information from the needs questionnaire are translated into the final space program while the adjacency requirements and other specialized requirements of the spaces are documented for use during future phases.


**Deliverables**

- Summary of benchmarking studies
- Responses to needs questionnaire
- Diagrams identifying interdepartmental adjacency and overall building requirements
- Final space program identifying immediate, emerging and future needs

**Graphic Approach to Assessing Needs**

The images below and on the following pages exemplify the graphic approach that we believe greatly enhances not only the accuracy and validity of the needs assessment, but also puts our owners in a position to better understand the types, sizes and technical requirements of the proposed spaces early in the planning process.

**Needs Questionnaire**

**Existing Department Space Use Survey** 

**Police/Emergency Management/PATROL**

Name: Asst. Chief Tom Zonno Date: 06/03/2013

**1) Staff**

a. 0 Sworn Officers 0 Civilian Employees

b. Temporary/Part time Employees 0 Other 0

c. Do you currently share staff with other Department(s)? No

If yes, which Department(s)? \_\_\_\_\_

**2) Departmental Interaction**

a. Which Department(s) or individual, with whom does your Department most often interact?  
 Comment: Emergency Management, IT, Inspections Dept, Engineering

b. Do you currently share space with other Department(s)? No

If yes, which Department(s)? Emergency Management

**3) Meeting/Conference Rooms**

a. What is the average size for most of your Departmental meetings?  
 Number of people: 7

b. What is the largest size for most of your Departmental meetings?  
 Number of people: 18

**4) Public Interactions**

a. How often do members of the public visit your Department?  
 Visitors per day: 20 Visitors per week: 140

b. How often do you interact with the public?  
 Informal: Both Formal: Both Other: Both

**5) Storage**

a. Does your Department currently have the need for consistent storage/records to store?  
 Yes: Both No: Both Comment: individual officer case assignments

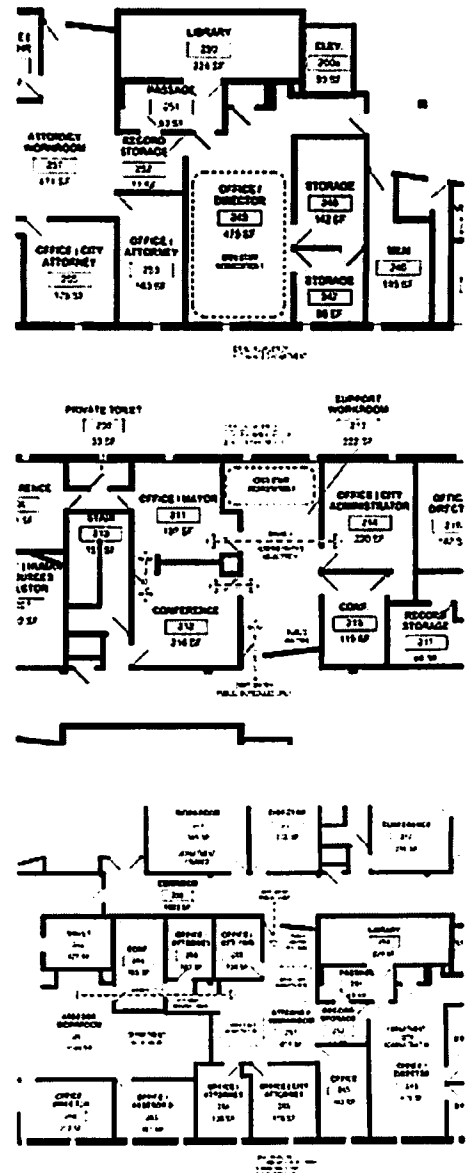
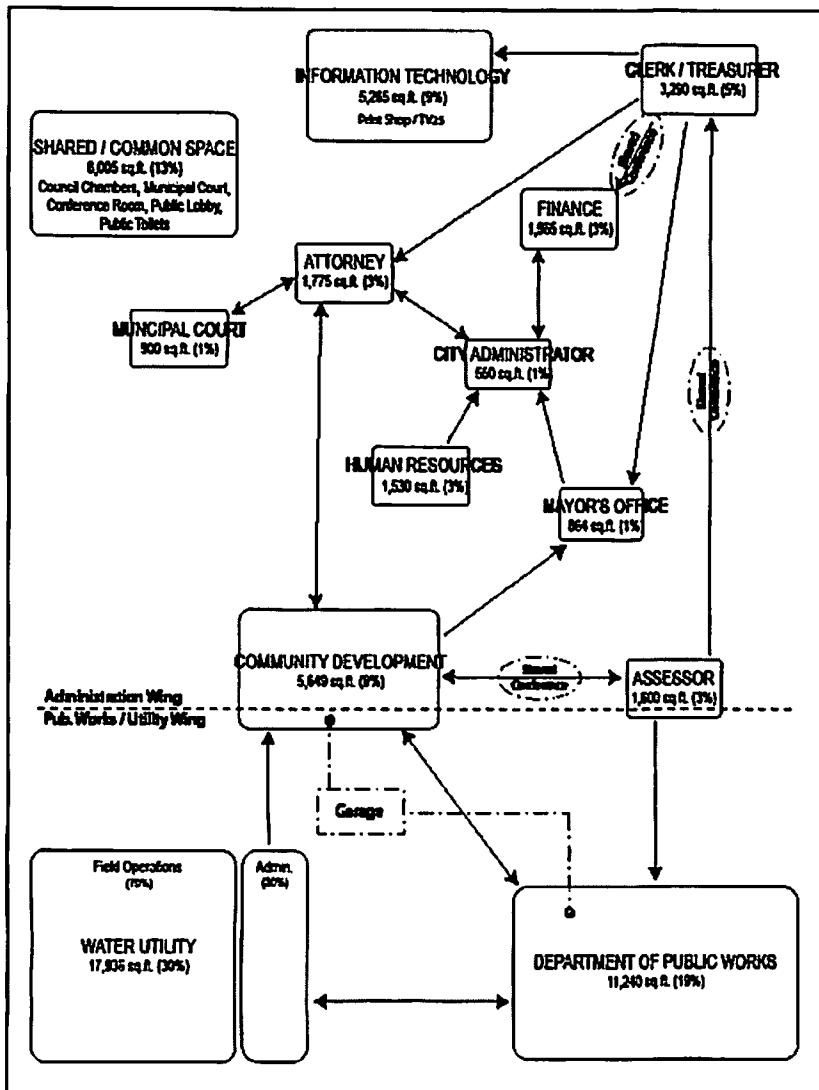
**6) General**

a. What is the best aspect of your current Departmental space?  
 Comment: close proximity for interaction and passing operational information

b. What is the most challenging aspect of your current Departmental space?  
 Comment: lack of confidentiality for case management and personnel issues

**1c** Needs Assessment | Immediate, Emerging and Future

Adjacency Diagramming





**1c** Conceptual Design | Strategic Layout - Maximize Functional Efficiency

**Goals**

- Confirm the findings of the space programming and diagramming efforts through plan development
- Establish green/sustainable design/LEED goals for the proposed project as they may impact site plan, floor plan and budget development
- Develop conceptual floor plans that respond to the proposed site and give sufficient detail for the owner to clearly understand how the building will function
- Generate conceptual site plans that identify ingress and egress locations, parking and drives, setback requirements, environmental features, public spaces, etc.
- Prepare conceptual cost estimates for the option or options being recommended for community input

**Process**

As with the adjacency diagramming, the conceptual design phase relies heavily upon owner input and critical analysis of the conceptual floor and site plans.

Typically the conceptual design phase takes two or three work sessions with a similar number of conference calls and/or online design meetings.

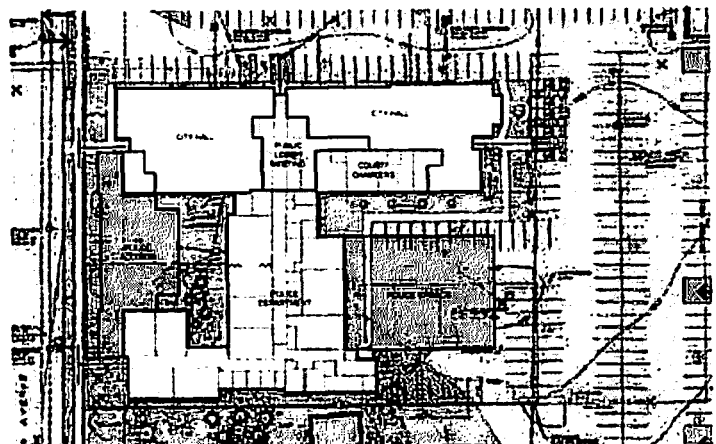
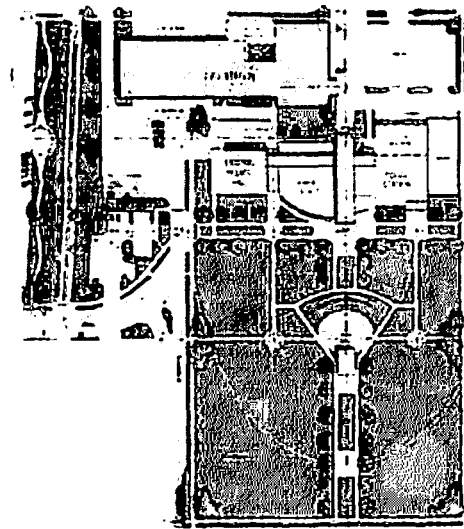
The key to a successful conceptual design effort is for all parties to analyze the options based on how processes will be enhanced by the new building, not how those processes are undertaken today.

**Deliverables**

- Conceptual site and floor plan(s)
- Preliminary cost analysis for options being considered
- Major building and/or site sections that are required to understand the proposed building, site or the relationship between the two

**Conceptual Floor Plans, Site Plans and Cost Analysis**

This will be the first opportunity for the owner and design team to begin visualizing refined floor plans and experiencing how the new or remodeled building will function. The main objective of this phase is to confirm the space needs, generate conceptual floor and site plans, and establish preliminary cost estimates for the options being considered.



**1d** Conceptual Design | Strategic Layout / Maximize Functional Efficiency

**Site Analysis & Selection**

**Goals**

- Document current condition of existing site
- Review site utility capacities to determine future expansion capabilities
- Review general condition of existing infrastructure - e.g. asphalt, concrete, drainage, landscaping, etc.

**Process**

Bray Architects, along with civil engineers, will conduct a detailed analysis of the existing site. Existing conditions will be documented and estimations of the anticipated remaining useful life of site utilities and infrastructure will be prepared.

The information gathered during the site assessment phase will be of great value when considering how reuse of the existing site will affect the proposed new building.

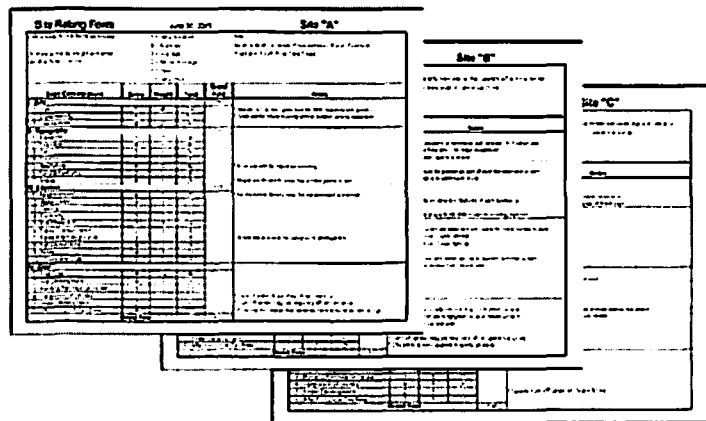
**Deliverables**

- Written reports on existing site infrastructure
- Photographic documentation of current site deficiencies for use in communicating why replacement is needed
- Preliminary construction cost estimates for recommended site utility and infrastructure upgrades

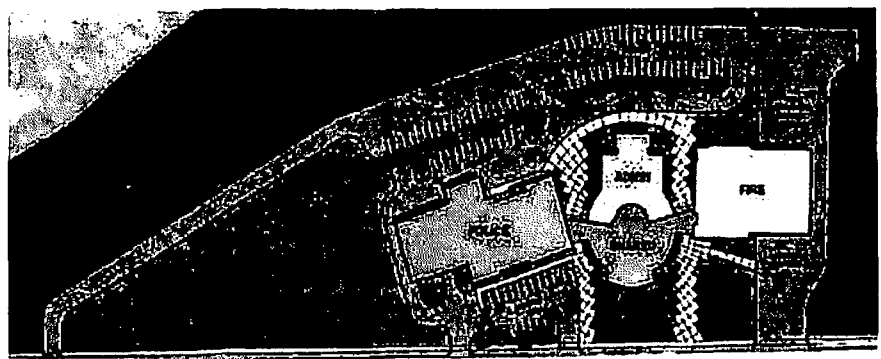
**Importance of Site Analysis / Site Selection**

The availability of quality sites for construction of new or renovated facilities becomes more challenging as our communities continue to grow. The analysis of existing site conditions, or the evaluation of potential new sites, is more important than ever as site design and construction has become the most strictly monitored aspect of any building project.

Bray Architects understands the importance of existing site analysis or new site selection to establish the basis for a successful project. Existing site conditions can dramatically impact costs and usability - making it important to fully understand these issues before committing to a site.



The image shows a 'Site Survey Form' for 'Site "A"'. It includes a header with 'Date: 10/10/2011' and 'Site: "A"'. Below the header is a table with columns for 'Type', 'Material', 'Age', and 'Depth'. The table contains several rows of data, including 'Asphalt', 'Concrete', and 'Grass'. To the right of the table are sections for 'Site "B"' and 'Site "C"', each with their own data tables and notes.





VII

R. C. No. \_\_\_\_\_ - 17 - 18. By LAW AND LICENSING. May 15, 2017.

Your Committee to whom was referred, pursuant to R. O. No. 295-16-17 by the City Clerk, submitting license application for the period ending December 31, 2017, June 30, 2017 and June 30, 2018; recommends denying Beverage Operator's License #9763 based upon his ineligibility for a license.

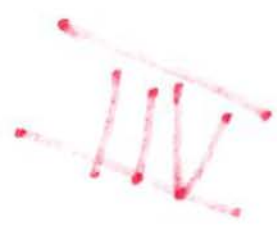
reg

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ 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



VII

R. C. No. \_\_\_\_\_ - 17 - 18. By LAW AND LICENSING. May 15, 2017.

Your Committee to whom was referred, pursuant to R. O. No. 295-16-17 by the City Clerk, submitting license application for the period ending December 31, 2017, June 30, 2017 and June 30, 2018; recommends denying Beverage Operator's License #1492 based upon his ineligibility for a license and his failure to cooperate with the committee.

*reg*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ 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



VII

R. C. No. \_\_\_\_\_ - 17 - 18. By LAW AND LICENSING. May 15, 2017.

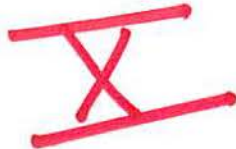
Your Committee to whom was referred, pursuant to R. O. No. 295-16-17 by the City Clerk, submitting license application for the period ending December 31, 2017, June 30, 2017 and June 30, 2018; recommends denying Beverage Operator's License #1540 based upon his failure to accurately reveal all relevant convictions on his license application, his record of violations related to the licensed activity, and his record as a repeat law violator.

*neg.*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ 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



Gen. Ord. No.     - 17 - 18. By Alderpersons Wolf, Schneider,  
Bitters, Belanger and Nelson. May 15, 2017.

AN ORDINANCE creating Article III of Chapter 74 of the Municipal Code relating to impact fees.

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

Section 1. Article III of Chapter 74 of the Municipal Code is hereby created to read as follows:

"ARTICLE III. PARK IMPACT FEES

Sec. 74-80. *Purpose and Authority.*

This ordinance imposes impact fees in accordance with §66.0617, Wis. Stats., to pay for park and recreation facilities required to serve new development.

Sec. 74-81. *Definitions.*

Words used in this ordinance have the meanings given in §66.0617(1), Wis. Stats.

Sec. 74-82. *Imposition of Impact Fees.*

a) By this ordinance, the City imposes an impact fee on residential development. No building permit shall be issued for residential development without payment of the following impact fees.

b) During the 2017 calendar year, the impact fee imposed by the City shall be \$547.00 per dwelling unit.

c) The impact fees imposed under this section shall be automatically adjusted, without further action by the Common Council, during the first quarter of each year by the percentage equal to that of the rate of consumer inflation based upon the percent of change of the yearly Consumer Price Index for the previous year for the Milwaukee metropolitan area as reported by the U.S. Department of Labor, Bureau of Labor Statistics. The finance director/treasurer, or his/her designee, shall determine such adjustment and maintain a copy of the said Consumer Price Index upon which such adjustment was made in the Finance Department.

Sec. 74-83. *Impact Fee Adjustments.*

a) The City may reduce the impact fee by the value of land dedicated by the developer to the City of Sheboygan and accepted by the City.

b) As allowed by §66.0617(7), Wis. Stats., the Common Council may waive or reduce impact fees on land development that provides low-cost housing, except that no amount of an impact fee for which an exemption or reduction is provided under this subsection may be shifted to any other land development in the municipality.

c) Impact fees shall be reduced as required by §66.0617(6)(d), Wis. Stats., to compensate for other capital costs imposed by the municipality for the public facilities for which the impact fees are imposed.

d) Impact fees shall be reduced as required by §66.0617(6)(e), Wis. Stats., to compensate for moneys received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.

Sec. 74-84. *Segregated Account.*

As required by §66.0617(8), Wis. Stats., the City shall maintain a segregated, interest-bearing account for revenues collected from impact fees. The City shall account for impact fee funds separately from other City funds. The City shall only expend funds in the segregated account for the specific projects for which the impact fee was imposed and for refunds required under sec. 74-86.

Sec. 74-85. *Time of Use and Refunds.*

a) As required by §66.0617(9)(a), Wis. Stats., impact fees collected within seven years of the effective date of this ordinance, but not used within ten years after the effective date of this ordinance to pay the capital costs for which they were imposed, shall be refunded to the current owner of the property on which the impact fees were imposed, along with any accumulated interest.

b) Impact fees collected more than seven years after the effective date of this ordinance shall be used to pay for the capital costs for which they were imposed or refunded as provided in subsection (a) above within ten years of the date on which they were collected.

Sec. 74-86. *Appeals.*

a) A developer upon whom an impact fee is imposed may appeal the amount, method of collection, or use of the impact fee in writing to the department of planning and development, provided the following conditions are met:

- 1) The developer files the appeal within 15 days of the date on which the impact fee is imposed; and
- 2) The developer specifies in writing the basis for the appeal, including his or her independent calculation of the impact fee and all information supporting the independent calculation; and
- 3) The developer pays the impact fee to the City before filing the appeal.

b) Within 30 days of receiving the appeal request, the department of planning and development shall evaluate the appeal, recommend a resolution, and forward the appeal and recommendation to the law and licensing committee for a hearing. The hearing shall be heard within fifteen days of receipt of the appeal and recommendation by the committee.

c) Any interested party may present evidence directly related to the issues raised in the appeal. At such a hearing, the determination of the department of planning and development shall be termed an initial determination.

d) The owner or custodian may file with the request for hearing written evidence and argument in support of the person's position with respect to the initial determination.

e) If the law and licensing committee finds that the impact fee does not comply with this ordinance and §66.0617, Wis. Stats., it may negate or modify the impact fee.

f) Provided the developer has paid the impact fee and properly obtained all required permits and approvals, the developer may proceed with construction while the impact fee appeal is under consideration.

Sec. 74-87. *Effect of Impact Fee on Zoning and Subdivision Regulations.*

This ordinance shall not affect any zoning or subdivision regulations or any other regulations of the City of Sheboygan, which shall remain in full force and effect.

Sec. 74-88. *Impact Fee as Additional and Supplemental Requirement.*

Except as required by §66.0617(6)(d), Wis. Stats., the impact fee established by this ordinance is an addition and supplement to, not a substitute for, any other requirements imposed on the development of land or the issuance of building permits.

Sec. 74-89. *Severability.*

If any provision of this ordinance is declared illegal or invalid for any reason, that illegality or invalidity shall not affect the remaining provisions of this ordinance, which shall remain in full force and effect."

Section 2. All ordinances or parts thereof in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, and this ordinance shall be in effect from and after its passage and publication.

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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

**PARK IMPACT FEE STUDY**

**SHEBOYGAN, WISCONSIN  
JANUARY 2017**

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**RUEKERT & MIELKE, INC**  
W233 N2080 Ridgeview Parkway  
Waukesha, Wisconsin 53188-1020

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**SHEBOYGAN PARK IMPACT FEE STUDY**

Introduction

Sheboygan is experiencing increased development interest. Development increases demand for public facilities, including parks, and Sheboygan must provide these facilities to maintain development. This report considers impact fees to fund parks to serve new development.

In 2016, Sheboygan prepared a Comprehensive Outdoor Recreation Plan (CORP). The CORP evaluates Sheboygan's existing parks and recommends projects to improve service. The CORP satisfies some of the requirements of a public facilities need assessment under Wisconsin Statutes § 66.0617(4). This report addresses the remaining requirements.

New Development Forecast

Wisconsin Statutes § 66.0617(6)(a) requires that impact fees bear a rational relationship to the need for new, expanded, or improved facilities required to serve new development. Before developing the relationship between impact fees and facility needs, we must forecast the future new development that will drive the need. Table 1 shows the development forecast for Sheboygan. This forecast of future population takes the forecast from the Wisconsin Department of Administration Demographics Services Center and modifies it based on input from the Sheboygan Department of Planning and Development.

Table 1 - Development Forecast

Year	Residential Population	North Zone Population	Central Zone Population	South Zone Population
2000	50,792	not applicable	not applicable	not applicable
2010	49,288	not applicable	not applicable	not applicable
2015	48,800	16,801	17,668	14,331
2030	52,104	17,335	19,435	15,334

Wisconsin Statutes § 66.0617(5)(b) allows Sheboygan to delineate geographical zones within the municipality and impose different impact fees in each zone. The north zone is the area of the city north of Superior Avenue. The central zone is the area south of Superior Avenue and north of Union Avenue. The central zone contains downtown Sheboygan and the Sheboygan River. The south zone is the area of the city south of Union Avenue.

Inventory of Existing Parks and Facilities

Wisconsin Statutes § 66.0617(4) (a)1 requires a public facilities needs assessment to inventory existing public facilities. Sheboygan inventoried public park facilities in section one of the CORP. Table 2 below organizes this information and allocates parks to geographical zones.

Sheboygan, Wisconsin  
Park Impact Fee Study

Table 2 - Park Inventory

	Proportional Share			Area (Acres)	Area (Acres)		
	North Zone	Central Zone	South Zone		North Zone	Central Zone	South Zone
<b>Community Parks</b>							
Deland Park	0.3	0.3	0.3	23.2	7.7	7.7	7.7
Evergreen Park	0.5	0.5	-	98.2	49.1	49.1	-
Jaycee Quarry Park	0.5	0.5	-	38.3	19.1	19.1	-
Kiwanis Park	0.3	0.3	0.3	30.5	10.2	10.2	10.2
Lakeview Park	-	0.5	0.5	18.6	-	9.3	9.3
<u>Vollrath Park</u>	0.5	0.5	-	<u>25.1</u>	<u>12.5</u>	<u>12.5</u>	<u>-</u>
Subtotal				233.9	98.7	108.0	27.2
<b>Neighborhood Parks</b>							
Charles Voight Park	1.0	-	-	2.9	2.9	-	-
Cleveland Park	1.0	-	-	4.4	4.4	-	-
Cole Park	1.0	-	-	2.5	2.5	-	-
End Park	1.0	-	-	3.5	3.5	-	-
Franklin Park	-	1.0	-	1.4	-	1.4	-
Grace Park	1.0	-	-	1.1	1.1	-	-
General King Park	-	0.5	0.5	6.5	-	3.3	3.3
Moose Park	-	1.0	-	3.9	-	3.9	-
Northeast Park	1.0	-	-	12.0	12.0	-	-
Optimist Park	-	-	1.0	5.0	-	-	5.0
Riverside Park	-	1.0	-	5.7	-	5.7	-
Roosevelt Park	-	-	1.0	9.5	-	-	9.5
Sheridan Park	-	1.0	-	2.6	-	2.6	-
Veterans' Park	-	0.5	0.5	7.5	-	3.7	3.7
<u>Workers' Water Street Park</u>	-	1.0	-	<u>2.8</u>	<u>-</u>	<u>2.8</u>	<u>-</u>
Subtotal				71.2	26.4	23.4	21.4
<b>Conservancy Parks</b>							
Arrowhead Park	-	1.0	-	1.0	-	1.0	-
Bur Oak	0.3	0.3	0.3	35.0	11.7	11.7	11.7
Creekside Park	-	-	1.0	7.5	-	-	7.5
Manor Heights	1.0	-	-	11.6	11.6	-	-
Elwood May Environmental	0.3	0.3	0.3	139.8	46.6	46.6	46.6
Julson Park	-	1.0	-	2.2	-	2.2	-
<u>Pigeon River Parkway</u>	0.3	0.3	0.3	<u>113.3</u>	<u>37.8</u>	<u>37.8</u>	<u>37.8</u>
Subtotal				310.2	107.6	99.2	103.5

Table 2 continued - Park Inventory

<u>Special Use Parks</u>	North Zone	Central Zone	South Zone	Area (Acres)	North Zone	Central Zone	South Zone
8th Street Boat Landing	-	1.0	-	0.6	-	0.6	-
Butzen Property	0.3	0.3	0.3	56.8	18.9	18.9	18.9
Camelot Dog Run	-	-	1.0	3.9	-	-	3.9
Dog Run South	-	-	-	15.0	-	-	-
Fountain Park	0.3	0.3	0.3	2.6	0.9	0.9	0.9
Indian Mound Park	0.3	0.3	0.3	15.5	5.2	5.2	5.2
North Point	0.3	0.3	0.3	20.8	6.9	6.9	6.9
North Point Overlook	0.3	0.3	0.3	2.0	0.7	0.7	0.7
Rotary Riverview	-	1.0	-	2.0	-	2.0	-
South Pier	0.3	0.3	0.3	9.0	3.0	3.0	3.0
Southshore Park	-	0.5	0.5	4.0	-	2.0	2.0
Wildwood Athletic Complex	0.3	0.3	0.3	12.1	4.0	4.0	4.0
<u>Wildwood Baseball</u>	0.3	0.3	0.3	<u>5.2</u>	<u>1.7</u>	<u>1.7</u>	<u>1.7</u>
Subtotal				149.4	41.3	45.9	47.2

<u>Planned New Parks</u>	North Zone	Central Zone	South Zone
Poth Property on Stahl Rd	-	-	1.0
Fox Meadows Park on Moe	-	-	1.0

<u>Multiple Use Paths</u>	Length (Miles)	Length (Miles)		
		North Zone	Central Zone	South Zone
North Calumet Drive	0.7	0.7	-	-
Harbor Shore Trails	1.7	0.8	0.8	-
River Walk	1.3	-	1.3	-
Shoreland 400	1.7	1.0	0.8	-
South Pier Trail	0.5	-	0.5	-
Superior Ave Trail	0.3	0.1	0.1	-
Taylor Dr Trail	2.4	-	1.6	0.8
Urban Rec Trail	1.6	-	1.6	-
Virginia Ave Pedestrian Bridge	-	-	-	-
<u>Weeden Creek Road</u>	<u>0.3</u>	<u>-</u>	<u>-</u>	<u>0.3</u>
Subtotal	10.4	2.6	6.7	1.1

Allocating parks to zones in Table 2 prepares us to assign project costs to zones and to identify existing deficiencies in Sheboygan's park system.

Planned Projects

Wisconsin Statutes § 66.0617(4)(a)2 requires a public facilities needs assessment to identify new facilities and improvements to existing facilities required to serve new development. Table 3 below shows the projects Sheboygan plans to improve existing facilities to support new development.

Table 3 uses projects and cost estimates from section four of Sheboygan's CORP and estimates from Sheboygan city staff. This study assumes that all the projects in Table 3 benefit new development by adding to the quality of parks and trails.

Table 3 - Planned Projects by Park

<u>Community Parks</u>	<u>Project</u>	<u>Cost</u>
Deland Park	Tennis court surfacing	\$ 50,000
	New bath house	300,000
	Band shell	300,000
Evergreen Park	Enclosed rentable park shelter with restrooms	300,000
	Open shelter with restrooms	180,000
	Paved pathway	100,000
Jaycee Quarry Park	Shelter with restrooms	300,000
	Playground equipment	35,000
	Storage building	10,000
Kiwanis Park	ADA-certified canoe and kayak launch	50,000
Lakeview Park	New shelter with restroom	300,000
	Drain tile	20,000
	Parking area	50,000
	Camping area	400,000
Vollrath Park	Tennis court reconstruction	60,000
	Lighting	150,000
	Replace shelter and restrooms	300,000
	<b>Subtotal</b>	<b>2,905,000</b>

Table 3 continued - Planned Projects by Park

Neighborhood Parks	Project	Cost
Charles Voight Park	None	-
Cleveland Park	Splash pad	113,000
	Accessible walkway connections	10,000
	Off-street parking	20,000
Cole Park	None	-
End Park	Pedestrian lighting	10,000
	Five to six parking stalls	10,000
Franklin Park	Accessible walkways	5,000
Grace Park	None	-
General King Park	Accessible walkways	10,000
Moose Park	Accessible walkways	5,000
Northeast Park	Lakeshore restoration	20,000
	Add picnic areas	2,000
	Park signs	2,000
	Storm water outfall	50,000
Optimist Park	Accessible walkways to all facilities	10,000
	Splash pad	113,000
Riverside Park	None	-
Roosevelt Park	None	-
Sheridan Park	None	-
Veterans' Park	Additional parking and sidewalks	10,000
	Basketball court	10,000
	Splash pad	113,000
	Reconstruct tennis court	50,000
Workers' Water Street Park	Security cameras	3,000
	Subtotal	566,000

Table 3 continued - Planned Projects by Park

<u>Conservancy Parks</u>	<u>Project</u>	<u>Cost</u>
Arrowhead Park	none	-
Bur Oak	Trail construction: boardwalks, footbridges, and markers	not available
	Parking lot and trail development	50,000
	Signs	not available
	Thin trees and plant new tree species	not available
	Remove invasive species	not available
	Improve pond impound	not available
	Clear group gathering area	not available
	Steps from floodplain to elevated trail	not available
	Pond observation deck	not available
Creekside Park	none	-
Manor Heights	none	-
Elwood May Environmental Park	ADA-certified canoe and kayak launch	50,000
	Rentable park building and learning area	400,000
	Pond improvements	-
	Purchase adjacent property	-
	Trail and bridge new construction and repairs	not available
Julson Park	none	-
Pigeon River Parkway	North side dog park development	20,000
	Subtotal	520,000
<u>Special Use Parks</u>	<u>Project</u>	<u>Cost</u>
8th Street Boat Landing	none	-
Butzen Property	Sum of projects below	3,642,264
	Soccer fields	-
	Soccer / football fields	-
	Trails around park interior	-
	Trail and parking for Utility Corridor Trail	-
	Restroom and shelter	-
	Concession stands	-
	Play areas	-
	Volleyball, basketball, picnic areas, landscaping, and signs	-
	Parking lots	-
Camelot Dog Run	Master plan	-
Dog Run South	Off-street parking	-
	Continue sidewalk	-
	Connect utility trail	-
	New fence gate and asphalt entry area	-
	Shade structure / small shelter	-
Fountain Park	Paint performance shelter	-
Indian Mound Park	none	-
North Point	none	-
North Point Overlook	none	-
Rotary Riverview	none	-
South Pier	none	-
Southshore Park	ADA-certified boat launch	45,000
	Beach and hillside restoration	50,000
Wildwood Athletic Complex	Master plan	15,000
	Concession stand and restrooms	500,000
	Field light LED upgrade	350,000
	Regrade outfield	10,000
	New maintenance building	15,000
Wildwood Baseball	New field lighting	350,000
	Add off-street parking	50,000
	Subtotal	5,027,264

Table 3 continued - Planned Projects by Park

<u>Walking and Hiking Trails</u>	<u>Project</u>	<u>Total</u>
Bur Oak	none	-
Camelot Dog Run	Path around park interior	10,000
	Utility Corridor Trail continuation to County KK	5,500
Dog Park South	Sidewalk along South 18th St	-
	Connection to Utility Corridor Trail	-
	Parking	-
Evergreen	Paved path following road	100,000
	Improve and connect hiking, biking, and skiing	20,000
	Maps and signs	2,500
Indian Mound	none	-
Jaycee	Improve and connect hiking, biking, and skiing	-
	Maps and signs	2,500
Lakeview	none	-
Maywood	Improve and connect hiking, biking, and skiing	-
	Maps and signs	1,000
Pigeon River Parkway	none	-
	Subtotal	<u>141,500</u>
<u>Multiple Use Paths</u>	<u>Project</u>	<u>Total</u>
Harbor Shore Trails	none	-
River Walk	none	-
Shoreland 400	South connection to Mead	1,500,000
	North connection to County LS	400,000
South Pier Trail	Acquire property or easement	100,000
	Continue paved trail from Indiana Avenue to King Park	50,000
	Pathway under 8th St bridge to Highland House	75,000
Superior Ave Trail	none	-
Taylor Dr Trail	Connect to Utility Corridor Trail along Taylor Drive	not available
Urban Rec Trail	Connect to parks and schools	not available
Weeden Creek Road	Path from S Business Dr to Lakeshore Dr	250,000
	Connection to existing South 12th St trail	75,000
	Subtotal	<u>2,450,000</u>
<u>Planned New Parks</u>	<u>Project</u>	<u>Total</u>
Poth Property on Stahl Rd	City tree nursery	not available
Fox Meadows Park on Moenning Rd	Strategic plan	10,000
	Site master plan	not available
	Development of the land	300,000
	Trails	40,000
	Log property	not available
	Parking	20,000
	Subtotal	<u>370,000</u>

Service Areas and Standards

Wisconsin Statutes § 66.0617(4)(a)2 requires a public facilities needs assessment to explicitly define service areas. The service area for this study is the City of Sheboygan, separated into three geographical zones as described above.

Wisconsin Statutes § 66.0617(4)(a)2 requires a public facilities needs assessment to explicitly define service standards. Existing facilities that do not meet the defined service standards are considered deficient. Wisconsin Statutes prohibit Sheboygan from including in the impact fees the cost of projects to address existing deficiencies.

Table 4 - Service Standards

Category	Service Standard	Unit of Measure
Active Recreation Area	10.5 acres per 1,000 population	
Conservation Area	10.5 acres per 1,000 population	
Connected Trail Miles	0.4 miles per 1,000 population	

Sheboygan’s CORP identified 10.5 acres per thousand population as an objective for the park system. R/M assumes that the same area per population may be reasonable for conservation parks. The service standard of 0.4 miles per thousand population is based on the average trail systems of similar sized Wisconsin municipalities. The ideal park system varies for each city and the preferences of its residents.

Calculation of Uniform City-Wide Impact Fee

Wisconsin Statutes § 66.0617(6)(f) prohibits Sheboygan from including in impact fees the cost to address existing deficiencies in park facilities. Table 5 below calculates Sheboygan’s performance relative to the service standards above. When Sheboygan meets a service standard currently and after forecast population growth, projects are allocated to new development in proportion to new growth’s share of the forecast future population.

When Sheboygan does not currently meet a service standard, it has an existing deficiency.

The approach in Table 5 is consistent with the requirement of Wisconsin Statutes § 66.0617(6)(b) that impact fees not exceed the proportionate share of capital costs required to serve new development, as opposed to existing residents. This study allocates the cost of planned projects to new development largely based on the proportion of new growth to the forecast future population, with a limit that new development is not allocated costs related to existing deficiencies.

**Table 5 - City-Wide Uniform Impact Fee**

2015 Population (Thousands)	48.8		
Population Growth 2015 to 2030 (Thousands)	3.3		
Growth Share of Future Population	6.3%		
	Active Recreation	Conservation Area	Connecting Trails
Service Standard (acres per 1,000 population)	10.5	10.5	0.4
Current Absolute Performance (acres)	454.5	310.2	10.4
Current Relative Performance (acres per 1,000 population)	9.3	6.4	0.2
Future Relative Performance (acres per 1,000 population)	8.7	6.0	0.2
Needed for Existing Deficiency (acres)	58.0	202.2	9.1
Needed for Future Development (acres)	34.7	34.7	1.3
<b>Total Needs</b>	<b>92.6</b>	<b>236.9</b>	<b>10.4</b>
Existing Deficiency Share of Needs	63%	85%	87%
New Development Share of Project Cost	6%	6%	6%
Simple Average Future Development Share of Needs	6.3%		
	Total Project Cost	11,979,764	
	Total Growth Cost	759,579	
	Growth Cost per Capita \$	230	
	Estimated Residents per New Dwelling Unit	2.38	
	Proposed Fee per Dwelling Unit \$	547	

Alternative Performance and Project Cost by Zone

Tables 6a through 6c compare the facilities needed to address the existing deficiency as a percentage the facilities needed to address the future deficiency including population growth. When Sheboygan's facilities do not meet the service standards, this study allocates the cost of planned projects to new development using the lesser of new growth's share of future population and the portion of total facilities needed to address existing deficiencies, which varies by zone and service standard.

Table 6a - North Zone Service Standards

2015 Population (Thousands)	16.8		
Population Growth 2015 to 2030 (Thousands)	0.5		
Growth Share of Future Population	3.1%		
	Active Recreation	Conservation Area	Connecting Trails
Service Standard (acres per 1,000 population)	10.5	10.5	0.4
Current Absolute Performance (acres or miles)	166.4	107.6	2.6
Current Relative Performance (acres per 1,000 population)	9.9	6.4	0.2
Future Relative Performance (acres per 1,000 population)	9.6	6.2	0.2
Needed for Existing Deficiency (acres or miles)	10.0	68.8	4.1
Needed for Future Development (acres or miles)	5.6	5.6	0.2
<b>Total Needs</b>	<b>15.6</b>	<b>74.4</b>	<b>4.3</b>
Existing Deficiency Share of Needs	64%	92%	95%
New Development Share of Project Cost	3%	3%	3%
<b>Simple Average Future Development Share of Needs</b>	<b>3.1%</b>		

Table 6b - Central Zone Service Standards

2015 Population (Thousands)	17.7		
Population Growth 2015 to 2030 (Thousands)	1.8		
Growth Share of Future Population	9.1%		
	Active Recreation	Conservation Area	Connecting Trails
Service Standard (acres per 1,000 population)	10.5	10.5	0.4
Current Absolute Performance (acres or miles)	177.3	99.2	6.7
Current Relative Performance (acres per 1,000 population)	10.0	5.6	0.4
Future Relative Performance (acres per 1,000 population)	9.1	5.1	0.3
Needed for Existing Deficiency (acres or miles)	8.2	86.4	0.0
Needed for Future Development (acres or miles)	18.6	18.6	0.1
<b>Total Needs</b>	<b>26.8</b>	<b>104.9</b>	<b>0.1</b>
Existing Deficiency Percentage	31%	82%	35%
New Development Share of Project Cost	9%	9%	9%
<b>Simple Average Future Development Share of Needs</b>	<b>9.1%</b>		

Table 6c - South Zone Service Standards

2015 Population (Thousands)	14.3		
Population Growth 2015 to 2030 (Thousands)	1.0		
Growth Share of Future Population	6.5%		
	Active Recreation	Conservation Area	Connecting Trails
Service Standard (acres per 1,000 population)	10.5	10.5	0.4
Current Absolute Performance (acres or miles)	95.8	103.5	1.1
Current Relative Performance (acres per 1,000 population)	6.7	7.2	0.1
Future Relative Performance (acres per 1,000 population)	6.2	6.7	0.1
Needed for Existing Deficiency (acres or miles)	54.7	47.0	0.3
Needed for Future Development (acres or miles)	10.5	10.5	0.0
<b>Total Needs</b>	<b>65.2</b>	<b>57.5</b>	<b>0.3</b>
Existing Deficiency Percentage	84%	82%	99%
New Development Share of Project Cost	7%	7%	1%
<b>Simple Average Future Development Share of Needs</b>	<b>4.8%</b>		

Table 7 below applies the future development allocators from Tables 5a through 5c to the planned projects listed in Table 3.

Table 7 - Planned Project Cost by Zone							
	Total Project	North	Central	South			
	Cost	Allocation	Allocation	Allocation	North Cost	Central Cost	South Cost
<b>Community Parks</b>							
Deland Park	650,000	0.3	0.3	0.3	216,667	216,667	216,667
Evergreen Park	702,500	0.5	0.5	-	351,250	351,250	-
Jaycee Quarry Park	347,500	0.5	0.5	-	173,750	173,750	-
Kiwanis Park	50,000	0.3	0.3	0.3	16,667	16,667	16,667
Lakeview Park	770,000	-	0.5	0.5	-	385,000	385,000
Vollrath Park	510,000	0.5	0.5	-	255,000	255,000	-
<b>Subtotal</b>	<b>3,030,000</b>				<b>1,013,333</b>	<b>1,398,333</b>	<b>618,333</b>
<b>Neighborhood Parks</b>							
Charles Voight Park	-	1.0	-	-	-	-	-
Cleveland Park	143,000	1.0	-	-	143,000	-	-
Cole Park	-	1.0	-	-	-	-	-
End Park	20,000	1.0	-	-	20,000	-	-
Franklin Park	5,000	-	1.0	-	-	5,000	-
Grace Park	-	1.0	-	-	-	-	-
General King Park	10,000	-	0.5	0.5	-	5,000	5,000
Moose Park	5,000	-	1.0	-	-	5,000	-
Northeast Park	74,000	1.0	-	-	74,000	-	-
Optimist Park	123,000	-	-	1.0	-	-	123,000
Riverside Park	-	-	1.0	-	-	-	-
Roosevelt Park	-	-	-	1.0	-	-	-
Sheridan Park	-	-	1.0	-	-	-	-
Veterans' Park	183,000	-	0.5	0.5	-	91,500	91,500
Workers' Water Street Park	3,000	-	1.0	-	-	3,000	-
<b>Subtotal</b>	<b>566,000</b>				<b>237,000</b>	<b>109,500</b>	<b>219,500</b>

Sheboygan, Wisconsin  
Park Impact Fee Study

Table 7 continued - Planned Project Cost by Zone

<u>Conservancy Parks</u>	<u>Total Project Cost</u>	<u>North Allocation</u>	<u>Central Allocation</u>	<u>South Allocation</u>	<u>North Cost</u>	<u>Central Cost</u>	<u>South Cost</u>
Arrowhead Park	-	-	1.0	-	-	-	-
Bur Oak	50,000	0.3	0.3	0.3	16,667	16,667	16,667
Creekside Park	-	-	-	1.0	-	-	-
Manor Heights	-	1.0	-	-	-	-	-
Elwood May Environmental Park	451,000	0.3	0.3	0.3	150,333	150,333	150,333
Julson Park	-	-	1.0	-	-	-	-
Pigeon River Parkway	20,000	0.3	0.3	0.3	6,667	6,667	6,667
<b>Subtotal</b>	<b>521,000</b>				<b>173,667</b>	<b>173,667</b>	<b>173,667</b>
<u>Special Use Parks</u>	<u>Total Project Cost</u>	<u>North Allocation</u>	<u>Central Allocation</u>	<u>South Allocation</u>	<u>North Cost</u>	<u>Central Cost</u>	<u>South Cost</u>
8th Street Boat Landing	-	-	1.0	-	-	-	-
Butzen Property	3,642,264	0.3	0.3	0.3	1,214,088	1,214,088	1,214,088
Camelot Dog Run	15,500	-	-	1.0	-	-	15,500
Dog Run South	-	-	-	-	-	-	-
Fountain Park	-	0.3	0.3	0.3	-	-	-
Indian Mound Park	-	0.3	0.3	0.3	-	-	-
North Point	-	0.3	0.3	0.3	-	-	-
North Point Overlook	-	0.3	0.3	0.3	-	-	-
Rotary Riverview	-	-	1.0	-	-	-	-
South Pier	-	0.3	0.3	0.3	-	-	-
Southshore Park	95,000	-	0.5	0.5	-	47,500	47,500
Wildwood Athletic Complex	890,000	0.3	0.3	0.3	296,667	296,667	296,667
Wildwood Baseball	400,000	0.3	0.3	0.3	133,333	133,333	133,333
<b>Subtotal</b>	<b>5,042,764</b>				<b>1,644,088</b>	<b>1,691,588</b>	<b>1,707,088</b>
<u>Multiple Use Paths</u>	<u>Total Project Cost</u>	<u>North Allocation</u>	<u>Central Allocation</u>	<u>South Allocation</u>	<u>North Cost</u>	<u>Central Cost</u>	<u>South Cost</u>
North Calumet Drive	-	1.0	-	-	-	-	-
Harbor Shore Trails	-	0.5	0.5	-	-	-	-
River Walk	-	-	1.0	-	-	-	-
Shoreland 400	1,900,000	0.6	0.4	-	1,048,276	851,724	-
South Pier Trail	225,000	-	1.0	-	-	225,000	-
Superior Ave Trail	-	0.5	0.5	-	-	-	-
Taylor Dr Trail	-	-	0.7	0.3	-	-	-
Urban Rec Trail	-	-	1.0	-	-	-	-
Virginia Ave Pedestrian Bridge	-	-	-	-	-	-	-
Weeden Creek Road	325,000	-	-	1.0	-	-	325,000
	<b>2,450,000</b>				<b>1,048,276</b>	<b>1,076,724</b>	<b>325,000</b>
<u>Planned New Parks</u>	<u>Total Project Cost</u>	<u>North Allocation</u>	<u>Central Allocation</u>	<u>South Allocation</u>	<u>North Cost</u>	<u>Central Cost</u>	<u>South Cost</u>
Poth Property on Stahl Rd	-	-	-	1.0	-	-	-
Fox Meadows Park on Moenning	370,000	-	-	1.0	-	-	370,000
	<b>370,000</b>				<b>-</b>	<b>-</b>	<b>370,000</b>
<b>Total Cost</b>	<b>11,979,764</b>				<b>4,116,364</b>	<b>4,449,812</b>	<b>3,413,588</b>
Growth Allocation	not applicable				<b>3.1%</b>	<b>9.1%</b>	<b>4.8%</b>
Growth Cost	not applicable				<b>126,720</b>	<b>404,570</b>	<b>165,494</b>

Alternative Impact Fee Calculation by Zone

Table 8 divides the growth cost calculated in Table 7 into the population forecasts from Table 1 to calculate an impact fee per person in a new residential development. Based on the U.S. Census's 2011 through 2015 estimate of residents per household, Table 8 converts the per person impact fee into a per dwelling unit fee.

Table 8 - Impact Fee Calculation by Zone

Geographical Zone	Growth Cost	Population Growth	Recommended per Capita Fee	Residents per Household	Impact Fee per Household
North	126,720	534	237	2.38	565
Central	404,570	1,767	229		545
South	165,494	1,003	165		393

Sheboygan plans to apply the per dwelling unit fee uniformly to single-family and multi-family residential development.

Housing Affordability

Tables 9a and 9b estimate the annual cost of home ownership with and without the proposed impact fee. The impact on housing cost is within the range that R/M considers affordable.

Table 9a - Availability of Affordable Housing with City-Wide Uniform Fee

	No Impact Fee	Impact Fee
Home Price	150,000	150,547
Principal and Interest	8,675	8,706
Taxes	2,798	2,808
Annual Housing Cost	11,473	11,515
Income Required	40,974	41,124
Additional Income Required		150
Required Percent Increase		0.4%

Table 9b - Availability of Affordable Housing with Zonal Fee

	North Zone		Central Zone		South Zone	
	No Impact		No Impact		No Impact	
	Fee	Impact Fee	Fee	Impact Fee	Fee	Impact Fee
Home Price	150,000	150,565	150,000	150,545	150,000	150,393
Principal and Interest	8,675	8,707	8,675	8,706	8,675	8,697
Taxes	2,798	2,809	2,798	2,808	2,798	2,806
Annual Housing Cost	11,473	11,516	11,473	11,514	11,473	11,503
Income Required	40,974	41,129	40,974	41,123	40,974	41,082
Additional Income Required		154		149		107
Required Percent Increase		0.4%		0.4%		0.3%

Tables 9a and 9b also assumes that each development unit costs \$150,000, which will depend on the housing market in Sheboygan and the specifics of each development.

Comparison to Peer Communities

Several communities in Wisconsin charge impact fees for public parks and other public facilities. Other communities do not use impact fees. Table 10 compares the city-wide uniform impact fee proposed in this study to other communities' existing impact fees. Table 10 shows that the impact fee proposed in this study is lower than most communities' park impact fees.

Table 10 - Comparison of Proposed Park Impact Fee to Peer Communities

	2010 Population	Park Impact Fee	Total Impact Fee
	(Thousands)		
Mukwonago	7	-	5,112
Holmen	9	78	1,463
Oregon	9	1,800	2,932
River Falls	15	577	5,063
Oconomowoc	16	2,604	3,269
Menasha	17	-	-
Manitowoc	34	-	-
Oak Creek	35	2,105	3,946
Franklin	35	2,957	8,380
Wausau	39	-	-
Fond du Lac	43	-	-
Wauwatosa	46	-	-
Sheboygan Proposed	49	547	547
La Crosse	51	-	-
Janesville	64	-	-
Eau Claire	66	-	-
Oshkosh	66	-	-
Waukesha	71	1,774	3,759
Appleton	73	-	-
Kenosha	100	1,415	4,696
Green Bay	104	-	-

Recommendation

R/M recommends that Sheboygan implement the proposed impact fees for new residential development. In particular, the city-wide uniform fee has the advantage of being easier to administer and track.

III

Res. No. 21 - 17 - 18. By Alderpersons Donohue and Bohren. May 15, 2017.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for a Court Ordered Raze Order demolition of the Residential four unit Commercial Property located at 1114 North 10th Street.

WHEREAS: The Municipal Court has determined that the above described property shall be razed with all related expenses to be charged against the Real Property for Parcel # 59281 204220 and;

WHEREAS: The purchasing Agent has issued a Request for Bids for demolition of the property in conjunction with other activities related to preparing the building for machine demolition. Due to the size of this structure as well as being of masonry construction, the cost for demolition exceeds the approval threshold and must first be approved by the Common Council.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with Scott's Excavating Inc. of Sheboygan Falls, WI for complete demolition and restoration of the property in the amount of \$ 18,450.00

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw funds in the amount of \$18,450.00 on Account # 10123100-521900 in payment of same. The full cost of preparation and ultimate demolition of the property, if not paid by the owner, will be posted against the remaining Real Estate, as is customary with City of Sheboygan Raze Orders.

*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

15



1

CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL COMMITTEE CONSIDERATION

ITEM DESCRIPTION: Resolution by Ald. Donohue and Bohren authorizing entering into contract for the court ordered raze order demolition of a 4 family residential structure located at 1114 North 10<sup>th</sup> Street..

REPORT PREPARED BY: Bernard Rammer, Purchasing Agent

REPORT DATE: May 11, 2017

MEETING DATE: May 22, 2017

FISCAL SUMMARY:

Budget Line Item: 10123100-521900
Budget Summary: Contracted Services
Budgeted Expenditure: \$ 18,450.00
Budgeted Revenue: N/A

STATUTORY REFERENCE:

Wisconsin Statutes: N/A
Municipal Code: N/A

BACKGROUND / ANALYSIS:

The Sheboygan Municipal Court issued a Raze order against the above property. In response, the Purchasing Agent was directed to let competitive bids for the demolition of this large 4-family structure and perform other pre-demolition activities. Three bids were received:

Table with 3 columns: Bidder Name, Location, and Bid Amount. Rows include Scott's Excavating Inc (\$18,450.00), Buteyn Peterson Excavating (\$19,575.00), and C. Spielvogel & Sons Excavating (\$26,750.00).

Upon reviewing the bids, it has been determined that the bid submitted by Scott's Excavating Inc. of Sheboygan Falls, WI meets or exceeds all of the specifications.



STAFF COMMENTS:

The City performs several raze order demolitions every year. Generally speaking demolition costs to raze 1 or 2 family structures fall well below the Common Council approval threshold of \$15,000 and are funded through a nuisance property line item in the building inspection budget. This property is considered to be a commercial structure, as it has 4 residential units and is also of masonry construction. The sheer size, along with the masonry construction results in higher demolition costs. Following the court ordered demolition and restoration of these properties, the city will bill the property owner and if they are not paid, will attach the

costs to the tax bill. In its current condition, the property is blighted and represents some risk until it is removed.

**ACTION REQUESTED:**

Motion to recommend that the Common Council approve the Resolution by Ald. Donohue authorizing the court-ordered demolition and restoration of the property located at 1114 N. 10<sup>th</sup> Street by Scott's Excavating of Sheboygan Falls WI in the amount of \$18,450.

**ATTACHMENTS:**

I. Resolution \_\_\_\_-17-18

**VI**

Other Matters

8.2

R. C. No. 16 - 17 - 18. By PUBLIC SAFETY. May 15, 2017.

Your Committee to whom was referred R. O. No. 2-17-18 by the City Clerk submitting a communication from Angela Smith whole resides at 1410 Illinois Ave. raising concerns regarding activities of Thomas Industries that may possibly violate noise and lighting ordinances of the City of Sheboygan; recommends that the document be referred to the City Plan Commission.

City Plan

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

4.5

R. O. No. 2 - 17 - 18. By CITY CLERK. May 1, 2017.

Submitting a communication from Angela Smith who resides at 1410 Illinois Ave. raising concerns regarding activities of Thomas Industries that may possibly violate noise and lighting ordinances of the City of Sheboygan.

*Pub. Safety*

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City Clerk

## Richards, Susan

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**From:** Scott Lewandoske <sheboygan@bytehead.com>  
**Sent:** Tuesday, April 25, 2017 6:47 AM  
**To:** Richards, Susan  
**Subject:** Citizen complaint

Sue,

yesterday, i received the following message as a private message on Facebook. Could this be referred to a committee for action? I'm not sure which committee, since committees were just reorganized.

This is from Angela Smith. "

I live at 1410 illinois avenue. I voted for you as alderman. Ive been living here a while now, and every spring, Thomas Industries starts opening windows and garage door at night and all 8 of us over here have a hard time sleeping. when summer comes, we can absolutely NOT have windows open at night because of the noise created from Thomas Industries. We are forced to make our 6 kids sleep on the living room floor, by the air conditioner, while my husband and I are miserably hot. There are noise ordinances; there are zoning areas, and I dont think they are related at all. If our neighborhood is zoned mixed (I dont know what its zoned), its irrelevant because do not the residents of this neighborhood have a right to peace and quiet between the hours of 11pm and 7am? I have called the police about this, on especially loud nights, when the worker is playing on the forklift, and I have to hear the beep beep backing up, and when they throw metal blocks (whatever they melt) into the metal machine.. the dispatcher s are rude, and the cops think they cant do anything; li, e I have no right to complain, because, "its a factory". Are they out of the police' jurisdiction?? Also, they have bright led spot lights installed in their parking lot now. They are in violation of the city lighting ordinance. I called and think I spoke to the building inspector or person in charge of enforcing lighting?? Anyways, he told me he would look into it and it would take some time. How long shall I keep on waiting, because this was 9 MONTHS AGO!!! I appreciate the assistance and dedication u provide to citizens in Sheboygan. I was born and raised here, and I believe there MUST BE something u can help me with, as ive been trying for years. I cant just pack up because we have 6 children. There is like no 3 bedrooms available, much less 4 as we would need. Only one of our children is a boy, 9, the girls are 16, 14, 13, 11, and 5... too many to stuff in one room, so, we would HAVE to have a 4 bedroom, and those are rare. Our rent is \$575 here, and even if we found another 4 bedroom somehow, chances are either its a dump; or its Way above our price range. So, we are really stuck here. And we cant stand the noise. we are the only house directly facing the garage where the noise is amplified. Also, mpst of our neighbors on this block are older, therefore may not hear as well, so not to complain about the noise. Hopefully, u will be able to help!!!!"

Scott Lewandoske  
5th District Alderman.

**II**

R. O. No. 32 17 - 18. By CITY CLERK. May 15, 2017.

Submitting a communication from Reinhart Attorneys at Law at the request of their client, Kohler Co., a Wisconsin corporation ("Kohler"), enclosing the Annexation Petition for lands in the vicinity of Stahl Road (CTH KK) and 12<sup>th</sup> St. (CTH V) in the Town of Wilson.

City Plan

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City Clerk



Reinhart Boerner Van Deuren s.c.  
P.O. Box 2965  
Milwaukee, WI 53201-2965

1000 North Water Street  
Suite 1700  
Milwaukee, WI 53202-3197

Telephone: 414-298-1000  
Fax: 414-298-8097  
Toll Free: 800-553-6215  
[reinhartlaw.com](http://reinhartlaw.com)

May 15, 2017

Deborah C. Tomczyk, Esq.  
Direct Dial: 414-298-8331  
[dtomczyk@reinhartlaw.com](mailto:dtomczyk@reinhartlaw.com)

PERSONAL DELIVERY AND  
CERTIFIED MAIL RETURN RECEIPT REQUESTED

Susan Richards, City Clerk  
City of Sheboygan  
828 Center Avenue, Suite 100  
Sheboygan, WI 53081

Dear Ms. Richards:

Re: Notice of Intention to Circulate  
an Annexation Petition

At the request of my client, Kohler Co., a Wisconsin corporation ("Kohler"), I enclose Annexation Petition for lands in the vicinity of Stahl Road (CTH KK) and 12th Street (CTH V) in the Town of Wilson.

Please feel free to contact me at 414-298-8331 or at [dtomczyk@reinhartlaw.com](mailto:dtomczyk@reinhartlaw.com) with any questions or comments.

Yours very truly,

A handwritten signature in black ink, appearing to read "Deborah C. Tomczyk", is written over a horizontal line. The signature is fluid and cursive.

Deborah C. Tomczyk

Encs.



cc Mr. Charles Adams (by email)  
Mr. Darrell Hofland (by email)

**PETITION FOR DIRECT ANNEXATION BY ONE-HALF APPROVAL**

The undersigned hereby petition the City of Sheboygan, Sheboygan County, Wisconsin, for annexation to the City of Sheboygan of the territory contiguous to the City of Sheboygan but lying in the Town of Wilson, Sheboygan County, Wisconsin, legally described in the legal description and depicted on the scale map both attached hereto as Exhibit A.

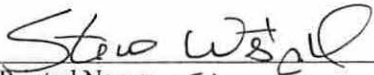
This petition is for direct annexation by one-half approval under Wisconsin Statute Section 66.0217(3)(a). Those signing this petition constitute a number of qualified electors residing in the territory to be annexed equal to at least the majority of votes cast for governor in the territory at the last gubernatorial election and the owners of at least one-half of the real property in assessed value within the territory to be annexed. The population of the total territory to be annexed is 6 adults and 3 children.

The purpose of the annexation is to make City of Sheboygan services available to the territory and to ready the territory for development consistent with the City of Sheboygan's 2011 Comprehensive Plan. Those signing this petition request that the territory be zoned SR-5 simultaneously with the annexation.

ELECTOR OR OWNER					
Signature	Printed Name	Elector or Owner	Property Tax ID	Property Address	Date Signed
	<u>TIMOTHY D ADAMS</u>	<u>ELECTOR</u>	59030458001	1131 Zientek Lane, Town of Wilson	May <u>8</u> , 2017
	<u>Stephanie Adams</u>	<u>Elector</u>	59030458001	1131 Zientek Lane, Town of Wilson	May <u>8</u> , 2017

**CERTIFICATION OF CIRCULATOR**

I, Steven Westphal, residing at 4637206 Fairfield St, Cedarburg, WI, certify that I am a qualified elector of the State of Wisconsin. Commencing on May 8, 2017 and terminating on May 15, 2017, I personally circulated this petition and personally obtained each of the above signatures. I know that Timothy D. Adams and Stephanie A. Adams are electors of the jurisdiction in which the petition is circulated, that they signed this petition with full knowledge of its contents and that they reside at the above address. Further, I certify that, by actual count, the population of the territory for which these electors are petitioning consists of 2 adults and 3 children. I am aware that falsifying this certification is punishable under Wis. Stat. §12.13(3)(a).

  
 Printed Name: Steven Westphal


Dated: May 15, 2017

State of Wisconsin )  
 : SS  
 Sheboygan County )

This instrument was acknowledged before me on May 15, 2017 by Steven Westphal.

[Seal]




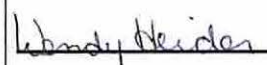
  
 ( Diane Garrigan )  
 Notary Public, State of Wisconsin  
 My commission 1/26/18

**PETITION FOR DIRECT ANNEXATION BY ONE-HALF APPROVAL**

The undersigned hereby petition the City of Sheboygan, Sheboygan County, Wisconsin, for annexation to the City of Sheboygan of the territory contiguous to the City of Sheboygan but lying in the Town of Wilson, Sheboygan County, Wisconsin, legally described in the legal description and depicted on the scale map both attached hereto as Exhibit A.

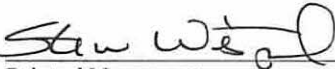
This petition is for direct annexation by one-half approval under Wisconsin Statute Section 66.0217(3)(a). Those signing this petition constitute a number of qualified electors residing in the territory to be annexed equal to at least the majority of votes cast for governor in the territory at the last gubernatorial election and the owners of at least one-half of the real property in assessed value within the territory to be annexed. The population of the total territory to be annexed is 6 adults and 3 children.

The purpose of the annexation is to make City of Sheboygan services available to the territory and to ready the territory for development consistent with the City of Sheboygan's 2011 Comprehensive Plan. Those signing this petition request that the territory be zoned SR-5 simultaneously with the annexation.

ELECTOR OR OWNER					
Signature	Printed Name	Elector or Owner	Property Tax ID	Property Address	Date Signed
	TODD HEIDER	ELECTOR	59030468820	5721 Sherwood Drive, Town of Wilson	May 9, 2017
	Wendy Heider	Elector	59030468820	5721 Sherwood Drive, Town of Wilson	May 9, 2017

CERTIFICATION OF CIRCULATOR

I, Steven Westphal, residing at W630206 Fairfield St, Cedarburg, WI certify that I am a qualified elector of the State of Wisconsin. Commencing on May 8, 2017 and terminating on May 15, 2017, I personally circulated this petition and personally obtained each of the above signatures. I know that Todd Heider and Wendy Heider are electors of the jurisdiction in which the petition is circulated, that they signed this petition with full knowledge of its contents and that they reside at the above address. Further, I certify that, by actual count, the population of the territory for which these electors are petitioning consists of 2 adults. I am aware that falsifying this certification is punishable under Wis. Stat. §12.13(3)(a).

  
 Printed Name: Steven Westphal


Dated: May 15, 2017

State of Wisconsin )  
 : SS  
 Sheboygan County )

This instrument was acknowledged before me on May 15, 2017 by Steven Westphal

[Seal]



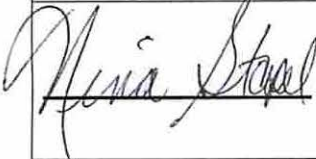
  
 ( Diane Garrigan )  
 Notary Public, State of Wisconsin  
 My commission 1/26/18

**PETITION FOR DIRECT ANNEXATION BY ONE-HALF APPROVAL**

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This petition is for direct annexation by one-half approval under Wisconsin Statute Section 66.0217(3)(a). Those signing this petition constitute a number of qualified electors residing in the territory to be annexed equal to at least the majority of votes cast for governor in the territory at the last gubernatorial election and the owners of at least one-half of the real property in assessed value within the territory to be annexed. The population of the total territory to be annexed is 6 adults and 3 children.

The purpose of the annexation is to make City of Sheboygan services available to the territory and to ready the territory for development consistent with the City of Sheboygan's 2011 Comprehensive Plan. Those signing this petition request that the territory be zoned SR-5 simultaneously with the annexation.

ELECTOR OR OWNER					
Signature	Printed Name	Elector or Owner	Property Tax ID	Property Address	Date Signed
	<u>Nina Stapel</u>	<u>elector &amp; owner</u>	59030455271	1202 Stahl Road, Town of Wilson	May <u>12</u> 2017

**CERTIFICATION OF CIRCULATOR**

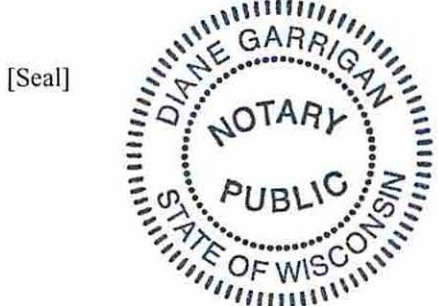
I, Deborah C Tomczyk, residing at 584 W 2736 Bluewater Lane, Muskego WI, certify that I am a qualified elector of the State of Wisconsin. Commencing on May 8, 2017 and terminating on May 15, 2017, I personally circulated this petition and personally obtained the above signature. I know that Nina Stapel is an elector and owner of the jurisdiction in which the petition is circulated, that she signed this petition with full knowledge of its contents and that she resides at the above address. Further, I certify that, by actual count, the population of the territory for which this elector is petitioning consists of 1 adult. I am aware that falsifying this certification is punishable under Wis. Stat. §12.13(3)(a).

  
 Printed Name: Deborah C Tomczyk

Dated: May 15 2017

State of Wisconsin )  
 : SS  
 Sheboygan County )

This instrument was acknowledged before me on May 15, 2017 by Deborah C. Tomczyk



Diane Garrigan  
 ( Diane Garrigan )  
 Notary Public, State of Wisconsin  
 My commission 1/26/18



IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the said Court, at the City of New York, this 10th day of June, 1964.

CLERK OF THE COURT

CLERK OF THE COURT

CLERK OF THE COURT

CLERK OF THE COURT

CLERK OF THE COURT

CLERK OF THE COURT

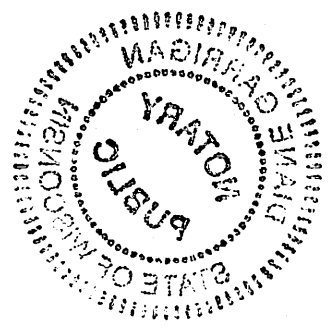
CLERK OF THE COURT

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CLERK OF THE COURT

CLERK OF THE COURT




**PETITION FOR DIRECT ANNEXATION BY ONE-HALF APPROVAL**

The undersigned hereby petition the City of Sheboygan, Sheboygan County, Wisconsin, for annexation to the City of Sheboygan of the territory contiguous to the City of Sheboygan but lying in the Town of Wilson, Sheboygan County, Wisconsin, legally described in the legal description and depicted on the scale map both attached hereto as Exhibit A.

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The purpose of the annexation is to make City of Sheboygan services available to the territory and to ready the territory for development consistent with the City of Sheboygan's 2011 Comprehensive Plan. Those signing this petition request that the territory be zoned SR-5 simultaneously with the annexation.

**ELECTOR OR OWNER**

Signature	Printed Name	Elector or Owner	Property Tax ID	Property Address	Date Signed
BY: <i>River Trails Owners Association, Inc.</i> 	<i>Michael Betit</i>	<i>Owner</i>	59030471211	River Trails Outlot 1, Town of Wilson .40 acres	May <u>9</u> , 2017
			59030471212	River Trails Outlot 2, Town of Wilson .15 acres	
			59030471213	River Trails Outlot 3, Town of Wilson .15 acres	
			Part of 59030471214	River Trails Outlot 4, Town of Wilson .45847107 acres	
			59030471215	River Trails Outlot 5, Town of Wilson .15 acres	

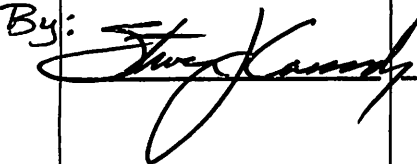


**PETITION FOR DIRECT ANNEXATION BY ONE-HALF APPROVAL**

The undersigned hereby petition the City of Sheboygan, Sheboygan County, Wisconsin, for annexation to the City of Sheboygan of the territory contiguous to the City of Sheboygan but lying in the Town of Wilson, Sheboygan County, Wisconsin, legally described in the legal description and depicted on the scale map both attached hereto as Exhibit A.

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The purpose of the annexation is to make City of Sheboygan services available to the territory and to ready the territory for development consistent with the City of Sheboygan's 2011 Comprehensive Plan. Those signing this petition request that the territory be zoned SR-5 simultaneously with the annexation.

ELECTOR OR OWNER					
Signature	Printed Name	Elector or Owner	Property Tax ID	Property Address	Date Signed
Kohler Co.  By:  Steven J Cassidy		Owner	59030458001	1131 Zientek Lane, Town of Wilson 2.4 acres	May 15, 2017
			59030471226	River Trails Lot 11, Town of Wilson .91 acres	
			59030471225	River Trails Lot 10, Town of Wilson .39 acres	
			59030471224	River Trails Lot 9, Town of Wilson .36 acres	
			59030471216	River Trails Lot 1, Town of Wilson 2.25 acres	
			59030458050	S 1/2 of SE SW, SEC 11, Town of Wilson 10.37 acres	
			59030458110	Prt S 1/2 Govt Lot 4, Sec 11, Town of Wilson 3.62 acres	
			59030458180	All that prt of NE NW Sec 14, Town of Wilson 26.30 acres	
			59030458160	Gov't Lot 1, Town of Wilson 63.0 acres	
			59030458190	All that prt of SE NW, Sec 14, Town of Wilson 29.70 acres	
59030458170	Gov't Lot 2, Town of Wilson 49.50 acres				



## EXHIBIT A

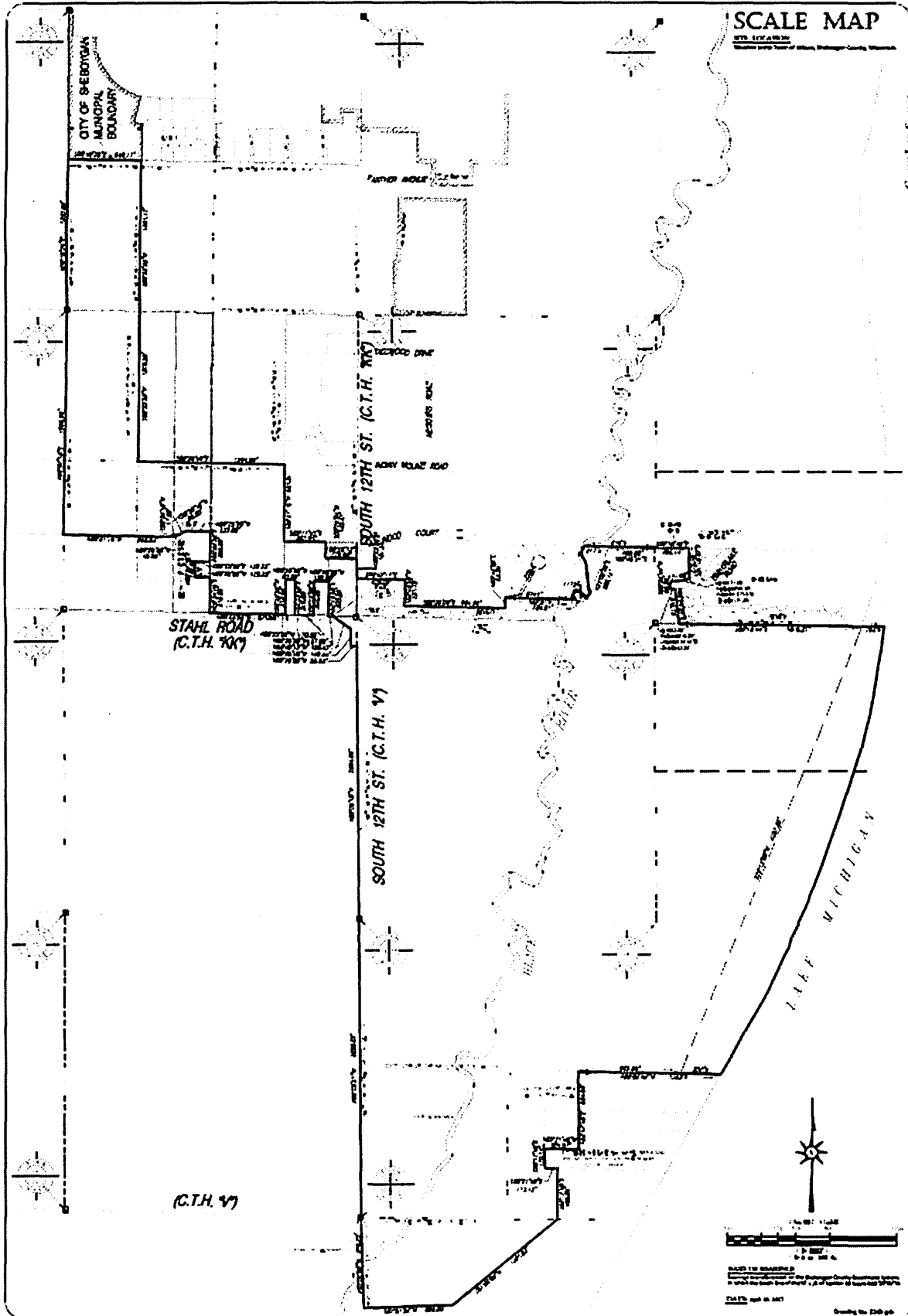
### LEGAL DESCRIPTION OF TERRITORY TO BE ANNEXED

Lot 2 in Sherwood Forest Estates, part of Outlot 1 in Certified Survey Map recorded in Volume 21, Pages 102-103 as Document No. 1753833, part of Lot 1 in Certified Survey Map recorded in Volume 8, Page 323, Lots 1, 9, 10, 11 and Outlots 1 and 5 in the Plat of River Trails, Tract 1 in Certified Survey Map recorded in Volume 5, Page 198 and lands all being part of the Southwest 1/4 and Southeast 1/4 of the Southwest 1/4, part of the Northwest 1/4, Southwest 1/4 and Southeast 1/4 of the Southeast 1/4, and part of the Southwest 1/4 of the Northeast 1/4 all in Section 10; part of the Southwest 1/4 and Southeast 1/4 of the Southwest 1/4 and part of Government Lot 4 all in Fractional Section 11; part of the Northeast 1/4 of the Northeast 1/4 of Section 15; all of the Northwest 1/4, Northeast 1/4, Southwest 1/4 and Southeast 1/4 of the Northwest 1/4, all of the Northwest 1/4 and Southwest 1/4 of the Southwest 1/4 and all of Government Lots 1, 2 and 3 and part of Government Lot 4 all in Fractional Section 14; part of Government Lot 1 in Fractional Section 23, all in Town 14 North, Range 23 East, in the Town of Wilson, Sheboygan County, Wisconsin bounded and described as follows:

Beginning at the Southwest corner of the Southwest 1/4 of Section 14, thence North 00°25'21" West along the West line of the Southwest 1/4 aforesaid 2655.02 feet to the West 1/4 corner of said Section; thence North 00°25'18" West 2394.66 feet to a point, said point being South 00°25'18" East 260.50 feet from the Northwest corner of the Northwest 1/4 of Section 14; thence North 88°25'50" West 55.03 feet to a point on the West line of C.T.H. "V" said point being 55.00 feet West of as measured normal to the West line of the Northwest 1/4 of Section 14, thence North 00°25'18" West and parallel to said West line 149.44 feet to a point; thence North 53°49'12" West 195.42 feet to a point on the South line of the Southeast 1/4 of Section 10; thence North 88°25'50" West along said South line 37.99 feet to a point; thence North 00°23'58" East 300.00 feet to a point; thence North 88°25'50" West 130.00 feet to a point; thence South 00°23'58" West 300.00 feet to a point on the South line of the Southeast 1/4 of Section 10; thence North 88°25'50" West along said South line 170.00 feet to a point; thence North 00°23'58" East 310.00 feet to a point; thence North 88°25'50" West 80.00 feet to a point; thence South 00°23'58" West 310.00 feet to a point on the South line of the Southeast 1/4 of Section 10; thence North 88°25'50" West along said South line 671.60 feet to a point on the East line of Sherwood Forest Estates, a recorded plat; thence North 00°34'26" East along said East line 313.00 feet to a point on the South line of Lot 2 in Sherwood Forest Estates; thence North 89°25'50" West along said South line 129.23 feet to a point on the East line of Sherwood Drive; thence North 00°34'10" East along said East line 140.00 feet to a point on the North line of said Lot 2; thence South 89°25'50" East along said North line 129.23 feet to a point on the East line of Sherwood Forest Estates; thence North 00°34'26" East along said East line 268.08 feet to a point on the South line of Outlot 1, Certified Survey Map recorded in Volume 21, Page 102-103 as Document No. 1753833; thence North 89°25'50" West along said South line 222.65 feet to a point; thence South 59°56'10" West along said South line 66.00 feet to a point; thence North 89°25'50" West along said South line 45.96 feet to a point on the West line of Sherwood Forest Estates; thence South 00°34'10" West along said West line 17.99 feet to a point; thence North 88°31'19" West 966.83 feet to a point on the West line of the Southeast 1/4 of Section 10; thence North 00°37'13" East along said West line 1986.69 feet to the center of Section 10; thence North 00°15'24" East along the West line of the Northeast 1/4 of Section 10 a distance of 1332.63 feet to a point on the North line of the Southwest 1/4 of the Northeast 1/4 of Section 10, said point also being the South line of lands described in Warranty Deed recorded as Document Number 1225355, Volume 1181, Pages 918-919 and the Southerly corporate limits of the City of Sheboygan; thence South 88°40'25" East along said line 649.17 feet to a point on the East line of the West 1/2 of the Southwest 1/4 of the Northeast 1/4 of Section 10; thence South 00°23'33" West along said East line 1331.17 feet to a point on the South line of the Southwest 1/4 of the Northeast 1/4 of Section 10; thence South 00°33'53" West along the East line of the West 1/2 of the Northwest 1/4 of the Southeast 1/4 of Section 10 a distance of 1326.55 feet to a point on the North line of the South 1/2 of the

Southeast 1/4 of Section 10; thence South 88°36'49" East along said North line 1294.59 feet to a point on the East line of the West 1/2 of the Southeast 1/4 of the Southeast 1/4 of Section 10; thence South 00°27'16" West along said East line 681.51 feet to a point marking the Northwest corner of lands described in Quit Claim Deed Document No. 1052237; thence South 89°17'42" East along the North line of said lands 367.95 feet to the Northeast corner of said lands; thence South 00°24'04" West 140.47 feet to a point marking the Northwest corner of lands described in Quit Claim Deed Document No. 1052238; thence South 88°26'12" East along the North line of said lands 279.99 feet to a point on the East line of the Southeast 1/4 of Section 10; thence South 00°23'58" West along said East line 181.34 feet to a point on the North line of Tract 1 in Certified Survey Map Volume 5, Page 198; thence South 88°42'12" East along said North line 429.00 feet to a point on the East line of said Tract 1; thence South 00°23'58" West along said East line 231.73 feet to a point on the North line of the Plat of River Trail, a recorded plat; thence South 88°39'06" East along said North line 904.00 feet to a point marking the Northeast corner of Lot 9, Plat of River Trail; thence North 00°43'00" East along the West line Plat of River Trail 93.05 feet to a point marking the Southwest corner of Lot 8, Plat of River Trail; thence South 88°37'41" East along said South line and its extension, (said line also being the North line of Lot 1, Plat of River Trail and its extension) 734.81 feet to a meander corner, said point being South 88°37'41" East 111 feet more or less from the thread of Black River; thence North 22°00'00" East along a meander line 508.14 feet to a meander corner on the North line of the South 1/2 of the Southeast 1/4 of the Southwest 1/4 of Section 11, said point being South 88°45'21" East 217 feet more or less from the thread of Black River; thence South 88°45'21" East along said North line 409.00 feet to a point marking the Southwest corner of Lot 19 in Edgewater Beach, a recorded plat; thence South 89°16'46" East along the South line of said Lot 296.14 feet to a point; thence South 01°23'32" East parallel to and 50 feet West of Lot 27 in Timberlake, a recorded plat, 272.76 feet to a point on the North line of Timberlake Road; thence Southwesterly 171.98 feet along said North line and arc of a curve, whose center lies to the North, whose radius is 550.00 feet and whose chord bears South 81°37'16" West 171.28 feet to a point; thence South 00°34'44" West along Timberlake Road 66.00 feet to a point on the South line of said Road; thence Northeasterly 43.00 feet along said South line and arc of a curve, whose center lies to the North, whose radius is 616.00 feet and whose chord bears North 88°34'44" East 43.00 feet to a point on the West line of Lot 26 in Timberlake; thence South 06°58'30" East along the West line of said Lot 26 and 25 a distance of 310.73 feet to the Southwest corner of said Lot 25; thence South 89°13'44" East along the South line of the Southeast 1/4 a distance of 1616.21 feet to a meander corner, said point being North 89°13'44" West 194 feet more or less from the shore of Lake Michigan; thence South 22°12'00" West along said meander line 4257.36 feet to a meander corner, said point being North 89°02'42" West 357 feet more or less from the shore of Lake Michigan; thence North 89°02'42" West 902.55 feet to a point; thence South 00°17'46" East 684.53 feet to a point on the North line of lands described in Document Number 1964431; thence North 89°21'46" West along said North line 304.57 feet to the Northwest corner of said lands; thence South 00°17'46" East along the West line of said lands 172.14 feet to the Southwest corner of said lands; thence South 89°21'46" East along the South line of said lands 112.12 feet to a point; thence South 00°17'46" East 455.02 feet to a point; thence South 51°00'00" West 1201.92 feet to a point; thence South 87°57'52" West 800.00 feet to a point on the West line on Government Lot 1 in Section 23; thence North 02°02' 08" West along the West line of said Government Lot 800.00 feet to the point of beginning. Including those lands lying between the aforesaid meander line and the thread of Black River. Also including those lands lying between the aforesaid meander line and the shore of Lake Michigan.

# SCALE MAP OF THE TERRITORY TO BE ANNEXED



# Electors

Name	Address
Timothy D. Adams	1131 Zientek Lane, Sheboygan, WI 53081-
Stephanie A. Adams	1131 Zientek Lane, Sheboygan, WI 53081-
Todd Heider	5721 Sherwood Drive, Sheboygan, WI 53081-
Wendy Heider	5721 Sherwood Drive, Sheboygan, WI 53081-
Nina Stapel	1202 Stahl Road, Sheboygan WI 53081-8897
John Siegworth	1314 Stahl Road, Sheboygan, WI 53081-

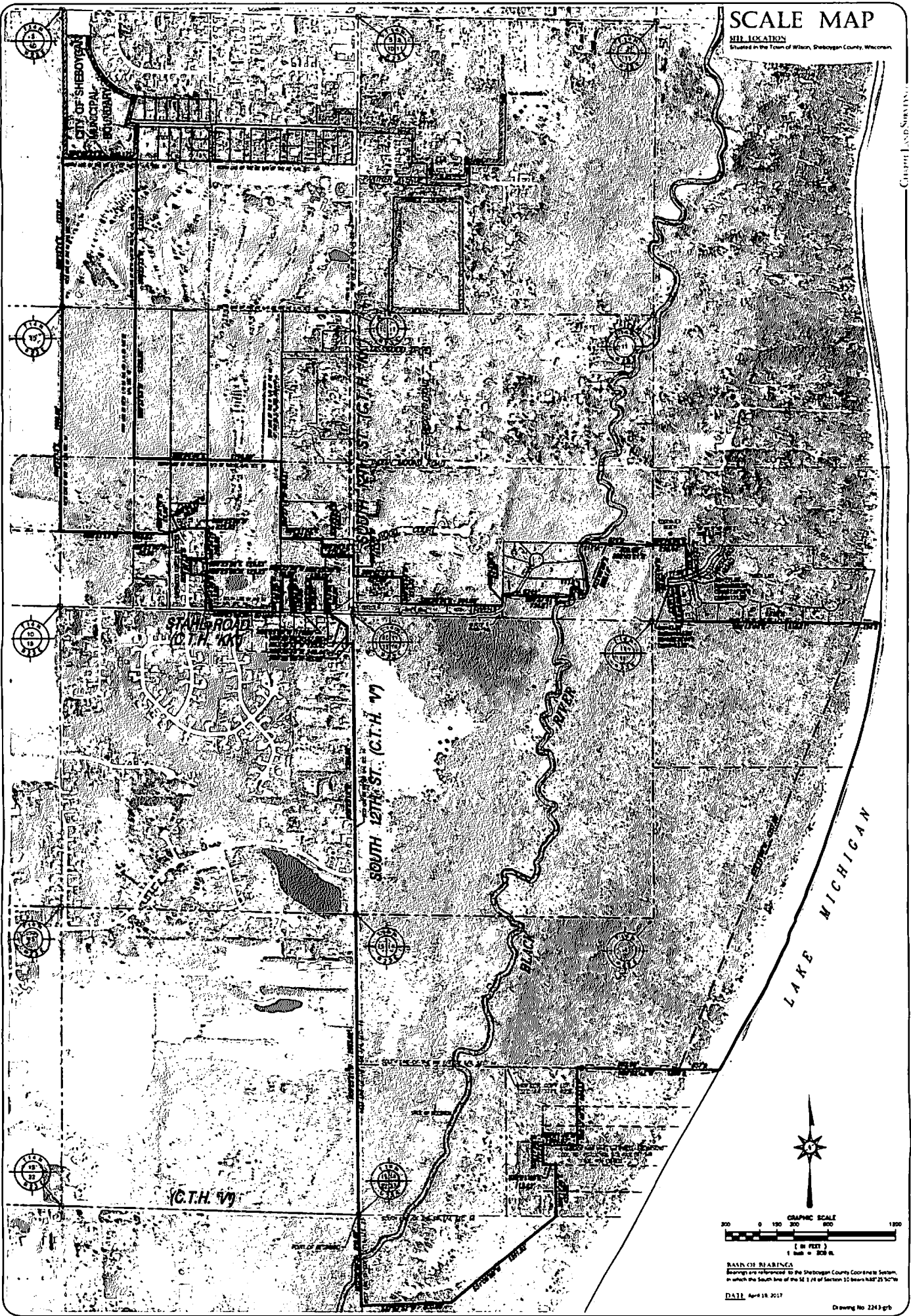
## Owners

Owner	Mailing Address	Property Tax ID	Average of Parcel	Property Description or Address	Assessed Value	Total Assessed Value
Wilson -- Sheboygan County, LLC	22 East Mifflin Street, Suite 600, P.O. Box 2018, Madison WI 53701-2018	59030468820	0.2	5721 Sherwood Drive	\$ 283,200.00	\$ 283,200.00
Nina Stapel	1202 Stahl Road, Sheboygan WI 53081- 8897	59030455271	2.58	1202 Stahl Road	\$ 230,800.00	\$ 230,800.00
River Trails Owners Association, Inc.	444 Highland Drive, Kohler, WI 53044	59030471211	0.4	River Trails Outlot 1	\$ 1,000.00	\$ 3,876.19
		59030471212	0.15	River Trails Outlot 2	\$ 500.00	
		59030471213	0.15	River Trails Outlot 3	\$ 500.00	
		Part of 59030471214	0.46	River Trails Outlot 4	\$ 876.19	
		59030471215	0.15	River Trails Outlot 5	\$ 1,000.00	
Kohler Co.	444 Highland Drive, Kohler, WI 53044	59030458001	2.4	1131 Zientek Lane	\$ 306,500.00	\$ 3,310,600.00
		59030471226	0.91	River Trails Lot 11	\$ 32,200.00	
		59030471225	0.39	River Trails Lot 10	\$ 17,600.00	
		59030471224	0.36	River Trails Lot 9	\$ 16,400.00	
		59030471216	2.25	River Trails Lot 1	\$ 91,300.00	
		59030458050	10.37	S 1/2 of SE SW, Sec 11, Exc that prt now platted as River Trails	\$ 53,900.00	
		59030458110	3.62	Prt S 1/2 Govt Lot 4, Sec 11, Com at SW cor SD Lot, th S89 Deg 35'43"E 218" to wly In plat of Timbe	\$ 19,300.00	
		59030458180	26.3	All that prt of N NW, Sec 14, lying E of cen of Black River	\$ 129,800.00	
		59030458160	63	Gov't Lot 1, being NW NE & Pt of NE NE	\$ 815,500.00	
		59030458190	29.7	All that prt of SE NW, Sec 14, lying E of Cen of Black River	\$ 147,300.00	
		59030458170	49.5	Gov't Lot 2, being prt of SW NE & Pt of SE NE	\$ 771,300.00	
		59030458200	78.44	All that prt of Gov't L 3 (being NE SW & Prt NW SE) Sec 14, lying E of Cen of Black River, also all	\$ 909,500.00	
Sheboygan Town and Country Corp.	N7098 Riverwoods Dr., Sheboygan WI 53083-1658	Part of 59030455230	19.89	Stahl Road	\$ 95,472.00	\$ 190,512.00
		Part of 59030454760	19.8	SW NE, Sec 10	\$ 95,040.00	

Kimberley A. Koller as Successor Trustee of the Kurt Koller Living Trust U/A dated August 12, 1996	Kimberley A. Koller as Successor Trustee of the Kurt Koller Living Trust U/A dated August 12, 1996 1513 Devitt Avenue Muscatine, IA 52761	Part of 59030455101	4.86	W 1/2 of E 1/2 of NW SE & W 1/2 of E 1/2 of SW SE, Sec 10, Exc com at SW cor thereof, Th N 264' E	\$ 16,502.64	\$ 37,927.71
		Part of 59030468841	4.61	Sherwood Forest Est. Outlot 1 CSM V21 P102-103 #1753833, being Lots 4-14, prt of Lot 15 & vac she	\$ 21,425.07	
City of Sheboygan	828 Center Avenue, Suite 100, Sheboygan, WI 53081	59030455120			\$ -	\$ -
		Part of 59030455140			\$ -	
John A. Siegworth	1314 Stahl Road, Sheboygan, WI 53081-8896	59030455250			\$ 151,400.00	\$ 159,000.00
		59030455270			\$ 7,600.00	
State of Wisconsin	17 West Main Street, PO Box 7857, Madison, WI 53703-7857	59030458210			\$ -	\$ -
		59030458220			\$ -	
		Part of 59030458230			\$ -	
		Part of 59030458240			\$ -	
		Part of 59030458250			\$ -	
		59030458290			\$ -	
		Part of 590304598270			\$ -	
		Part of 59030458280			\$ -	
		Part of 59030461790			\$ -	
					Percentage of assessed value expected to sign petition:	91%

# SCALE MAP

**SITE LOCATION**  
Situated in the Town of Wilcox, Sheboygan County, Wisconsin.



**BASIS OF BEARINGS**  
Bearings are referenced to the Sheboygan County Coordinate System, in which the South line of the SE 1/4 of Section 10 bears N87°23'30"W

DALL April 18, 2017

Drawing No. 2243.gbt

Graphic Land Surveying

II

R. O. No. 33 - 17 - 18. By CITY CLERK. May 15, 2017.

Submitting various license applications for the period ending December 31, 2017, June 30, 2018 and June 30, 2019.

*Law & Lic.*

\_\_\_\_\_  
City Clerk

BEVERAGE OPERATOR'S LICENSE (NEW) (June 30, 2018)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1662	Barry, Jennifer C.	1620 S. 11 <sup>th</sup> St.
7375	Fritsch, Carmen M.	22815 W. Steinthal Road Keil
6554	Hough, Jennifer L.	616 Leavens Ave. Sheb. Falls
1623	Kunwar, Bikram B.	100 Evans Ct. #C. Sheb. Falls
1660	Schultz, Steven L.	1602 Sibley Ct.
1658	Schupp, Matthew S.	1618 S. 17 <sup>th</sup> St.
1661	Stearns, Michael A.	2136 Erie Ave.
1610	Trotter, Latricia N.	1423A Bluff Ave.
1618	Wehrmann, Brittany M.	715 Kennedy Ave. Howards Grove

BEVERAGE OPERATOR'S LICENSE (RENEW) (June 30, 2018)

<u>No.</u>	<u>Name</u>	<u>Address</u>
0087	Aicher, Kristin E.	2418 N. 11 <sup>th</sup> St.
7224	Bauer, Stephanie A.	131 Redtail Dr. Apt 9 Sheb. Falls
6141	Berg, Joel F.	625 N. 14 <sup>th</sup> St.
1853	Berglund, Jodi C.	W3385 Cth MM, Elkhart Lake
2105	Bhatta, Hira	1801 S. 23 <sup>rd</sup> St.
0132	Bhatta, Lok Raj	1801 S. 23 <sup>rd</sup> St.
1091	Blindauer, Eugene L. (Club)	N6580 CTY OJ Plymouth
9379	Bloedorn, Lisa A	1719 Broadway Ave.
1153	Brunner, Katlyn M.	915 New York Ave.
6094	Brusky, Ann L.	1728 N. 13 <sup>th</sup> St.
8513	Champeau, Brian O.	1331 New York Ave.
7672	Decker, Dennis E. (Club)	N7122 Riverwoods Dr.
3600	Dolgner, Randall	2611 Pine Grove Ave.
1605	Emmer, Tamie Ann	906 S. 15 <sup>th</sup> St.
1453	Haneman, David M.	836 Dillingham Ave.

9764 Hansen, Dezeray A.  
4936 Hartman, Gary C. (Club)  
2993 Hemsing, Steven R.  
1547 Hutchinson, Betty A.  
0969 Jagler, Kurt J.  
9128 Jelinek-Zittel, Scott J.  
6954 Jeske, Robert E.  
0804 Lenhardt, Lawrence R.  
6879 Lopez, Cindia  
8240 Ludwig, Malyssa A.  
1730 Marroquin, Maria T.  
0841 McAtee, Thomas G. (Club)  
5596 McGlade, Leah Marie  
0784 Mehn, Jeffrey L.  
0984 Meyer, Robert D. (Club)  
0289 Moeller, Robert J.  
9479 Muehlbauer, John P. (Club)  
1404 Murray, Jennifer A.  
7604 Pelouquin, Thomas J.  
5952 Perronne, Shannon J.  
4384 Reese, Shannon M.  
0905 Reineking, Tyler J.  
1214 Reinemann, Michelle M.  
4284 Rohde, Shirley A.  
5390 Schaeve, Tanya M.  
0794 Schanno, Amber M.  
8328 Schemrich, Yui  
2084 Schieble, Coralie S.  
8354 Schnur, Kimberly  
0965 Schoerner, Eric R.  
0983 Schwarz, Hanna C.  
9893 Streff, Jessie M.  
5985 Strohmeyer, Joseph J.  
6222 Sweet, Daniel E.  
6967 Swoverland, Berta K.  
6905 Swoverland, Kim A.  
6782 Tadych, Joanne M.  
0049 Tahiri, Xhevat  
6929 Violeeta, Jason A.  
2970 Vreeke, Marianne  
2274 Vreeke, Paul L.  
2853 Weiberg, Stacey N.  
8432 Wellman, Alexandra K.  
8222 Wenninger, Ingrid I.  
7064 Wright, Crystal M.  
1718 S. 10<sup>th</sup> St.  
79 Oak St. Sheb. Falls  
1159 Cherry Lane  
628 End Ct.  
1539 N. 17<sup>th</sup> St.  
4600 Nocole Ln.  
2330 N. 27<sup>th</sup> St.  
4014 S. 18<sup>th</sup> St.  
3255 Main Ave.  
1219 S. 21<sup>st</sup> St.  
4122 Kruschke Ave.  
1828 N. 5<sup>th</sup> St.  
420 Van Buren Howards Grove  
3610 Bonnie Ct.  
1649 S. 25<sup>th</sup> St.  
1812A S 13<sup>th</sup> St.  
145 Fox Glove Lane Sheb. Falls  
515 S. 15<sup>th</sup> St.  
2719 Wedemeyer Ave.  
1245 North Ave.  
3132 N. 8<sup>th</sup> St.  
307 Niagra Ave.  
1813A N. 2<sup>nd</sup>. St.  
2605 N. 10<sup>th</sup> St.  
2311 S. 11<sup>th</sup> St.  
1201 S. 8<sup>th</sup> St.  
212 Oak St. Sheb. Falls  
1705 Wisconsin Ave.  
2312 N. 11<sup>th</sup> St.  
6223 Deerpath Trail  
6632 Leona Ln.  
512 Wisconsin Ave.  
5213 S. 12<sup>th</sup> St.  
2407 N. 26<sup>th</sup> St.  
4155 S. 16<sup>th</sup> St.  
4155 S. 16<sup>th</sup> St.  
1323 Superior Ave.  
3005 Whispering Winds Dr.  
1813 S. 11<sup>th</sup> St.  
1929 N. 28<sup>th</sup> St.  
514A S. Pier Dr. #2  
1806 Superior Ave.  
1011 Main Ave.  
1736 Knoll Crest Dr.  
815 N. 4<sup>th</sup> St.

TAXICAB DRIVERS LICENSE (NEW) (December 31, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1654	Butler, George W.	1921 Garfield Ave.
1663	Goodwin, David L.	1630A S. 8 <sup>th</sup> St.
636	Jackson, Grayling M.	1949 N. 11 <sup>th</sup> St.
1657	Welch, George D.	3442C Eisner Ct.

II

Other Matters

8.5

R. O. No. 34 - 17 - 18. By CITY CLERK. May 15, 2017.

Submitting various license applications for the period ending December 31, 2017, June 30, 2018 and June 30, 2019.

Law & Lu

\_\_\_\_\_  
City Clerk

CHANGE OF PREMISE

<u>No.</u>	<u>Name</u>	<u>Address</u>
2949	Harrys Prohibition Bistro	668 S. Pier Dr. - two-day event to be Held 7/3/17 to 7/4/17 to include current premise and grassy area west of patio to the sidewalks and patio.

CIGARETTE/TOBACCO LICENSE (June 30, 2018) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2895	Superior Discount Liquor	823 S. 8 <sup>th</sup> St.

"CLASS A" LIQUOR LICENSE (June 30, 2018) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2929	Aldi #94	919 S. Taylor Dr
2820	Superior Discount Liquors	823 S. 8 <sup>th</sup> St.

CLASS "A" BEER LICENSE (June 30, 2018) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2606	Citgo	610 S. 14 <sup>th</sup> St.
2984	Everest Enterprises	1710 Indiana Ave.
3230	Mi Pueblito	1125 Michigan Ave.
3170	Minit Mart #1	1508 S. 8 <sup>th</sup> St.
3171	Minit Mrt #2	2235 North Ave.
3172	Minit Mart #3	2420 Calumet Dr.
3173	Minit Mart #4	3715 Washington Ave.
3174	Minit Mart #5	3626 S. Taylor Dr.
3175	Minit Mart #6	1230 N. Taylo Dr.
3176	Minit Mart #7	1211 Weeden Creek Rd.
3169	Minit Mart #8	1006 Geele Ave.
2631	North 8 Oriental Store	2002 N. 8 <sup>th</sup> St.

1253 Petro Center #1	1208 Union Ave.
1254 Petro Center #4	2113 S. Business Dr.
3243 Sheboygan Harbor Petro	905 Indiana Ave.
3189 Shopko Sotres #116	518 S. Taylor Dr.
2088 Walgrenns #6570	1029 N. 4 <sup>th</sup> St.
1424 Walgreens #06097	3320 S. Business Dr.
2601 Walgreens #12020	2702 Calumet Dr.

"CLASS B" LIQUOR LICENSE (June 30, 2018) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2880	Anglers Avenue Pub & Grill	518 South Pier Dr.
2982	Applebee's Neighborhood Grill	526 S. Taylor Dr.
2967	Big Daddys Pub & Grill	2123 N. 15 <sup>th</sup> St.
3182	Blue Lite I, The	1029 N. 8 <sup>th</sup> St.
2762	Braveheart Pub	2120 Calumet Dr.
1833	Champs Sports Bar	1501 Indiana Ave.
3226	Club Michigan II	908 Michigan Ave.
2121	El Camino	823 Michigan Ave.
1525	Fountain Park Lounge	922 N. 8 <sup>th</sup> St.
1892	Gosse's At Northwestern House	1909 Union Ave.
3056	Gotta Getcha In Oasis	840 Wilson Ave.
2192	Harry's Diner	2504 Calumet Dr.
2949	Harrys Prohibition Bistro	668 South Pier Dr.
2849	Hops Haven	1327 N. 14 <sup>th</sup> St.
1199	Lakeshore Lanes	2519 S. Business Dr.
2085	Legend Larry's Wings & Things	733 Pennsylvania Ave.
1217	Maple Lanes	3107 S. Business Dr.
2301	Mojo	1235 Pennsylvania Ave.
2272	PJ's Party Zone	910 N. 18 <sup>th</sup> St.
3001	Ranieri's Four of A Kind	811 Indiana Ave.
1303	Rupps Downtown	925 N. 8 <sup>th</sup> St.
3162	Sundance Saloon	1509 S. 12 <sup>th</sup> St.
2376	Swovys LLC	1645 S. 12 <sup>th</sup> St.

FERMENTED MALT BEVERAGE LICENSE (June 30, 2018) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
3184	Board & Brush Creative Studio	528 N. 8 <sup>th</sup> St.
2879	Charcoal Inn North Inc.	1637 Geele Ave.
2796	Charcoal Inn South	1313 S. 8 <sup>th</sup> St.
2445	La Conquistadora LLC I	1218 Indiana Ave.
1328	Sheboygan Athletic Club	2338 New Jersey Ave.
2696	Sheboygan Family Restaurant	2704 S. Business Dr.
2604	Z Spot Espresso & Coffee	1024 Indiana Ave.

CLASS "C" WINE LICENSE (June 30, 2018) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2696	Sheboygan Family Restaurant	2704 S. Business Dr.
2604	Z Spot Espresso & Coffee	1024 Indiana Ave.

II

Other Matters

8.6

R. O. No. \_\_\_\_\_ - 17 - 18. By CITY CLERK. May 15, 2017.

Submitting an application from the Kohler Co. for a change in the zoning classification of property being the entire area included in the annexation petition as shown on the attached map received and dated May 15, 2017, from Town of Wilson P1, A2, A3, R1 to Class Suburban Residential (SR-5) Classification.

City Plan

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City Clerk

MAP

OFFICE USE ONLY  
APPLICATION NO.:  
RECEIPT NO.: 170612  
FILING FEE: \$200.00 (Payable to City of Sheboygan)

**CITY OF SHEBOYGAN  
APPLICATION FOR  
AMENDMENT OF OFFICIAL ZONING MAP**  
(Requirements Per Section 15.903)  
Revised May, 2012

Completed application is to be filed with the Office of the City Clerk, City Hall, 828 Center Avenue. Application will not be processed if all required attachments and filing fee of \$200 (payable to the City of Sheboygan) is not submitted along with a complete and legible application. Application filing fee is non-refundable.

**1. APPLICANT INFORMATION**

APPLICANT: Kohler Co. PHONE NO.: (414) 298-8331  
c/o Deborah C. Tomczyk, Reinhart Boerner Van Deuren, S.C.  
ADDRESS: 1000 N Water Street Suite 1700 E-MAIL: atomczyk@reinhartlaw.com  
Milwaukee, WI 53202  
OWNER OF SITE: Kohler Co and others PHONE NO.: (414) 298-8331

**2. DESCRIPTION OF THE SUBJECT SITE**

ADDRESS OF PROPERTY AFFECTED: Various see attached spreadsheet  
LEGAL DESCRIPTION: see attached

PARCEL NO. See attached MAP NO. \_\_\_\_\_

EXISTING ZONING DISTRICT CLASSIFICATION: Town of Wilson P1, A2A3, R1

PROPOSED ZONING DISTRICT CLASSIFICATION: R-5

BRIEF DESCRIPTION OF THE EXISTING OPERATION OR USE: \_\_\_\_\_  
Recreational residential, undeveloped

BRIEF DESCRIPTION OF THE PROPOSED OPERATION OR USE: \_\_\_\_\_  
Recreational, residential

### 3. JUSTIFICATION OF THE PROPOSED ZONING MAP AMENDMENT

How does the proposed Official Zoning Map amendment further the purposes of the Zoning Ordinance as outlined in Section 15.005 and, for flood plains or wetlands, the applicable rules and regulations of the Wisconsin Department of Natural Resources and the Federal Emergency Management Agency? See written justification

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Which of the following factors has arisen that are not properly addressed on the current Official Zoning Map? (Provide explanation in space provided below.)

- The designations of the Official Zoning Map should be brought into conformity with the Comprehensive Master Plan.
  - A mistake was made in mapping on the Official Zoning Map. (An area is developing in a manner and purpose different from that for which it is mapped.) *NOTE: If this reason is cited, it must be demonstrated that the discussed inconsistency between actual land use and designated zoning is not intended, as the City may intend to stop an undesirable land use pattern from spreading.*
  - Factors have changed, (such as the availability of new data, the presence of new roads or other infrastructure, additional development, annexation, or other zoning changes), making the subject property more appropriate for a different zoning district.
  - Growth patterns or rates have changed, thereby creating the need for an amendment to the Official Zoning Map.
  - Explain: \_\_\_\_\_
- 
- 

How does the proposed amendment to the Official Zoning Map maintain the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property? See written justification

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Indicate reasons why the applicant believes the proposed map amendment is in harmony with the recommendations of the City of Sheboygan Comprehensive Plan.

See written justification

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**4. CERTIFICATE**

I hereby certify that all the above statements and attachments submitted hereto are true and correct to the best of my knowledge and belief.

Deborah C. Tomczyk, agent      5/15/17  
APPLICANT'S SIGNATURE      DATE

Deborah C. Tomczyk  
PRINT ABOVE NAME

**APPLICATION SUBMITTAL REQUIREMENTS**

A copy of the current zoning map of the subject property and vicinity showing:

- The property proposed to be rezoned.
- All lot dimensions of the subject property.
- All other lands within 200 feet of the subject property.
- Map size not more than 11" X 17" and map scale not less than 1" = 600'.
- Graphic scale and north arrow.



Reinhart Boerner Van Deuren s.c.  
P.O. Box 2965  
Milwaukee, WI 53201-2965

1000 North Water Street  
Suite 1700  
Milwaukee, WI 53202-3197

Telephone: 414-298-1000  
Fax: 414-298-8097  
Toll Free: 800-553-6215  
reinhartlaw.com

May 15, 2017

Deborah C. Tomczyk, Esq.  
Direct Dial: 414-298-8331  
dtomczyk@reinhartlaw.com

PERSONAL DELIVERY AND VIA EMAIL

Steven Sokolowski,  
Manager of Planning & Zoning  
City of Sheboygan  
828 Center Avenue, Suite 104  
Sheboygan, WI 53081

Dear Mr. Sokolowski:

As you may know, Kohler Co. has submitted a petition to annex territory to the City of Sheboygan. A copy of that petition is enclosed for your reference. Simultaneously with the City considering annexation of the territory, Kohler respectfully requests the City to consider rezoning of the territory, under Wisconsin Statute section 62.23(7)(d) and City Code section 15.903, to SR-5 Suburban Residential-5 District.

To facilitate the rezoning process, Kohler, is submitting the following materials:

- (1) A check in the amount of \$200 for the zoning map amendment application fee;
- (2) A map depicting the territory to be rezoned and all other lands within 100 feet of the boundaries of such territory at a scale of one inch equals 800 feet, including lot dimensions, a graphic scale and a north arrow;
- (3) A list of the names and addresses of the owners of all lands on the map;
- (4) The City's land use map of the area; and
- (5) Kohler's written justification for the zoning map amendment.

Please feel free to contact me with any questions or comments regarding this request. Please also certify the City's acceptance of the completed application and the City's schedule for processing this request at your earliest convenience. Thank you.

Yours very truly,



Deborah C. Tomczyk

36046725

Steve Sokolowski,  
Manager of Planning & Zoning  
May 15, 2017  
Page 2

Encs.

cc: Mr. Charles Adams (by email)  
Mr. Darrell Hofland (by email)

CLK322B

City Of Sheboygan  
City Clerk's Office

\* General Receipt \*

Receipt No: 170612

License No: 0000

Date: 05/15/2017

Received By: MMD

Received From: KOHLER COMPANY

Memo: REZONE OF TOWN OF WILSON PROPERTIES

Method of Payment: \$200.00 Check No. 434633

Total Received: \$200.00

<u>Fee Description</u>	<u>Fee</u>
Zoning Change	200.00

This document signifies receipt of fees in the amount indicated above.



Anthony A. and  
Tasha M. Benzschawel  
1651 Riverdale Avenue  
Sheboygan, WI 53081-5420

Leon and See Lee  
1641 Riverdale Avenue  
Sheboygan, WI 53081-8045

Carl L. Meggers  
1633 Riverdale Avenue  
Sheboygan, WI 53081-8045

Edward T. and Melissa M. Huberty  
1625 Riverdale Avenue  
Sheboygan, WI 53081-8045

Longo Trust and James L. Longo  
4924 South 16th Street  
Sheboygan, WI 53091-8036

Sheboygan Town and Country Corp.  
5008 South 12th Street  
Sheboygan, WI 53081

Sheboygan Town and Country Corp.  
W1943 County Road J  
Sheboygan, WI 53081-1606

Sheboygan Town and Country Corp.  
Guy A. Miller, Registered Agent  
N7098 Riverwoods Drive  
Sheboygan, WI 53083-1658

Benjamin D. and Abby R. Darkow  
5598 Indian Mound Circle  
Sheboygan, WI 53081-8000

Henry Leo and Marian G. Krimmel  
5600 Indian Mound Circle  
Sheboygan, WI 53081-8000

John D. Dobroski and  
Stephanie Netzel  
5624 South 12th Street  
Sheboygan, WI 53081

John D. Dobroski and  
Stephanie Netzel  
3330 N. 51st Boulevard  
Milwaukee, WI 53216-3238

Otis E. Kiehl  
5704 South 12th Street  
Sheboygan, WI 53081-9448

Kristine M. and Jimmie L. Newell  
5702 South 12th Street  
Sheboygan, WI 53081-9448

Lawrence R. and Judith L. Rammer  
5706 South 12th Street  
Sheboygan, WI 53081-9448

Fred J. Goebel  
5728 South 12th Street  
Sheboygan, WI 53081-9448

Brenda G. Ploetz  
1173 Arboleda Lane  
Sheboygan, WI 53081-9409

Esteban R. and Judith C. Guevara  
1149 Arboleda Lane  
Sheboygan, WI 53081-9409

Robert C. Smith, Jr.  
1025 Zientek Lane  
Sheboygan, WI 53081-8558

Khris A. Zimmerman and  
Darlene M. Krutke  
5827 South 12th Street  
Sheboygan, WI 53081-9448

Ellen R. Ludwig  
838 River Trails  
Sheboygan, WI 53081-9122

Kohler Co.  
Herbert V. Kohler, Jr.,  
Registered Agent  
444 Highland Drive  
Kohler, WI 53044-1515

Town of Wilson  
5935 South Business Drive  
Sheboygan, WI 53081-8930

Juergen Behm  
5650 Evergreen Drive  
Sheboygan, WI 53081-8736

Larry A. and Constance C. Mulder  
422 Timberlake Road  
Sheboygan, WI 53081-8746

Robert A. and  
Anne Marie Schroeder  
431 Timberlake Road  
Sheboygan, WI 53081-8724

Scott M. and Marcia G. Schreiber  
423 Timberlake Road  
Sheboygan, WI 53081-8724

Lisberg Trust and Kenneth J. and  
Deborah A. Lisberg  
415 Timberlake Road  
Sheboygan, WI 53081-8724

Pamela S. Johnson  
321 Timberlake Road  
Sheboygan, WI 53081-8725

Kristofer R. and Nicole M. Schuette  
313 Timberlake Road  
Sheboygan, WI 53081-8725

John Gilipsky and Laura Lex  
219 Timberlake Road  
Sheboygan, WI 53081-8726

David K. and Jean M. Dedianous  
211 Timberlake Road  
Sheboygan, WI 53081

David K. and Jean M. Dedianous  
2703 Green Haze Avenue  
Mt. Pleasant, WI 53406-1903

David and Kelly L. Kovacic  
115 Timberlake Road  
Sheboygan, WI 53081-8727

Sherman D. and Mary G. Laviolette  
101 Timberlake Road  
Sheboygan, WI 53081-8727

Jane S. Mueller  
610 Beach Park Lane  
Sheboygan, WI 53081

Jane S. Mueller  
5756 West Higgins Avenue, #1A  
Chicago, IL 60630-2033

State of Wisconsin  
Attorney General, Brad Schimel  
17 West Main Street  
PO Box 7857  
Madison, WI 53703-7857

Timothy T. Hoerz  
3407 Northcrest Drive  
Killeen, TX 76543-2809

Richard Benninghaus  
6922 South 12th Street  
Sheboygan, WI 53081-9443

Mary Ann Sommer  
6808 South 12th Street  
Sheboygan, WI 53081-9443

Mary Ann Sommer  
6808 South 12th Street  
Sheboygan, WI 53081-9443

Ricky J. Vandervaart  
6666 South 12th Street  
Sheboygan, WI 53081-9443

Mark W. and Lori L. Peterson  
6624 South 12th Street  
Sheboygan, WI 53081-9443

Tommy T. and Mai H. Lee  
1216 Terry Andrae Avenue  
Sheboygan, WI 53081-8880

Travis J. Hill and Nicole M. Ramirez  
6336 South 12th Street  
Sheboygan, WI 53081-9404

Ashley A. Kohlhagen  
6324 South 12th Street  
Sheboygan, WI 53081-9404

Kathleen J. Doyle Hanke  
6230 South 12th Street  
Sheboygan, WI 53081-9403

Keith J. and Bonnie L. Kraemer  
6310 South 12th Street  
Sheboygan, WI 53081-9404

Lawrence Arlie Earle  
6226 South 12th Street  
Sheboygan, WI 53081-9403

Julia L. Grandlic  
6226 South 12th Street  
Sheboygan, WI 53081-9403

Julia L. Grandlic  
6226 South 12th Street  
Sheboygan, WI 53081-9403

Kerry P. Zimmerman  
6148 South 12th Street  
Sheboygan, WI 53081-9402

Beth A. Friedl  
6122 South 12th Street  
Sheboygan, WI 53081-9402

Gary A. and Pamela S. Hylander  
6112 South 12th Street  
Sheboygan, WI 53081-9402

David J. and Lois A. Otten  
6102 South 12th Street  
Sheboygan, WI 53081-9402

Ronald J. Hartmann  
6034 South 12th Street  
Sheboygan, WI 53081-9439

Donald W. Faucher  
6024 South 12th Street  
Sheboygan, WI 53081-9439

Andrew J. Zeier  
6014 South 12th Street Sheboygan,  
WI 53081-9439

Timothy J. and Sheryl L. Sirianni  
6004 South 12th Street  
Sheboygan, WI 53081-9439

Michael K. and Kelly A. Ray  
5930 South 12th Street  
Sheboygan, WI 53081-9400

Anne Y. Ahnert  
5924 South 12th Street  
Sheboygan, WI 53081-9400

John and Janet Stone  
1207 Stahl Road  
Sheboygan, WI 53081-8897

Michael D. and Patricia B. Mentink  
1230 Stahl Road  
Sheboygan, WI 53081-8897

Daniel S. and Kristin L. Murphy  
1215 Stahl Road  
Sheboygan, WI 53081-8897

Gerald and Mary T. Deamico  
1301 Stahl Road  
Sheboygan, WI 53081-8896

Beau M. and Jennifer L. Stricker  
1309 Stahl Road  
Sheboygan, WI 53081-8896

Robert C. and Linda A. Kober  
1324 Stahl Road  
Sheboygan, WI 53081

Robert C. and Linda A. Kober  
3836 Stahl Road  
Sheboygan, WI 53081-8943

Leon R. and Carol J. Kaat  
1323 Stahl Road  
Sheboygan, WI 53081-8896

Joseph G. Mock, Jr. and  
Yvonne J. Mock  
1339 Stahl Road  
Sheboygan, WI 53081-8896

Gina B. Immig  
1409 Stahl Road  
Sheboygan, WI 53081-8895

Gregory L. and Ellen M. Wells  
1509 Stahl Road  
Sheboygan, WI 53081-8894

Richard L. and Mary L. Leonhard  
5749 Sherwood Drive Sheboygan,  
WI 53081-8884

Todd W. and Lisa L. Priebe  
5735 Sherwood Drive  
Sheboygan, WI 53081-8884

Andrew G. Schrank  
5701 Sherwood Drive  
Sheboygan, WI 53081-8884

Personal Representative of Estate  
of Kurt D. Koller - Gary A. Koller  
412 Norwood Drive  
Francis Creek, WI 54214

Spencer M. Lorier  
1622 Stahl Road  
Sheboygan, WI 53081-8893

Kevin J. Wagner and  
Laura J. Gryglewski  
1628 Stahl Road  
Sheboygan, WI 53081-8893

David B. Kuehl  
1634 Stahl Road  
Sheboygan, WI 53081-8893

Ruth M. Voskuil  
1638 Stahl Road  
Sheboygan, WI 53081-8893

City of Sheboygan  
828 Center Avenue  
Sheboygan, WI 53081-4442

David L. Gartman LLC  
5509 Moenning Road  
Sheboygan, WI 53081-8510

Larry J. Pearce and Helen S. Cordell  
4809 Moenning Road  
Sheboygan, WI 53081-8506

Daniel David and Lisa Marie Casper  
1681 Riverdale Avenue  
Sheboygan, WI 53081-8045

Jean A. Steele  
5728 Sherwood Drive  
Sheboygan, WI 53081-8884

Jerry J. and Jaclyn M. Slavens  
5712 Sherwood Drive  
Sheboygan, WI 53081-8884

Bradley J. Brassler  
1607 Stahl Road  
Sheboygan, WI 53081-8893

Timothy J. and Linda M. Rakun  
5820 Cart Path Road  
Sheboygan, WI 53081-9121

Jeffrey P. and Deborah K. Cole  
5733 South 12th Street  
Sheboygan, WI 53081-9448

James K. and Susan C. Johnson  
1011 Zientek Lane  
Sheboygan, WI 53081-8558

Donald R. and  
Barbara B. Anderson  
939 Zientek Lane  
Sheboygan, WI 53081-8557

Wilson--Sheboygan County, LLC  
5721 Sherwood Drive  
Sheboygan, WI 53081-8884

Wilson--Sheboygan County, LLC  
909 North 8th Street, Suite 115  
Sheboygan, WI 53081-4056

Wilson--Sheboygan County, LLC  
22 East Mifflin Street, Suite 600  
P.O. Box 2018  
Madison, WI 53701-2018

John Siegworth  
1314 Stahl Road  
Sheboygan, WI 53081-8896

Nina Stapel  
1202 Stahl Road  
Sheboygan, WI 53081-8897

Timothy D. Adams  
1131 Zientek Lane  
Sheboygan, WI 53081-8513

River Trails Owners Association Inc.  
795 Woodlake Road, Suite B  
Kohler, WI 53044-1315

River Trails Owners Association, Inc.  
Kathleen Van Wyk,  
Registered Agent,  
c/o Kohler Co.  
444 Highland Drive  
Kohler, WI 53044

WRITTEN JUSTIFICATION FOR AMENDING  
THE CITY OF SHEBOYGAN, WISCONSIN'S  
OFFICIAL ZONING MAP

Kohler Co. ("Kohler"), being an owner of real property in the land subject to this application, provides this written justification to amend the Official Zoning Map of the City of Sheboygan to the Zoning Administrator to zone lands being considered for annexation as Suburban Residential- 5 (SR-5) district. This territory is currently zoned Park and Recreational District (P-1), Residential District (R-1), Agricultural District (A-2), and Agricultural Transition District (A-3) in the Town of Wilson (the "Town") but must be assigned a City zoning classification if annexed to the City. Rezoning of the lands to SR-5 is appropriate for the reasons outlined below and is consistent with the City Code Section 15.903(4).

**1. How does the proposed Official Zoning Map amendment further the purposes of this Chapter as outlined in Section 15.005 and the applicable rules and regulations of the Wisconsin Department of Natural Resources and the Federal Emergency Management Agency?**

Rezoning is consistent with the City of Sheboygan Comprehensive Plan adopted December 5, 2011 (the "Plan"), and promotes the Plan's priorities, key initiatives and five guiding principles.

The Plan's priorities include sustainable economic growth and job creation as well as quality of life within the City. Rezoning will spur sustainable economic growth and job creation. A significant portion of the area to be rezoned is undeveloped and is more easily developed in the City than in the Town. SR-5 zoning permits moderate density, suburban community character residential uses, as well as limited commercial uses by conditional use permit. These uses protect the suburban residential community nature of the area.

The plan's key initiatives range from enhancing the lakefront and riverfront to continuing to provide high quality public services to diversifying the City's housing stock to continuing to advance its tradition of rich arts, cultural facilities and events. Rezoning facilitates economic development and job creation by making significant undeveloped lands available for development. The Plan calls for improving the "Sheboygan" brand, and improving residents' perception of their city, which would be made possible with development of undeveloped lands and bringing existing additional residences into the City's SR-5 district.

The Plan calls for the enhancement of lakefront and riverfront properties to attract new development, appeal to residents, and facilitate a healthy community. Undeveloped lands rezoned to SR-5 are more easily developed in the City than in the Town. Appropriate development is intended to appeal to new and existing residents with an enhanced and more diversified housing stock.

Governmental services to the territory to be rezoned can clearly be better supplied by the City as opposed to the Town. Only the City, not the Town, is able to process sanitary waste from the territory. Sanitary sewer is supplied to the territory pursuant to a 1975 Joint Sewerage Treatment Agreement for the Sheboygan Region providing for processing of waste by the City. The City is able to provide municipal water service and has its own water utility. The Town does not have any municipal water service and has no plans to provide municipal water service anytime in the future. The City has well established well-funded emergency services. The Town terminated its contract to obtain private fire services, established a new Town Fire Department just this year and, this month, had six firefighters quit.

According to the Plan, the City seeks to grow its local arts, cultural facilities and events scene by partnering with businesses and the Chamber of Commerce to prepare an inventory of Sheboygan cultural offerings and a consolidated events calendar. Rezoning has the potential to accommodate development that may bring new events to the City and broaden its tax base to expand cultural, arts and events offerings.

The Plan's guiding principles include building a self-sustaining economy, capitalizing on Lake Michigan and cultivating cultural assets. Rezoning the area makes undeveloped lands available for development that would foster sustainable economic growth and job creation in the City. A significant portion of the lands abut Lake Michigan and create opportunities for additional outdoor recreational opportunities. Rezoning has the potential to accommodate development that may bring new events to the City and broaden its tax base to expand cultural, arts and events offerings.

Applicable rules and regulations of the Wisconsin Department of Natural Resources and the Federal Emergency Management Agency will remain in place in any areas to be rezoned and will continue to be administered by those agencies.

**2. Which of the following factors has arisen that are not properly addressed on the current Official Zoning Map?**

SR-5 zoning for the area subject to rezoning is consistent with the Land Use Maps in the Plan. The factor that has changed is the proposed annexation of such areas from the Town of Wilson to the City of Sheboygan.

**3. How does the proposed amendment to the Official Zoning Map maintain the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property?**

The proposed zoning amendment zones the lands proposed for annexation consistent with the land uses, land use intensities, and land use impacts contemplated for the area in the Plan.

The Plan's Future Land Use Map for the south region envisions the territory subject to rezoning as a mixed residential district with select areas for park and open space. Existing residences comply with SR-5 zoning and are made conforming (as

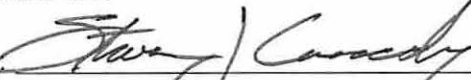
opposed to nonconforming) uses by the rezoning. Subject to issuance of conditional use permits, portions of the lands owned by Kohler could be developed for outdoor recreational uses.

The Plan and Sheboygan's Comprehensive Outdoor Recreation Plan covering the years 2016-2010 specify that the area owned by Kohler is reserved for "Public Parks and Open Space", which includes parks and public open space facilities devoted to public golf courses.

**[SIGNATURE PAGE FOLLOWS]**

**Signature of Owner:**

**Kohler Co.**

By: 

Name: Steven J. Cassady

Title: Vice President – Supply Chain and  
Operations Support

Signature of Steven J. Cassady, the Vice President – Supply Chain and Operations  
Support of Kohler Co. authenticated this 15th day of May, 2017.



Name: Steven Westphal

Title: Lead Attorney, Kohler Co.

**Owner's Name and Address:**

Kohler Co.

444 Highland Drive

Kohler, WI 53044-1515

Attn: Steven Westphal, Lead Attorney

**Phone Number of Owner:**

920-803-4890

**Agent for Owner:**

Deborah C. Tomczyk, Esq.

Reinhart Boerner Van Deuren s.c.

1000 North Water Street, Suite 2100

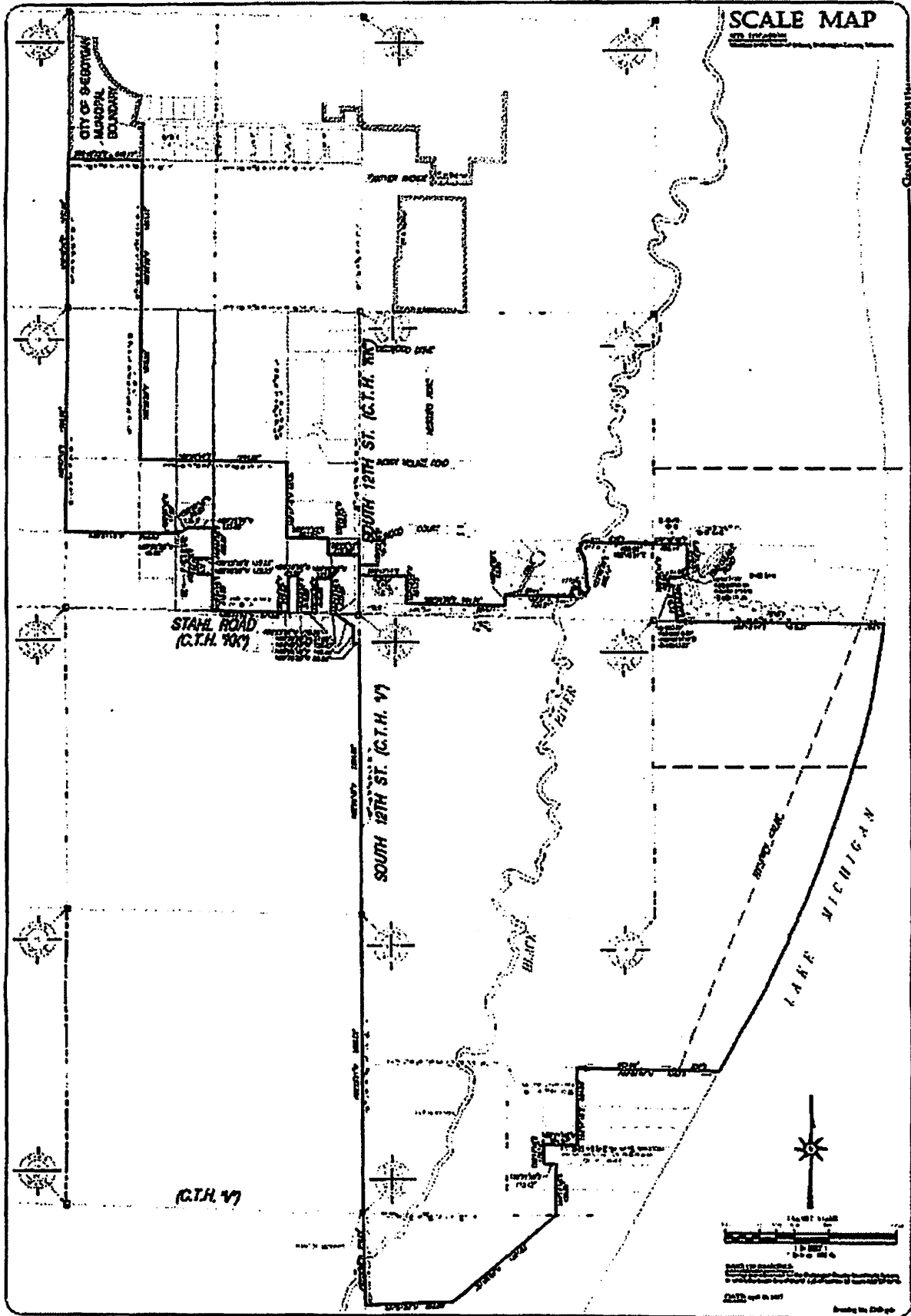
Milwaukee, WI 53202

Phone: 414-298-8331

Email: [dtomczyk@reinhartlaw.com](mailto:dtomczyk@reinhartlaw.com)

cc City Clerk, Susan Richards - City of Sheboygan  
Zoning Administrator, Steven Sokolowski - City of Sheboygan  
City Administrator, Darrell Hofland - City of Sheboygan  
City Attorney, Charles Adams - City of Sheboygan

# SCALE MAP OF THE TERRITORY TO BE ANNEXED



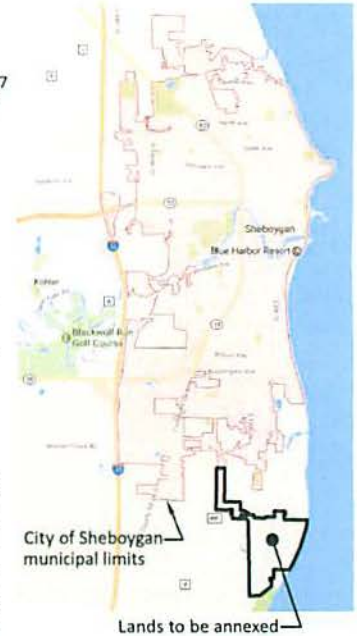
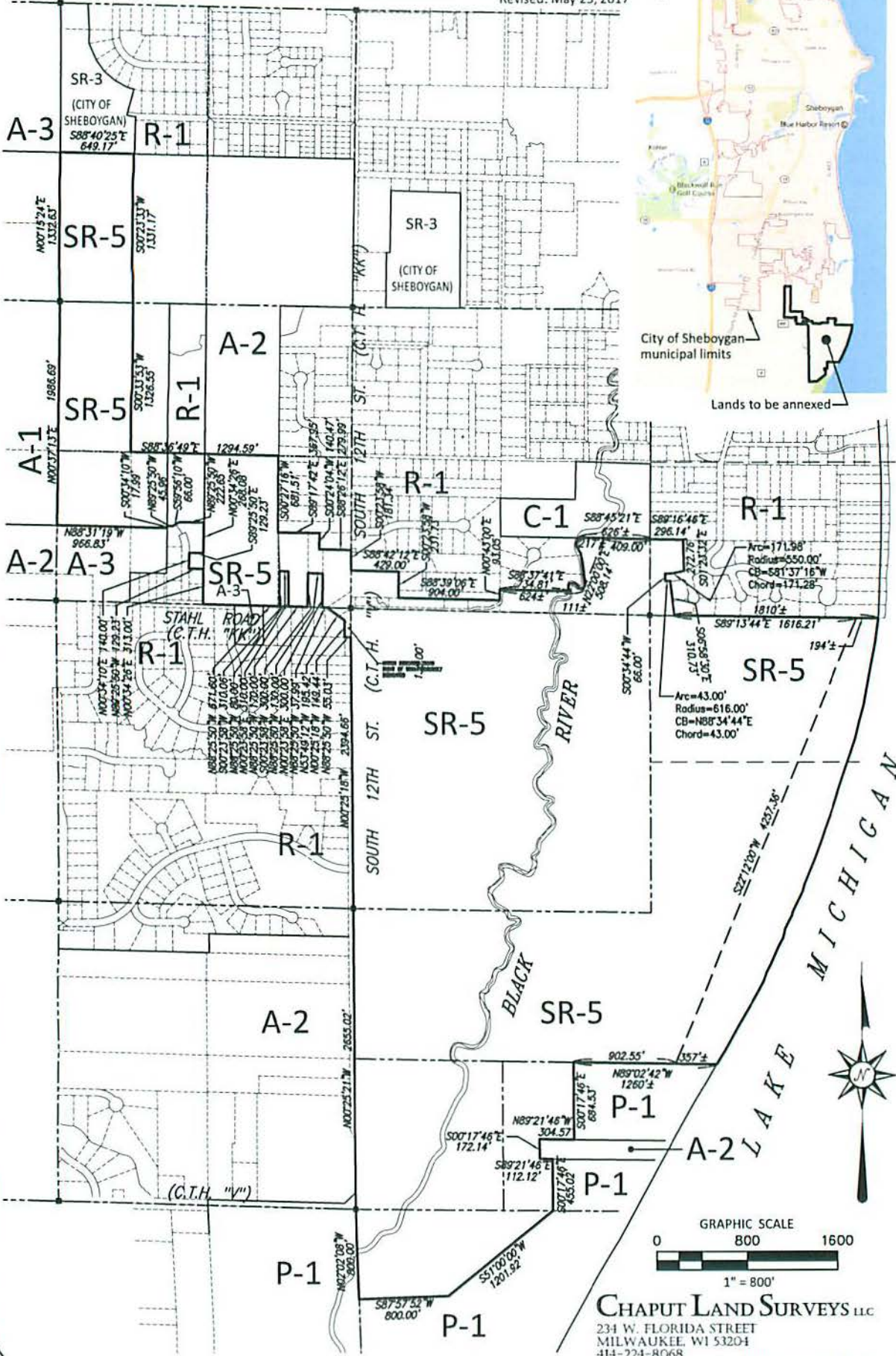
# ZONING EXHIBIT

## SITE LOCATION

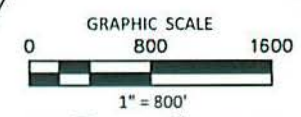
Situated in the Town of Wilson, Sheboygan County, Wisconsin.

DATE: April 17, 2017

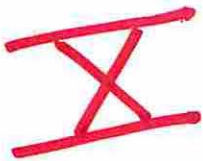
Revised: May 25, 2017



City of Sheboygan municipal limits  
Lands to be annexed



**CHAPUT LAND SURVEYS LLC**  
231 W. FLORIDA STREET  
MILWAUKEE, WI 53204  
414-224-8068  
www.chaputlandsurveys.com Drawing No. 2243-grb



Gen. Ord. No. 4 - 17 - 18. By Alderpersons Bohren and Sorenson.  
May 15, 2017.

AN ORDINANCE amending the City of Sheboygan Official Zoning Map of the Sheboygan Zoning Ordinance to change the Use District Classification of property being the entire area included in the annexation petition as shown on the attached map received and dated May 15, 2017, from Town of Wilson P1, A2, A3 and R1 to Class Suburban Residential (SR-5) Classification.

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

Section 1. Appendix A, Chapter 15 of the Sheboygan Zoning Ordinance establishing zoning districts and prescribing zoning standards and regulations is hereby amended by changing the Official Zoning Map thereof and Use District Classification of the following described lands being the entire area included in the annexation petition as shown on the attached map received and dated on Monday, May 15, 2017, from Town of Wilson P1, A2, A3 and R1 to Class Suburban Residential (SR-5) Classification:

**LEGAL DESCRIPTION**

Lot 2 in Sherwood Forest Estates, part of Outlot 1 in Certified Survey Map recorded in Volume 21, Pages 102-103 as Document No. 1753833, part of Lot 1 in Certified Survey Map recorded in Volume 8, Page 323, Lots 1, 9, 10, 11 and Outlots 1 and 5 in the Plat of River Trails, Tract 1 in Certified Survey Map recorded in Volume 5, Page 198 and lands all being part of the Southwest 1/4 and Southeast 1/4 of the Southwest 1/4, part of the Northwest 1/4, Southwest 1/4 and Southeast 1/4 of the Southeast 1/4, and part of the Southwest 1/4 of the Northeast 1/4 all in Section 10; part of the Southwest 1/4 and Southeast 1/4 of the Southwest 1/4 and part of Government Lot 4 all in Fractional Section 11; part of the Northeast 1/4 of the Northeast 1/4 of Section 15; all of the Northwest 1/4, Northeast 1/4, Southwest 1/4 and Southeast 1/4 of the Northwest 1/4, all of the Northwest 1/4 and Southwest 1/4 of the Southwest 1/4 and all of Government Lots 1, 2 and 3 and part of Government Lot 4 all in Fractional Section 14; part of Government Lot 1 in Fractional Section 23, all in Town 14 North, Range 23 East, in the Town of Wilson, Sheboygan County, Wisconsin bounded and described as follows: Beginning at the Southwest corner of the Southwest 1/4 of Section 14, thence North 00°25'21" West along the West line of the Southwest 1/4 aforesaid 2655.02 feet to the West 1/4 corner of said Section; thence North 00°25'18" West 2394.66 feet to a point, said point being South 00°25'18" East 260.50 feet from the Northwest corner of the Northwest 1/4 of Section 14; thence North 88°25'50" West 55.03 feet to a point on the West line of C.T.H. "V" said point being 55.00 feet West of as measured normal to the West line of the Northwest 1/4 of Section 14, thence North 00°25'18" West and parallel to said West line 149.44 feet to a point; thence North 53°49'12" West 195.42 feet to a point on the South line of the Southeast 1/4 of Section 10; thence North 88°25'50" West along said South line 37.99 feet to a point; thence North 00°23'58" East 300.00 feet to a point; thence

City Plan

North 88°25'50" West 130.00 feet to a point; thence South 00°23'58" West 300.00 feet to a point on the South line of the Southeast 1/4 of Section 10; thence North 88°25'50" West along said South line 170.00 feet to a point; thence North 00°23'58" East 310.00 feet to a point; thence North 88°25'50" West 80.00 feet to a point; thence South 00°23'58" West 310.00 feet to a point on the South line of the Southeast 1/4 of Section 10; thence North 88°25'50" West along said South line 671.60 feet to a point on the East line of Sherwood Forest Estates, a recorded plat; thence North 00°34'26" East along said East line 313.00 feet to a point on the South line of Lot 2 in Sherwood Forest Estates; thence North 89°25'50" West along said South line 129.23 feet to a point on the East line of Sherwood Drive; thence North 00°34'10" East along said East line 140.00 feet to a point on the North line of said Lot 2; thence South 89°25'50" East along said North line 129.23 feet to a point on the East line of Sherwood Forest Estates; thence North 00°34'26" East along said East line 268.08 feet to a point on the South line of Outlot 1, Certified Survey Map recorded in Volume 21, Page 102-103 as Document No. 1753833; thence North 89°25'50" West along said South line 222.65 feet to a point; thence South 59°56'10" West along said South line 66.00 feet to a point; thence North 89°25'50" West along said South line 45.96 feet to a point on the West line of Sherwood Forest Estates; thence South 00°34'10" West along said West line 17.99 feet to a point; thence North 88°31'19" West 966.83 feet to a point on the West line of the Southeast 1/4 of Section 10; thence North 00°37'13" East along said West line 1986.69 feet to the center of Section 10; thence North 00°15'24" East along the West line of the Northeast 1/4 of Section 10 a distance of 1332.63 feet to a point on the North line of the Southwest 1/4 of the Northeast 1/4 of Section 10, said point also being the South line of lands described in Warranty Deed recorded as Document Number 1225355, Volume 1181, Pages 918-919 and the Southerly corporate limits of the City of Sheboygan; thence South 88°40'25" East along said line 649.17 feet to a point on the East line of the West 1/2 of the Southwest 1/4 of the Northeast 1/4 of Section 10; thence South 00°23'33" West along said East line 1331.17 feet to a point on the South line of the Southwest 1/4 of the Northeast 1/4 of Section 10; thence South 00°33'53" West along the East line of the West 1/2 of the Northwest 1/4 of the Southeast 1/4 of Section 10 a distance of 1326.55 feet to a point on the North line of the South 1/2 of the Southeast 1/4 of Section 10; thence South 88°36'49" East along said North line 1294.59 feet to a point on the East line of the West 1/2 of the Southeast 1/4 of the Southeast 1/4 of Section 10; thence South 00°27'16" West along said East line 681.51 feet to a point marking the Northwest corner of lands described in Quit Claim Deed Document No. 1052237; thence South 89°17'42" East along the North line of said lands 367.95 feet to the Northeast corner of said lands; thence South 00°24'04" West 140.47 feet to a point marking the Northwest corner of lands described in Quit Claim Deed Document No. 1052238; thence South 88°26'12" East along the North line of said lands 279.99 feet to a point on the East line of the Southeast 1/4 of Section 10; thence South 00°23'58" West along said East line 181.34 feet to a point on the North line of Tract 1 in Certified Survey Map Volume 5, Page 198; thence South 88°42'12" East along said North line 429.00 feet to a point on the East line of said Tract 1; thence South 00°23'58" West along

said East line 231.73 feet to a point on the North line of the Plat of River Trail, a recorded plat; thence South  $88^{\circ}39'06''$  East along said North line 904.00 feet to a point marking the Northeast corner of Lot 9, Plat of River Trail; thence North  $00^{\circ}43'00''$  East along the West line Plat of River Trail 93.05 feet to a point marking the Southwest corner of Lot 8, Plat of River Trail; thence South  $88^{\circ}37'41''$  East along said South line and its extension, (said line also being the North line of Lot 1, Plat of River Trail and its extension) 734.81 feet to a meander corner, said point being South  $88^{\circ}37'41''$  East 111 feet more or less from the thread of Black River; thence North  $22^{\circ}00'00''$  East along a meander line 508.14 feet to a meander corner on the North line of the South 1/2 of the Southeast 1/4 of the Southwest 1/4 of Section 11, said point being South  $88^{\circ}45'21''$  East 217 feet more or less from the thread of Black River; thence South  $88^{\circ}45'21''$  East along said North line 409.00 feet to a point marking the Southwest corner of Lot 19 in Edgewater Beach, a recorded plat; thence South  $89^{\circ}16'46''$  East along the South line of said Lot 296.14 feet to a point; thence South  $01^{\circ}23'32''$  East parallel to and 50 feet West of Lot 27 in Timberlake, a recorded plat, 272.76 feet to a point on the North line of Timberlake Road; thence Southwesterly 171.98 feet along said North line and arc of a curve, whose center lies to the North, whose radius is 550.00 feet and whose chord bears South  $81^{\circ}37'16''$  West 171.28 feet to a point; thence South  $00^{\circ}34'44''$  West along Timberlake Road 66.00 feet to a point on the South line of said Road; thence Northeasterly 43.00 feet along said South line and arc of a curve, whose center lies to the North, whose radius is 616.00 feet and whose chord bears North  $88^{\circ}34'44''$  East 43.00 feet to a point on the West line of Lot 26 in Timberlake; thence South  $06^{\circ}58'30''$  East along the West line of said Lot 26 and 25 a distance of 310.73 feet to the Southwest corner of said Lot 25; thence South  $89^{\circ}13'44''$  East along the South line of the Southeast 1/4 a distance of 1616.21 feet to a meander corner, said point being North  $89^{\circ}13'44''$  West 194 feet more or less from the shore of Lake Michigan; thence South  $22^{\circ}12'00''$  West along said meander line 4257.36 feet to a meander corner, said point being North  $89^{\circ}02'42''$  West 357 feet more or less from the shore of Lake Michigan; thence North  $89^{\circ}02'42''$  West 902.55 feet to a point; thence South  $00^{\circ}17'46''$  East 684.53 feet to a point on the North line of lands described in Document Number 1964431; thence North  $89^{\circ}21'46''$  West along said North line 304.57 feet to the Northwest corner of said lands; thence South  $00^{\circ}17'46''$  East along the West line of said lands 172.14 feet to the Southwest corner of said lands; thence South  $89^{\circ}21'46''$  East along the South line of said lands 112.12 feet to a point; thence South  $00^{\circ}17'46''$  East 455.02 feet to a point; thence South  $51^{\circ}00'00''$  West 1201.92 feet to a point; thence South  $87^{\circ}57'52''$  West 800.00 feet to a point on the West line on Government Lot 1 in Section 23; thence North  $02^{\circ}02'08''$  West along the West line of said Government Lot 800.00 feet to the point of beginning. Including those lands lying between the aforesaid meander line and the thread of Black River. Also including those lands lying between the aforesaid meander line and the shore of Lake Michigan.

Section 2. All ordinances or parts thereof in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, and this ordinance shall be in effect from and after its passage and publication.

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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\_\_\_\_.

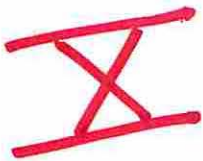
Dated \_\_\_\_\_ 20\_\_\_\_. \_\_\_\_\_, City Clerk

Approved \_\_\_\_\_ 20\_\_\_\_. \_\_\_\_\_, Mayor

## Owners

Owner	Mailing Address	Property Tax ID	Average of Parcel	Property Description or Address	Assessed Value	Total Assessed Value
Wilson -- Sheboygan County, LLC	22 East Mifflin Street, Suite 600, P.O. Box 2018, Madison WI 53701-2018	59030468820	0.2	5721 Sherwood Drive	\$ 283,200.00	\$ 283,200.00
Nina Stapel	1202 Stahl Road, Sheboygan WI 53081- 8897	59030455271	2.58	1202 Stahl Road	\$ 230,800.00	\$ 230,800.00
River Trails Owners Association, Inc.	444 Highland Drive, Kohler, WI 53044	59030471211	0.4	River Trails Outlot 1	\$ 1,000.00	\$ 3,876.19
		59030471212	0.15	River Trails Outlot 2	\$ 500.00	
		59030471213	0.15	River Trails Outlot 3	\$ 500.00	
		Part of 59030471214	0.46	River Trails Outlot 4	\$ 876.19	
		59030471215	0.15	River Trails Outlot 5	\$ 1,000.00	
Kohler Co.	444 Highland Drive, Kohler, WI 53044	59030458001	2.4	1131 Zientek Lane	\$ 306,500.00	\$ 3,310,600.00
		59030471226	0.91	River Trails Lot 11	\$ 32,200.00	
		59030471225	0.39	River Trails Lot 10	\$ 17,600.00	
		59030471224	0.36	River Trails Lot 9	\$ 16,400.00	
		59030471216	2.25	River Trails Lot 1	\$ 91,300.00	
		59030458050	10.37	S 1/2 of SE SW, Sec 11, Exc that prt now platted as River Trails	\$ 53,900.00	
		59030458110	3.62	Prt S 1/2 Govt Lot 4, Sec 11, Com at SW cor SD Lot, th S89 Deg 35'43"E 218" to wly ln plat of Timbe	\$ 19,300.00	
		59030458180	26.3	All that prt of N NW, Sec 14, lying E of cen of Black River	\$ 129,800.00	
		59030458160	63	Gov't Lot 1, being NW NE & Pt of NE NE	\$ 815,500.00	
		59030458190	29.7	All that prt of SE NW, Sec 14, lying E of Cen of Black River	\$ 147,300.00	
		59030458170	49.5	Gov't Lot 2, being prt of SW NE & Pt of SE NE	\$ 771,300.00	
		59030458200	78.44	All that prt of Gov't L 3 (being NE SW & Prt NW SE) Sec 14, lying E of Cen of Black River, also all	\$ 909,500.00	
Sheboygan Town and Country Corp.	N7098 Riverwoods Dr., Sheboygan WI 53083-1658	Part of 59030455230	19.89	Stahl Road	\$ 95,472.00	\$ 190,512.00
		Part of 59030454760	19.8	SW NE, Sec 10	\$ 95,040.00	

Kimberley A. Koller as Successor Trustee of the Kurt Koller Living Trust U/A dated August 12, 1996	Kimberley A. Koller as Successor Trustee of the Kurt Koller Living Trust U/A dated August 12, 1996 1513 Devitt Avenue Muscatine, IA 52761	Part of 59030455101	4.86	W 1/2 of E 1/2 of NW SE & W 1/2 of E 1/2 of SW SE, Sec 10, Exc com at SW cor thereof, Th N 264" E	\$ 16,502.64	\$ 37,927.71
		Part of 59030468841	4.61	Sherwood Forest Est. Outlot 1 CSM V21 P102-103 #1753833, being Lots 4-14, prt of Lot 15 & vac she	\$ 21,425.07	
City of Sheboygan	828 Center Avenue, Suite 100, Sheboygan, WI 53081	59030455120			\$ -	\$ -
		Part of 59030455140			\$ -	
John A. Siegworth	1314 Stahl Road, Sheboygan, WI 53081-8896	59030455250			\$ 151,400.00	\$ 159,000.00
		59030455270			\$ 7,600.00	
State of Wisconsin	17 West Main Street, PO Box 7857, Madison, WI 53703-7857	59030458210			\$ -	\$ -
		59030458220			\$ -	
		Part of 59030458230			\$ -	
		Part of 59030458240			\$ -	
		Part of 59030458250			\$ -	
		59030458290			\$ -	
		Part of 590304598270			\$ -	
		Part of 59030458280			\$ -	
		Part of 59030461790			\$ -	
					Percentage of assessed value expected to sign petition:	91%



Gen. Ord. No. 4 - 17 - 18. By Alderpersons Bohren and Sorenson.  
May 15, 2017.

AN ORDINANCE amending the City of Sheboygan Official Zoning Map of the Sheboygan Zoning Ordinance to change the Use District Classification of property being the entire area included in the annexation petition as shown on the attached map received and dated May 15, 2017, from Town of Wilson P1, A2, A3 and R1 to Class Suburban Residential (SR-5) Classification.

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**LEGAL DESCRIPTION**

Lot 2 in Sherwood Forest Estates, part of Outlot 1 in Certified Survey Map recorded in Volume 21, Pages 102-103 as Document No. 1753833, part of Lot 1 in Certified Survey Map recorded in Volume 8, Page 323, Lots 1, 9, 10, 11 and Outlots 1 and 5 in the Plat of River Trails, Tract 1 in Certified Survey Map recorded in Volume 5, Page 198 and lands all being part of the Southwest 1/4 and Southeast 1/4 of the Southwest 1/4, part of the Northwest 1/4, Southwest 1/4 and Southeast 1/4 of the Southeast 1/4, and part of the Southwest 1/4 of the Northeast 1/4 all in Section 10; part of the Southwest 1/4 and Southeast 1/4 of the Southwest 1/4 and part of Government Lot 4 all in Fractional Section 11; part of the Northeast 1/4 of the Northeast 1/4 of Section 15; all of the Northwest 1/4, Northeast 1/4, Southwest 1/4 and Southeast 1/4 of the Northwest 1/4, all of the Northwest 1/4 and Southwest 1/4 of the Southwest 1/4 and all of Government Lots 1, 2 and 3 and part of Government Lot 4 all in Fractional Section 14; part of Government Lot 1 in Fractional Section 23, all in Town 14 North, Range 23 East, in the Town of Wilson, Sheboygan County, Wisconsin bounded and described as follows: Beginning at the Southwest corner of the Southwest 1/4 of Section 14, thence North 00°25'21" West along the West line of the Southwest 1/4 aforesaid 2655.02 feet to the West 1/4 corner of said Section; thence North 00°25'18" West 2394.66 feet to a point, said point being South 00°25'18" East 260.50 feet from the Northwest corner of the Northwest 1/4 of Section 14; thence North 88°25'50" West 55.03 feet to a point on the West line of C.T.H. "V" said point being 55.00 feet West of as measured normal to the West line of the Northwest 1/4 of Section 14, thence North 00°25'18" West and parallel to said West line 149.44 feet to a point; thence North 53°49'12" West 195.42 feet to a point on the South line of the Southeast 1/4 of Section 10; thence North 88°25'50" West along said South line 37.99 feet to a point; thence North 00°23'58" East 300.00 feet to a point; thence

City Plan

North 88°25'50" West 130.00 feet to a point; thence South 00°23'58" West 300.00 feet to a point on the South line of the Southeast 1/4 of Section 10; thence North 88°25'50" West along said South line 170.00 feet to a point; thence North 00°23'58" East 310.00 feet to a point; thence North 88°25'50" West 80.00 feet to a point; thence South 00°23'58" West 310.00 feet to a point on the South line of the Southeast 1/4 of Section 10; thence North 88°25'50" West along said South line 671.60 feet to a point on the East line of Sherwood Forest Estates, a recorded plat; thence North 00°34'26" East along said East line 313.00 feet to a point on the South line of Lot 2 in Sherwood Forest Estates; thence North 89°25'50" West along said South line 129.23 feet to a point on the East line of Sherwood Drive; thence North 00°34'10" East along said East line 140.00 feet to a point on the North line of said Lot 2; thence South 89°25'50" East along said North line 129.23 feet to a point on the East line of Sherwood Forest Estates; thence North 00°34'26" East along said East line 268.08 feet to a point on the South line of Outlot 1, Certified Survey Map recorded in Volume 21, Page 102-103 as Document No. 1753833; thence North 89°25'50" West along said South line 222.65 feet to a point; thence South 59°56'10" West along said South line 66.00 feet to a point; thence North 89°25'50" West along said South line 45.96 feet to a point on the West line of Sherwood Forest Estates; thence South 00°34'10" West along said West line 17.99 feet to a point; thence North 88°31'19" West 966.83 feet to a point on the West line of the Southeast 1/4 of Section 10; thence North 00°37'13" East along said West line 1986.69 feet to the center of Section 10; thence North 00°15'24" East along the West line of the Northeast 1/4 of Section 10 a distance of 1332.63 feet to a point on the North line of the Southwest 1/4 of the Northeast 1/4 of Section 10, said point also being the South line of lands described in Warranty Deed recorded as Document Number 1225355, Volume 1181, Pages 918-919 and the Southerly corporate limits of the City of Sheboygan; thence South 88°40'25" East along said line 649.17 feet to a point on the East line of the West 1/2 of the Southwest 1/4 of the Northeast 1/4 of Section 10; thence South 00°23'33" West along said East line 1331.17 feet to a point on the South line of the Southwest 1/4 of the Northeast 1/4 of Section 10; thence South 00°33'53" West along the East line of the West 1/2 of the Northwest 1/4 of the Southeast 1/4 of Section 10 a distance of 1326.55 feet to a point on the North line of the South 1/2 of the Southeast 1/4 of Section 10; thence South 88°36'49" East along said North line 1294.59 feet to a point on the East line of the West 1/2 of the Southeast 1/4 of the Southeast 1/4 of Section 10; thence South 00°27'16" West along said East line 681.51 feet to a point marking the Northwest corner of lands described in Quit Claim Deed Document No. 1052237; thence South 89°17'42" East along the North line of said lands 367.95 feet to the Northeast corner of said lands; thence South 00°24'04" West 140.47 feet to a point marking the Northwest corner of lands described in Quit Claim Deed Document No. 1052238; thence South 88°26'12" East along the North line of said lands 279.99 feet to a point on the East line of the Southeast 1/4 of Section 10; thence South 00°23'58" West along said East line 181.34 feet to a point on the North line of Tract 1 in Certified Survey Map Volume 5, Page 198; thence South 88°42'12" East along said North line 429.00 feet to a point on the East line of said Tract 1; thence South 00°23'58" West along

said East line 231.73 feet to a point on the North line of the Plat of River Trail, a recorded plat; thence South 88°39'06" East along said North line 904.00 feet to a point marking the Northeast corner of Lot 9, Plat of River Trail; thence North 00°43'00" East along the West line Plat of River Trail 93.05 feet to a point marking the Southwest corner of Lot 8, Plat of River Trail; thence South 88°37'41" East along said South line and its extension, (said line also being the North line of Lot 1, Plat of River Trail and its extension) 734.81 feet to a meander corner, said point being South 88°37'41" East 111 feet more or less from the thread of Black River; thence North 22°00'00" East along a meander line 508.14 feet to a meander corner on the North line of the South 1/2 of the Southeast 1/4 of the Southwest 1/4 of Section 11, said point being South 88°45'21" East 217 feet more or less from the thread of Black River; thence South 88°45'21" East along said North line 409.00 feet to a point marking the Southwest corner of Lot 19 in Edgewater Beach, a recorded plat; thence South 89°16'46" East along the South line of said Lot 296.14 feet to a point; thence South 01°23'32" East parallel to and 50 feet West of Lot 27 in Timberlake, a recorded plat, 272.76 feet to a point on the North line of Timberlake Road; thence Southwesterly 171.98 feet along said North line and arc of a curve, whose center lies to the North, whose radius is 550.00 feet and whose chord bears South 81°37'16" West 171.28 feet to a point; thence South 00°34'44" West along Timberlake Road 66.00 feet to a point on the South line of said Road; thence Northeasterly 43.00 feet along said South line and arc of a curve, whose center lies to the North, whose radius is 616.00 feet and whose chord bears North 88°34'44" East 43.00 feet to a point on the West line of Lot 26 in Timberlake; thence South 06°58'30" East along the West line of said Lot 26 and 25 a distance of 310.73 feet to the Southwest corner of said Lot 25; thence South 89°13'44" East along the South line of the Southeast 1/4 a distance of 1616.21 feet to a meander corner, said point being North 89°13'44" West 194 feet more or less from the shore of Lake Michigan; thence South 22°12'00" West along said meander line 4257.36 feet to a meander corner, said point being North 89°02'42" West 357 feet more or less from the shore of Lake Michigan; thence North 89°02'42" West 902.55 feet to a point; thence South 00°17'46" East 684.53 feet to a point on the North line of lands described in Document Number 1964431; thence North 89°21'46" West along said North line 304.57 feet to the Northwest corner of said lands; thence South 00°17'46" East along the West line of said lands 172.14 feet to the Southwest corner of said lands; thence South 89°21'46" East along the South line of said lands 112.12 feet to a point; thence South 00°17'46" East 455.02 feet to a point; thence South 51°00'00" West 1201.92 feet to a point; thence South 87°57'52" West 800.00 feet to a point on the West line on Government Lot 1 in Section 23; thence North 02°02' 08" West along the West line of said Government Lot 800.00 feet to the point of beginning. Including those lands lying between the aforesaid meander line and the thread of Black River. Also including those lands lying between the aforesaid meander line and the shore of Lake Michigan.

Section 2. All ordinances or parts thereof in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, and this ordinance shall be in effect from and after its passage and publication.

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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

## Owners

Owner	Mailing Address	Property Tax ID	Average of Parcel	Property Description or Address	Assessed Value	Total Assessed Value
Wilson -- Sheboygan County, LLC	22 East Mifflin Street, Suite 600, P.O. Box 2018, Madison WI 53701-2018	59030468820	0.2	5721 Sherwood Drive	\$ 283,200.00	\$ 283,200.00
Nina Stapel	1202 Stahl Road, Sheboygan WI 53081- 8897	59030455271	2.58	1202 Stahl Road	\$ 230,800.00	\$ 230,800.00
River Trails Owners Association, Inc.	444 Highland Drive, Kohler, WI 53044	59030471211	0.4	River Trails Outlot 1	\$ 1,000.00	\$ 3,876.19
		59030471212	0.15	River Trails Outlot 2	\$ 500.00	
		59030471213	0.15	River Trails Outlot 3	\$ 500.00	
		Part of 59030471214	0.46	River Trails Outlot 4	\$ 876.19	
		59030471215	0.15	River Trails Outlot 5	\$ 1,000.00	
Kohler Co.	444 Highland Drive, Kohler, WI 53044	59030458001	2.4	1131 Zientek Lane	\$ 306,500.00	\$ 3,310,600.00
		59030471226	0.91	River Trails Lot 11	\$ 32,200.00	
		59030471225	0.39	River Trails Lot 10	\$ 17,600.00	
		59030471224	0.36	River Trails Lot 9	\$ 16,400.00	
		59030471216	2.25	River Trails Lot 1	\$ 91,300.00	
		59030458050	10.37	S 1/2 of SE SW, Sec 11, Exc that prt now platted as River Trails	\$ 53,900.00	
		59030458110	3.62	Prt S 1/2 Govt Lot 4, Sec 11, Com at SW cor SD Lot, th S89 Deg 35'43"E 218" to wly ln plat of Timbe	\$ 19,300.00	
		59030458180	26.3	All that prt of N NW, Sec 14, lying E of cen of Black River	\$ 129,800.00	
		59030458160	63	Gov't Lot 1, being NW NE & Pt of NE NE	\$ 815,500.00	
		59030458190	29.7	All that prt of SE NW, Sec 14, lying E of Cen of Black River	\$ 147,300.00	
		59030458170	49.5	Gov't Lot 2, being prt of SW NE & Pt of SE NE	\$ 771,300.00	
		59030458200	78.44	All that prt of Gov't L 3 (being NE SW & Prt NW SE) Sec 14, lying E of Cen of Black River, also all	\$ 909,500.00	
Sheboygan Town and Country Corp.	N7098 Riverwoods Dr., Sheboygan WI 53083-1658	Part of 59030455230	19.89	Stahl Road	\$ 95,472.00	\$ 190,512.00
		Part of 59030454760	19.8	SW NE, Sec 10	\$ 95,040.00	

Kimberley A. Koller as Successor Trustee of the Kurt Koller Living Trust U/A dated August 12, 1996	Kimberley A. Koller as Successor Trustee of the Kurt Koller Living Trust U/A dated August 12, 1996 1513 Devitt Avenue Muscatine, IA 52761	Part of 59030455101	4.86	W 1/2 of E 1/2 of NW SE & W 1/2 of E 1/2 of SW SE, Sec 10, Exc com at SW cor thereof, Th N 264" E	\$ 16,502.64	\$ 37,927.71
		Part of 59030468841	4.61	Sherwood Forest Est. Outlot 1 CSM V21 P102-103 #1753833, being Lots 4-14, prt of Lot 15 & vac she	\$ 21,425.07	
City of Sheboygan	828 Center Avenue, Suite 100, Sheboygan, WI 53081	59030455120			\$ -	\$ -
		Part of 59030455140			\$ -	
John A. Siegworth	1314 Stahl Road, Sheboygan, WI 53081-8896	59030455250			\$ 151,400.00	\$ 159,000.00
		59030455270			\$ 7,600.00	
State of Wisconsin	17 West Main Street, PO Box 7857, Madison, WI 53703-7857	59030458210			\$ -	\$ -
		59030458220			\$ -	
		Part of 59030458230			\$ -	
		Part of 59030458240			\$ -	
		Part of 59030458250			\$ -	
		59030458290			\$ -	
		Part of 590304598270			\$ -	
		Part of 59030458280			\$ -	
		Part of 59030461790			\$ -	
					Percentage of assessed value expected to sign petition:	91%