

*****ATTACHMENTS*****

FOURTH REGULAR COMMON COUNCIL MEETING MINUTES

Monday, May 16, 2016

Generated by Susan Richards on Tuesday, May 17, 2016

Alderspersons present

Alderspersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

Alderspersons excused:

Ald. Mike Damrow - 1.

Meeting called to order at 6:00 PM

1. OPENING OF MEETING

1.1 PLEDGE OF ALLEGIANCE

1.2 ROLL CALL

1.3 APPROVAL OF MINUTES

MOTION TO APPROVE MINUTES

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderspersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

1.4 MAYOR'S APPOINTMENTS

Mark Boehlke/Sheboygan Area School Board representative to the Sustainable Sheboygan Task Force Committee.

Lies over.

1.5 CONFIRMATION OF MAYOR'S APPOINTMENTS

County Emergency Medical Services Council - Ald. Rosemarie Trester

Committee Structure Subcommittee - Alderspersons Mary Lynne Donohue, Joseph Heidemann, Roman Draughon, Mayor Mike Vandersteen. Non-voting members: City

Administrator Darrell Hofland, City Attorney Charles Adams, City Clerk Susan Richards

Mayor's Neighborhood Leadership Cabinet/Near North Neighborhood Association - Joe Clark, Ryan Burg

Historic Preservation/Housing Rehabilitation Loan Commission - Ald. Rosemarie

Trester**MOTION TO CONFIRM APPOINTMENTS**

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

1.6 PRESENTATION - "What's Happening in Sheboygan in 2016?" by Chad Pelishek, Director of Planning and Development**1.7 PUBLIC FORUM**

Debbie Desmoulin spoke at the Public Forum.

1.8 MAYOR'S ANNOUNCEMENTS

David Biebel, Director of Public Works and his department were honored by the Mayor to recognize "DEPARTMENT OF PUBLIC WORKS WEEK".

2. CONSENT AGENDA**2.1 MOTION TO ACCEPT AND FILE ALL RO'S, ACCEPT AND ADOPT ALL RC'S AND PASS ALL RESOLUTIONS AND ORDINANCES.****Resolution: MOTION TO ACCEPT AND ADOPT ALL RO'S, ACCEPT AND ADOPT ALL RC'S AND PASS ALL RESOLUTIONS AND ORDINANCES**

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.2 R. O. No. 23-16-17 by the City Clerk granting various licenses. ACCEPT AND FILE**Resolution: MOTION TO ACCEPT AND FILE**

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.3 Res. No. 9-16-17 by Ald. Donohue authorizing executing the Memorandum of Agreement between the City of Sheboygan, County of Sheboygan, and Town of Wilson regarding storm sewer construction and connection to Sheboygan County's Municipal Separate Storm Sewer System (MS4). PASS RESOLUTION

Resolution: MOTION TO PASS RESOLUTION

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.4 R. C. No. 14-16-17 by Law and Licensing to whom was referred R. O. No. 341-15-16 by the City Clerk submitting various licenses; recommends that the license be granted (Brunnbauer). ACCEPT AND ADOPT

Resolution: MOTION TO ACCEPT AND ADOPT

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.5 R. C. No. 15-16-17 by Law and Licensing to whom was referred R. O. No. 22-16-17 by the City Clerk, submitting various license applications; recommends that the licenses be granted (Christian). ACCEPT AND ADOPT

Resolution: MOTION TO ACCEPT AND ADOPT

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.6 R. C. No. 17-16-17 by Public Protection and Safety to whom was referred Res. No. 4-16-17 by Ald. Thiel amending Res. No. 76-15-16, which established an Emergency Planning and Preparedness Committee, so as to modify the membership of that committee; recommends that the Resolution be passed. ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.7 R. C. No. 12-16-17 by Finance to whom was referred R. O. No. 15-16-17 by the City Atty. submitting a Vacant Land Offer to Purchase on behalf of Ray C. Ten Pas offering

to purchase City-owned property along Cty. Rd. EE and authorize staff to work with the parties for a remedy; recommends that the document be placed on file (denied).

ACCEPT AND ADOPT TO FILE/DENY

Resolution: MOTION TO ACCEPT AND ADOPT TO FILE/DENY

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.8 R. C. No. 13-16-17 by Public Protection and Safety to whom was referred R. O. No. 16-16-17 by the City Clerk submitting a communication from Special Operations Detective Agency, stating concerns regarding the parking situations which are occurring in front of their office at 1517 S. 12th St.; recommends that the document be placed on file. ACCEPT AND ADOPT TO FILE

Resolution: MOTION TO ACCEPT AND ADOPT TO FILE

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.9 R. C. No. 10-16-17 by Public Works to whom was referred R. C. No. 377-15-16 by Public Works and R. O. No. 331-15-16 by the City Clerk submitting an email from Ald. Bohren to City Atty. Adams regarding "Hot in Place Paving" legal options; recommends that the documents be placed on file. ACCEPT AND ADOPT TO FILE

Resolution: MOTION TO ACCEPT AND ADOPT

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.10 R. C. No. 19-16-17 by Public Works to whom was referred Res. No. 195-15-16 by Ald. Belanger being a Preliminary Resolution declaring intent to exercise police power to levy special assessments for the 2016 Bituminous Resurfacing Program for various streets (S. 9th St., etc.); recommends that the Resolution be passed. ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.11 R. C. No. 22-16-17 by Public Works to whom was referred Res. No. 5-16-17 by Ald. Belanger regarding an amended Preliminary Resolution declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program for various streets (S. 17th St., etc.); recommends that the Resolution be passed. ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.12 R. C. No. 23-16-17 by Public Works to whom was referred R. O. No. 20-16-17 by the Purchasing Agent and Res. No. 6-16-17 by Ald. Belanger authorizing entering into a contract for the 2016 Concrete Sidewalk Replacement Program; recommends that the Resolution be passed. ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.13 R. C. No. 24-16-17 by Public Works to whom was referred Res. No. 7-16-17 by Ald. Belanger authorizing executing an agreement between City of Sheboygan and Milk Specialties Co. regarding the delivery of whey processing waste product to the Waste Water Treatment Plant; recommends that the Resolution be passed. ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.14 R. C. No. 25-16-17 by Public Works to whom was referred R. O. No. 21-16-17 by the Purchasing Agent and Res. No. 8-16-17 by Ald. Belanger authorizing entering into a

contract for the 2016 Sewer Lining and Manhole Sealing Project; recommends that the Resolution be passed. ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.15 R. C. No. 27-16-17 by Public Works to whom was referred Gen. Ord. No. 2-16-17 by the Purchasing Agent and Res. No. 8-16-17 by Ald. Belanger repealing and recreating Section 122-3 of the City's Municipal Code, relating to the occupancy of public rights-of-way by utilities; recommends that the Ordinance be passed. ACCEPT AND ADOPT AND PASS ORDINANCE

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS ORDINANCE

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.16 R. C. No. 20-16-17 by Finance to whom was referred Res. No. 2-16-17 by Ald. Wolf authorizing entering into contract for building and property insurance coverage; recommends that the Resolution be passed. ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS ORDINANCE

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.17 R. C. No. 11-16-17 by Finance to whom was referred R. O. No. 14-16-17 by the City Clerk submitting a communication from Ald. Bohren forwarding an email from Atty. Adams regarding a letter sent to Intermedix; recommends that the document be placed on file. ACCEPT AND ADOPT TO FILE

Resolution: MOTION TO ACCEPT AND ADOPT AND FILE DOCUMENT

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie

Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.18 R. C. No. 26-16-17 by Finance to whom was referred Res. No. 9-16-17 DIRECT REFERRAL by Ald. Wolf authorizing termination of Tax Incremental District No. 7 and disburse excess increment to Overlying Taxing Districts; recommends that the

Resolution be passed. ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.19 R. C. No. 18-16-17 by Finance to whom was referred Res. No. 194-15-16 by Ald. Hammond authorizing the purchase of 605 S. Wildwood Ave. for future park expansion purchases; recommends passing the Resolution. ACCEPT AND ADOPT AND PASS RESOLUTION

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

2.20 R. C. No. 28-16-17 by Public Protection and Safety to whom was referred R. C. No. 9-16-17 by Public Protection and Safety and Gen. Ord. No. 57-15-16 by Ald. Thiel removing the stop signs at the northwest and southeast corners of Wisconsin Ave. and N. 7th St.; recommends that the Ordinance be passed. ACCEPT AND ADOPT AND PASS ORDINANCE

Resolution: MOTION TO ACCEPT AND ADOPT AND PASS ORDINANCE

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

3. REPORTS OF OFFICERS

3.1 R. O. No. 25-16-17 by the City Clerk submitting a claim from American Orthodontics Corp. for a refund for person property taxes assessed for the 2015 tax year. FINANCE

3.2 R. O. No. 30-16-17 by the City Clerk submitting a communication from Jeffery Merriweather requesting a waiver to the Sex Offender Residency restrictions in order to live at 1501 Erie Ave., Apt A. PUBLIC PROTECTION AND SAFETY

3.3 R. O. No. 31-16-17 by the City Clerk submitting a communication from State of Wisconsin Department of Corrections on behalf of Fernando G. Macias requesting a waiver from the Sex Offender Residency restrictions in order to live at 2533 N. 12th St. PUBLIC PROTECTION AND SAFETY

3.4 R. O. No. 32-16-17 by the Purchasing Agent submitting National Contract pricing for the purchase of (1) Wide Area Mower for the Motor Vehicle Department. PUBLIC WORKS

3.5 R. O. No. 33-16-17 by the Purchasing Agent submitting a report of costs associated with the Purchase of a new, LP Gas Powered ride-on sweeper/scrubber machine. PUBLIC WORKS

3.6 R. O. No. 34-16-17 by the Bd. of Marina, Parks and Forestry Commission submitting a recommendation regarding Sheboygan Park Project in partnership with the Sheboygan Jaycees proposing a universally designed playground. PUBLIC WORKS

3.7 R. O. No. 35-16-17 by the Purchasing Agent submitting bids for the purchase of Two Hustler Brand Commercial Grade zero turn mowers. PUBLIC WORKS

3.8 R. O. No. 36-16-17 by the Purchasing Agent submitting a summary of costs associated with the purchase of a replacement Bobcat brand Toolcat Tool carrier for the Motor Vehicle Dept. PUBLIC WORKS

3.9 R. O. No. 37-16-17 by the Purchasing Agent submitting pricing for the purchase of (1) Trackless Articulated Sidewalk Tractor for the Motor Vehicle Dept. PUBLIC WORKS

3.10 DOCUMENT WITHDRAWN

3.11 R. O. No. 38-16-17 by the City Clerk submitting a communication from Geise Contract Services regarding paving improvements that the Sheboygan Athletic Club requests that the City of Sheboygan make to Wildwood Park. PUBLIC WORKS

4. RESOLUTIONS

4.1 Res. No. 12-16-17 by Ald. Belanger authorizing entering into contract for the purchase of a wide area mower for the Motor Vehicle Department. PUBLIC WORKS

4.2 Res. No. 13-16-17 by Ald. Belanger authorizing entering into contract for purchase of a Bobcat brand 5600 G Series tool carrier for the Motor Vehicle Dept. PUBLIC WORKS

4.3 Res. No. 14-16-17 by Ald. Belanger authorizing entering into contract for the purchase of a sidewalk style articulated tractor and various attachments for the Motor Vehicle Dept. PUBLIC WORKS

4.4 Res. No. 15-16-17 by Ald. Belanger authorizing the Purchasing Agent to enter into contract for the purchase of (2) Zero turn commercial grade lawn mowers for the Motor Vehicle Dept. PUBLIC WORKS

4.5 Res. No. 11-16-17 by Ald. Belanger extending the special charge for residential garbage and refuse disposal services provided by the City. COMMITTEE OF THE WHOLE

4.6 Res. No. 16-16-17 by Ald. Belanger authorizing entering into contract for the purchase of an industrial Floor Sweeper/Scrubber for the Motor Vehicle Dept. PUBLIC WORKS

5. REPORTS OF COMMITTEES

5.1 R. C. No. 21-16-17 by Finance to whom was referred Res. No. 3-16-17 by Ald. Wolf authorizing a transfer of appropriations in the 2016 budget (establish appropriation for 2016 Sidewalk and Mini Storm Sewer Projects); recommends that the Resolution be passed. ACCEPT AND ADOPT AND PASS RESOLUTION

MOTION TO ACCEPT AND ADOPT AND PASS RESOLUTION

Motion by Ald. Todd Wolf, second by Ald. Jim Bohren.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.

5.2 R. C. No. 16-16-17 by Strategic Fiscal Planning who met and reviewed and approved goals and parameters for the City Administrator's 2017 Executive Budget as identified by the City Administrator. COMMITTEE OF THE WHOLE

6. OTHER MATTERS RECEIVED AFTER THE AGENDA WAS PUBLISHED

6.1 R. O. No. 29-16-17 by the City Clerk submitting a Notice of Claim from State Farm Insurance submitting for Koua Moua for an alleged snowplow damage to a vehicle on

N. 7th St. FINANCE

6.2 Res. No. 10-16-17 by Ald. Donohue discontinuing an alleged public way located within the bounds of city-owned lanes commonly known as the "Schuchardt Farm Property." LIES OVER TO JULY 5TH

6.3 R. O. No 24-16-17 by the City Clerk submitting a communication from Debbie Desmoulin regarding the costs of the Aurora Project and that the Field of Dreams transfer to the Butzen property is a financial burden that the City of Sheboygan cannot afford. LIES OVER

6.4 R. O. No. 27-16-17 by the City Clerk submitting various license applications for the period ending December 31, 2016 and June 30, 2018 (Individuals). LAW AND LICENSING

6.5 R. O. No. 28-16-17 by the City Clerk submitting various license applications for the period ending December 31, 2016 and June 30, 2018 (Businesses). LAW AND LICENSING

7. ADJOURN MEETING

7.1 Adjourn

MOTION TO ADJOURN

Motion by Ald. Mary Lynne Donohue, second by Ald. Todd Wolf.

Final Resolution: Motion Passes

Aye: Alderpersons Roman Draughon, John Belanger, Susan Lessard, Todd Wolf, Rosemarie Trester, Mary Lynne Donohue, Mark Hermann, Joseph Heidemann, Job Hou-Seye, Bryan Bitters, Bill Thiel, Jim Bohren, Tammy Rabe, Scott Lewandoske, Andrew G Schneider - 15.



May 16, 2016

HONORABLE MEMBERS OF THE COMMON COUNCIL:

I hereby submit the following appointment for your confirmation:

Mark Boehlke to serve as the Sheboygan Area School Board representative on the Sustainable Sheboygan Task Force Committee, term to expire on April 23, 2017.


MIKE VANDERSTEEN, MAYOR

Yes over
confirm

OFFICE OF MAYOR

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

920/459-3317
FAX 920/459-0256

Rajer, Mary

From: Rajer, Mary
Sent: Wednesday, May 04, 2016 9:23 AM
To: 'Jenny Heus'
Subject: RE: Sustainable Sheboygan Task Force

No, that's fine if he is willing to serve on both the Joint Review Board and the Sustainable Sheboygan Task Force. The SSTF usually meets at noon on the 4th Thursday bi-monthly. I will submit his name for the committee for a one-year term. Thank you.

Mary Rajer
City of Sheboygan
Office of the Mayor
828 Center Avenue, Suite 301
Sheboygan, WI 53081
Phone: 920.459.3317
Fax: 920.459.0256
Mary.Rajer@sheboyganwi.gov

From: Jenny Heus [<mailto:jheus@sheboygan.k12.wi.us>]
Sent: Wednesday, May 04, 2016 9:10 AM
To: Rajer, Mary
Subject: Sustainable Sheboygan Task Force

Mary, the board did not select a school board member for representation on the Sustainable Sheboygan Task Force Committee. Is it okay that Mark Boehlke is the representative for the district or do the committee bylaws require something different? Please advise.

Jennifer Heus, Executive Assistant to Superintendent
Sheboygan Area School District
830 Virginia Avenue
Sheboygan, WI 53081
jheus@sheboygan.k12.wi.us
920.459.3511 Work
920.459.6487 Fax

"Recognize the power of a team; no one succeeds alone."


Hearing No. - 16 - 17 . June 6, 2016.

A Hearing has been scheduled and notices sent out regarding a report of assessments by the Finance Director for the resurfacing of N. 6th St. from Niagara Ave. to Superior Ave.

Any interested persons may be heard.

Publish - May 25, 2016

NOTICE IS HEREBY GIVEN that the Department of Public Works of the City of Sheboygan filed with me a report of assessment for improvements in the following streets:

RESURFACING:

S. 17th from 120 feet south of Arizona Ave. to Maryland Ave.
N. 6th St. from Niagara Ave. to Superior Ave.
Saemann Ave. from Calumet Dr. to N. 21st St.
S. 9th St. from Indiana Ave. to Georgia Ave.
Georgia Ave. from S. 8th St. to S. 9th St.
Kentucky Ave. from S. 8th St. to S. 9th St.

PUBLIC NOTICE is hereby given, that assessments have been made according to law, and the same will be open for review and correction by the said Department of Public Works at their office in said City 10 days from and after May 25, 2016, between the hours of 8:00 A.M. and 4:00 P.M. on each day except Saturdays, Sundays and Holidays.

FURTHER NOTICE is hereby given that the Common Council of the aforesaid City will, at a regular meeting to be held on June 6, 2016, at 6:00 P.M., consider the said reports and hear all objections which may be made thereto, and will determine what portion of the cost of the improvements, if any, shall be paid by the City.

SUSAN RICHARDS
City Clerk

OFFICE OF THE CITY CLERK
Sheboygan, Wisconsin
CITY HALL

I hereby certify that this is a true copy of a
document from the Common Council
proceedings of the City of Sheboygan.

Lisa Richards
City Clerk

Res. No. 5 - 16 - 17. By Alderperson Belanger. May 2, 2016.

An amended PRELIMINARY RESOLUTION declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program:

S. 17th St. from 120 feet south of Arizona Ave. to Maryland Ave.
N. 6th St. from Niagara Ave. to Superior Ave.
Saemann Ave. from Calumet Dr. to N. 21st St.

WHEREAS, Resolution 172-15-16 was approved by the common council, providing for resurfacing on, among other streets, S. 17th Street from Arizona Ave. to Maryland Ave., at the expense of the property to be benefited thereby; and

WHEREAS, for the work to be done properly, resurfacing work will need to begin 120 feet south of Arizona Ave.

NOW, THEREFORE, BE IT RESOLVED: That Resolution 172-15-16 is hereby amended to provide that the resurfacing on S. 17th St from 120 feet south of Arizona Ave. to Maryland Ave. is hereby proposed at the expense of the property to be benefited thereby, and that no part of the estimated aggregate cost shall be paid in advance under \$66.54(3), Stats. All remaining provisions of said Resolution shall remain in full effect.

Handwritten:
Fish notes.
K. P. [unclear]

John Rees

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the 16th day of May, 2016.

Dated May 17 2016. Lisa Richards, City Clerk

Approved May 17 2016. Michael Anderson, Mayor

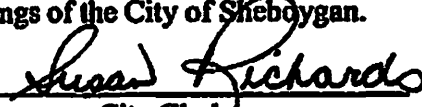
Proceedings Published May 21, 2016.

Solutions Published May 21, 2016.

Certified May 18, 2016 to - DPW; Fin. Dir./Treas.; CA; Eng.; Dir. City v.; Water Ut.; Assessor; Bldg. Insp.

OFFICE OF THE CITY CLERK
Sheboygan, Wisconsin
CITY HALL

I hereby certify that this is a true copy of a
document from the Common Council
proceedings of the City of Sheboygan.


City Clerk

~~Res. No.~~ 195 - 15 - 16. By Alderperson Belanger. April 18, 2016.

A PRELIMINARY RESOLUTION declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program:

S. 9th St. from Indiana Ave. to Georgia Ave.
Georgia Ave. from S. 8th St. to S. 9th St.
Kentucky Ave. from S. 8th St. to S. 9th St.

RESOLVED: That the resurfacing on the following streets is hereby proposed at the expense of the property to be benefited thereby and that no part of the estimated aggregate cost shall be paid in advance under 66.54(3), Stats.:

BE IT FURTHER RESOLVED: That the City of Sheboygan does herewith intend to exercise its municipal police powers for the aforesated municipal purpose.

BE IT FURTHER RESOLVED: That the Department of Public Works is hereby authorized and directed to prepare a report in accordance with 66.60(2) and 66.60(3), Stats., and that such report should contain the following information:

- a. Preliminary or final plans and specifications
- b. An estimate of the entire cost of the proposed work or improvement
- c. A schedule of the proposed assessments
- d. A statement that the work or improvement constitutes an exercise of the municipality's police power
- e. A statement that the property against which the assessments are proposed is benefited

BE IT FURTHER RESOLVED: That the expenses so incurred maybe paid in five (5) annual installments under 66.54(7), Stats., with interest thereon at (3.18%) commencing the first of the month after thirty (30) days following publication of the installment assessment notice.

*Put this
in
approve.*

I

Hearing No. - 16 - 17 . June 6, 2016.

A Hearing has been scheduled and notices sent out regarding a report of assessments by the Finance Director for the resurfacing of S. 17th St. from 120 feet south of Arizona Ave. to Maryland Ave.

Any interested persons may be heard.

Publish - May 25, 2016

NOTICE IS HEREBY GIVEN that the Department of Public Works of the City of Sheboygan filed with me a report of assessment for improvements in the following streets:

RESURFACING:

S. 17th from 120 feet south of Arizona Ave. to Maryland Ave.
N. 6th St. from Niagara Ave. to Superior Ave.
Saemann Ave. from Calumet Dr. to N. 21st St.
S. 9th St. from Indiana Ave. to Georgia Ave.
Georgia Ave. from S. 8th St. to S. 9th St.
Kentucky Ave. from S. 8th St. to S. 9th St.

PUBLIC NOTICE is hereby given, that assessments have been made according to law, and the same will be open for review and correction by the said Department of Public Works at their office in said City 10 days from and after May 25, 2016, between the hours of 8:00 A.M. and 4:00 P.M. on each day except Saturdays, Sundays and Holidays.

FURTHER NOTICE is hereby given that the Common Council of the aforesaid City will, at a regular meeting to be held on June 6, 2016, at 6:00 P.M., consider the said reports and hear all objections which may be made thereto, and will determine what portion of the cost of the improvements, if any, shall be paid by the City.

SUSAN RICHARDS
City Clerk

OFFICE OF THE CITY CLERK
Sheboygan, Wisconsin
CITY HALL

I hereby certify that this is a true copy of a
document from the Common Council
proceedings of the City of Sheboygan.

Susan Richards
City Clerk

Res. No. 5 - 16 - 17. By Alderperson Belanger. May 2, 2016.

An amended PRELIMINARY RESOLUTION declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program:

S. 17th St. from 120 feet south of Arizona Ave. to Maryland Ave.
N. 6th St. from Niagara Ave. to Superior Ave.
Saemann Ave. from Calumet Dr. to N. 21st St.

WHEREAS, Resolution 172-15-16 was approved by the common council, providing for resurfacing on, among other streets, S. 17th Street from Arizona Ave. to Maryland Ave., at the expense of the property to be benefited thereby; and

WHEREAS, for the work to be done properly, resurfacing work will need to begin 120 feet south of Arizona Ave.

NOW, THEREFORE, BE IT RESOLVED: That Resolution 172-15-16 is hereby amended to provide that the resurfacing on S. 17th St from 120 feet south of Arizona Ave. to Maryland Ave. is hereby proposed at the expense of the property to be benefited thereby, and that no part of the estimated aggregate cost shall be paid in advance under \$66.54(3), Stats. All remaining provisions of said Resolution shall remain in full effect.

Handwritten:
P. 10/15/16
Approved

John Rees

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the 16th day of May, 2016.

Dated May 17 2016. Susan Richards, City Clerk

Approved May 17 2016. Michael Anderson, Mayor

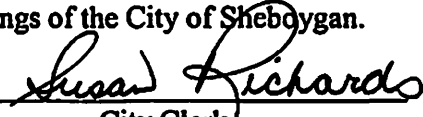
Proceedings Published May 21, 2016.

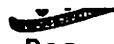
Solutions Published May 21, 2016.

Certified May 18, 2016 to - DPW; Fin. Dir./Treas.; CA; Eng.; Dir. City v.; Water Ut.; Assessor; Bldg. Insp.

OFFICE OF THE CITY CLERK
Sheboygan, Wisconsin
CITY HALL

I hereby certify that this is a true copy of a
document from the Common Council
proceedings of the City of Sheboygan.


City Clerk

 Res. No. 195 - 15 - 16. By Alderperson Belanger. April 18, 2016.

A PRELIMINARY RESOLUTION declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program:

S. 9th St. from Indiana Ave. to Georgia Ave.
Georgia Ave. from S. 8th St. to S. 9th St.
Kentucky Ave. from S. 8th St. to S. 9th St.

RESOLVED: That the resurfacing on the following streets is hereby proposed at the expense of the property to be benefited thereby and that no part of the estimated aggregate cost shall be paid in advance under 66.54(3), Stats.:

BE IT FURTHER RESOLVED: That the City of Sheboygan does herewith intend to exercise its municipal police powers for the aforesated municipal purpose.

BE IT FURTHER RESOLVED: That the Department of Public Works is hereby authorized and directed to prepare a report in accordance with 66.60(2) and 66.60(3), Stats., and that such report should contain the following information:

- a. Preliminary or final plans and specifications
- b. An estimate of the entire cost of the proposed work or improvement
- c. A schedule of the proposed assessments
- d. A statement that the work or improvement constitutes an exercise of the municipality's police power
- e. A statement that the property against which the assessments are proposed is benefited

BE IT FURTHER RESOLVED: That the expenses so incurred maybe paid in five (5) annual installments under 66.54(7), Stats., with interest thereon at (3.18%) commencing the first of the month after thirty (30) days following publication of the installment assessment notice.

*Put on
X
approve*

I

Hearing No. - 16 - 17 . June 6, 2016.

A Hearing has been scheduled and notices sent out regarding a report of assessments by the Finance Director for the resurfacing of Kentucky Ave. from S. 8th St. to S. 9th St.

Any interested persons may be heard.

Publish - May 25, 2016

NOTICE IS HEREBY GIVEN that the Department of Public Works of the City of Sheboygan filed with me a report of assessment for improvements in the following streets:

RESURFACING:

S. 17th from 120 feet south of Arizona Ave. to Maryland Ave.
N. 6th St. from Niagara Ave. to Superior Ave.
Saemann Ave. from Calumet Dr. to N. 21st St.
S. 9th St. from Indiana Ave. to Georgia Ave.
Georgia Ave. from S. 8th St. to S. 9th St.
Kentucky Ave. from S. 8th St. to S. 9th St.

PUBLIC NOTICE is hereby given, that assessments have been made according to law, and the same will be open for review and correction by the said Department of Public Works at their office in said City 10 days from and after May 25, 2016, between the hours of 8:00 A.M. and 4:00 P.M. on each day except Saturdays, Sundays and Holidays.

FURTHER NOTICE is hereby given that the Common Council of the aforesaid City will, at a regular meeting to be held on June 6, 2016, at 6:00 P.M., consider the said reports and hear all objections which may be made thereto, and will determine what portion of the cost of the improvements, if any, shall be paid by the City.

SUSAN RICHARDS
City Clerk

OFFICE OF THE CITY CLERK
Sheboygan, Wisconsin
CITY HALL

I hereby certify that this is a true copy of a
document from the Common Council
proceedings of the City of Sheboygan.

Lisa Richards
City Clerk

Res. No. 5 - 16 - 17. By Alderperson Belanger. May 2, 2016.

An amended PRELIMINARY RESOLUTION declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program:

S. 17th St. from 120 feet south of Arizona Ave. to Maryland Ave.
N. 6th St. from Niagara Ave. to Superior Ave.
Saemann Ave. from Calumet Dr. to N. 21st St.

WHEREAS, Resolution 172-15-16 was approved by the common council, providing for resurfacing on, among other streets, S. 17th Street from Arizona Ave. to Maryland Ave., at the expense of the property to be benefited thereby; and

WHEREAS, for the work to be done properly, resurfacing work will need to begin 120 feet south of Arizona Ave.

NOW, THEREFORE, BE IT RESOLVED: That Resolution 172-15-16 is hereby amended to provide that the resurfacing on S. 17th St from 120 feet south of Arizona Ave. to Maryland Ave. is hereby proposed at the expense of the property to be benefited thereby, and that no part of the estimated aggregate cost shall be paid in advance under \$66.54(3), Stats. All remaining provisions of said Resolution shall remain in full effect.

Handwritten:
K. H. Hotes.
K. H. Hotes.

John Rees

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the 16th day of May, 2016.

Dated May 17 2016. Lisa Richards, City Clerk

Approved May 17 2016. Michael J. Anderson, Mayor

Proceedings Published May 21, 2016.

Solutions Published May 21, 2016.

Certified May 18, 2016 to - DPW; Fin. Dir./Treas.; CA; Eng.; Dir. City v.; Water Ut.; Assessor; Bldg. Insp.

OFFICE OF THE CITY CLERK
Sheboygan, Wisconsin
CITY HALL

I hereby certify that this is a true copy of a
document from the Common Council
proceedings of the City of Sheboygan.

Sharon Richards
City Clerk

Res. No. 195 - 15 - 16. By Alderperson Belanger. April 18, 2016.

A PRELIMINARY RESOLUTION declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program:

S. 9th St. from Indiana Ave. to Georgia Ave.
Georgia Ave. from S. 8th St. to S. 9th St.
Kentucky Ave. from S. 8th St. to S. 9th St.

RESOLVED: That the resurfacing on the following streets is hereby proposed at the expense of the property to be benefited thereby and that no part of the estimated aggregate cost shall be paid in advance under 66.54(3), Stats.:

BE IT FURTHER RESOLVED: That the City of Sheboygan does herewith intend to exercise its municipal police powers for the aforesated municipal purpose.

BE IT FURTHER RESOLVED: That the Department of Public Works is hereby authorized and directed to prepare a report in accordance with 66.60(2) and 66.60(3), Stats., and that such report should contain the following information:

- a. Preliminary or final plans and specifications
- b. An estimate of the entire cost of the proposed work or improvement
- c. A schedule of the proposed assessments
- d. A statement that the work or improvement constitutes an exercise of the municipality's police power
- e. A statement that the property against which the assessments are proposed is benefited

BE IT FURTHER RESOLVED: That the expenses so incurred maybe paid in five (5) annual installments under 66.54(7), Stats., with interest thereon at (3.18%) commencing the first of the month after thirty (30) days following publication of the installment assessment notice.

Patricia Belanger
approve.

I

Hearing No. - 16 - 17 . June 6, 2016.

A Hearing has been scheduled and notices sent out regarding a report of assessments by the Finance Director for the resurfacing of Georgia Ave. from S. 8th St. to S. 9th St.

Any interested persons may be heard.

Publish - May 25, 2016

NOTICE IS HEREBY GIVEN that the Department of Public Works of the City of Sheboygan filed with me a report of assessment for improvements in the following streets:

RESURFACING:

S. 17th from 120 feet south of Arizona Ave. to Maryland Ave.
N. 6th St. from Niagara Ave. to Superior Ave.
Saemann Ave. from Calumet Dr. to N. 21st St.
S. 9th St. from Indiana Ave. to Georgia Ave.
Georgia Ave. from S. 8th St. to S. 9th St.
Kentucky Ave. from S. 8th St. to S. 9th St.

PUBLIC NOTICE is hereby given, that assessments have been made according to law, and the same will be open for review and correction by the said Department of Public Works at their office in said City 10 days from and after May 25, 2016, between the hours of 8:00 A.M. and 4:00 P.M. on each day except Saturdays, Sundays and Holidays.

FURTHER NOTICE is hereby given that the Common Council of the aforesaid City will, at a regular meeting to be held on June 6, 2016, at 6:00 P.M., consider the said reports and hear all objections which may be made thereto, and will determine what portion of the cost of the improvements, if any, shall be paid by the City.

SUSAN RICHARDS
City Clerk

OFFICE OF THE CITY CLERK
Sheboygan, Wisconsin
CITY HALL

I hereby certify that this is a true copy of a
document from the Common Council
proceedings of the City of Sheboygan.

Lisa Richards
City Clerk

Res. No. 5 - 16 - 17. By Alderperson Belanger. May 2, 2016.

An amended PRELIMINARY RESOLUTION declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program:

S. 17th St. from 120 feet south of Arizona Ave. to Maryland Ave.
N. 6th St. from Niagara Ave. to Superior Ave.
Saemann Ave. from Calumet Dr. to N. 21st St.

WHEREAS, Resolution 172-15-16 was approved by the common council, providing for resurfacing on, among other streets, S. 17th Street from Arizona Ave. to Maryland Ave., at the expense of the property to be benefited thereby; and

WHEREAS, for the work to be done properly, resurfacing work will need to begin 120 feet south of Arizona Ave.

NOW, THEREFORE, BE IT RESOLVED: That Resolution 172-15-16 is hereby amended to provide that the resurfacing on S. 17th St from 120 feet south of Arizona Ave. to Maryland Ave. is hereby proposed at the expense of the property to be benefited thereby, and that no part of the estimated aggregate cost shall be paid in advance under \$66.54(3), Stats. All remaining provisions of said Resolution shall remain in full effect.

*High notes.
in memo.*

John Rees

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the 16th day of May, 2016.

Dated May 17 2016. Lisa Richards, City Clerk

Approved May 17 2016. Michael Anderson, Mayor

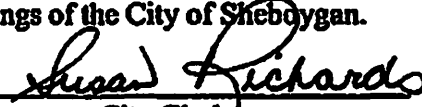
Proceedings Published May 21, 2016.

Resolutions Published May 21, 2016.

Certified May 18, 2016 to - DPW; Fin. Dir./Treas.; CA; Eng.; Dir. City
v.; Water Ut.; Assessor; Bldg. Insp.

OFFICE OF THE CITY CLERK
Sheboygan, Wisconsin
CITY HALL

I hereby certify that this is a true copy of a
document from the Common Council
proceedings of the City of Sheboygan.


City Clerk

~~Res. No.~~ 195 - 15 - 16. By Alderperson Belanger. April 18, 2016.

A PRELIMINARY RESOLUTION declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program:

S. 9th St. from Indiana Ave. to Georgia Ave.
Georgia Ave. from S. 8th St. to S. 9th St.
Kentucky Ave. from S. 8th St. to S. 9th St.

RESOLVED: That the resurfacing on the following streets is hereby proposed at the expense of the property to be benefited thereby and that no part of the estimated aggregate cost shall be paid in advance under 66.54(3), Stats.:

BE IT FURTHER RESOLVED: That the City of Sheboygan does herewith intend to exercise its municipal police powers for the aforesated municipal purpose.

BE IT FURTHER RESOLVED: That the Department of Public Works is hereby authorized and directed to prepare a report in accordance with 66.60(2) and 66.60(3), Stats., and that such report should contain the following information:

- a. Preliminary or final plans and specifications
- b. An estimate of the entire cost of the proposed work or improvement
- c. A schedule of the proposed assessments
- d. A statement that the work or improvement constitutes an exercise of the municipality's police power
- e. A statement that the property against which the assessments are proposed is benefited

BE IT FURTHER RESOLVED: That the expenses so incurred maybe paid in five (5) annual installments under 66.54(7), Stats., with interest thereon at (3.18%) commencing the first of the month after thirty (30) days following publication of the installment assessment notice.

Pub. Ass. Council
approve.

I

Hearing No. - 16 - 17 . June 6, 2016.

A Hearing has been scheduled and notices sent out regarding a report of assessments by the Finance Director for the resurfacing of Saemann Ave. from Calumet Dr. to N. 21st St.

Any interested persons may be heard.

II

Publish - May 25, 2016

NOTICE IS HEREBY GIVEN that the Department of Public Works of the City of Sheboygan filed with me a report of assessment for improvements in the following streets:

RESURFACING:

S. 17th from 120 feet south of Arizona Ave. to Maryland Ave.
N. 6th St. from Niagara Ave. to Superior Ave.
Saemann Ave. from Calumet Dr. to N. 21st St.
S. 9th St. from Indiana Ave. to Georgia Ave.
Georgia Ave. from S. 8th St. to S. 9th St.
Kentucky Ave. from S. 8th St. to S. 9th St.

PUBLIC NOTICE is hereby given, that assessments have been made according to law, and the same will be open for review and correction by the said Department of Public Works at their office in said City 10 days from and after May 25, 2016, between the hours of 8:00 A.M. and 4:00 P.M. on each day except Saturdays, Sundays and Holidays.

FURTHER NOTICE is hereby given that the Common Council of the aforesaid City will, at a regular meeting to be held on June 6, 2016, at 6:00 P.M., consider the said reports and hear all objections which may be made thereto, and will determine what portion of the cost of the improvements, if any, shall be paid by the City.

SUSAN RICHARDS
City Clerk

OFFICE OF THE CITY CLERK
Sheboygan, Wisconsin
CITY HALL

I hereby certify that this is a true copy of a
document from the Common Council
proceedings of the City of Sheboygan.

LSusan Richards
City Clerk

Res. No. 5 - 16 - 17. By Alderperson Belanger. May 2, 2016.

An amended PRELIMINARY RESOLUTION declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program:

S. 17th St. from 120 feet south of Arizona Ave. to Maryland Ave.
N. 6th St. from Niagara Ave. to Superior Ave.
Saemann Ave. from Calumet Dr. to N. 21st St.

WHEREAS, Resolution 172-15-16 was approved by the common council, providing for resurfacing on, among other streets, S. 17th Street from Arizona Ave. to Maryland Ave., at the expense of the property to be benefited thereby; and

WHEREAS, for the work to be done properly, resurfacing work will need to begin 120 feet south of Arizona Ave.

NOW, THEREFORE, BE IT RESOLVED: That Resolution 172-15-16 is hereby amended to provide that the resurfacing on S. 17th St from 120 feet south of Arizona Ave. to Maryland Ave. is hereby proposed at the expense of the property to be benefited thereby, and that no part of the estimated aggregate cost shall be paid in advance under \$66.54(3), Stats. All remaining provisions of said Resolution shall remain in full effect.

Handwritten:
File notes.
1/20/16

John Rees

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the 16th day of May, 2016.

Dated May 17 2016. LSusan Richards, City Clerk

Approved May 17 2016. Michael J. Anderson, Mayor

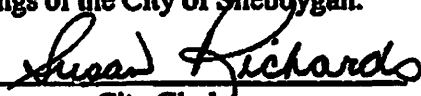
Proceedings Published May 21, 2016.

Solutions Published May 21, 2016.

Certified May 18, 2016 to - DPW; Fin. Dir./Treas.; CA; Eng.; Dir. City v.; Water Ut.; Assessor; Bldg. Insp.

OFFICE OF THE CITY CLERK
Sheboygan, Wisconsin
CITY HALL

I hereby certify that this is a true copy of a
document from the Common Council
proceedings of the City of Sheboygan.


City Clerk

 Res. No. 195 - 15 - 16. By Alderperson Belanger. April 18, 2016.

A PRELIMINARY RESOLUTION declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program:

S. 9th St. from Indiana Ave. to Georgia Ave.
Georgia Ave. from S. 8th St. to S. 9th St.
Kentucky Ave. from S. 8th St. to S. 9th St.

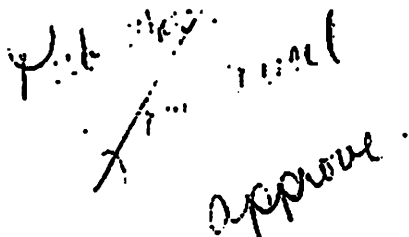
RESOLVED: That the resurfacing on the following streets is hereby proposed at the expense of the property to be benefited thereby and that no part of the estimated aggregate cost shall be paid in advance under 66.54(3), Stats.:

BE IT FURTHER RESOLVED: That the City of Sheboygan does herewith intend to exercise its municipal police powers for the aforestated municipal purpose.

BE IT FURTHER RESOLVED: That the Department of Public Works is hereby authorized and directed to prepare a report in accordance with 66.60(2) and 66.60(3), Stats., and that such report should contain the following information:

- a. Preliminary or final plans and specifications
- b. An estimate of the entire cost of the proposed work or improvement
- c. A schedule of the proposed assessments
- d. A statement that the work or improvement constitutes an exercise of the municipality's police power
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BE IT FURTHER RESOLVED: That the expenses so incurred maybe paid in five (5) annual installments under 66.54(7), Stats., with interest thereon at (3.18%) commencing the first of the month after thirty (30) days following publication of the installment assessment notice.


approve.

I

Hearing No. - 16 - 17 . June 6, 2016.

A Hearing has been scheduled and notices sent out regarding a report of assessments by the Finance Director for the resurfacing of S. 9th St. from Indiana Ave. to Georgia Ave.

Any interested persons may be heard.

Publish - May 25, 2016

NOTICE IS HEREBY GIVEN that the Department of Public Works of the City of Sheboygan filed with me a report of assessment for improvements in the following streets:

RESURFACING:

S. 17th from 120 feet south of Arizona Ave. to Maryland Ave.
N. 6th St. from Niagara Ave. to Superior Ave.
Saemann Ave. from Calumet Dr. to N. 21st St.
S. 9th St. from Indiana Ave. to Georgia Ave.
Georgia Ave. from S. 8th St. to S. 9th St.
Kentucky Ave. from S. 8th St. to S. 9th St.

PUBLIC NOTICE is hereby given, that assessments have been made according to law, and the same will be open for review and correction by the said Department of Public Works at their office in said City 10 days from and after May 25, 2016, between the hours of 8:00 A.M. and 4:00 P.M. on each day except Saturdays, Sundays and Holidays.

FURTHER NOTICE is hereby given that the Common Council of the aforesaid City will, at a regular meeting to be held on June 6, 2016, at 6:00 P.M., consider the said reports and hear all objections which may be made thereto, and will determine what portion of the cost of the improvements, if any, shall be paid by the City.

SUSAN RICHARDS
City Clerk

OFFICE OF THE CITY CLERK
Sheboygan, Wisconsin
CITY HALL

I hereby certify that this is a true copy of a
document from the Common Council
proceedings of the City of Sheboygan.

Lisa Richards
City Clerk

Res. No. 5 - 16 - 17. By Alderperson Belanger. May 2, 2016.

An amended PRELIMINARY RESOLUTION declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program:

S. 17th St. from 120 feet south of Arizona Ave. to Maryland Ave.
N. 6th St. from Niagara Ave. to Superior Ave.
Saemann Ave. from Calumet Dr. to N. 21st St.

WHEREAS, Resolution 172-15-16 was approved by the common council, providing for resurfacing on, among other streets, S. 17th Street from Arizona Ave. to Maryland Ave., at the expense of the property to be benefited thereby; and

WHEREAS, for the work to be done properly, resurfacing work will need to begin 120 feet south of Arizona Ave.

NOW, THEREFORE, BE IT RESOLVED: That Resolution 172-15-16 is hereby amended to provide that the resurfacing on S. 17th St from 120 feet south of Arizona Ave. to Maryland Ave. is hereby proposed at the expense of the property to be benefited thereby, and that no part of the estimated aggregate cost shall be paid in advance under \$66.54(3), Stats. All remaining provisions of said Resolution shall remain in full effect.

Handwritten:
K. Belanger
approved

John Belanger

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the 16th day of May, 2016.

Dated May 17 2016. Lisa Richards, City Clerk

Approved May 17 2016. Michael Anderson, Mayor

Proceedings Published May 21, 2016.

Solutions Published May 21, 2016.

Certified May 18, 2016 to - DPW; Fin. Dir./Treas.; CA; Eng.; Dir. City v.; Water Ut.; Assessor; Bldg. Insp.

OFFICE OF THE CITY CLERK
Sheboygan, Wisconsin
CITY HALL

I hereby certify that this is a true copy of a
document from the Common Council
proceedings of the City of Sheboygan.

Sharon Richards
City Clerk

Res. No. 195 - 15 - 16. By Alderperson Belanger. April 18, 2016.

A PRELIMINARY RESOLUTION declaring intent to exercise the police power to levy special assessments for the 2016 Bituminous Resurfacing Program:

S. 9th St. from Indiana Ave. to Georgia Ave.
Georgia Ave. from S. 8th St. to S. 9th St.
Kentucky Ave. from S. 8th St. to S. 9th St.

RESOLVED: That the resurfacing on the following streets is hereby proposed at the expense of the property to be benefited thereby and that no part of the estimated aggregate cost shall be paid in advance under 66.54(3), Stats.:

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BE IT FURTHER RESOLVED: That the Department of Public Works is hereby authorized and directed to prepare a report in accordance with 66.60(2) and 66.60(3), Stats., and that such report should contain the following information:

- a. Preliminary or final plans and specifications
- b. An estimate of the entire cost of the proposed work or improvement
- c. A schedule of the proposed assessments
- d. A statement that the work or improvement constitutes an exercise of the municipality's police power
- e. A statement that the property against which the assessments are proposed is benefited

BE IT FURTHER RESOLVED: That the expenses so incurred maybe paid in five (5) annual installments under 66.54(7), Stats., with interest thereon at (3.18%) commencing the first of the month after thirty (30) days following publication of the installment assessment notice.

*Pub. 195
X
approve.*

II

R. O. No. - 15 - 16. By CITY CLERK. June 6, 2016.

Submitting various license applications.

City Clerk

AMUSEMENT LICENSE (June 30, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2757	Lucky Dons Bear Claw	3347 Kohler Memorial Dr.

CARNIVAL LICENSE

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

CIRCUS LICENSE

<u>No.</u>	<u>Name</u>	<u>Address</u>
3203	Carden International Circus	3901 W State Hwy O, Springfield, MO

SALVAGE & RECYCLING LICENSE (June 30, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
3047	Advanced Disposal	1205 Illinois Ave.
2367	Sadoff Iron & Metal Co.	3313 N. 21 st St.

TEMPORARY "B" BEER LICENSE

<u>No.</u>	<u>Name</u>	<u>Address</u>
1207	Liars Club	1902 S. 12 th St. - one-day event to be Held 8/7/16 to include portions of Swift Ave. & back yard of 1902 S. 12 th St.
3193	Sheboygan Eagles DGC	4421 S. 14 th St. - two-day event to be held 6/11/216 - 6/12/16 to be at the Vollrath Park & tent adjacent to pavilion.

Consent

TEMPORARY OPERATOR LICENSE

No. Name

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MANAGEMENT COMMUNICATIONS

CITY OF SHEBOYGAN, WISCONSIN

DECEMBER 31, 2015

CITY OF SHEBOYGAN, WISCONSIN
December 31, 2015

TABLE OF CONTENTS

	<u>Page No.</u>
COMMUNICATION TO THE CITY COUNCIL	1 - 4
SUMMARY FINANCIAL INFORMATION	
1. City Governmental Fund Balances	5 - 7
2. Sewerage System	8 - 9
3. Transit Commission	10
4. Motor Vehicle	11
5. Health Self Insurance	12
6. Workers Compensation Self Insurance	13 - 14
COMMENTS AND OBSERVATIONS	
Internal Control and Segregation of Duties Over Payroll	15
Fair Value Measurement and Application	15
Accounting and Reporting for Other Post-employment Benefits	16
APPENDIX	
Management Representation Letter	

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 City of Sheboygan, Wisconsin (the "City") for the year ended December 31, 2015. 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, 2016, 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, Federal 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 Federal 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. Also in accordance with Federal 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

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, 2015, 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 77 - 78 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.

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 D to the financial statements, the City changed accounting policies related to pension accounting by adopting Statement of Governmental Accounting Standards Board (GASB) No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*, in 2015. 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 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 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 the implementation of GASB Statement No. 68, reporting for pensions, resulting in an increase in assets of \$611,281 and deferred outflows of resources of \$771,287.
- Recorded construction in progress in the Parking Facility enterprise fund resulting in an increase in assets and reduction in expenses of \$295,605.
- Recognized revenue for the Blue Harbor escrow payment resulting in an increase in equity and a reduction in liabilities of \$2,000,000.

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, 2016. 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.

Restriction on Use

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

Sincerely,

A handwritten signature in black ink, appearing to read "S. Schenk" followed by a stylized "SL" or similar initials.

Certified Public Accountants
Sheboygan, Wisconsin
May 2, 2016

SUMMARY FINANCIAL INFORMATION

1. City Governmental Fund Balances

Presented below is a summary of the various City governmental fund balances on December 31, 2015, including a comparison to the prior year. This information is provided for assisting management in assessing financial results for 2015 and for indicating financial resources available at the start of the 2016 budget year.

	2015	2014
General Fund		
Nonspendable		
Inventories and prepaid items	\$ 178,439	\$ 181,026
Long-term accounts receivable	1,625,589	1,409,815
Committed	2,936,649	836,003
Assigned	914,984	870,682
Unassigned	17,905,924	17,707,173
Total General Fund	23,561,585	21,004,699
Special Revenue Funds		
Nonspendable		
Harbor center marina	20,487	19,152
Restricted		
Community development block grant	584,590	589,961
Revolving loan funds	1,762,447	1,801,355
Lead based abatement program	710	-
Committed		
Wildwood baseball park	40,000	-
Assigned		
Mead library	868,607	574,913
Cable TV	894,361	776,821
Tourism promotion	640,910	515,793
Police meg unit	20,161	19,628
Special assessment	1,359,728	1,498,499
Redevelopment authority	114,698	156,421
E.H. May environmental park	-	18,985
Municipal court fund	16,299	14,723
Ambulance	317,204	343,037
Storm water	94,105	77,496
Unassigned (Deficit)		
Harbor center marina	(3,275,599)	(3,028,343)
Total Special Revenue Funds	3,458,708	3,378,441
Debt Service Funds	10,364,975	7,033,064
Capital Projects Funds	3,717,967	2,288,496
Permanent Funds		
Nonspendable		
Cemetery perpetual care	852,583	841,305
Library trust	600,000	600,000
Restricted		
Library trust	618,272	472,171
Total Permanent Funds	2,070,855	1,913,476
Totals	\$ 43,174,090	\$ 35,618,176

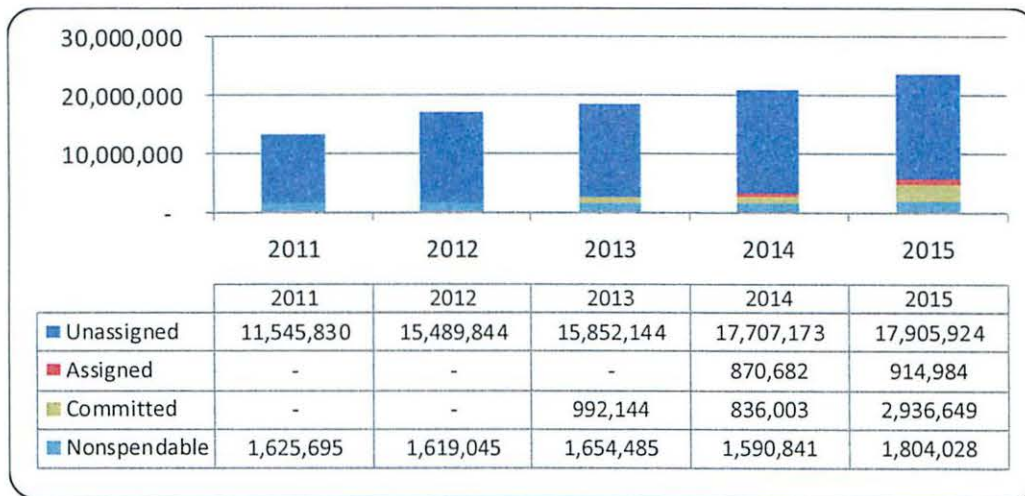
1. City Governmental Fund Balances (Continued)

General Fund

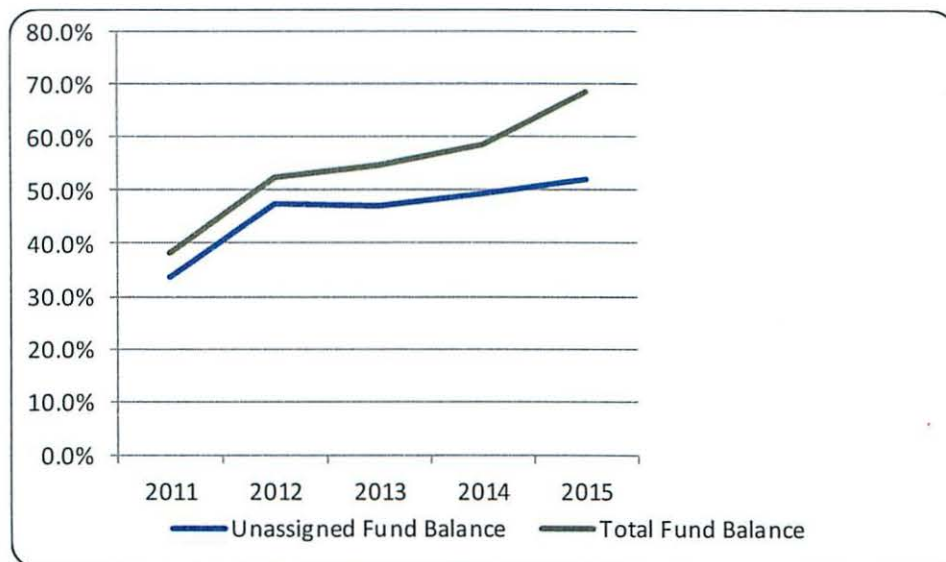
Overall, the City's general fund increased \$2,556,886. The City's unassigned general fund balance increased \$198,751 and has a December 31, 2015 balance of \$17,905,924. The increase in unassigned funds is due to the combination of revenues exceeding budget, expenses being under budget, and transfers in excess of budget.

Presented below is a fund balance analysis of the General Fund for fiscal years 2011-2015. This information is presented to assist City management in assessing fund balance levels at the end of fiscal year 2015 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 \$17,905,924 available for working capital and future expenditures. This balance represents approximately 52% of the general fund expenditures.

1. City Governmental Fund Balances (Continued)

Special Revenue Funds

Overall, the total fund balance for all special revenue funds increased \$80,267. The revolving loan fund balance decreased \$38,908 and has a December 31, 2015 balance of \$1,762,447. In addition, the deficit in the Harbor Center Marina fund continues to increase and has a December 31, 2015 deficit unassigned fund balance of \$3,275,599.

Debt Service Funds

Debt service funds present ending fund balance of \$10,364,975. 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 \$7,091,324. The tax incremental financing debt service fund reports a fund balance of \$3,273,651.

Capital Project Funds

Overall, the total fund balance available for all capital projects funds increased \$1,429,471 and has a balance of \$3,717,967 as of December 31, 2015. The fund balance of the bonded projects fund increased \$1,251,056 and has a December 31, 2015 balance of \$1,992,287.

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 2015, debt proceeds of \$3,000,000 were recorded in the capital projects bonded fund in comparison to capital outlay expenditures and transfers out of approximately \$1.8 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, 2015 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:

	2015	2014
Operating Revenues		
Charges for services	\$ 6,944,693	\$ 6,987,541
Other	51,926	63,354
Total Operating Revenues	<u>6,996,619</u>	<u>7,050,895</u>
Operating Expenses		
Personal services	2,003,832	2,004,440
Contractual services	1,928,478	2,222,519
Supplies and materials	1,049,482	796,641
Insurance	34,293	28,537
Other	122,647	544,193
Depreciation	1,127,331	1,099,429
Total Expenses	<u>6,266,063</u>	<u>6,695,759</u>
Operating Income	<u>730,556</u>	<u>355,136</u>
Nonoperating Revenues (Expenses)		
Investment income	122,491	76,641
Interest expense	(230,172)	(192,190)
Sale of capital assets	9,535	14,469
Total Nonoperating Revenues (Expenses)	<u>(98,146)</u>	<u>(101,080)</u>
Income Before Contributions and Transfers	632,410	254,056
Capital contributions	100,045	98,321
Transfers out	<u>(362,970)</u>	<u>(247,921)</u>
Change in Net Position	<u>369,485</u>	<u>104,456</u>
Net Position - January 1, as originally reported	20,478,656	20,374,200
Cumulative effect of change in accounting principles	<u>371,142</u>	<u>-</u>
Net position - January 1, restated	<u>20,849,798</u>	<u>20,374,200</u>
Net Position - December 31	<u>\$ 21,219,283</u>	<u>\$ 20,478,656</u>

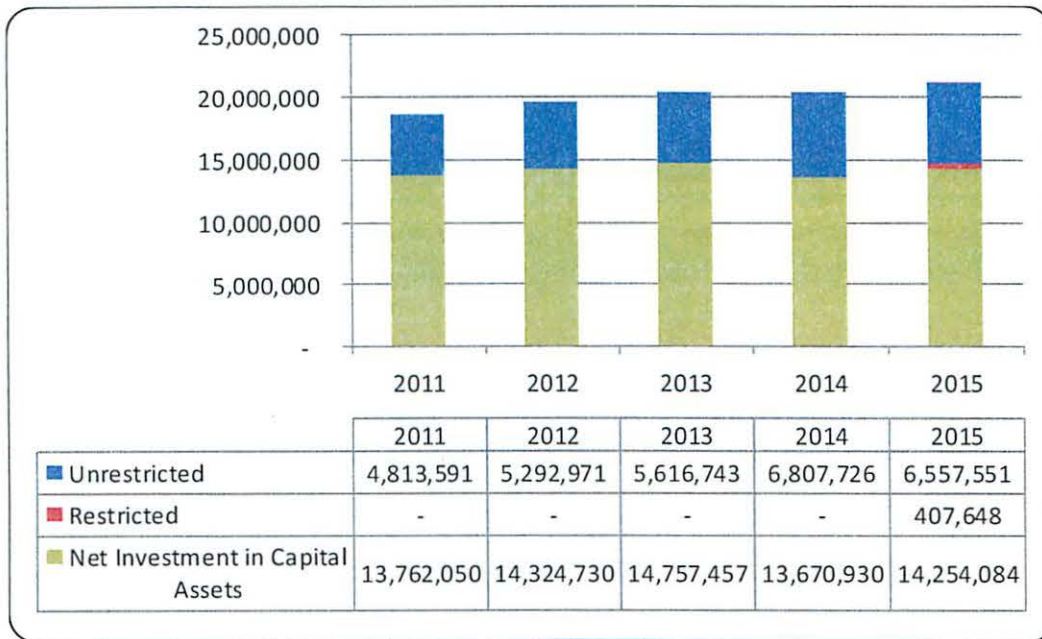
In 2015 the Sewerage System reported operating income of \$730,556 compared to \$355,136 for the prior year.

The increase in operating income is primarily due to a reduction in expenses. For 2015, the sewerage system reported a reduction in contractual services, hauling services and maintenance. The increase in supplies and materials as seen above is due to an increase in chemicals.

2. Sewerage System (Continued)

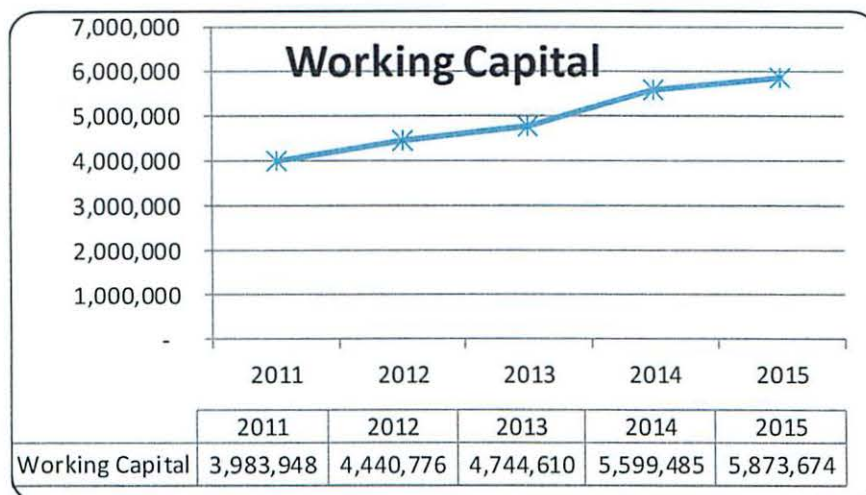
Sewerage System's Net Position

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:

	2015	2014
Operating Revenues		
Charges for services	\$ 755,067	\$ 759,217
Other	81,888	71,317
Total Operating Revenues	<u>836,955</u>	<u>830,534</u>
Operating Expenses		
Personal services	2,936,771	3,034,455
Contractual services	236,114	233,030
Supplies and materials	482,146	641,619
Insurance	123,010	132,736
Other	5,849	1,744
Depreciation	558,299	487,669
Total Operating Expenses	<u>4,342,189</u>	<u>4,531,253</u>
Operating Loss	<u>(3,505,234)</u>	<u>(3,700,719)</u>
Nonoperating Revenue (Expenses)		
Property taxes	511,547	511,547
Intergovernmental	2,644,412	2,837,410
Investment income	24,678	10,738
Miscellaneous revenue	55,372	(1,900)
Gain (loss) on disposal of assets	(24,305)	123
Total Nonoperating Revenue (Expenses)	<u>3,211,704</u>	<u>3,357,918</u>
Transfers out	<u>(1,541)</u>	<u>-</u>
Change in Net Position	<u>(295,071)</u>	<u>(342,801)</u>
Net Position - January 1, as originally reported	4,239,254	4,582,055
Cumulative effect of change in accounting principles	<u>654,081</u>	<u>-</u>
Net position - January 1, restated	<u>4,893,335</u>	<u>4,582,055</u>
Net Position - December 31	<u>\$ 4,598,264</u>	<u>\$ 4,239,254</u>

The results of operations between years are very comparable as transit reported a change in net position of (\$295,071) for 2015 in comparison to (\$342,801) for 2014.

Intergovernmental revenues decreased slightly as did operating expenses. The entity experienced a significant reduction in costs due to the decline in fuel prices.

As of December 31, 2015, the Transit Commission has \$2,442,945 in cash and investments and \$2,552,932 in unrestricted net position.

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, 2015 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:

	2015	2014
Operating Revenues		
Charges for services	\$ 1,848,198	\$ 1,881,357
Other	176	565
Total Operating Revenues	<u>1,848,374</u>	<u>1,881,922</u>
Operating Expenses		
Personal services	569,119	643,455
Contractual services	526,463	535,681
Supplies and materials	281,120	419,288
Other	27,734	24,693
Depreciation	742,467	717,880
Total Expenses	<u>2,146,903</u>	<u>2,340,997</u>
Operating Loss	<u>(298,529)</u>	<u>(459,075)</u>
Nonoperating Revenues		
Investment income	24,894	9,871
Sale of capital assets	121,989	79,434
Total Nonoperating Revenues	<u>146,883</u>	<u>89,305</u>
Loss Before Transfers	(151,646)	(369,770)
Transfers in	1,000,000	-
Transfers out	<u>(125,000)</u>	<u>(125,000)</u>
Change in Net Position	<u>723,354</u>	<u>(494,770)</u>
Net Position - January 1, as originally reported	5,178,418	5,673,188
Cumulative effect of change in accounting principles	<u>92,319</u>	<u>-</u>
Net position - January 1, restated	<u>5,270,737</u>	<u>5,673,188</u>
Net Position - December 31	<u>\$ 5,994,091</u>	<u>\$ 5,178,418</u>

The Motor Vehicle internal service fund generated an operating loss of \$298,529 for 2015 compared to a loss of \$459,075 the prior year. The decrease in operating loss in the current year is due to decrease in operating expenses primarily fuel costs.

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

As of December 31, 2015, the fund has cash and investments totaling \$2,047,431 and unrestricted net position of \$1,959,470.

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:

	2015	2014
Operating Revenues		
Charges for services	\$ 6,633,216	\$ 8,181,151
Other	1,718	20,051
Total Operating Revenues	<u>6,634,934</u>	<u>8,201,202</u>
Operating Expenses		
Personal services	109,615	108,920
Contractual services	296,254	259,286
Supplies and materials	-	93
Insurance	7,308,757	6,770,236
Total Expenses	<u>7,714,626</u>	<u>7,138,535</u>
Operating Income (Loss)	<u>(1,079,692)</u>	<u>1,062,667</u>
Nonoperating Revenue		
Investment income	<u>110,177</u>	<u>50,370</u>
Income (Loss) Before Transfers	(969,515)	1,113,037
Transfers out	<u>-</u>	<u>(173,218)</u>
Change in Net Position	<u>(969,515)</u>	<u>939,819</u>
Net Position - January 1, as originally reported	6,792,464	5,852,645
Cumulative effect of change in accounting principle	<u>26,068</u>	<u>-</u>
Net position - January 1, restated	<u>6,818,532</u>	<u>5,852,645</u>
Net Position - December 31	<u>\$ 5,849,017</u>	<u>\$ 6,792,464</u>

The fund reported operating loss of \$1,079,692 compared to operating income of \$1,062,667 the prior year.

Operating revenues decreased \$1,566,268 due to a reduction in charges to other City departments. Insurance expenses increased \$538,521 due to an increase in insurance claims.

As of December 31, 2015, the fund has cash and investments totaling \$7,204,487 and unrestricted net position of \$5,822,967. The unrestricted net position balance as of December 31, 2015 represents 79.7% of 2015 claims.

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:

	2015	2014
Operating Revenues		
Charges for services	\$ 607,906	\$ 464,416
Operating Expenses		
Personal services	124,883	130,420
Contractual services	21,052	17,737
Insurance	505,489	498,564
Total Expenses	651,424	646,721
Operating Loss	(43,518)	(182,305)
Nonoperating Revenue		
Investment income	22,173	9,086
Loss Before Transfers	(21,345)	(173,219)
Transfers in	-	173,218
Change in Net Position	(21,345)	(1)
Net Position - January 1, as originally reported	1,500,000	1,500,001
Cumulative effect of change in accounting principle	18,178	-
Net position - January 1, restated	1,518,178	1,500,001
Net Position - December 31	\$ 1,496,833	\$ 1,500,000

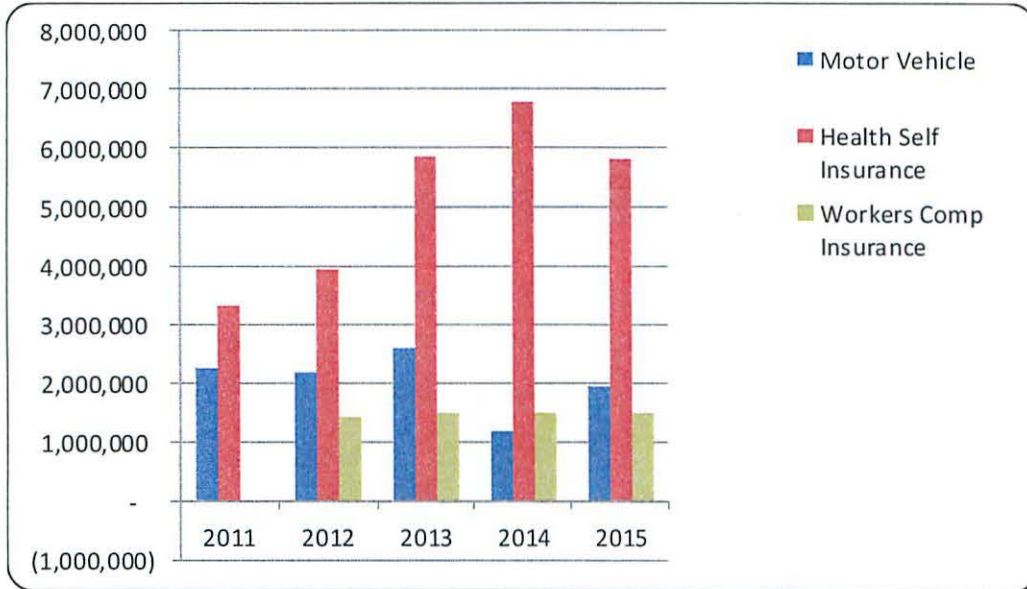
The operating loss decreased from \$182,305 in 2014 to \$43,518 due to an increase in charges to other City departments.

As of December 31, 2015, the fund has cash and investments totaling \$1,542,397 and unrestricted net position of \$1,478,665.

6. Workers Compensation Self Insurance (Continued)

Working Capital – Select Internal Service Funds

The following graph presents an overview of the working capital balance for the Motor Vehicle, Health Self Insurance, and Workers Compensation Insurance internal service funds for the most recent five year period. Working capital represents current assets less current liabilities.



COMMENTS AND OBSERVATIONS

Internal Control and Segregation of Duties Over Payroll

An ideal system of internal control includes policies and procedures that are designed to properly segregate duties and includes a system of checks and balances. Internal controls should be designed to limit the access or control of any one individual to your City's assets or accounting records, and to achieve a high likelihood that errors or irregularities in your accounting processes would be discovered by City personnel in a timely manner.

While we recognize that both structural changes and software changes have been implemented in recent years that have improved the design of the City's internal control structure over the payroll function, we believe that there are additional opportunities within the payroll function to further segregate duties and to improve the effectiveness of the control environment. Currently one position within the human resource department has a significant amount of responsibility and control throughout the payroll processing function. For example, one position has the ability to adjust both hours worked and wage rates and also is responsible for processing the payroll. Ideally there would be additional segregation of duties or more formally and timely documented review procedures.

Management should continue to be aware of this condition and realize that a concentration of duties and responsibilities in a limited number of individuals is not desirable from an internal control perspective. Based on discussion with various City staff including human resource, finance and IT personnel we believe that there are cost effective opportunities for the City to implement additional preventative and mitigating controls over the payroll function and we recommend that the City develop a formal plan and timeline to further evaluate opportunities for improvement. This review should also take into consideration a cost / benefit analysis.

Fair Value Measurement and Application

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, *Fair Value Measurement and Application*, which addresses accounting and financial reporting issues related to fair value measurement, primarily for investments.

GASB Statement No. 72 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It also provides guidance on how fair value should be measured, what assets and liabilities should be measured at fair value, and what information about fair value should be disclosed in the notes to the financial statements.

This Statement requires a government to use valuation techniques that are appropriate under the circumstances and for which sufficient data are available to measure fair value. The techniques should be consistent with one or more of the following approaches: the market approach, the cost approach, or the income approach. It establishes a hierarchy of inputs to valuation techniques used to measure fair value. That fair value hierarchy has three levels of inputs based on the objectivity and reliability of the information. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are observable inputs for similar assets or liabilities. Finally, Level 3 inputs are unobservable inputs. GASB Statement No. 72 requires additional footnote disclosures about fair value measurement, the level of fair value hierarchy and valuation techniques used.

The new standard is effective for years beginning after June 15, 2015, although early application is encouraged. We recommend that the City review the new standard, determine its investments that are subject to fair value measurement and value those investments according to the valuation techniques and inputs outlined in the Statement. We are able to assist you in implementing this standard.

COMMENTS AND OBSERVATIONS (Continued)

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, 2016

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, (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, 2015, 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. 54 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, 2016, 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, 2015 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.

FINANCE DEPARTMENT

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

920/459-3311
FAX 920/459-3967

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3. 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.

4. 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.
5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
6. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
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.
9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
11. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

12. 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.
- 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.
13. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
14. 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.
15. 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.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements
17. 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

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. 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.
20. 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.
21. 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.

22. 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.
23. 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.
24. 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.
25. 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.
26. 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.
27. 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, except for utility assets pledged as collateral for the revenue bonds.
28. 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.
29. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
30. 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.
31. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
32. 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.

33. 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.
34. Provisions for uncollectible receivables have been properly identified and recorded.
35. 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.
36. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
37. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
38. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
39. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
40. Joint ventures, jointly governed organizations, and other related organizations have been properly disclosed in the financial statements.
41. 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.
42. 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.
43. 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.
44. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual fund statements, and supporting schedules (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.

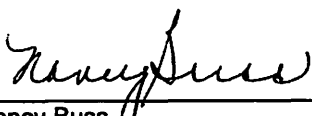
45. We agree with the findings of specialists in evaluating the other post-employment benefits, pension benefits and incurred but not reported claims and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying 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.
46. 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.
47. 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.
48. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
49. 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.
50. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.
51. 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.
52. We do not plan to make frequent amendments to our pension or other post-retirement benefit plans.
53. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statements No. 72, Fair Value Measurement and Application, No. 73, Accounting and Financial Reporting for Pensions and Related Assets that are now within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, No. 74, Financial Reporting for Post-employment Benefit Plans other than Pension Plans, No. 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions and No. 77, Tax Abatement Disclosures, as discussed in Note D.9. 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.
54. 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. If the SEFA and SSFA are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA and SSFA no later than the date we issue the SEFA and SSFA and the auditors' report thereon.
- d. 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 grants, 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.
- e. 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.
- f. 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.
- g. 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.
- h. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.

- i. We have complied with the direct and material compliance requirements including, when applicable, those set forth in the *OMB Compliance Supplement* and the *State Single Audit Guidelines*, relating to federal and state awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal or state awards.
- j. 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.
- k. 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.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR Part 200, subpart E) OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, if applicable.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. 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.
- o. 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.
- p. 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.
- q. 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.
- r. 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.
- s. 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.

- t. We have charged costs to federal and state awards in accordance with applicable cost principles.
 - u. 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.
 - v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
 - w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
 - x. 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.
55. 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

II

R. O. _____ - 16 - 17. By FINANCE DIRECTOR. June 6, 2016.

Submitting the Annual Financial Report of the City of Sheboygan for the year ended December 31, 2015, prepared by Schenck SC.

Accept and File

III

CITY OF SHEBOYGAN, WISCONSIN

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2015

CITY OF SHEBOYGAN, WISCONSIN
December 31, 2015

Table of Contents

	<u>Page No.</u>
INDEPENDENT AUDITORS' REPORT	1 - 3
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	4
Statement of Activities	5 - 6
Fund Financial Statements	
Balance Sheet - Governmental Funds	7 - 8
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	9 - 10
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	11 - 12
Statement of Net Position - Proprietary Funds	13
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	14
Statement of Cash Flows - Proprietary Funds	15 - 16
Statement of Fiduciary Net Position - Agency Funds	17
Notes to Basic Financial Statements	18 - 54
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Funding Progress - Other Post-Employment Benefit Plan	55
Schedule of Employer Contributions - Other Post-Employment Benefit Plan	56
Schedule of Proportionate Share of Net Pension Asset - Wisconsin Retirement System	57
Schedule of Contributions - Wisconsin Retirement System	58
Notes to Required Supplementary Information	59
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet - Nonmajor Governmental Funds	60 - 63
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	64 - 67
Combining Statement of Net Position - Nonmajor Enterprise Funds	68
Combining Statement of Revenues, Expenses and Changes in Net Position Nonmajor Enterprise Funds	69

CITY OF SHEBOYGAN, WISCONSIN
December 31, 2015

Table of Contents

	<u>Page No.</u>
SUPPLEMENTARY INFORMATION (Continued)	
Combining Statement of Cash Flows - Nonmajor Enterprise Funds	70
Combining Statement of Net Position - Internal Service Funds	71 - 72
Combining Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds	73 - 74
Combining Statement of Cash Flows - Internal Service Funds	75 - 76
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 <i>Government Auditing Standards</i>	77 - 78
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 Uniform Guidance and the <i>State Single Audit Guidelines</i>	79 - 80
Schedule of Expenditures of Federal Awards	81 - 82
Schedule of State Financial Assistance	83 - 84
Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	85
Schedule of Findings and Questioned Costs	86 - 87
Schedule of Prior Year Audit Findings and Corrective Action Plan	88



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, 2015, 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 57 percent, 57 percent, and 50 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, 2015, 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.

Emphasis of Matter

As discussed in Note D.6, the City implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*. Our opinions are not modified with respect to this matter.

As described in Note D.7, the City recorded a prior period adjustment of \$2,000,000 in the governmental funds and government-wide financial statements to properly recognize revenue. Our opinions are not modified with respect to this matter.

As described in Note D.8, the City increased its capitalization threshold for capital assets resulting in a decrease in net position of \$389,528 in the governmental activities and \$45,370 in the business-type activities and proprietary funds. 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 schedules relating to pensions and other post-employment benefits on pages 55 through 58 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

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 financial information listed in the table of contents as supplementary information and the schedule of expenditures of federal awards and schedule of state financial assistance, 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 presented for purposes of additional analysis and are 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2016, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Schenck SL

Certified Public Accountants
Sheboygan, Wisconsin
May 2, 2016

BASIC FINANCIAL STATEMENTS

CITY OF SHEBOYGAN, WISCONSIN
Statement of Net Position
December 31, 2015

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Totals	Housing Authority of the City of Sheboygan	Harbor Centre Business Improvement District
ASSETS					
Cash and investments	\$ 56,210,651	\$ 15,531,087	\$ 71,741,738	\$ 3,925,322	\$ 20,984
Receivables					
Taxes	24,414,696	568,180	24,982,876	-	-
Accounts	1,153,525	1,857,342	3,010,867	5,682	11,667
Special assessments	818,965	510,892	1,329,857	-	-
Loans	8,333,592	-	8,333,592	-	-
Other	73,190	10,705	83,895	18,963	-
Internal balances	662,545	(662,545)	-	-	-
Due from other governments	528,217	378,937	907,154	45,990	-
Inventories and prepaid items	246,372	292,726	539,098	33,622	570
Deposit with CVMIC	2,205,665	-	2,205,665	-	-
Restricted assets					
Cash and investments	-	994,377	994,377	106,652	-
Capital assets, nondepreciable					
Land	16,391,989	887,683	17,279,672	346,943	-
Construction in progress	-	12,033,804	12,033,804	92,950	-
Capital assets, depreciable					
Buildings and improvements	32,814,756	20,059,113	52,873,869	8,501,866	-
Improvements other than buildings	13,805,709	26,660,073	40,465,782	-	9,291
Machinery and equipment	19,750,372	31,561,562	51,311,934	832,708	1,500
Infrastructure	119,943,077	61,819,466	181,762,543	-	-
Less: Accumulated depreciation	(100,715,000)	(83,474,557)	(184,189,557)	(7,296,106)	(4,413)
Other assets					
Net pension asset	5,195,916	730,087	5,926,003	-	-
TOTAL ASSETS	201,834,237	89,758,932	291,593,169	6,614,592	39,579
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pension	5,302,257	942,792	6,245,049	-	-
LIABILITIES					
Accounts payable	1,553,881	1,357,250	2,911,131	27,690	11,620
Accrued and other current liabilities	3,367,212	711,954	4,079,166	167,809	1,555
Accrued interest payable	359,470	107,790	467,260	-	-
Due to other governments	915,119	1,417	916,536	-	-
Unearned revenues	1,476	10,177	11,653	1,336	-
Long-term Obligations					
Due within one year	6,127,511	1,470,067	7,597,578	-	-
Due in more than one year	33,340,421	19,620,410	52,960,831	34,319	-
TOTAL LIABILITIES	45,665,090	23,279,065	68,944,155	231,154	13,175
DEFERRED INFLOWS OF RESOURCES					
Property taxes	24,280,057	511,547	24,791,604	-	-
NET POSITION					
Net investment in capital assets	68,762,742	49,034,460	117,797,202	2,478,361	6,378
Restricted for					
Debt service	5,091,324	355,142	5,446,466	-	-
Tax incremental financing districts	3,273,651	-	3,273,651	-	-
Capital improvements	2,153,087	-	2,153,087	-	-
Community development	8,295,649	-	8,295,649	-	-
Cemetery perpetual care	852,583	-	852,583	-	-
Pension benefits	10,498,173	1,343,744	11,841,917	-	-
Library trust	1,218,272	-	1,218,272	-	-
Business improvement district	-	-	-	-	20,026
Housing assistance	-	-	-	26,494	-
Unrestricted	37,045,866	16,177,766	53,223,632	3,878,583	-
TOTAL NET POSITION	\$ 137,191,347	\$ 66,911,112	\$204,102,459	\$ 6,383,438	\$ 26,404

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, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 4,564,930	\$ 1,202,767	\$ 6,206	\$ -
Public safety	21,536,099	2,928,787	265,622	-
Public works	10,487,907	2,013,672	2,382,287	2,067,816
Health and human services	248,554	101,684	-	-
Culture and recreation	6,351,971	838,778	939,551	-
Conservation and development	3,794,389	32,625	1,033,599	-
Interest on debt	1,560,094	-	-	-
Total Governmental Activities	48,543,944	7,118,313	4,627,265	2,067,816
Business-type Activities				
Sewerage system	6,581,820	6,996,619	-	100,045
Water utility	5,696,692	8,144,392	-	696,387
Transit commission	4,484,699	836,955	2,644,412	-
Parking facility	389,148	377,104	-	-
Boat facility	84,605	96,004	-	-
Total Business-type Activities	17,236,964	16,451,074	2,644,412	796,432
Total Primary Government	\$ 65,780,908	\$ 23,569,387	\$ 7,271,677	\$ 2,864,248
Component Units				
Housing Authority of the City of Sheboygan	\$ 2,218,678	\$ 1,041,432	\$ 782,810	\$ -
Harbor Centre Business Improvement District	135,737	127,831	-	-
	\$ 2,354,415	\$ 1,169,263	\$ 782,810	\$ -

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, as originally reported

Cumulative effect of change in accounting principle (Note D.8)

Cumulative effect of change in accounting principle (Note D.6)

Prior period adjustment (Note D.7)

Net position - January 1, restated

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

\$ (3,355,957)	\$ -	\$ (3,355,957)	\$ -	\$ -
(18,341,690)	-	(18,341,690)	-	-
(4,024,132)	-	(4,024,132)	-	-
(146,870)	-	(146,870)	-	-
(4,573,642)	-	(4,573,642)	-	-
(2,728,165)	-	(2,728,165)	-	-
(1,560,094)	-	(1,560,094)	-	-
(34,730,550)	-	(34,730,550)	-	-

-	514,844	514,844	-	-
-	3,144,087	3,144,087	-	-
-	(1,003,332)	(1,003,332)	-	-
-	(12,044)	(12,044)	-	-
-	11,399	11,399	-	-
-	2,654,954	2,654,954	-	-
(34,730,550)	2,654,954	(32,075,596)	-	-

-	-	-	(394,436)	-
-	-	-	-	(7,906)
-	-	-	(394,436)	(7,906)

21,165,546	511,547	21,677,093	-	-
3,572,015	-	3,572,015	-	-
1,993,435	-	1,993,435	-	-
12,148,337	-	12,148,337	-	-
1,095,318	180,976	1,276,294	95,698	41
246,267	63,038	309,305	31,205	-
-	9,535	9,535	-	-
1,445,191	(1,445,191)	-	-	-
41,666,109	(680,095)	40,986,014	126,903	41
6,935,559	1,974,859	8,910,418	(267,533)	(7,865)
118,098,461	63,329,875	181,428,336	6,650,971	34,269
(389,528)	(45,370)	(434,898)	-	-
10,546,855	1,651,748	12,198,603	-	-
2,000,000	-	2,000,000	-	-
130,255,788	64,936,253	195,192,041	6,650,971	34,269
\$ 137,191,347	\$ 66,911,112	\$ 204,102,459	\$ 6,383,438	\$ 26,404

CITY OF SHEBOYGAN, WISCONSIN

Balance Sheet
Governmental Funds
December 31, 2015

	General	Debt Service GO Debt	Debt Service TIF Districts	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 22,131,408	\$ 4,271,559	\$ 4,655,445	\$ 12,410,770	\$ 43,469,182
Receivables					
Taxes	15,095,022	2,886,889	3,062,794	3,369,991	24,414,696
Accounts	308,336	-	19,923	825,176	1,153,435
Special assessments	176,541	-	-	642,424	818,965
Loans	10,000	-	-	8,323,592	8,333,592
Other	34,008	8,184	7,355	8,554	58,101
Due from other funds	1,591,981	2,811,581	-	153,505	4,557,067
Advance to other funds	1,233,924	228,493	-	79,435	1,541,852
Due from other governments	15,405	-	-	512,812	528,217
Inventories and prepaid items	178,439	-	-	20,487	198,926
TOTAL ASSETS	\$ 40,775,064	\$ 10,208,708	\$ 7,745,517	\$ 26,346,746	\$ 85,074,033
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 525,838	\$ -	\$ -	\$ 736,848	\$ 1,262,686
Accrued and other current liabilities	1,553,539	-	-	153,939	1,707,478
Due to other funds	-	-	95,713	3,350,199	3,445,912
Due to other governments	1,597	-	-	913,522	915,119
Unearned revenues	1,476	-	-	-	1,476
Advance from other funds	-	-	1,313,359	339,104	1,652,463
Total Liabilities	2,082,450	-	1,409,072	5,493,612	8,985,134
Deferred Inflows of Resources					
Property taxes	14,980,383	2,886,889	3,062,794	3,369,991	24,280,057
Special assessments	170,646	-	-	636,275	806,921
Loans receivable	-	-	-	7,437,906	7,437,906
Accounts receivable	-	228,493	-	161,432	389,925
Total Deferred Inflows of Resources	15,131,029	3,115,382	3,062,794	11,605,604	32,914,809
Fund Balances					
Nonspendable					
Inventories and prepaid items	178,439	-	-	20,487	198,926
Long-term accounts and interfund receivables	1,625,589	-	-	-	1,625,589
Cemetery perpetual care	-	-	-	852,583	852,583
Library trust	-	-	-	600,000	600,000
Restricted					
Debt service	-	5,091,324	-	-	5,091,324
Tax incremental financing districts	-	-	3,273,651	-	3,273,651
Capital improvements	-	-	-	2,153,087	2,153,087
Community development	-	-	-	2,347,747	2,347,747
Library trust	-	-	-	618,272	618,272
Committed					
Development	350,000	-	-	-	350,000
Information technology	86,649	-	-	-	86,649
Transfer of dispatch services	2,500,000	-	-	-	2,500,000
Wildwood baseball park	-	-	-	40,000	40,000
Assigned					
Debt service	-	2,000,000	-	5,890,953	7,890,953
Subsequent year expenditures	914,984	-	-	-	914,984
Unassigned	17,905,924	-	-	(3,275,599)	14,630,325
Total Fund Balances	23,561,585	7,091,324	3,273,651	9,247,530	43,174,080
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 40,775,064	\$ 10,208,708	\$ 7,745,517	\$ 26,346,746	\$ 85,074,033

(Continued)

CITY OF SHEBOYGAN, WISCONSIN
Balance Sheet (Continued)
Governmental Funds
December 31, 2015

Reconciliation to the Statement of Net Position

Total Fund Balances as shown on previous page **\$ 43,174,090**

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. **97,982,538**

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:

Net pension asset **5,046,467**
Deferred outflows related to pension **5,144,627**

Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.

Special assessments **806,921**
Accounts receivable **161,432**
Loans receivable **7,437,906**
Advance from other funds **228,493**

Internal service funds reported in the statement of net position as governmental activities (see page 13) **17,036,275**

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds and notes payable	\$ (34,300,255)	
Bond premium	(135,672)	
Bond discount	66,582	
Capital leases payable	(664,163)	
Unfunded post employment benefits	(1,450,704)	
Compensated absences	(2,983,720)	
Accrued interest on long-term obligations	(359,470)	(39,827,402)

Net Position of Governmental Activities as Reported on the Statement of Net Position (see page 4) **\$ 137,191,347**

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, 2015

	General	Debt Service GO Debt	Debt Service TIF Districts	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 16,160,234	\$ 2,886,889	\$ 3,856,512	\$ 3,827,361	\$ 26,730,996
Special assessments	-	-	-	257,859	257,859
Intergovernmental	14,297,099	-	31,753	2,141,822	16,470,674
Licenses and permits	1,257,930	-	-	628,636	1,886,566
Fines and forfeits	281,845	-	-	894,072	1,175,917
Public charges for services	1,536,080	-	-	2,177,253	3,713,333
Intergovernmental charges for services	234,997	-	-	-	234,997
Miscellaneous	658,371	591,236	90,422	1,053,823	2,393,852
Total Revenues	34,426,556	3,478,125	3,978,687	10,980,826	52,864,194
Expenditures					
Current					
General government	3,886,099	150	-	523,513	4,409,762
Public safety	20,481,643	-	-	581,861	21,063,504
Public works	6,711,257	-	-	1,009,149	7,720,406
Health and human services	233,341	-	-	1,064	234,405
Culture and recreation	2,470,759	-	-	3,069,722	5,540,481
Conservation and development	565,125	-	806,693	1,365,988	2,737,786
Debt service					
Principal	-	3,265,734	1,799,951	83,900	5,149,585
Interest and fiscal charges	-	1,041,733	541,909	15,780	1,599,422
Capital outlay	-	-	-	2,621,067	2,621,067
Total Expenditures	34,348,224	4,307,617	3,148,553	9,272,024	51,076,418
Excess of Revenues Over (Under)					
Expenditures	78,332	(829,492)	830,134	1,708,802	1,787,776
Other Financing Sources (Uses)					
Long-term debt issued	-	3,685,000	-	3,000,000	6,685,000
Premium on long-term debt issued	-	80,646	-	-	80,646
Sale of capital assets	19,218	-	-	464,194	483,412
Payment to current noteholder	-	(3,615,000)	-	-	(3,615,000)
Transfers in	2,904,358	1,247,964	-	276,629	4,428,951
Transfers out	(445,022)	-	(67,341)	(3,782,508)	(4,294,871)
Total Other Financing Sources (Uses)	2,478,554	1,398,610	(67,341)	(41,885)	3,768,138
Net Change in Fund Balances	2,556,886	569,118	762,793	1,667,117	5,555,914
Fund Balances - January 1, as originally reported	21,004,699	4,522,206	2,510,858	7,580,413	35,618,176
Prior Period Adjustment	-	2,000,000	-	-	2,000,000
Fund Balances - January 1, restated	21,004,699	6,522,206	2,510,858	7,580,413	37,618,176
Fund Balances - December 31	\$ 23,561,585	\$ 7,091,324	\$ 3,273,651	\$ 9,247,530	\$ 43,174,090

(Continued)

CITY OF SHEBOYGAN, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds (Continued)
For the Year Ended December 31, 2015

Reconciliation to the Statement of Activities

Net Change in Fund Balances as shown on previous page		\$ 5,555,914
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	\$ 4,329,023	
Depreciation expense reported in the statement of activities	<u>(4,077,082)</u>	
Amount by which capital outlay is less than depreciation in current period		251,941
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	\$ (709,200)	
Gain (loss) on disposition reported on the statement of activities	<u>374,849</u>	
Cost of assets disposed of		(334,351)
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:		
		(359,350)
Changes in the net pension 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.		
		(51,267)
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	\$ 369,502	
Special assessment collections	<u>(384,143)</u>	
		(14,641)
Accounts receivable deferred and collected after the period of availability		8,474
Water utility's portion of unfunded pension liability payoff established in 2009		(12,785)
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	\$ 506,997	
Loan repayments received	<u>(988,549)</u>	
		(479,552)
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:		
		(6,685,000)
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:		
		8,764,585
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.		
		33,264
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		(67,589)
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>332,759</u>
Change in Net Position of Governmental Activities as Reported in the Statement of Activities (see pages 5 - 6)		<u>\$ 6,935,559</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, 2015

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 16,168,895	\$ 16,168,895	\$ 16,160,234	\$ (8,661)
Intergovernmental	13,948,756	13,987,279	14,297,099	309,820
Licenses and permits	706,344	706,344	1,257,930	551,586
Fines and forfeits	337,100	352,347	281,845	(70,502)
Public charges for services	1,202,130	1,250,380	1,536,080	285,700
Intergovernmental charges for services	225,643	225,643	234,997	9,354
Miscellaneous	314,018	354,828	658,371	303,543
Total Revenues	32,902,886	33,045,716	34,426,556	1,380,840
Expenditures				
General Government				
Council	127,818	136,215	124,336	11,879
Mayor	453,471	460,391	406,054	54,337
City clerk	345,394	361,284	312,074	49,210
Elections	57,698	57,608	45,169	12,439
Finance	1,246,488	1,147,929	926,212	221,717
Assessor	430,486	430,486	399,850	30,636
Personnel	252,782	352,135	295,794	56,341
City attorney	447,869	464,869	452,784	12,085
City insurance	398,601	504,403	188,391	316,012
City buildings	796,031	861,766	735,074	126,692
Board of review	1,450	1,450	361	1,089
Total General Government	4,558,088	4,778,536	3,886,099	892,437
Public Safety				
Police	12,337,886	12,502,816	11,970,668	532,148
Fire	7,801,175	8,066,234	7,871,970	194,264
Building inspection	732,520	740,967	633,145	107,822
Emergency operations	1,200	1,200	999	201
Civil defense	18,455	18,455	4,861	13,594
Total Public Safety	20,891,236	21,329,672	20,481,643	848,029
Public Works				
Department of public works	253,144	253,144	244,056	9,088
Engineering	521,209	574,025	568,315	5,710
Streets department	3,982,654	4,211,693	3,735,611	476,082
Sanitation department	2,412,400	2,412,400	2,152,359	260,041
Incinerator	19,000	19,000	10,916	8,084
Total Public Works	7,168,407	7,470,262	6,711,257	759,005
Health and Human Services				
Cemetery	249,012	261,684	233,341	28,343

(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, 2015

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Culture and Recreation				
Park department	2,365,470	2,484,043	2,310,398	173,645
Senior citizen center	179,053	180,303	160,361	19,942
Total Culture and Recreation	2,544,523	2,664,346	2,470,759	193,587
 Conservation and Development				
City development	266,574	565,549	565,125	424
 Total Expenditures	35,677,840	37,070,049	34,348,224	2,721,825
 Excess of Revenues Over (Under) Expenditures	(2,774,954)	(4,024,333)	78,332	4,102,665
 Other Financing Sources (Uses)				
Sale of capital assets	-	10,000	19,218	9,218
Transfers in	2,778,954	2,778,954	2,904,358	125,404
Transfers out	(4,000)	(448,595)	(445,022)	3,573
Total Other Financing Sources (Uses)	2,774,954	2,340,359	2,478,554	138,195
 Net Change in Fund Balance	-	(1,683,974)	2,556,886	4,240,860
 Fund Balance - January 1	21,004,699	21,004,699	21,004,699	-
 Fund Balance - December 31	\$ 21,004,699	\$ 19,320,725	\$ 23,561,585	\$ 4,240,860

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, 2015

	Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Sewerage System	Water Utility	Transit Commission	Nonmajor Enterprise Funds		
ASSETS						
Cash and investments	\$ 6,318,712	\$ 5,573,804	\$ 2,442,945	\$ 1,195,626	\$ 15,531,087	\$ 12,741,469
Receivables						
Taxes	50,254	-	511,547	6,379	568,180	-
Accounts	786,812	1,036,567	4,382	29,581	1,857,342	90
Special assessments	-	420,305	-	90,587	510,892	-
Other	6,916	-	2,106	1,683	10,705	15,089
Due from other governments	-	140,278	238,659	-	378,937	-
Inventories and prepaid items	-	288,109	4,617	-	292,726	47,446
Restricted assets						
Cash and investments	-	994,377	-	-	994,377	-
Advance to other funds	-	-	-	339,104	339,104	-
Deposit with CVMIC	-	-	-	-	-	2,205,665
Capital assets, nondepreciable						
Land	2,000	133,671	35,754	716,258	887,683	-
Construction in progress	7,688,288	4,049,911	-	295,605	12,033,804	-
Capital assets, depreciable						
Buildings and improvements	12,371,095	6,935,604	738,173	14,241	20,059,113	-
Improvements other than buildings	23,905,486	-	872,007	1,882,570	26,660,073	-
Machinery and equipment	14,390,104	11,090,479	5,866,187	214,792	31,561,562	12,767,620
Infrastructure	23,990,434	37,829,032	-	-	61,819,466	-
Less: Accumulated depreciation	(58,103,052)	(17,294,526)	(6,111,979)	(1,965,000)	(83,474,557)	(8,759,255)
Other assets						
Net pension asset	176,671	268,255	273,365	11,796	730,087	149,449
TOTAL ASSETS	31,583,730	51,465,866	4,877,763	2,833,222	90,760,581	19,167,573
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows related to pension	230,977	329,135	371,825	10,855	942,792	157,630
LIABILITIES						
Accounts payable	502,450	772,197	55,449	27,154	1,357,250	291,195
Accrued and other current liabilities	51,688	572,808	84,328	3,132	711,954	1,659,734
Accrued interest payable	40,921	66,869	-	-	107,790	-
Due to other funds	-	1,111,155	-	-	1,111,155	-
Due to other governments	-	-	-	1,417	1,417	-
Unearned revenues	10,084	-	-	93	10,177	-
Advance from other funds	-	228,493	-	-	228,493	-
Long-term obligations						
Due within one year	683,877	786,190	-	-	1,470,067	-
Due in more than one year	9,306,404	10,314,008	-	-	19,620,410	-
TOTAL LIABILITIES	10,595,424	13,851,716	139,777	31,796	24,618,713	1,950,929
DEFERRED INFLOWS OF RESOURCES						
Property taxes	-	-	511,547	-	511,547	-
NET POSITION						
Net investment in capital assets	14,254,084	32,221,768	1,400,142	1,158,466	49,034,460	4,008,365
Restricted for						
Pension benefits	407,648	268,255	645,190	22,651	1,343,744	307,079
Debt service	-	355,142	-	-	355,142	-
Unrestricted	6,557,551	5,098,120	2,552,932	1,631,164	15,839,767	13,058,830
TOTAL NET POSITION	\$ 21,219,283	\$ 37,943,285	\$ 4,598,264	\$ 2,812,281	66,573,113	17,374,274
Adjustment to reflect consolidation of internal service fund activities related to enterprise funds					337,999	(337,999)
Net Position, as reported in the Statement of Net Position in the government-wide financial statements					<u>\$ 66,911,112</u>	<u>\$ 17,036,275</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, 2015

	Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Sewerage System	Water Utility	Transit Commission	Nonmajor Enterprise Funds		
Operating Revenues						
Charges for services	\$ 6,944,693	\$ 8,014,392	\$ 755,067	\$ 465,489	\$ 16,179,641	\$ 10,083,922
Other	51,926	130,000	81,888	7,619	271,433	71,241
Total Operating Revenues	<u>6,996,619</u>	<u>8,144,392</u>	<u>836,955</u>	<u>473,108</u>	<u>16,451,074</u>	<u>10,155,163</u>
Operating Expenses						
Personal services	2,003,832	1,836,568	2,936,771	170,331	6,947,502	1,351,149
Contractual services	1,928,478	1,640,820	236,114	216,994	4,022,406	1,228,826
Supplies and materials	1,049,482	265,470	482,146	46,656	1,843,754	282,585
Insurance	34,293	139,150	123,010	989	297,442	7,958,188
Other	122,647	221,810	5,849	4,590	354,896	40,857
Depreciation	1,127,331	1,231,790	558,299	26,930	2,944,350	781,729
Total Operating Expenses	<u>6,266,063</u>	<u>5,335,608</u>	<u>4,342,189</u>	<u>466,490</u>	<u>16,410,350</u>	<u>11,643,334</u>
Operating Income (Loss)	<u>730,556</u>	<u>2,808,784</u>	<u>(3,505,234)</u>	<u>6,618</u>	<u>40,724</u>	<u>(1,488,171)</u>
Nonoperating Revenues (Expenses)						
Property taxes	-	-	511,547	-	511,547	-
Intergovernmental	-	-	2,644,412	-	2,644,412	-
Investment income	122,491	9,128	24,678	24,679	180,976	176,777
Miscellaneous revenues (expenses)	-	-	55,372	6,845	62,217	-
Interest expense	(230,172)	(361,084)	-	-	(591,256)	-
Amortization of premium	-	821	-	-	821	-
Gain (loss) on disposal of assets	9,535	-	(24,305)	-	(14,770)	121,989
Total Nonoperating Revenues (Expenses)	<u>(98,146)</u>	<u>(351,135)</u>	<u>3,211,704</u>	<u>31,524</u>	<u>2,793,947</u>	<u>298,766</u>
Income (Loss) Before Contributions and Transfers	<u>632,410</u>	<u>2,457,649</u>	<u>(293,530)</u>	<u>38,142</u>	<u>2,834,671</u>	<u>(1,189,405)</u>
Capital contributions	100,045	696,387	-	-	796,432	-
Transfers in	-	-	-	5,606	5,606	1,436,111
Transfers out	<u>(362,970)</u>	<u>(1,086,286)</u>	<u>(1,541)</u>	<u>-</u>	<u>(1,450,797)</u>	<u>(125,000)</u>
Change in Net Position	<u>369,485</u>	<u>2,067,750</u>	<u>(295,071)</u>	<u>43,748</u>	<u>2,185,912</u>	<u>121,706</u>
Net Position - January 1, as originally reported	<u>20,478,656</u>	<u>35,309,782</u>	<u>4,239,254</u>	<u>2,753,131</u>	<u>62,780,823</u>	<u>17,019,584</u>
Cumulative effect of change in accounting principle (Note D.8)	<u>(26,479)</u>	<u>-</u>	<u>(14,095)</u>	<u>(4,796)</u>	<u>(45,370)</u>	<u>(71,510)</u>
Cumulative effect of change in accounting principle (Note D.6)	<u>397,621</u>	<u>565,753</u>	<u>668,176</u>	<u>20,198</u>	<u>1,651,748</u>	<u>304,494</u>
Net position - January 1, restated	<u>20,849,798</u>	<u>35,875,535</u>	<u>4,893,335</u>	<u>2,768,533</u>	<u>64,387,201</u>	<u>17,252,568</u>
Net Position - December 31	<u>\$ 21,219,283</u>	<u>\$ 37,943,285</u>	<u>\$ 4,598,264</u>	<u>\$ 2,812,281</u>	<u>\$ 66,573,113</u>	<u>\$ 17,374,274</u>
Change in net position, as reported above					\$ 2,185,912	\$ 121,706
Adjustment to reflect consolidation of internal service fund activities related to enterprise funds					<u>(211,053)</u>	<u>211,053</u>
Change in Net Position, as reported in the Statement of Activities in the government-wide financial statements					<u>\$ 1,974,859</u>	<u>\$ 332,759</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, 2015

	Enterprise Funds					Governmental Activities - Internal Service Funds
	Sewerage System	Water Utility	Transit Commission	Nonmajor Enterprise Funds	Totals	
Cash Flows from Operating Activities						
Receipts from customers	\$ 6,983,349	\$ 8,170,339	\$ 952,765	\$ 435,016	\$ 16,541,469	\$ 10,227,282
Payments to suppliers	(3,036,052)	(2,641,105)	(867,048)	(250,514)	(6,794,719)	(9,306,109)
Payments to employees	(2,013,859)	(1,471,456)	(2,986,968)	(175,250)	(6,647,533)	(1,381,658)
Net Cash Provided (Used) by Operating Activities	1,933,438	4,057,778	(2,901,251)	9,252	3,099,217	(460,485)
Cash Flows from Noncapital and Related Financing Activities						
Property taxes	-	-	511,547	-	511,547	-
Intergovernmental grants	-	-	2,644,412	-	2,644,412	-
Nonoperating revenue	-	-	55,372	-	55,372	-
Transfer in (out)	(362,970)	(1,062,779)	(1,541)	5,606	(1,421,684)	1,311,111
Advances from other funds	-	(12,785)	-	(4,351)	(17,136)	-
Interest on advance from other funds	-	(6,784)	-	-	(6,784)	-
Net Cash Provided (Used) by Noncapital and Related Financing Activities	(362,970)	(1,082,348)	3,209,790	1,255	1,765,727	1,311,111
Cash Flows from Capital and Related Financing Activities						
Acquisition of capital assets	(696,307)	(3,334,548)	(3,979)	(295,605)	(4,330,439)	(708,307)
Proceeds from sale of capital assets	9,535	-	-	-	9,535	121,989
Proceeds of capital debt	167,585	1,474,215	-	-	1,641,800	-
Principal payments on capital debt	(1,208,242)	(713,733)	-	-	(1,921,975)	-
Interest payments on capital debt	(235,942)	(354,664)	-	-	(590,606)	-
Special assessment collections	380	112,954	-	-	113,334	-
Capital contributions from municipality	100,045	-	-	-	100,045	-
Net Cash Used by Capital and Related Financing Activities	(1,862,946)	(2,815,776)	(3,979)	(295,605)	(4,978,306)	(584,318)
Cash Flows from Investing Activities						
Interest received	122,491	9,128	24,678	24,679	180,976	176,777
Change in Cash and Cash Equivalents	(169,987)	168,782	329,238	(260,419)	67,614	443,085
Cash and Cash Equivalents - January 1	6,488,699	6,399,399	2,113,707	1,456,045	16,457,850	12,298,384
Cash and Cash Equivalents - December 31	\$ 6,318,712	\$ 6,568,181	\$ 2,442,945	\$ 1,195,626	\$ 16,525,484	\$ 12,741,469

CITY OF SHEBOYGAN, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Sewerage System	Water Utility	Transit Commission	Nonmajor Enterprise Funds		
Reconciliation to Statement of Net Position						
Unrestricted cash and investments	\$ 6,318,712	\$ 5,573,804	\$ 2,442,945	\$ 1,195,626	\$ 15,531,087	\$ 12,741,469
Restricted cash and investments	-	994,377	-	-	994,377	-
	<u>\$ 6,318,712</u>	<u>\$ 6,568,181</u>	<u>\$ 2,442,945</u>	<u>\$ 1,195,626</u>	<u>\$ 16,525,464</u>	<u>\$ 12,741,469</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating income (loss)	\$ 730,556	\$ 2,808,784	\$ (3,505,234)	\$ 6,618	\$ 40,724	\$ (1,488,171)
Adjustments to reconcile operating income (loss) to net cash provided by (used) by operating activities						
Depreciation	1,127,331	1,231,790	558,299	26,930	2,944,350	781,729
Depreciation charged to clearing and other funds	-	180,722	-	-	180,722	-
Miscellaneous income	-	-	-	6,845	6,845	-
Change in pension related assets and deferred outflows	(10,027)	(31,637)	22,986	(2,453)	(21,131)	(2,585)
Changes in assets and liabilities						
Receivables	(13,564)	(698)	(1,935)	(18,467)	(34,662)	72,119
Due from other governments	-	(51,521)	117,745	-	66,224	-
Inventories and prepaid items	-	41,111	15,247	-	56,358	1,832
Accounts payable	138,658	27,919	(35,176)	17,992	149,393	195,037
Accrued and other current liabilities	(39,810)	(148,694)	(73,183)	(2,466)	(264,153)	(20,446)
Due to other governments	-	-	-	723	723	-
Unearned revenues	294	-	-	(26,470)	(26,176)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,933,438</u>	<u>\$ 4,057,778</u>	<u>\$ (2,901,251)</u>	<u>\$ 9,252</u>	<u>\$ 3,099,217</u>	<u>\$ (460,485)</u>
Noncash Investing, Capital and Financing Activities						
Amortization of premium	\$ -	\$ 821	\$ -	\$ -	\$ 821	\$ -
Capital contributions	\$ -	\$ 696,387	\$ -	\$ -	\$ 696,387	\$ -

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, 2015

	Property Tax Collection	Business Improvement District	Totals
ASSETS			
Cash and investments	\$ 26,312,658	\$ 12,498	\$ 26,325,156
Receivables			
Taxes	16,037,372	131,592	16,168,964
Special assessments	-	2,655	2,655
TOTAL ASSETS	\$ 42,350,030	\$ 146,745	\$ 42,496,775
LIABILITIES			
Liabilities			
Accounts payable	\$ 1,078	\$ -	\$ 1,078
Due to other governments	42,348,952	146,745	42,495,697
Total Liabilities	\$ 42,350,030	\$ 146,745	\$ 42,496,775

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, 2015

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 financial 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, 2015 for the Housing Authority and December 31, 2015 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 621 S. 8th Street, Sheboygan, WI 53081.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

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.

DEBT SERVICE TAX INCREMENTAL FINANCING DISTRICTS FUND

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt issued to finance project plan expenditures of the City's tax incremental financing districts.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The City reports the following major enterprise funds:

SEWERAGE SYSTEM

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

WATER UTILITY

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

TRANSIT COMMISSION

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

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	E.H. May Environmental Park
Cable TV	Municipal Court
Tourism Promotion	Ambulance
Harbor Center Marina	Storm Water

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.

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, 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:

Parking Facility	Boat Facility
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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, 2015

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, 2015

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 amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with an original maturity of three months or less from the date of acquisition 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 personally 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, 2015

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 fair 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:

	Governmental Activities	Business-type Activities
	Years	
<u>Assets</u>		
Buildings and improvements	25 - 45	25 - 45
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. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide 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. Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities are determined on the basis of current salary rates and include salary related payments.

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 one type of item that qualifies for reporting in this category, property taxes. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied. 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, 2015

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. Claims and Judgments

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

k. Pensions

For purposes of measuring the net pension 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.

l. 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. These constraints can only be removed or changed by the Common Council using the same action that was used to create them.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **Assigned fund balance** - Amounts that are constrained for specific purposes by action of City management. The Common Council has not authorized an employee to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- **Unassigned fund balance** - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

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

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

Equity is classified as net position and displayed in three components:

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

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

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

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.
- 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, 2015.

2. Deficit Fund Equity

The following fund had deficit fund balance as of December 31, 2015:

Fund	Deficit Fund Balance
Nonmajor Special Revenue Fund Harbor Center Marina	\$ 3,255,112

The City anticipates funding the above deficit from future revenues of the fund.

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.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

The carrying amount of the City's cash and investments totaled \$99,061,271 on December 31, 2015 as summarized below:

Petty cash funds	\$ 7,041
Deposits with financial institutions	9,511,861
Investments	
Cash held by brokerage firm	1,563
Certificates of deposit	7,486,769
Federal agency securities	36,108,124
Money market mutual funds	29,357,607
Municipal bonds	1,769,362
Mutual funds	12,599,432
Wisconsin local government investment pool	2,219,512
	<u>\$ 99,061,271</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position	
Cash and investments	\$ 71,741,738
Restricted cash and investments	994,377
Fiduciary Funds Statement of Net Position	
Agency funds	26,325,156
	<u>\$ 99,061,271</u>

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, 2015, \$1,928,680 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits and uncollateralized.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

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 yearend for each investment type.

Investment Type	Amount	Exempt From Disclosure	AAA	AA	A	Not Rated
Cash held by brokerage firm	\$ 1,563	\$ -	\$ -	\$ -	\$ -	\$ 1,563
Certificates of deposit	7,486,769	-	-	-	-	7,486,769
Federal National MTG Assn	9,054,508	-	9,054,508	-	-	-
Federal Home Loan MTG Corp	7,842,871	-	7,842,871	-	-	-
Federal Home Loan Bank	11,993,853	-	11,993,853	-	-	-
Federal Farm Credit Bank	7,216,892	-	7,216,892	-	-	-
Money market mutual funds	29,357,607	-	-	-	-	29,357,607
Corporate bonds	100,067	-	-	-	-	100,067
Municipal bonds	1,669,295	-	-	-	-	1,669,295
Mutual funds	12,599,432	-	-	-	-	12,599,432
Wisconsin local government investment pool	2,219,512	-	-	-	-	2,219,512
Totals	\$89,542,369	\$ -	\$36,108,124	\$ -	\$ -	\$53,434,245

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	\$ 9,054,508	10%
Federal Home Loan MTG Corp	Federal Agency Securities	7,842,871	9%
Federal Home Loan Bank	Federal Agency Securities	11,993,853	13%
Federal Farm Credit Bank	Federal Agency Securities	7,216,892	8%

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

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
Cash held by brokerage firm	\$ 1,563	\$ 1,563	\$ -	\$ -	\$ -
Certificates of deposit	7,486,769	897,143	1,344,143	4,749,825	495,658
Federal National MTG Assn	9,054,508	-	100,375	8,954,133	-
Federal Home Loan MTG Corp	7,842,871	-	7,501,725	341,146	-
Federal Home Loan Bank	11,993,853	-	-	11,716,560	277,293
Federal Farm Credit Bank	7,216,892	-	2,094,609	5,122,283	-
Money market mutual funds	29,357,607	29,357,607	-	-	-
Corporate bonds	100,067	100,067	-	-	-
Municipal bonds	1,669,295	40,287	-	1,066,082	562,926
Mutual funds	12,599,432	12,349,782	149,607	100,043	-
Wisconsin local government investment pool	2,219,512	2,219,512	-	-	-
Totals	\$89,542,369	\$44,985,961	\$11,190,459	\$32,050,072	\$1,335,877

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	\$ 9,054,508
Federal Home Loan MTG Corp	7,842,871
Federal Home Loan Bank	11,993,853
Federal Farm Credit Bank	7,216,892
	<u>\$ 36,108,124</u>

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool of \$2,219,512 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, 2015, 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, 2015

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	\$ 416,584
Redemption account	577,793
Total Restricted Assets	<u>\$ 994,377</u>

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

4. Capital Assets

Capital asset activity for the year ended December 31, 2015 was as follows:

	Beginning Balance	Increases	Change in Accounting Principle	Decreases	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 16,361,663	\$ 384,677	\$ -	\$ 334,351	\$ 16,391,989
Construction in progress	359,807	-	-	359,807	-
Total capital assets, not being depreciated	16,721,470	384,677	-	694,158	16,391,989
Capital assets, being depreciated:					
Buildings and improvements	32,814,756	-	-	-	32,814,756
Improvements other than buildings	13,805,709	-	-	-	13,805,709
Machinery and equipment	24,192,166	2,093,352	(5,417,237)	1,117,909	19,750,372
Infrastructure	117,005,989	2,937,108	-	-	119,943,077
Subtotals	187,818,600	5,030,460	(5,417,237)	1,117,909	188,313,914
Less accumulated depreciation for:					
Buildings and improvements	14,976,869	700,686	-	-	15,677,555
Improvements other than buildings	10,861,244	307,137	-	-	11,168,381
Machinery and equipment	18,817,157	1,487,456	(5,027,709)	1,117,909	14,158,995
Infrastructure	57,346,537	2,363,532	-	-	59,710,069
Subtotals	102,001,807	4,858,811	(5,027,709)	1,117,909	100,715,000
Total capital assets, being depreciated, net	85,816,793	171,649	(389,528)	-	85,598,914
Governmental activities capital assets, net	\$ 102,538,263	\$ 536,326	\$ (389,528)	\$ 694,158	101,990,903
Less: General obligation debt					33,075,255
Less: Mortgage notes					225,000
Less: Capital lease					664,163
Less: Sheboygan County					1,000,000
Less: Bond premium					135,672
Add: Bond discount					(66,582)
Add: Unspent Bond Proceeds					(1,805,347)
Net investment in capital assets					<u>\$ 68,762,742</u>

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

	Beginning Balance	Increases	Change in Accounting Principle	Decreases	Ending Balance
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 887,683	\$ -	\$ -	\$ -	\$ 887,683
Construction in progress	8,254,717	5,210,680	-	1,431,593	12,033,804
Total capital assets, not being depreciated	9,142,400	5,210,680	-	1,431,593	12,921,487
Capital assets, being depreciated:					
Buildings and improvements	20,190,107	-	-	130,994	20,059,113
Improvements other than buildings	26,660,073	-	-	-	26,660,073
Machinery and equipment	31,377,718	1,153,966	(584,669)	385,453	31,561,582
Infrastructure	60,967,613	1,047,029	-	195,176	61,819,466
Subtotals	139,195,511	2,200,995	(584,669)	711,623	140,100,214
Less accumulated depreciation for:					
Buildings and improvements	13,551,433	512,056	-	12,213	14,051,276
Improvements other than buildings	19,985,628	332,637	-	-	20,318,265
Machinery and equipment	23,770,315	1,155,318	(539,299)	361,414	24,024,920
Infrastructure	24,150,210	1,125,061	-	195,175	25,080,096
Subtotals	81,457,586	3,125,072	(539,299)	568,802	83,474,557
Total capital assets, being depreciated, net	57,737,925	(924,077)	(45,370)	142,821	56,625,657
Business-type activities capital assets, net	\$ 66,880,325	\$ 4,286,603	\$ (45,370)	\$ 1,574,414	69,547,144
Less: Revenue bonds					20,499,785
Less: Bond premium					12,899
Net investment in capital assets					<u>\$ 49,034,460</u>

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

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

Governmental activities		
General government		\$ 39,501
Public safety		817,023
Public works		2,371,625
Culture and recreation		415,994
Conservation and development		432,939
Internal service funds allocated to other activities		781,729
Total depreciation expense - governmental activities		<u>\$ 4,858,811</u>
Business-type activities		
Sewerage system		\$ 1,127,331
Water utility		
Depreciation expense		1,231,790
Depreciation expense allocated to clearing accounts		180,722
Transit commission		558,299
Parking facility		5,451
Boat facility		21,479
Total depreciation expense - business-type activities		<u>\$ 3,125,072</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, 2015 are detailed below:

Receivable Fund	Payable Fund	Amount	Amount not Due Within One Year
General fund	Special revenue fund - Community development block grant	\$ 169,591	\$ -
	Debt service fund - TIF districts	95,713	-
	Special revenue fund - Harbor Center Marina	215,522	215,522
	Enterprise fund - Water utility	1,111,155	-
Debt service fund - GO debt	Special revenue fund - Harbor Center Marina	2,811,581	-
Library Trust	Mead Library	153,505	-
Subtotal - Fund Financial Statements		4,557,067	215,522
Less: Fund eliminations		(3,445,912)	(215,522)
Total Internal Balances - Government-wide Statement of Net Position		<u>\$ 1,111,155</u>	<u>\$ -</u>

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

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	\$ 1,233,924	\$ 1,233,924
Debt service fund - GO debt	Enterprise fund - Water utility	228,493	-
Capital projects fund - Tax levy	Debt service fund - TIF districts	79,435	-
		<u>1,541,852</u>	<u>1,233,924</u>
Enterprise fund - Boat facility	Special revenue fund - Harbor Center Marina	339,104	-
Subtotal - Fund Financial Statements		1,880,956	1,233,924
Less: Fund eliminations		(1,313,359)	(1,233,924)
Less: Enterprise portion of advance		<u>(678,208)</u>	<u>-</u>
Total Internal Balances - Government-wide Statement of Net Position		<u>\$ (110,611)</u>	<u>\$ -</u>

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	\$ 1,111,155
Interfund advances	(110,611)
Internal service fund allocation to business-type activities	<u>(337,999)</u>
Total Internal Balances - Government-wide Statement of Net Position	<u>\$ 662,545</u>

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Interfund transfers for the year ended December 31, 2015 were as follows:

Fund Transferred To	Fund Transferred From	Amount
General fund	Enterprise fund - Water utility	\$ 1,086,286
	Enterprise fund - Sewerage system	249,869
	Permanent fund - Cemetery perpetual care	1,002
	Special revenue fund - Cable TV	275,000
	Special revenue fund - Tourism promotion	51,248
	Special revenue fund - Municipal court	378,651
	Special revenue fund - Ambulance	737,302
	Internal service fund - Motor vehicle fund	125,000
Special revenue fund - Mead library	General fund	119,546
Special revenue fund - Meg unit	General fund	3,578
Debt service fund - GO debt	Debt service fund - TIF districts	67,341
	Special revenue fund - Tourism promotion	708,005
	Special revenue fund - Special assessment	448,368
	Capital projects fund - Bonded	24,250
		<u>4,275,446</u>
Enterprise fund - Parking facility	General fund	429
	Capital projects fund - Tax levy	5,177
		<u>5,606</u>
Internal service fund - Motor Vehicle	Capital projects fund - Bonded	<u>1,000,000</u>
Internal service fund - Data Processing	General fund	321,469
	Enterprise fund - Sewerage system	113,101
	Enterprise fund - Transit	1,541
		<u>436,111</u>
Permanent fund - Library trust	Special revenue fund - Mead library	<u>153,505</u>
Subtotal - Fund Financial Statements		<u>\$ 5,870,668</u>
Government fund transfers in		\$ 4,275,446
Less: Fund eliminations		(2,830,255)
Total Transfers - Government-wide Statement of Activities		<u>\$ 1,445,191</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, 2015

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, 2015:

	Outstanding 1/1/15	Issued	Retired	Outstanding 12/31/15	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 25,780,000	\$ 2,375,000	\$ 4,880,000	\$ 23,275,000	\$ 2,860,000
Notes	9,185,437	4,310,000	3,695,182	9,800,255	2,085,726
Total General Obligation Debt	34,965,437	6,685,000	8,575,182	33,075,255	4,945,726
Bond premium	68,083	80,646	13,057	135,672	18,189
Bond discount	(73,425)	-	(6,843)	(66,582)	(6,843)
Mortgage notes	225,000	-	-	225,000	-
Capital lease	853,566	-	189,403	664,163	109,504
Sheboygan County	1,000,000	-	-	1,000,000	-
Unfunded post employment benefits	1,216,643	565,061	331,000	1,450,704	-
Compensated absences	2,858,431	245,831	120,542	2,983,720	1,060,935
Governmental activities					
Long-term obligations	<u>\$ 41,113,735</u>	<u>\$ 7,576,538</u>	<u>\$ 9,222,341</u>	<u>\$ 39,467,932</u>	<u>\$ 6,127,511</u>
Business-type activities:					
Revenue bonds	\$ 21,107,993	\$ 1,641,800	\$ 1,672,215	\$ 21,077,578	\$ 1,470,067
Unamortized bond premium	13,720	-	821	12,899	-
Alliant Energy notes	249,760	-	249,760	-	-
Business-type activities					
Long-term obligations	<u>\$ 21,371,473</u>	<u>\$ 1,641,800</u>	<u>\$ 1,922,796</u>	<u>\$ 21,090,477</u>	<u>\$ 1,470,067</u>

Total interest paid during the year on long-term debt totaled \$2,047,748.

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, 2015

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, 2015 is detailed as follows:

	Date of Issue	Interest Rate	Final Maturity	Issue Amount	Balance Outstanding 12/31/15
General Obligation Debt					
General Obligation Bonds					
Refunding Bonds	07/01/06	4.00-4.10%	10/01/22	\$ 5,155,000	\$ 2,675,000
Refunding Bonds	07/01/06	5.60-6.00%	10/01/22	8,575,000	4,900,000
General Obligation Bonds	09/01/07	4.5-5%	10/01/26	8,000,000	7,300,000
Taxable Refunding Bonds	06/23/10	3.00-5.25%	04/01/27	8,325,000	5,480,000
Refunding Bonds	11/09/10	1.70-2.40%	10/01/19	2,530,000	545,000
Refunding Bonds	08/04/15	1.00-1.25%	11/01/18	2,375,000	2,375,000
Total General Obligation Bonds					<u>23,275,000</u>
General Obligation Notes					
Land Recycling Loan	12/23/02	0%	05/01/22	\$ 2,700,000	560,903
Land Recycling Loan	04/14/04	0%	05/01/23	756,625	318,579
State Trust Fund Notes	07/05/06	4.00%	03/15/16	220,000	25,773
Promissory Notes					
(Build America Bonds)	06/23/10	3.15-4.20%	04/01/20	2,045,000	1,090,000
Promissory Notes	09/29/11	1.75%	10/01/16	670,000	135,000
Promissory Notes	05/10/12	1.50-2.125%	04/01/22	4,745,000	3,360,000
Promissory Notes	08/04/15	2.00-2.125%	10/01/24	4,310,000	4,310,000
Total General Obligation Notes					<u>9,800,255</u>
Total					<u>\$ 33,075,255</u>

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

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 \$33,075,255 on December 31, 2015 are detailed below:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2016	\$ 4,945,726	\$ 1,104,565	\$ 6,050,291
2017	4,494,952	986,248	5,481,200
2018	4,239,951	871,603	5,111,554
2019	3,394,951	744,959	4,139,910
2020	3,379,952	621,440	4,001,392
2021-2025	10,864,723	1,465,568	12,330,291
2026-2027	1,755,000	89,504	1,844,504
	<u>\$ 33,075,255</u>	<u>\$ 5,883,887</u>	<u>\$ 38,959,142</u>

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2015 was \$97,666,320 as follows:

Equalized valuation of the City		\$ 2,407,532,000
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		<u>120,376,600</u>
Total outstanding general obligation debt applicable to debt limitation	\$ 33,075,255	
Less: Amounts available for financing general obligation debt		
Debt service funds	<u>10,364,975</u>	
Net outstanding general obligation debt applicable to debt limitation		<u>22,710,280</u>
Legal Margin for New Debt		<u>\$ 97,666,320</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, 2015.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

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
2016	\$ 109,504	\$ 24,755	\$ 134,259
2017	113,677	20,593	134,270
2018	117,996	16,263	134,259
2019	122,492	11,758	134,250
2020	127,189	7,070	134,259
2021	73,305	2,192	75,497
	<u>\$ 664,163</u>	<u>\$ 82,631</u>	<u>\$ 746,794</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.

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, 2015 are detailed as follows:

	Date of Issue	Interest Rate	Final Maturity	Issue Amount	Balance Outstanding 12/31/15
Sewerage System					
Clean Water Fund Loan	11/25/96	3.195%	05/01/16	\$ 3,250,000	\$ 225,319
Clean Water Fund Loan	05/26/10	2.400%	05/01/30	2,747,622	2,267,326
Clean Water Fund Loan	10/23/13	2.625%	05/01/33	7,645,560	7,497,636
Total Sewerage System					<u>9,990,281</u>
Water Utility					
Revenue Bonds	03/10/04	2.75%	05/15/23	3,152,000	1,528,082
Refunding Revenue Bonds	09/01/05	3.75-4.25%	06/01/25	4,900,000	2,360,000
Revenue Bonds	04/01/07	4.00-5.00%	05/01/27	4,000,000	2,925,000
Revenue Bonds	04/03/13	2.00-3.50%	05/01/33	3,000,000	2,800,000
Revenue Bonds	05/13/15	1.65%	05/01/35	1,474,215	1,474,215
Total Water Utility					<u>11,087,297</u>
Total Revenue Bonds					<u><u>\$ 21,077,578</u></u>

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the above outstanding enterprise fund debt of \$21,077,578 on December 31, 2015 are shown below:

Year Ended December 31	Business-type Activities		
	Principal	Interest	Total
2016	\$ 1,470,067	\$ 600,735	\$ 2,070,802
2017	1,262,303	560,775	1,823,078
2018	1,285,308	522,949	1,808,257
2019	1,328,774	483,725	1,812,499
2020	1,352,713	443,286	1,795,999
2021-2025	6,943,386	1,575,410	8,518,796
2026-2030	4,940,722	644,384	5,585,106
2031-2035	2,494,305	107,381	2,601,686
	<u>\$ 21,077,578</u>	<u>\$ 4,938,645</u>	<u>\$ 26,016,223</u>

Utility Revenues Pledged

The City has pledged future water and sewer customer revenues, net of specified operating expenses, to repay the water and sewer 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 \$26,016,223. Principal and interest paid for the current year and net customer revenues for the water utility were \$1,068,666 and \$4,049,701, respectively. Principal and interest paid for the current year and net customer revenues for the sewer utility were \$1,225,567 and \$1,857,887, 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 Refunding

During 2015, the City currently refunded a general obligation bond issue from 2006 as well as two general obligation promissory note issuances from 2007 and 2008. The City issued \$2,375,000 of general obligation refunding bonds and \$1,280,000 of general obligation promissory notes to call the refunded debt. This current refunding was undertaken to reduce total debt service payments over the next 3 years by \$215,851 and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$217,961.

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, 2015, there were 6 series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$17,202,144.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION

1. 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.

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.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION (Continued)

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
2005	2.6%	7%
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%

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 \$2,373,726 in contributions from the City.

Contribution rates as of December 31, 2015 are:

Employee Category	Employee	Employer
General (including teachers)	6.8%	6.8%
Executives & Elected Officials	7.7%	7.7%
Protective with Social Security	6.8%	9.5%
Protective without Social Security	6.8%	13.1%

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION (Continued)

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

At December 31, 2015, the City reported an asset of \$5,926,003 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. 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 asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, the City's proportion was 0.24125991%, which was a decrease of 0.00342638% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the City recognized pension expense of \$2,353,617.

At December 31, 2015, the City reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 859,086
Net differences between projected and actual earnings on pension plan investments	2,869,657
Changes in proportion and differences between employer contributions and proportionate share of contributions	123,394
Employer contributions subsequent to the measurement date	2,392,912
Total	\$ 6,245,049

\$2,392,912 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 asset in the year ended December 31, 2016. 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 Outflow of Resources
2015	\$ 878,240
2016	878,240
2017	878,240
2018	878,240
2019	339,177

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION (Continued)

e. Actuarial Assumption

The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2013
Measurement Date of Net Pension Asset:	December 31, 2014
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.8%
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, 2014 is based upon a roll-forward of the liability calculated from the December 31, 2013 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:

Asset Class	Long-Term Real Rate of Return	Target Allocation
US Equities	5.3%	21%
International Equities	5.7%	23%
Fixed Income	1.7%	36%
Inflation Sensitive Assets	2.3%	20%
Real Estate	4.2%	7%
Private Equity/Debt	6.9%	7%
Multi-Asset	3.9%	6%
Cash	0.9%	-20%

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION (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 3.56%. 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 asset to changes in the discount rate. The following presents the City's proportionate share of the net pension asset calculated using the discount rate of 7.20 percent, as well as what the City's proportionate share of the net pension 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 asset (liability)	\$ (16,718,276)	\$ 5,926,003	\$ 23,809,540

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://legis.wisconsin.gov/lab/> and reference report number 15-11.

f. Payable to the WRS

At December 31, 2015, the City reported a payable of \$575,309 for outstanding contributions to the pension plan for the year ended December 31, 2015.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION (Continued)

2. 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 442 active and 56 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.

Component	Amount
Annual required contribution	\$ 593,753
Interest on net OPEB	60,833
Adjustment to annual required contribution	(89,525)
Annual OPEB cost (expense)	565,061
Contributions made	(331,000)
Change in net OPEB obligation	234,061
OPEB obligation - beginning of year	1,216,643
OPEB obligation - end of year	<u>\$ 1,450,704</u>

The annual required contribution for the current year was determined as part of the January 1, 2014 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 4.0% discount rate, (b) projected salary increases at 3%, and (c) 3% 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.

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 2015 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2015	\$ 565,061	59%	\$ 1,450,704
12/31/2014	476,500	14%	1,216,643
12/31/2013	396,474	127%	807,996

Funded Status and Funding Progress - As of January 1, 2014, the most recent actuarial valuation date, the City's unfunded actuarial accrued liability (UAAL) was \$4,879,620. The annual payroll for active employees covered by the plan for the 2014 fiscal year was \$26,387,532 for a ratio of the UAAL to covered payroll of 18.5%.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION (Continued)

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.

In the January 1, 2014 actuarial valuation, the entry age normal method was used. The actuarial assumptions included a rate of 4% 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 fifteen years. The UAAL is being amortized as a level dollar amount on an open basis.

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 \$145,000 per person. In addition, there is a minimum aggregate deductible for the current policy year which is the greater of \$5,969,387 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. \$9,752,226 was available for that reserve at year end, and is included in unrestricted net position of the internal service funds.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION (Continued)

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 and workers compensation 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				
2015	\$ 1,327,199	\$ 7,308,757	\$ 7,303,002	\$ 1,332,954
2014	1,537,135	6,770,236	6,980,172	1,327,199
Workers Compensation				
2015	\$ 55,431	\$ 505,489	\$ 495,646	\$ 65,274
2014	68,687	343,457	356,713	55,431

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 2015 is calculated at 2.983%. 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 \$104,683 as of December 31, 2015.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION (Continued)

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 liability insurance 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
2015	\$ 185,703	\$ 143,942	\$ 143,942	\$ 185,703
2014	185,703	160,081	160,081	185,703

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 2015 and 2016 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 2015 budget was 0.40%. The actual limit for the City for the 2016 budget was 0.69%. 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.
- c. 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.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION (Continued)

6. Cumulative Effect of Change in Accounting Principles

The City has adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*, which revised and established new financial reporting requirements for governments that provide their employees with pension benefits. The new standards recognize pension costs as employment services are provided, rather than when the pensions are funded. The cumulative effect of this change is summarized below:

	Governmental Activities		
	Governmental Funds	Internal Service Funds	Total
Net Pension Asset	\$ 8,130,077	\$ 242,712	\$ 8,372,789
Deferred Outflows of Resources	2,112,284	61,782	2,174,066
Total Cumulative Effect of Change in Accounting Principle	<u>\$ 10,242,361</u>	<u>\$ 304,494</u>	<u>\$ 10,546,855</u>

	Business-type Activities					Total
	Water Utility	Sewer Utility	Transit Commission	Nonmajor	Total	
Net Pension Asset	\$ 436,684	\$ 309,577	\$ 510,852	\$ 16,850	\$ 1,273,963	\$ 9,646,752
Deferred Outflows of Resources	129,069	88,044	157,324	3,348	377,785	2,551,851
Total Cumulative Effect of Change in Accounting Principle	<u>\$ 565,753</u>	<u>\$ 397,621</u>	<u>\$ 668,176</u>	<u>\$ 20,198</u>	<u>\$ 1,651,748</u>	<u>\$ 12,198,603</u>

7. Prior Period Adjustment

The City determined that the Debt Service GO Debt fund understated revenue and overstated liabilities by \$2,000,000 in both the governmental fund financial statements and the government-wide financial statements as presented in the December 31, 2014 Annual Financial Report. As a result, the ending fund balance in the Debt Service GO Debt fund of the governmental fund financial statements and the ending net position of the government-wide financial statements increased by \$2,000,000.

8. Cumulative Effect of Change in Accounting Principle

During 2015, the City increased its capitalization threshold from assets with an initial, individual cost of \$500 (non-infrastructure) or \$5,000 (infrastructure) or higher to assets with an initial, individual cost of \$5,000 or higher. This change resulted in \$5,417,237 in previously capitalized costs and related accumulation depreciation of \$5,027,709 for governmental activities and internal service funds and \$584,669 in previously capitalized costs and related accumulated depreciation of \$539,299 for business-type activities to be expensed in the current year. Financial statements for the year ended December 31, 2014 have not been restated. The cumulative effect of this change was to decrease the December 31, 2015 net position by \$389,528 for governmental activities and \$45,370 for business-type activities.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE D - OTHER INFORMATION (Continued)

9. Upcoming Accounting Pronouncements

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, *Fair Value Measurement and Application*. Statement No. 72 requires measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and acceptable valuation techniques. This Statement also requires disclosures about the impact of fair value measurements on a government's financial position. GASB Statement No. 72 is required to be adopted for years beginning after June 15, 2015. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

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.

10. Subsequent Events

Subsequent to December 31, 2015 the City issued \$10,925,000 in General Obligation Promissory Notes as follows:

Date	Amount	Purpose
4/20/2016	\$ 3,400,000	Proceeds to be used for \$3,000,000 in various capital improvement projects and \$400,000 for TID 16 street scape project.
4/20/2016	7,525,000	Proceeds to be used for refunding of Taxable General Obligation Refunding Bonds, Series 2006D in the amount of \$4,240,000 and \$3,285,000 for TID 16 development incentives.
	<u>\$ 10,925,000</u>	

In addition, the Water utility will be issuing revenue refunding bonds in May of 2016. The preliminary principal balance of the Revenue Bonds is \$2,115,000.

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.

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

NOTE E - COMPONENT UNITS (Continued)

Information related to the Housing Authority of the City of Sheboygan is as follows:

1. Significant Accounting Policies

- a. The Housing Authority follows the accrual basis of accounting.
- b. Temporary cash investments are stated at cost which approximates fair value.
- c. Capital assets are recorded at original costs. 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 Authority's cash and investments totaled \$4,031,974 on March 31, 2015 as summarized below:

Deposits with financial institutions	\$ 1,306,508
Investments	
Government bonds	1,177,774
Municipal bonds	296,847
Fixed income mutual funds	1,250,845
	<u>\$ 4,031,974</u>

Reconciliation to the basic financial statements:

Government - Wide Statement of Net Position

Cash and investments	\$ 3,925,322
Restricted cash and investments	106,652
	<u>\$ 4,031,974</u>

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, 2015, the Housing Authority's deposits with financial institutions were fully insured by 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, 2015

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, 2015, for each investment type.

Investment Type	Amount	Exempt From Disclosure	AAA	Aa	Not Rated
Federal National Mortgage Association bond	\$ 400,204	\$ -	\$ -	\$ 400,204	\$ -
Federal Home Loan Mortgage Corporation bond	399,790	-	-	399,790	-
Federal Farm Credit Bank bond	199,970	-	-	199,970	-
Federal Home Loan Bank bond	177,810	-	-	177,810	-
Municipal bonds	296,847	-	-	228,933	67,914
Fixed income mutual funds	1,250,845	-	-	-	1,250,845
Totals	\$ 2,725,466	\$ -	\$ -	\$ 1,406,707	\$ 1,318,759

Concentration of Credit Risk

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

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 National Mortgage Association bond	\$ 400,204	\$ -	\$ -	\$ 400,204	\$ -
Federal Home Loan Mortgage Corporation bond	399,790	-	-	399,790	-
Federal Farm Credit Bank bond	199,970	-	-	199,970	-
Federal Home Loan Bank bond	177,810	-	-	-	177,810
Municipal bonds	296,847	-	67,914	112,599	116,334
Fixed income mutual funds	1,250,845	1,250,845	-	-	-
Totals	\$ 2,725,466	\$ 1,250,845	\$ 67,914	\$ 1,112,563	\$ 294,144

CITY OF SHEBOYGAN, WISCONSIN
Notes to Basic Financial Statements
December 31, 2015

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	15,249	77,701	-	92,950
Total capital assets not being depreciated	362,192	77,701	-	439,893
Capital assets being depreciated				
Buildings and improvements	8,484,038	17,828	-	8,501,866
Machinery and equipment	805,643	45,140	18,075	832,708
Total capital assets being depreciated	9,289,681	62,968	18,075	9,334,574
Less: Accumulated depreciation	7,035,511	276,781	16,186	7,296,106
Net capital assets being depreciated	2,254,170	(213,813)	1,889	2,038,468
Total capital assets, net of accumulated depreciation	\$ 2,616,362	\$ (136,112)	\$ 1,889	\$ 2,478,361

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. Temporary cash investments are stated at cost which approximates 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 \$20,964, 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, 2015

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)
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, 2015

Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
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 Asset
Wisconsin Retirement System
Last 10 Fiscal Years*

	2015
Proportion of the net pension asset	0.24125991%
Proportionate share of the net pension asset	\$ 5,926,003
Covered-employee payroll	\$ 26,387,532
Plan fiduciary net position as a percentage of the total pension asset	102.74%

* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year.

See Notes to Required Supplementary Information.

CITY OF SHEBOYGAN, WISCONSIN
Schedule of Contributions
Wisconsin Retirement System
Last 10 Fiscal Years*

	2015
Contractually required contributions	\$ 2,373,726
Contributions in relation to the contractually required contributions	\$ 2,373,726
Contribution deficiency (excess)	\$ -
Covered-employee payroll	\$ 26,387,532
Contributions as a percentage of covered-employee payroll	9.00%

* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year.

See Notes to Required Supplementary Information.

CITY OF SHEBOYGAN
Sheboygan, Wisconsin
Notes to Required Supplementary Information
For the Year Ended December 31, 2015

NOTE A - GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NOS. 68 AND 71

The City implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68* for the fiscal year ended December 31, 2015. Information for prior years is not available.

NOTE B - WISCONSIN RETIREMENT SYSTEM

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

NOTE C - GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 45

The City implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* for the fiscal year ended December 31, 2008. Information for prior years is not available.

NOTE D - 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, 2015

	Special Revenue Funds					
	Community Development Block Grant	Revolving Loan Funds	Lead Based Abatement Program	Mead Library	Cable TV	Tourism Promotion
ASSETS						
Cash and Investments	\$ 585,859	\$ 1,760,257	\$ 710	\$ 1,104,461	\$ 742,350	\$ 566,274
Receivables						
Taxes	-	-	-	2,305,741	-	-
Accounts	-	-	-	1,397	158,054	210,942
Special assessments	-	-	-	-	-	-
Loans	3,582,736	2,365,165	885,687	-	-	-
Other	-	2,190	-	-	898	708
Due from other funds	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Due from other governments	287,050	-	-	-	-	-
Inventories and prepaid items	-	-	-	-	-	-
TOTAL ASSETS	\$ 4,455,645	\$ 4,127,612	\$ 886,397	\$ 3,411,599	\$ 901,302	\$ 777,924
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 114,510	\$ -	\$ -	\$ 16,341	\$ 2,943	\$ 97,014
Accrued and other current liabilities	4,217	-	-	67,405	3,998	-
Due to other funds	169,591	-	-	153,505	-	-
Due to other governments	-	-	885,687	-	-	-
Advance from other funds	-	-	-	-	-	-
Total Liabilities	288,318	-	885,687	237,251	6,941	97,014
Deferred Inflows of Resources						
Property taxes	-	-	-	2,305,741	-	-
Special assessments	-	-	-	-	-	-
Loans receivable	3,582,737	2,365,165	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Total Deferred Inflows of Resources	3,582,737	2,365,165	-	2,305,741	-	-
Fund Balances (Deficits)						
Nonspendable						
Inventories and prepaid items	-	-	-	-	-	-
Cemetery perpetual care	-	-	-	-	-	-
Library trust	-	-	-	-	-	-
Restricted						
Capital improvements	-	-	-	-	-	-
Community development	584,590	1,762,447	710	-	-	-
Library trust	-	-	-	-	-	-
Committed						
Wildwood baseball park	-	-	-	-	-	40,000
Assigned	-	-	-	868,607	894,361	640,910
Unassigned	-	-	-	-	-	-
Total Fund Balances (Deficits)	584,590	1,762,447	710	868,607	894,361	680,910
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,455,645	\$ 4,127,612	\$ 886,397	\$ 3,411,599	\$ 901,302	\$ 777,924

Special Revenue Funds (Continued)								
Harbor Center Marina	Police Meg Unit	Special Assessment	Redevelopment Authority	E.H. May Environmental Park	Municipal Court	Ambulance	Storm Water	Total
\$ 324,158	\$ 20,344	\$ 1,310,687	\$ 115,224	\$ -	\$ 27,596	\$ 151,706	\$ 94,003	\$ 6,803,629
-	-	-	-	-	-	-	-	2,305,741
22,653	-	43,096	-	-	10,036	350,007	-	786,185
-	-	642,424	-	-	-	-	-	642,424
-	-	-	1,340,004	-	-	-	-	8,173,592
-	-	1,996	182	-	175	384	102	6,635
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,396	3,578	-	-	-	-	-	-	295,024
20,487	-	-	-	-	-	-	-	20,487
\$ 371,694	\$ 23,922	\$ 1,998,203	\$ 1,455,410	\$ -	\$ 37,807	\$ 502,097	\$ 94,105	\$ 19,043,717
\$ 167,338	\$ 3,697	\$ 2,200	\$ 708	\$ -	\$ 18,638	\$ 13,502	\$ -	\$ 436,891
65,426	64	-	-	-	2,870	9,959	-	153,939
3,027,103	-	-	-	-	-	-	-	3,350,199
27,835	-	-	-	-	-	-	-	913,522
339,104	-	-	-	-	-	-	-	339,104
3,626,806	3,761	2,200	708	-	21,508	23,461	-	5,193,655
-	-	-	-	-	-	-	-	2,305,741
-	-	636,275	-	-	-	-	-	636,275
-	-	-	1,340,004	-	-	-	-	7,287,906
-	-	-	-	-	-	161,432	-	161,432
-	-	636,275	1,340,004	-	-	161,432	-	10,391,354
20,487	-	-	-	-	-	-	-	20,487
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	20,161	1,359,728	114,698	-	16,299	317,204	94,105	4,326,073
(3,275,599)	-	-	-	-	-	-	-	(3,275,599)
(3,255,112)	20,161	1,359,728	114,698	-	16,299	317,204	94,105	3,458,708
\$ 371,694	\$ 23,922	\$ 1,998,203	\$ 1,455,410	\$ -	\$ 37,807	\$ 502,097	\$ 94,105	\$ 19,043,717

(Continued)

CITY OF SHEBOYGAN, WISCONSIN
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2015

	Capital Project Funds			
	Capital Projects Tax Levy	Capital Projects TIF Districts	Capital Projects Bonded	Total
ASSETS				
Cash and investments	\$ 1,426,777	\$ 160,800	\$ 2,105,403	\$ 3,692,980
Receivables				
Taxes	1,064,250	-	-	1,064,250
Accounts	26,000	-	-	26,000
Special assessments	-	-	-	-
Loans	150,000	-	-	150,000
Other	1,721	-	-	1,721
Due from other funds	-	-	-	-
Advance to other funds	79,435	-	-	79,435
Due from other governments	217,788	-	-	217,788
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	\$ 2,965,971	\$ 160,800	\$ 2,105,403	\$ 5,232,174
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 186,841	\$ -	\$ 113,116	\$ 299,957
Accrued and other current liabilities				
liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Advance from other funds	-	-	-	-
Total Liabilities	186,841	-	113,116	299,957
Deferred inflows of Resources				
Property taxes	1,064,250	-	-	1,064,250
Special assessments	-	-	-	-
Loans receivable	150,000	-	-	150,000
Accounts receivable	-	-	-	-
Total Deferred Inflows of Resources	1,214,250	-	-	1,214,250
Fund Balances (Deficits)				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Cemetery perpetual care	-	-	-	-
Library trust	-	-	-	-
Restricted				
Capital improvements	-	160,800	1,992,287	2,153,087
Community development	-	-	-	-
Library trust	-	-	-	-
Committed				
Library trust	-	-	-	-
Assigned	1,564,880	-	-	1,564,880
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	1,564,880	160,800	1,992,287	3,717,967
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,965,971	\$ 160,800	\$ 2,105,403	\$ 5,232,174

Permanent Funds			Total Governmental Funds
Cemetery Perpetual Care	Library Trust	Total	
\$ 849,486	\$ 1,064,675	\$ 1,914,161	\$ 12,410,770
-	-	-	3,369,991
2,991	-	2,991	825,176
-	-	-	642,424
-	-	-	8,323,592
106	92	198	8,554
-	153,505	153,505	153,505
-	-	-	79,435
-	-	-	512,812
-	-	-	20,487
<u>\$ 852,583</u>	<u>\$ 1,218,272</u>	<u>\$ 2,070,855</u>	<u>\$ 26,346,746</u>
\$ -	\$ -	\$ -	\$ 736,848
-	-	-	153,939
-	-	-	3,350,199
-	-	-	913,522
-	-	-	339,104
<u>-</u>	<u>-</u>	<u>-</u>	<u>5,493,612</u>
-	-	-	3,369,991
-	-	-	636,275
-	-	-	7,437,906
-	-	-	161,432
<u>-</u>	<u>-</u>	<u>-</u>	<u>11,605,604</u>
-	-	-	20,487
852,583	-	852,583	852,583
-	600,000	600,000	600,000
-	-	-	2,153,087
-	-	-	2,347,747
-	618,272	618,272	618,272
-	-	-	40,000
-	-	-	5,890,953
-	-	-	(3,275,599)
<u>852,583</u>	<u>1,218,272</u>	<u>2,070,855</u>	<u>9,247,530</u>
<u>\$ 852,583</u>	<u>\$ 1,218,272</u>	<u>\$ 2,070,855</u>	<u>\$ 26,346,746</u>

CITY OF SHEBOYGAN, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Special Revenue Funds					
	Community Development Block Grant	Revolving Loan Funds	Lead Based Abatement Program	Mead Library	Cable TV	Tourism Promotion
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ 2,305,741	\$ -	\$ 1,498,840
Special assessments	-	-	-	-	-	-
Intergovernmental	842,126	-	-	659,985	-	-
Licenses and permits	-	-	-	-	628,636	-
Fines and forfeits	-	-	-	-	-	1,019
Public charges for services	-	-	-	69,981	1,743	-
Miscellaneous	222,482	261,092	710	241,037	10,523	8,290
Total Revenues	1,064,608	261,092	710	3,276,724	640,902	1,508,149
Expenditures						
Current						
General government	-	-	-	-	-	3,933
Public safety	-	-	-	-	-	32,601
Public works	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-
Culture and recreation	-	-	-	2,835,997	173,408	32,722
Conservation and development	467,484	300,000	-	-	-	514,523
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Capital outlay	602,495	-	-	113,074	74,954	-
Total Expenditures	1,069,979	300,000	-	2,949,071	248,362	583,779
Excess of Revenues Over (Under)						
Expenditures	(5,371)	(38,908)	710	327,653	392,540	924,370
Other Financing Sources (Uses)						
Long-term debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	119,546	-	-
Transfers out	-	-	-	(153,505)	(275,000)	(759,253)
Total Other Financing Sources (Uses)	-	-	-	(33,959)	(275,000)	(759,253)
Net Change in Fund Balances	(5,371)	(38,908)	710	293,694	117,540	165,117
Fund Balances (Deficits) - January 1	589,961	1,801,355	-	574,913	776,821	515,793
Fund Balances (Deficits) - December 31	\$ 584,590	\$ 1,762,447	\$ 710	\$ 868,607	\$ 894,361	\$ 680,910

Special Revenue Funds (Continued)								
Harbor Center Marina	Police Meg Unit	Special Assessment	Redevelopment Authority	E.H. May Environmental Park	Municipal Court	Ambulance	Storm Water	Total
\$ 137	\$ -	\$ -	\$ 22,643	\$ -	\$ -	\$ -	\$ -	\$ 3,827,361
-	-	257,859	-	-	-	-	-	257,859
4,396	27,040	-	-	-	-	8,345	-	1,541,892
-	-	-	-	-	-	-	-	628,636
-	-	-	-	-	893,053	-	-	894,072
761,450	-	-	-	6,099	5,153	1,302,251	15,447	2,162,104
1,597	1,036	51,738	2,132	512	2,028	4,495	1,206	808,878
767,580	28,076	309,597	24,775	6,611	900,234	1,315,091	16,653	10,120,802
-	-	-	-	-	519,536	-	44	523,513
-	31,121	-	-	-	-	518,139	-	581,861
1,009,149	-	-	-	-	-	-	-	1,009,149
-	-	-	-	-	-	-	-	-
-	-	-	-	25,596	-	-	-	3,067,723
-	-	-	66,498	-	-	-	-	1,348,505
-	-	-	-	-	-	83,900	-	83,900
4,352	-	-	-	-	-	3,130	-	7,482
-	-	-	-	-	471	350	-	791,344
1,013,501	31,121	-	66,498	25,596	520,007	605,519	44	7,413,477
(245,921)	(3,045)	309,597	(41,723)	(18,985)	380,227	709,572	16,609	2,707,325
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,897	-	1,897
-	3,578	-	-	-	-	-	-	123,124
-	-	(448,368)	-	-	(378,651)	(737,302)	-	(2,752,079)
-	3,578	(448,368)	-	-	(378,651)	(735,405)	-	(2,627,058)
(245,921)	533	(138,771)	(41,723)	(18,985)	1,576	(25,833)	16,609	80,267
(3,009,191)	19,628	1,498,499	156,421	18,985	14,723	343,037	77,496	3,378,441
\$ (3,255,112)	\$ 20,161	\$ 1,359,728	\$ 114,698	\$ -	\$ 16,299	\$ 317,204	\$ 94,105	\$ 3,458,708

(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, 2015

	Capital Project Funds			
	Capital Projects Tax Levy	Capital Projects TIF Districts	Capital Projects Bonded	Total
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Intergovernmental	574,860	-	25,070	599,930
Licenses and permits	-	-	-	-
Fines and forfeits	-	-	-	-
Public charges for services	4,050	-	-	4,050
Miscellaneous	79,007	160,800	-	239,807
Total Revenues	657,917	160,800	25,070	843,787
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and development	-	-	17,463	17,463
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	1,097,422	-	732,301	1,829,723
Total Expenditures	1,097,422	-	749,764	1,847,186
Excess of Revenues Over (Under)				
Expenditures	(439,505)	160,800	(724,694)	(1,003,399)
Other Financing Sources (Uses)				
Long-term debt issued	-	-	3,000,000	3,000,000
Sale of capital assets	462,297	-	-	462,297
Transfers in	-	-	-	-
Transfers out	(5,177)	-	(1,024,250)	(1,029,427)
Total Other Financing Sources (Uses)	457,120	-	1,975,750	2,432,870
Net Change in Fund Balances	17,615	160,800	1,251,056	1,429,471
Fund Balances (Deficits) - January 1	1,547,265	-	741,231	2,288,496
Fund Balances (Deficits) - December 31	\$ 1,564,880	\$ 160,800	\$ 1,992,287	\$ 3,717,967

Permanent Funds			Total Governmental Funds
Cemetery Perpetual Care	Library Trust	Total	

\$ -	\$ -	\$ -	\$ 3,827,361
-	-	-	257,859
-	-	-	2,141,822
-	-	-	628,636
-	-	-	894,072
11,099	-	11,099	2,177,253
2,245	2,893	5,138	1,053,823
13,344	2,893	16,237	10,980,826

-	-	-	523,513
-	-	-	581,861
-	-	-	1,009,149
1,064	-	1,064	1,064
-	1,999	1,999	3,069,722
-	-	-	1,365,968
-	-	-	83,900
-	8,298	8,298	15,780
-	-	-	2,621,067
1,064	10,297	11,361	9,272,024

12,280	(7,404)	4,876	1,708,802
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-	-	-	3,000,000
-	-	-	464,194
-	153,505	153,505	276,629
(1,002)	-	(1,002)	(3,782,508)
(1,002)	153,505	152,503	(41,685)

11,278	146,101	157,379	1,667,117
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841,305	1,072,171	1,913,476	7,580,413
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\$ 852,583	\$ 1,218,272	\$ 2,070,855	\$ 9,247,530
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CITY OF SHEBOYGAN, WISCONSIN
Combining Statement of Net Position
Nonmajor Enterprise Funds
December 31, 2015

	Parking Facility	Boat Facility	Totals
ASSETS			
Cash and investments	\$ 759,652	\$ 435,974	\$ 1,195,626
Receivables			
Taxes	6,379	-	6,379
Accounts	29,581	-	29,581
Special assessments	90,587	-	90,587
Other	1,137	546	1,683
Advance to other funds	-	339,104	339,104
Capital assets, nondepreciable			
Land	716,258	-	716,258
Construction in progress	295,605	-	295,605
Capital assets, depreciable			
Buildings and improvements	14,241	-	14,241
Improvements other than buildings	1,387,464	495,108	1,882,570
Machinery and equipment	214,792	-	214,792
Less: Accumulated depreciation	(1,599,294)	(365,706)	(1,965,000)
Net pension asset	11,718	78	11,796
TOTAL ASSETS	1,928,120	905,102	2,833,222
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension	10,855	-	10,855
LIABILITIES			
Accounts payable	20,954	6,200	27,154
Accrued and other current liabilities	3,132	-	3,132
Due to other governments	1,417	-	1,417
Unearned revenues	-	93	93
TOTAL LIABILITIES	25,503	6,293	31,796
NET POSITION			
Net investment in capital assets	1,029,066	129,400	1,158,466
Restricted for			
Pension benefits	22,573	78	22,651
Unrestricted	861,833	769,331	1,631,164
TOTAL NET POSITION	\$ 1,913,472	\$ 898,809	\$ 2,812,281

CITY OF SHEBOYGAN, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2015

	Parking Facility	Boat Facility	Totals
Operating Revenues			
Charges for services	\$ 369,485	\$ 96,004	\$ 465,489
Other	7,619	-	7,619
Total Operating Revenues	377,104	96,004	473,108
Operating Expenses			
Personal services	170,331	-	170,331
Contractual services	153,868	63,126	216,994
Supplies and materials	46,656	-	46,656
Insurance	989	-	989
Other	4,590	-	4,590
Depreciation	5,451	21,479	26,930
Total Operating Expenses	381,885	84,605	466,490
Operating Income (Loss)	(4,781)	11,399	6,618
Nonoperating Revenues			
Investment income	13,931	10,748	24,679
Miscellaneous revenues	6,845	-	6,845
Total Nonoperating Revenues	20,776	10,748	31,524
Income Before Transfers	15,995	22,147	38,142
Transfers in	5,606	-	5,606
Change in Net Position	21,601	22,147	43,748
Net Position - January 1, as originally reported	1,876,547	876,584	2,753,131
Cumulative effect of change in accounting principle (Note D.8)	(4,796)	-	(4,796)
Cumulative effect of change in accounting principle (Note D.6)	20,120	78	20,198
Net Position - January 1, as restarted	1,891,871	876,662	2,768,533
Net Position - December 31	\$ 1,913,472	\$ 898,809	\$ 2,812,281

CITY OF SHEBOYGAN, WISCONSIN
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2015

	Parking Facility	Boat Facility	Totals
Cash Flows from Operating Activities			
Receipts from customers	\$ 338,781	\$ 96,235	\$ 435,016
Payments to suppliers	(188,398)	(62,116)	(250,514)
Payments to employees	(175,250)	-	(175,250)
Net Cash Provided (Used) by Operating Activities	<u>(24,867)</u>	<u>34,119</u>	<u>9,252</u>
Cash Flows from Noncapital and Related Financing Activities			
Transfers in	5,606	-	5,606
Advances from other funds	-	(4,351)	(4,351)
Net Cash Provided (Used) by Noncapital and Related Financing Activities	<u>5,606</u>	<u>(4,351)</u>	<u>1,255</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	<u>(295,605)</u>	<u>-</u>	<u>(295,605)</u>
Cash Flows from Investing Activities			
Interest received	<u>13,931</u>	<u>10,748</u>	<u>24,679</u>
Change in Cash and Cash Equivalents	<u>(300,935)</u>	<u>40,516</u>	<u>(260,419)</u>
Cash and Cash Equivalents - January 1	<u>1,080,587</u>	<u>395,458</u>	<u>1,456,045</u>
Cash and Cash Equivalents - December 31	<u>\$ 759,652</u>	<u>\$ 435,974</u>	<u>\$ 1,195,626</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (4,781)	\$ 11,399	\$ 6,618
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	5,451	21,479	26,930
Miscellaneous nonoperating revenues	6,845	-	6,845
Change in pension related assets and deferred outflows	(2,453)	-	(2,453)
Changes in assets and liabilities			
Receivables	(18,699)	232	(18,467)
Accounts payable	16,982	1,010	17,992
Accrued and other current liabilities	(2,466)	-	(2,466)
Due to other governments	723	-	723
Unearned revenues	(26,469)	(1)	(26,470)
Net Cash Provided (Used) by Operating Activities	<u>\$ (24,867)</u>	<u>\$ 34,119</u>	<u>\$ 9,252</u>
Noncash Investing, Capital and Financing Activities			
None	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF SHEBOYGAN, WISCONSIN
Combining Statement of Net Position
Internal Service Funds
December 31, 2015

	Motor Vehicle	Data Processing	Health Self Insurance
ASSETS			
Cash and investments	\$ 2,047,431	\$ 1,561,013	\$ 7,204,487
Receivables			
Accounts	-	90	-
Other	2,125	1,366	9,404
Inventories and prepaid items	-	-	-
Deposit with CVMIC	-	-	-
Capital assets, depreciable			
Machinery and equipment	11,999,004	768,616	-
Less: Accumulated depreciation	(8,090,788)	(668,467)	-
Net pension asset	55,757	73,788	12,148
TOTAL ASSETS	6,013,529	1,736,406	7,226,039
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension	70,648	62,668	13,902
LIABILITIES			
Accounts payable	74,516	198,555	14,517
Accrued and other current liabilities	15,570	16,780	1,376,407
TOTAL LIABILITIES	90,086	215,335	1,390,924
NET POSITION			
Net investment in capital assets	3,908,216	100,149	-
Restricted for			
Pension benefits	126,405	136,456	26,050
Unrestricted	1,959,470	1,347,134	5,822,967
TOTAL NET POSITION	\$ 5,994,091	\$ 1,583,739	\$ 5,849,017

Workers Compensation Self Insurance	General Liability Self Insurance	Totals
\$ 1,542,397	\$ 386,141	\$ 12,741,469
-	-	90
1,892	302	15,089
-	47,446	47,446
-	2,205,665	2,205,665
-	-	12,767,620
-	-	(8,759,255)
7,756	-	149,449
1,552,045	2,639,554	19,167,573
10,412	-	157,630
350	3,257	291,195
65,274	185,703	1,659,734
65,624	188,960	1,950,929
-	-	4,008,365
18,168	-	307,079
1,478,665	2,450,594	13,058,830
\$ 1,496,833	\$ 2,450,594	\$ 17,374,274

CITY OF SHEBOYGAN, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2015

	Motor Vehicle	Data Processing	Health Self Insurance
Operating Revenues			
Charges for services	\$ 1,848,198	\$ 852,962	\$ 6,633,216
Other	176	98	1,718
Total Operating Revenues	1,848,374	853,060	6,634,934
Operating Expenses			
Personal services	569,119	547,532	109,615
Contractual services	526,463	352,034	296,254
Supplies and materials	281,120	1,465	-
Insurance	-	-	7,308,757
Other	27,734	13,123	-
Depreciation	742,467	39,262	-
Total Operating Expenses	2,146,903	953,416	7,714,626
Operating Income (Loss)	(298,529)	(100,356)	(1,079,692)
Nonoperating Revenues			
Investment income	24,894	16,000	110,177
Sale of capital assets	121,989	-	-
Total Nonoperating Revenues	146,883	16,000	110,177
Income (Loss) Before Transfers	(151,646)	(84,356)	(969,515)
Transfers in	1,000,000	436,111	-
Transfers out	(125,000)	-	-
Change in Net Position	723,354	351,755	(969,515)
Net Position - January 1, as originally reported	5,178,418	1,135,565	6,792,464
Cumulative effect of change in accounting principle (Note D.8)	(35,575)	(35,935)	-
Cumulative effect of change in accounting principle (Note D.6)	127,894	132,354	26,068
Net Position - January 1, as restated	5,270,737	1,231,984	6,818,532
Net Position - December 31	\$ 5,994,091	\$ 1,583,739	\$ 5,849,017

Workers Compensation Self Insurance	General Liability Self Insurance	Totals
\$ 607,906	\$ 141,640	\$ 10,083,922
-	69,249	71,241
607,906	210,889	10,155,163
124,883	-	1,351,149
21,052	33,023	1,228,826
-	-	282,585
505,489	143,942	7,958,188
-	-	40,857
-	-	781,729
651,424	176,965	11,643,334
(43,518)	33,924	(1,488,171)
22,173	3,533	176,777
-	-	121,989
22,173	3,533	298,766
(21,345)	37,457	(1,189,405)
-	-	1,436,111
-	-	(125,000)
(21,345)	37,457	121,706
1,500,000	2,413,137	17,019,584
-	-	(71,510)
18,178	-	304,494
1,518,178	2,413,137	17,252,568
\$ 1,496,833	\$ 2,450,594	\$ 17,374,274

CITY OF SHEBOYGAN, WISCONSIN
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2015

	Motor Vehicle	Data Processing	Health Self Insurance
Cash Flows from Operating Activities			
Receipts from customers	\$ 1,849,867	\$ 853,704	\$ 6,703,805
Payments to suppliers	(809,512)	(189,554)	(7,609,812)
Payments to employees	(581,813)	(585,375)	(109,597)
Net Cash Provided (Used) by Operating Activities	458,542	98,775	(1,015,604)
Cash Flows from Noncapital and Related Financing Activities			
Transfer in (out)	875,000	436,111	-
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(677,304)	(29,003)	-
Proceeds from sale of capital assets	121,989	-	-
Net Cash Used by Capital and Related Financing Activities	(555,315)	(29,003)	-
Cash Flows from Investing Activities			
Interest received	24,894	16,000	110,177
Change in Cash and Cash Equivalents	803,121	521,883	(905,427)
Cash and Cash Equivalents - January 1	1,244,310	1,039,130	8,109,914
Cash and Cash Equivalents - December 31	\$ 2,047,431	\$ 1,561,013	\$ 7,204,487
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (298,529)	\$ (100,356)	\$ (1,079,692)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	742,467	39,262	-
Change in pension related assets and deferred outflows	1,489	(4,102)	18
Changes in assets and liabilities			
Receivables	1,493	644	68,871
Inventories and prepaid items	-	-	-
Accounts payable	25,805	177,068	(2,436)
Accrued and other current liabilities	(14,183)	(13,741)	(2,365)
Net Cash Provided (Used) by Operating Activities	\$ 458,542	\$ 98,775	\$ (1,015,604)
Noncash Investing, Capital and Financing Activities			
None	\$ -	\$ -	\$ -

Workers Compensation Self Insurance	General Liability Self Insurance	Totals
\$ 608,765	\$ 211,141	\$ 10,227,282
(516,348)	(180,883)	(9,306,109)
(124,873)	-	(1,381,658)
(32,456)	30,258	(460,485)

-	-	1,311,111
---	---	-----------

-	-	(706,307)
-	-	121,989
-	-	(584,318)

22,173	3,533	176,777
--------	-------	---------

(10,283)	33,791	443,085
----------	--------	---------

1,552,680	352,350	12,298,384
-----------	---------	------------

\$ 1,542,397	\$ 386,141	\$ 12,741,469
--------------	------------	---------------

\$ (43,518)	\$ 33,924	\$ (1,488,171)
-------------	-----------	----------------

-	-	781,729
10	-	(2,585)

859	252	72,119
-----	-----	--------

-	1,832	1,832
---	-------	-------

350	(5,750)	195,037
-----	---------	---------

9,843	-	(20,446)
-------	---	----------

\$ (32,456)	\$ 30,258	\$ (460,485)
-------------	-----------	--------------

\$ -	\$ -	\$ -
------	------	------

**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, 2015, 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 which included an emphasis of matter paragraph as indicated on page 2 dated May 2, 2016. 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.

Schenk SC

Certified Public Accountants
Sheboygan, Wisconsin
May 2, 2016

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, 2015. 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, 2015.

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.

Schreck SL

Certified Public Accountants
Sheboygan, Wisconsin
May 2, 2016

CITY OF SHEBOYGAN, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

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

FEDERAL PROGRAMS

U.S. DEPARTMENT OF AGRICULTURE

Cooperative Forestry Assistance

Forest Fire Protection Grant Program

WI Department of Natural Resources

10.664

U.S. DEPARTMENT OF COMMERCE

Costal zone Management Administration Awards

WI Department of Administration

11.419

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Community Development Block Grant

Direct Program

14.218

Community Development Block Grant State Administered

WI Department of Administration

14.228

Small Cities Program

Total U.S. Department of Housing and Urban Development

U.S. DEPARTMENT OF JUSTICE

Edward Byrne Memorial Justice

Assistance Grant Program

Wisconsin Department of Justice

16.738

U.S. DEPARTMENT OF TRANSPORTATION

Federal Transit Cluster

Federal Transit Formula Grants

WI Department of Transportation

20.507

Transit Services Programs Cluster

New Freedom Program

WI Department of Transportation

20.521

Total U.S. Department of Transportation

INSTITUTE OF MUSEUMS AND LIBRARY SERVICES

Grants to States

WI Department of Public Instruction

45.310

U.S. ENVIRONMENTAL PROTECTION AGENCY

Great Lakes Program

King and Deland Park Infrastructure

WI Department of Natural Resources

66.469

River Habitat Restoration

WI Department of Natural Resources

66.469

Total U.S. Environmental Protection Agency

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.

(Accrued) Deferred Revenue 1/1/15	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/15	Total Revenues	Total Expenditures
--	--------------------------------	--	-------------------	-----------------------

\$	-	\$	3,938	\$	-	\$	3,938	\$	3,938
----	---	----	-------	----	---	----	-------	----	-------

-	-	4,396	4,396	4,396
---	---	-------	-------	-------

(54,847)	609,922	287,051	842,126	842,126
----------	---------	---------	---------	---------

-	330,169	195,687	525,856	525,856
---	---------	---------	---------	---------

(54,847)	940,091	482,738	1,367,982	1,367,982
----------	---------	---------	-----------	-----------

-	13,601	-	13,601	13,601
---	--------	---	--------	--------

-	1,247,519	-	1,247,519	1,247,519
---	-----------	---	-----------	-----------

(19,588)	21,085	-	1,497	1,497
----------	--------	---	-------	-------

(19,588)	1,268,604	-	1,249,016	1,249,016
----------	-----------	---	-----------	-----------

-	16,465	-	16,465	16,465
---	--------	---	--------	--------

-	-	8,204	8,204	8,204
---	---	-------	-------	-------

(16,997)	43,899	13,898	40,800	40,800
----------	--------	--------	--------	--------

(16,997)	43,899	22,102	49,004	49,004
----------	--------	--------	--------	--------

\$	(91,432)	\$	2,286,598	\$	509,236	\$	2,704,402	\$	2,704,402
----	----------	----	-----------	----	---------	----	-----------	----	-----------

CITY OF SHEBOYGAN, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2015

Grantor Agency/State Program Title	Pass-through Agency	State I.D. Number
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STATE PROGRAMS

DEPARTMENT OF NATURAL RESOURCES

Urban Wildlife Damage	Direct Program	370.580
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DEPARTMENT OF TRANSPORTATION

Elderly and Disabled Transportation	Sheboygan County	395.101
-------------------------------------	------------------	---------

Transit Operating Aid - 2012	Direct Program	395.104
------------------------------	----------------	---------

Transit Operating Aid - 2013	Direct Program	395.104
------------------------------	----------------	---------

Transit Operating Aid - 2014	Direct Program	395.104
------------------------------	----------------	---------

Transit Operating Aid - 2015	Direct Program	395.104
------------------------------	----------------	---------

Total Transit Operating Aids		
------------------------------	--	--

Total Department of Transportation

DEPARTMENT OF JUSTICE

Drug Crimes Enforcement	Direct Program	455.225
-------------------------	----------------	---------

Edward Byrne Memorial Justice Assistance	Direct Program	455.225
--	----------------	---------

Total Department of Justice

TOTAL STATE FINANCIAL ASSISTANCE

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

(Accrued) Deferred Revenue 1/1/15	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/15	Total Revenues	Total Expenditures
--	--------------------------------	--	-------------------	-----------------------

\$	-	\$	2,500	\$	-	\$	2,500	\$	2,500
----	---	----	-------	----	---	----	-------	----	-------

(67,029)	299,125	77,365	309,461	309,461
----------	---------	--------	---------	---------

(62,675)	62,675	-	-	-
(96,546)	97,258	-	712	712
(97,485)	-	97,485	-	-

-	886,363	63,809	950,172	950,172
---	---------	--------	---------	---------

(256,706)	1,046,296	161,294	950,884	950,884
-----------	-----------	---------	---------	---------

(323,735)	1,345,421	238,659	1,260,345	1,260,345
-----------	-----------	---------	-----------	-----------

-	305	-	305	305
---	-----	---	-----	-----

-	9,861	-	9,861	9,861
---	-------	---	-------	-------

-	10,166	-	10,166	10,166
---	--------	---	--------	--------

\$	(323,735)	\$	1,358,087	\$	238,659	\$	1,273,011	\$	1,273,011
----	-----------	----	-----------	----	---------	----	-----------	----	-----------

CITY OF SHEBOYGAN, WISCONSIN
Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2015

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

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 2015 basic financial statements.

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 25% 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 for 2015.

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.

CITY OF SHEBOYGAN, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

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
20.507	Federal Transit Cluster 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, 2015.

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, 2015.

CITY OF SHEBOYGAN, WISCONSIN
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2015

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 X No

Department of Justice

_____ Yes X No

Department of Public Instruction

_____ Yes X No

Department of Natural Resources

_____ Yes X No

Department of Administration

_____ Yes X No

Was a Management Letter or other document conveying audit comments issued as a result of this audit?

 X Yes _____ No

Bryan Grunewald CPA

Name and signature of shareholder

Bryan Grunewald, CPA

Date of report

May 2, 2016

CITY OF SHEBOYGAN, WISCONSIN
Schedule of Prior Year Audit Findings and Corrective Action Plan
For the Year Ended December 31, 2015

Prior Year Audit Findings

There were no findings or questioned costs for federal awards for the year ended December 31, 2014.

Corrective Action Plan

No corrective action plan is required.

~~III~~
Res. No. _____ - 16 - 17. By Alderperson Wolf, Bohren, Belanger
and Donohue. June 6, 2016.

A RESOLUTION revising the travel expense guidelines adopted by Res.
No. 64-78-79, as revised,

RESOLVED: That Section II is hereby amended as follows:

Section II. Meals

A. In no case will employees be reimbursed for meals when they are
within 15 minutes of their home base of operations.

B. Meal reimbursements will be the standard meal allowance as
established by the Federal
US Government Services Administration (GSA). The set amount varies
depending on where and when you travel. Using the standard meal
allowance requires records to prove the time, place, and business
purpose of your travel. The standard meal allowance is for a full
24-hour day of travel. If you travel for part of a day, such as on
the days you depart and return, reimbursement requests should reflect
only those meals during travel time. Separate amounts for breakfast,
lunch and dinner are listed in the chart. Instances when actual
expenses are more than the federal rate can be included with
documentation/justification.

approve

G. No reimbursement will be made for the cost of alcoholic beverages.

H. Meals reimbursed through grant funds will require itemized receipts.

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. - 16 - 17. By FINANCE. June 6, 2016.

Your Committee to whom was referred R. O. No. 25-16-17 by the City Clerk submitting a claim from American Orthodontics Corp. for a refund for personal property taxes assessed for the 2015 tax year; recommends that the claim be approved and reimburse American Orthodontics pursuant to the State Board of Assessors Ruling.

approve

_____	_____
_____	_____
_____	_____

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

3.1

R. O. No. 25 - 16 - 17. By CITY CLERK. May 16, 2016.

Submitting a claim from American Orthodontics Corp. for a refund for personal property taxes assessed for the 2015 tax year.

City Clerk

Finance

'16 AM 11:21



American Orthodontics
3524 Washington Avenue
Sheboygan, WI 53081

www.americanortho.com

1 800 558 7687
+1 920 457 5051 office
+1 920 457 1485 fax

May 5, 2016

Ms. Susan Richards
City Clerk – City Of Sheboygan
828 Center Ave.
Sheboygan, WI 53081-4442

MAY 9 '16 AM 11:22
Claim # 02-16

Re: American Orthodontics Corp.

2015 personal property tax

Local Key Number 59281990080

Dear Ms. Richards:

We hereby file a claim for refund under Wisconsin Statutes 74.37 [Claim on excessive assessment] for personal property taxes assessed to this taxpayer for the 2015 tax year. The claim relates to property that was deemed exempt by the State Board of Assessors.

American Orthodontics Corp. filed a manufacturing personal property tax return for the 2015 tax year with the Department of Revenue. A timely appeal was filed to the Board of Assessors contesting the value determined by the Department of Revenue. The Board of Assessors issued their determination on March 31, 2016 reducing the full value from \$4,900,700 to \$2,646,500 (see attachment). Using the 2015 Sheboygan rate of \$25.9678587 per \$1000, the net refund would be \$58,536.75.

American Orthodontics Corp. paid the assessed 2015 tax of \$127,260.68 on January 25, 2016. Therefore, the claim for refund is in the amount of \$58,536.75 plus any applicable interest under 74.37(5).

Sincerely,

A handwritten signature in blue ink, appearing to read 'Kristine Blommel'.

Kristine Blommel, CFO

American Orthodontics Corporation

enclosure

**STATE BOARD OF ASSESSORS
NOTICE OF DETERMINATION**

**AMERICAN ORTHODONTICS CORP, PETITIONER
APPEAL NO. 81-056-PPO-15
STATE IDENTIFICATION NO. 81-59-281-P-000013288**

VS

WISCONSIN DEPARTMENT OF REVENUE, RESPONDENT

**TO:
AMERICAN ORTHODONTICS CORP
PO BOX 1048
SHEBOYGAN WI 53082-1048**

**AND:
SUSAN RICHARDS - CLERK
C OF SHEBOYGAN
828 CENTER AVE
SHEBOYGAN WI 53081-4442**

PLEASE TAKE NOTICE that the objection to the 2015 assessment for the above-listed account has been reviewed by the State Board of Assessors pursuant to sec. 70.995 (8)(a), Wis. Stats., and that this Board has determined that the property in question be assessed as follows:

AGGREGATE RATIO: 0.995643990

	<u>ORIGINAL FULL VALUE ASSESSMENT</u>	<u>REVISED FULL VALUE ASSESSMENT</u>	<u>ORIGINAL EQUATED VALUE ASSESSMENT</u>	<u>REVISED EQUATED VALU ASSESSMENT</u>
Boats & Watercraft	\$0	\$0	\$0	\$0
Machinery & Equipment	\$635,500	\$150,900	\$632,700	\$150,200
Furniture & Fixtures	\$1,987,600	\$1,784,000	\$1,978,900	\$1,776,200
All Other	\$2,299,100	\$723,300	\$2,289,100	\$720,100
Buildings on Leased Land	\$0	\$0	\$0	\$0
Total	\$4,922,200	\$2,658,200	\$4,900,700	\$2,646,500
Exempt Computers	\$2,579,100	\$3,208,100	N/A	N/A

Interest per sec. 70.511(2)(b), Wis. Stats., is not applicable.

127,260.69 - # 68,723.9.

You shall be deemed to have accepted this determination unless you notify the Wisconsin Tax Appeals Commission of your desire to present testimony before that Commission challenging the assessed value here determined. The proper forms may be obtained by writing or calling:

D.H. # 58,536.75

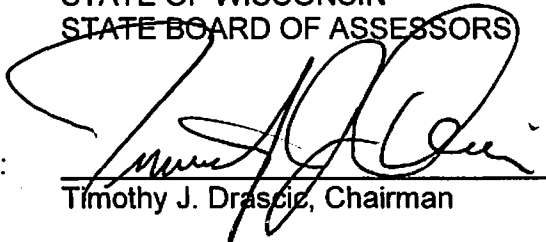
Wisconsin Tax Appeals Commission
5005 University Ave., Suite 110
Madison, WI 53705
(608) 266-1391

APPEALS MUST BE FILED WITH THE TAX APPEALS COMMISSION WITHIN 60 DAYS OF THE DATE ON THIS ORDER as set forth in sec. 73.01(5), Wis. Stats.

Dated at Madison, Wisconsin, this 31st day of March 2016.

cc: DARYL OHLAND
WIPFLI LLP
2901 E ENTERPRISE AVE STE 500
APPLETON WI 54913-7401
Bonnie Jorstad (TAC)
Green Bay Manufacturing & Utility District Office

STATE OF WISCONSIN
STATE BOARD OF ASSESSORS

By: 
Timothy J. Drascie, Chairman



State of Wisconsin • DEPARTMENT OF REVENUE
REPORT TO THE STATE BOARD OF ASSESSORS

COPY

ASSESSMENT DATE	January 1, 2015
APPEAL NUMBER	81-056-PPO-15
STATE IDENTIFICATION NUMBER	81-59-281-P000013288
LOCAL TAX KEY NUMBER	59281990080
TYPE OF APPEAL	Personal Property
SITUS ADDRESS	3524 Washington Ave. City of Sheboygan
APPELLANT	American Orthodontics Corp. 3524 Washington Ave. Sheboygan, WI 53082
APPELLANT'S AGENT	Daryl Ohland 2901 E. Enterprise Ave, Suite 500 Appleton, WI 54913
ASSESSOR	Michael Gaworek

I. Issue

COPY

This report is written in response to an appeal filed with the State Board of Assessors.

The appellant states: "See attached"

	DOR 2015 Full Value	Appellant's Opinion of Value
Boats & Watercraft	\$0	\$0
Machinery & Equipment	\$635,500	\$98,600
Furniture & Fixtures	\$1,987,600	\$1,917,900
Other	\$2,299,100	\$760,100
Buildings on Leased Land	\$0	\$0
TOTAL	\$4,922,200	\$2,776,600
Exempt Computer	\$2,579,100	\$2,579,100

II. Assessment Recommendation

I recommend the State Board of Assessors issue a determination that the January 1, 2015, assessment be reduced as follows:

	DOR 2015 Full Value	Recommended Full Value	Change (Dollars)
Boats & Watercraft	\$0	\$0	\$0
Machinery & Equipment	\$635,500	\$150,900	(\$484,600)
Furniture & Fixtures	\$1,987,600	\$1,784,000	(\$203,600)
Other	\$2,299,100	\$723,300	(\$1,575,800)
Buildings on Leased Land	\$0	\$0	\$0
TOTAL	\$4,922,200	\$2,658,200	(\$2,264,000)
Exempt Computer	\$2,579,100	\$3,208,100	\$629,000

III. Valuation Issues and Conclusions

COPY

The appellant's attachments is an equipment asset list and is confidential.

The subject property real estate and personal property were field audited on 4/27/2015, before setting the 2015 assessment. The appellant then filed an appeal for both the real estate and personal property contesting the 2015 assessments.

Due to the question of taxability of a number of personal property items, an onsite review was performed on 12/10/2015, with the appellant's employee, appellant's agent, DOR appraiser, and DOR district manager.

The items under review included the following:

- Laser printer
- Digital scanners
- Gas supply, monitoring, and alarm equipment
- Leasehold improvements including cabinets and electrical switchgears
- Building feeder wiring
- Data and network cabling
- Phone system

American Orthodontics and DOR reviewed each item of contention:

- The laser printer was found to be used as manufacturing production equipment and is exempt pursuant to Sec. 70.11(27), Wis. Stats.
- The digital scanners were found to only operate as computer peripherals and are exempt pursuant to Sec. 70.11(39), Wis. Stats.
- Gas supply piping and pressure valves were found to be used as manufacturing production equipment and are exempt pursuant to Sec. 70.11(27), Wis. Stats.
- The gas system alarm remained taxable.
- Leasehold improvements including cabinets and electrical switchgears were moved from personal property to real estate and included in the real estate assessment.
- Building feeder wiring was found to be equipment power wiring and exempt pursuant to Sec. 70.11(27), Wis. Stats.
- Data and network cabling was found to only operate as computer peripherals and are exempt pursuant to Sec. 70.11(39), Wis. Stats.
- The phone system remained taxable.

DOR asked American Orthodontics to submit an amended 2015 M-P Form.

With these revisions, the amended 2015 M-P Form reflects an accurate record of the taxable and exempt personal property assets at issue. As the best evidence of value, it is the basis for the revised assessment.

Interest per section 70.511(2)(b) Wisconsin Statutes is not applicable.
Form was filed with errors.

The original M-P
COPY

School District Code/UHS	5271
TID	N/A
Special District Code	N/A
Technical College	1100

Michael Gaworek

Michael Gaworek
State of Wisconsin - Assessor II

2/29/2016

Date

ATTACHMENTS

Board of Assessor Appeal # 81-056-PPO-15



Notice of Personal Property AssessmentA-1

Form of Objection.....A-2

COPY**Wisconsin Department of Revenue / Manufacturing & Utility Bureau
2015 Notice of Personal Property Assessment**

Wisconsin Department of Revenue
Manufacturing & Utility Bureau
200 N Jefferson St Ste 126
Green Bay, WI 54301-5100

Notice date Jun 15, 2015
State ID no. 81-59-281-P000013288
County of 81-59 Sheboygan
Taxation district 281 C of Sheboygan
DOR account no. 000013288
School code 5271
Special districts

AMERICAN ORTHODONTICS
CORPORATION
3524 WASHINGTON AVE
PO BOX 1048
SHEBOYGAN WI 53082-1048

Boats & watercraft	\$	0
Machinery & equipment		635,500
Furniture & fixtures		1,987,600
All other		2,299,100
Buildings on leased land		0
Total	\$	4,922,200

Contact Information

If you have any questions, contact the Manufacturing & Utility Bureau District
Office in your area at mfgtel81@revenue.wi.gov or (920) 448-5191.

See other side for appeal procedures

MFCAA103WM (R. 04-15)

The assessment on the front of this notice is made at 100% full market value as of January 1, 2015. The Wisconsin Department of Revenue (DOR) will equate the assessment to the general level of assessment of all other property in the taxation district. Local tax rates are used to calculate the property tax levy.

If you have any questions about your assessment, email or call the district office under "Contact Information" on the front of this notice. If you disagree with this notice after discussing with the district office, you may send an appeal to the State Board of Assessors (BOA).

How to appeal

1. File your appeal using the appropriate DOR objection form located on our website: revenue.wi.gov/forms/manuf
2. You must file your appeal no later than 60 days after the date on this Notice, under state law (sec. 70.995(8)(b)1 and sec. 70.995(8)(d), Wis. Stats.)

Your appeal is considered timely filed if one of the following occurs:

- The BOA receives it with the filing fee, by the 60th day
- You send it by certified mail with the filing fee, and it is postmarked before midnight of the 60th day

Send the following to the address below

1. Your objection form
2. A \$45 filing fee (payable to "Wisconsin Department of Revenue") for each objection form you submit
3. Two copies of supporting documents for the appeal (ex: appraisals, listing contracts, EPA clean-up orders)

Appeals address

State Board of Assessors, Wisconsin Department of Revenue, PO Box 8971, MS 6-97, Madison WI 53708-8971

Form

PA-131

Objection to Manufacturing Personal Property Assessment

☒ Complete all sections

☒ See Filing Requirements on page 2

 Wisconsin
Department of Revenue

COPY
Section 1: Who is filing this objection? (check one)
☒ Property owner/agent *

☐ Municipality/agent *

*If agent, submit written authorization with this form

Section 2: Property Owner and Property Information

Property owner name (on assessment notice) American Orthodontics Corporation			Taxation district (check one) ☐ Town ☐ Village ☒ City		County Sheboygan
Mailing address PO Box 1048			Street address of property 3524 Washington Avenue		
City Sheboygan	State WI	Zip 53082-1048	City Sheboygan	State WI	Zip 53082

Section 3: Contact Information

Name / title (owner, agent, officer) Daryl Ohland			Company name Wipfli LLP		
Mailing address 2901 E Enterprise Ave Suite 500			Phone (920) 832 - 2437		Fax (920) 739 - 6707
City Appleton	State WI	Zip 54913	Email Dohland@wipfli.com		

Section 4: Assessment Information and Opinion of Value

Date of Personal Property Assessment Notice (mm-dd-yyyy) 06 - 15 - 2015		State ID no. (on notice) 8 1 5 9 2 8 1 P 0 0 0 0 1 3 2 8 8	
Assessment as shown on notice:		Your opinion of value:	
Boats and watercraft	0	Boats and watercraft	0
Machinery and equipment	635,500	Machinery and equipment	98,600
Furniture and fixtures	1,987,600	Furniture and fixtures	1,917,900
All other personal property	2,299,100	All other personal property	760,100
Buildings on leased land		Buildings on leased land	0
Total	4,922,200	Total	2,776,600

Section 5: Reason for Objection and Basis of Estimate

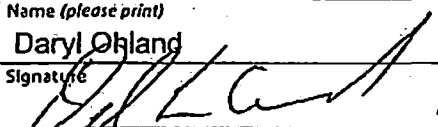
Reason(s) for your objection: (Attach additional sheets if needed) See attached	Basis for your opinion of value: (Attach additional sheets if needed) See attached
--	---

Section 6: Submitting Additional Information

Under state law (sec. 70.995(8)(c)2., Wis. Stats.), you may submit additional information to the State Board of Assessors (BOA) within 60 days of your appeal.

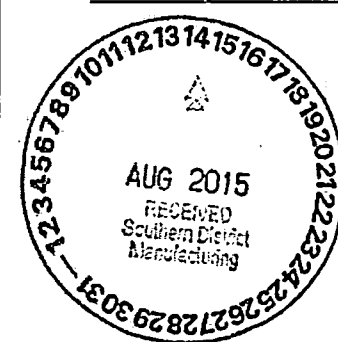
☐ I hereby waive my right to provide additional information to the BOA under sec. 70.995(8)(c)2., Wis. Stats.

I, the undersigned, declare under penalties of law that I have personally examined this form and supplemental documents. To the best of my knowledge and belief it is true, correct and complete.

Owner / Authorized Agent Sign Here	Name (please print) Daryl Ohland	
	Signature 	
	Company or title Director - State and Local Taxes	Date (mm-dd-yyyy) 08 - 14 - 2015

For Department Use Only

BOA# 81-056-PPO-15



Accrued

2331100

Atty Adams
-left message 4-7-16
called again
4-21-16 no return

2015
copies

Left v.m.
Susan Richards
10AM 4-21-16
no return

PERSONAL PROPERTY TAX BILL FOR 2015

3524 WASHINGTON AVE

837

PROPERTY NUMBER: 59281990080

CITY OF SHEBOYGAN
SHEBOYGAN COUNTY

Correspondence should refer to Property Number.

Assessed Value Land	Ass'd Value Improve	Tot Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improve	Tot Est. Fair Mkt.	☐ A star in this box means unpaid prior year taxes
		4,900,700	99.564			4,922,140	

TAXING JURISDICTION	2014 Est. State Aids Allocated Tax Dist	2015 Est. State Aids Allocated Tax Dist	2014 Net Tax	2015 Net Tax	% Tax Change	NET PROPERTY TAX
STATE			690.78	834.97	20.9	127260.68
COUNTY			22335.33	27673.53	23.9	
C-SHEBOYGAN	1607575	1536231	37608.74	46536.26	23.7	
SCHL - 5271	13295672	13211594	42585.30	48273.10	13.4	
TCDB 11	51856061	53454830	3171.74	3942.82	24.3	
	719585	2850205				
TOTAL	67478893	71052860	106391.89	127260.68	19.6	
		Lottery & Gaming Credit				
		Net Property Tax	106391.89	127260.68	19.6	
School taxes reduced by school levy tax credit		10274.26				
		IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.		Net Assessed Value Rate (Does NOT reflect Lottery Credit)		
				25.9678587		
				Warning: If not paid by due dates, installment option is lost and total tax is delinquent and subject to interest and, if applicable, penalty. Failure to pay on time. See Reverse		
				1st Installment by JANUARY 31, 2016 127260.68		
				2nd Installment by JULY 31, 2016		
				TOTAL DUE FOR FULL PAYMENT PAY BY JANUARY 31, 2016 \$127260.68		

3524 WASHINGTON & 1536 N 18TH

AMERICAN ORTHODONTICS CORP
3524 WASHINGTON AVE
PO BOX 1048
SHEBOYGAN WI 53082-1048

SEE REVERSE SIDE FOR IMPORTANT INFORMATION
RETAIN THIS PORTION AS YOUR COPY

TEAR HERE

TEAR HERE

TEAR OFF THIS STUB AND INCLUDE WITH FIRST INSTALLMENT PAYMENT
PERSONAL PROPERTY TAX BILL FOR 2015



AC110053

Please make all payments to the City of Sheboygan.

Property Number: 59281990080

Pay 1st Installment - \$127260.68

Name: AMERICAN ORTHODONTICS CORP
3524 WASHINGTON AVE
PO BOX 1048
SHEBOYGAN WI 53082-1048

Or

Pay Full Payment - \$127260.68

By January 31, 2016

Property Address: 3524 WASHINGTON & 1536 N 18TH

Municipality/Location	Collection Dates	Times	Bank Collection Site In Person In Lobby Only	Bank Lobby Hours Tax Bill Must Accompany Payment
City of Sheboygan	In person payments should be made at 1 of the 4 Wisconsin Bank & Trust lobby locations.		Wisconsin Bank & Trust Lobby 4210 Highway 42, Sheboygan 655 S Taylor Drive, Sheboygan 604 N 8th Street, Sheboygan 3220 S Business Drive, Sheboygan	Lobby hours: Bring tax bill and payment. Mon-Fri 9:00 AM - 5:00 PM Closed at Noon 12/24, all day 11/26, 12/25, 1/01, & 1/18.

Online Payments: Visit www.sheboyganwi.gov - Click on property tax payment options banner on homepage. Service Fees will apply.

Drop Box: City Hall, 828 Center Avenue, Sheboygan, WI 53081. Box located at the front door to the building.

Dates Municipality Closed: NA

Other Drop Off Site: None

Telephone: 920-459-0292

Tax payment information online at www.sheboyganwi.gov.

Click on property tax payment options.

Make check payable and mail to:

City of Sheboygan
828 Center Ave, Suite 205
Sheboygan WI 53081

Warning: If not paid by due dates, installment option is lost and total tax is delinquent and subject to interest and applicable penalty. (See Reverse)

STATE OF WISCONSIN

TAX APPEALS COMMISSION

MAY 23 '16 AM 11:20

**PETITION FOR REVIEW OF
DETERMINATION BY STATE BOARD OF
ASSESSORS FOR MANUFACTURING
PROPERTY**

(Personal Property Assessment)

(Real Property Assessment)

(Manufacturing Penalty Assessment)

American Orthodontics Corporation

Petitioner,

vs.

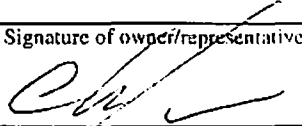
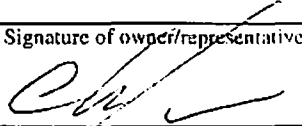
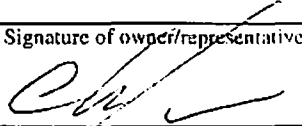
**WISCONSIN DEPARTMENT OF REVENUE
PO BOX 8907
MADISON, WISCONSIN 53708**
Respondent.

MAY 19 2016

TO: THE WISCONSIN TAX APPEALS COMMISSION:

The above named petitioner hereby petitions the Wisconsin Tax Appeals Commission for review of the determination of the State Board of Assessors dated: 3/22/16

1.	Full name, address & telephone number of petitioner: American Orthodontics Corporation 3524 Washington Ave Sheboygan, WI 53082	2.	Computer nos. shown on Assessment notice: 81-59-281-R000001337						
3.	Address of personal property: N/A	4.	Assessment date: January 1, 2015						
5.	Value as determined by the State Board of Assessors: (Personal Property Assessment Only)								
	<table border="1"> <tr> <td>Manufacturer's stock</td> <td>Furniture & fixtures</td> </tr> <tr> <td>Boats & watercraft</td> <td>All others</td> </tr> <tr> <td>Machinery & equipment</td> <td>Total value</td> </tr> </table>			Manufacturer's stock	Furniture & fixtures	Boats & watercraft	All others	Machinery & equipment	Total value
Manufacturer's stock	Furniture & fixtures								
Boats & watercraft	All others								
Machinery & equipment	Total value								
6.	Value as determined by the State Board of Assessors: (Real Property Assessment Only)								
	<table border="1"> <tr> <td>Land</td> <td>\$850,200</td> </tr> <tr> <td>Improvement</td> <td>\$10,149,800</td> </tr> <tr> <td>Total</td> <td>\$11,000,000</td> </tr> </table>			Land	\$850,200	Improvement	\$10,149,800	Total	\$11,000,000
Land	\$850,200								
Improvement	\$10,149,800								
Total	\$11,000,000								
7.	Penalty amount: (Manufacturing Penalty Assessment Only)								
	Date Wisconsin Standard Manufacturing Property Report Form was filed: 7/31/2015								

8.	On a separate sheet, please provide a statement of the nature of the petitioner's objection and the facts upon which petitioner relies. Based on the Sales Comparison, Cost Approach and Income Approach, the subject property's 2015 assessment does not reflect the subject's Fair Market Value as of January 1, 2015.						
9.	Petitioner's opinion of the value as of the assessment date: (Real Property Assessment Only) <table border="1" style="margin: 10px auto; width: 60%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Land</td> <td style="text-align: center; padding: 5px;"><i>500,000</i></td> </tr> <tr> <td style="padding: 5px;">Improvements</td> <td style="text-align: center; padding: 5px;"><i>7,000,000</i></td> </tr> <tr> <td style="padding: 5px;">Total</td> <td style="text-align: center; padding: 5px;">\$7,500,000</td> </tr> </table>	Land	<i>500,000</i>	Improvements	<i>7,000,000</i>	Total	\$7,500,000
Land	<i>500,000</i>						
Improvements	<i>7,000,000</i>						
Total	\$7,500,000						
10.	Petitioner's opinion of the value as of the assessment date: (Personal Property Assessment Only) <table border="1" style="margin: 10px auto; width: 80%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Manufacturer's stock</td> <td style="padding: 5px;">Furniture & fixtures</td> </tr> <tr> <td style="padding: 5px;">Boats & watercraft</td> <td style="padding: 5px;">All others</td> </tr> <tr> <td style="padding: 5px;">Machinery & equipment</td> <td style="padding: 5px;">Total value</td> </tr> </table>	Manufacturer's stock	Furniture & fixtures	Boats & watercraft	All others	Machinery & equipment	Total value
Manufacturer's stock	Furniture & fixtures						
Boats & watercraft	All others						
Machinery & equipment	Total value						
11.	Was subject property appraised within the past 5 years? ☒ Yes ☐ No If Yes A. Date of appraisal: <i>January 1, 2015</i> B. Appraised value: <i>In process of being completed</i> C. Name and address of appraiser: <i>Duane Heins, ASA, CGA Financial Values LLC</i> D. Will testimony concerning this appraisal be presented at the hearing? ☒ Yes ☐ No E. If so, will a copy of the appraisal be offered? ☒ Yes ☐ No F. Will comparable sales be offered as evidence at the hearing? ☒ Yes ☐ No If yes, attach a schedule listing the seller's name, the purchaser's name, address of the property, date of sale, purchase price, and any special circumstances surrounding the sale.						
12.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px; vertical-align: top;"> Name, address and telephone number of the petitioner's representative, if any: <i>Wipfli - Chad Zeznanski</i> <i>10000 Innovation Dr, Suite 250</i> <i>Milwaukee, WI 53202</i> </td> <td style="width: 40%; padding: 5px; vertical-align: top;"> Signature of owner/representative:  </td> </tr> </table>	Name, address and telephone number of the petitioner's representative, if any: <i>Wipfli - Chad Zeznanski</i> <i>10000 Innovation Dr, Suite 250</i> <i>Milwaukee, WI 53202</i>	Signature of owner/representative: 				
Name, address and telephone number of the petitioner's representative, if any: <i>Wipfli - Chad Zeznanski</i> <i>10000 Innovation Dr, Suite 250</i> <i>Milwaukee, WI 53202</i>	Signature of owner/representative: 						

This form must be filed with the Tax Appeals Commission within 60 days from the date of the determination of the State Board of Assessors. A \$25.00 filing fee payable to the Tax Appeals Commission must be filed with this form. The Tax Appeals Commission Address is:

Dated: *5-9-16*

Wisconsin Tax Appeals Commission
Suite 110
5005 University Avenue
Madison, WI 53705

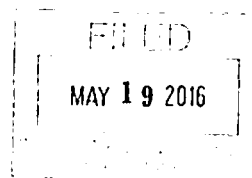
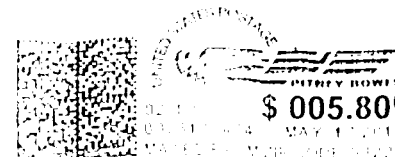
(608) 266-1391

WIPI
CPAs and Co1

10000 Innovation Drive
Suite 250
Milwaukee, WI 53226



91 7199 9991 7032 4989 0981



FIRST CLASS MAIL

Wisconsin Tax Appeals Commission
5005 University Avenue, Suite 110
Madison, WI 53705

CONFIDENTIAL
Please Do Not Fold



STATE OF WISCONSIN
TAX APPEALS COMMISSION

AMERICAN ORTHODONTICS, INC.,

DOCKET NO. 16-M-137

Petitioner,

vs.

WISCONSIN DEPARTMENT OF REVENUE,

ACKNOWLEDGMENT
OF RECEIPT

Respondent.

RECEIPT IS ACKNOWLEDGED in relating to the above-entitled matter as follows:

Item Received: Petition

Date Received: May 19, 2016

By: Certified Mail date stamped May 17, 2016

Filing Fee Received: \$25

The docket number shown above is assigned to this matter and should be placed on all subsequent correspondence relating to this matter.

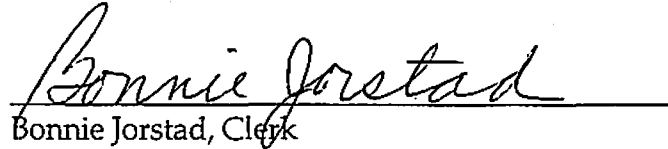
Copies of your petition are being sent to the Office of General Counsel of the Wisconsin Department of Revenue and the clerk of the municipality listed on the Notice of Determination.

You are instructed to provide to the Commission and the Department of Revenue a current telephone number and mailing address at which you or your representative can be contacted. If there are any changes to your contact information,

please inform the Commission and the Department as soon as possible.

Dated at Madison, Wisconsin, this 19th day of May, 2016.

WISCONSIN TAX APPEALS COMMISSION

A handwritten signature in cursive script, reading "Bonnie Jorstad", is written over a horizontal line.

Bonnie Jorstad, Clerk

5005 University Avenue - Suite 110

Madison, Wisconsin 53705

608-266-1391

Please note that the files of the Tax Appeals Commission may be subject to open records request. Parties should keep this in mind when submitting documentation to the Commission and should avoid the inclusion of non-essential personal information, such as social security numbers and tax returns.

For guidance in these proceedings, please visit www.wisbar.org/taxappeals or see Ch. 73.01 of the Wisconsin Statutes and Wisconsin Administrative Code Chapter TA 1 - Practice and Procedures before the Tax Appeals Commission.

cc: American Orthodontics, Inc.
Chad Zeznanski
Susan Richards w/enc.
Wisconsin Dept. of Revenue w/enc.

VI

R. C. No. _____ - 16 - 17. By LAW AND LICENSING. June 6, 2016.

Your Committee to whom was referred R. O. No. 22-16-17 by the City Clerk, submitting license applications for the period ending December 31, 2016 and June 30, 2017; recommends approval of the renewal liquor license and premise description for "Class B" Liquor License #2880 for Anglers Avenue Pub & Grill as it currently exists, subject to amendment or revision consistent with any judgment of a Circuit Court having jurisdiction of the property regulating or restricting the use of the common elements.

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

R. O. No. 22 - 16 - 17. By CITY CLERK. May 2, 2016.

Submitting various license applications for the period ending December 31, 2016 and June 30, 2017.

City Clerk

CHANGE OF AGENT

Michael Christian is replacing Lori Woelfel as agent effective immediately for the Walgreens #12020 located at 2702 Calumet Dr.

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

<u>No.</u>	<u>Name</u>	<u>Address</u>
3198	Skipper Inn	808 Broadway

CLASS "A" BEER LICENSE (June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2606	Citgo	610 S. 14 th St.

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

<u>No.</u>	<u>Name</u>	<u>Address</u>
2880	Anglers Avenue Pub & Grill	510 South Pier Dr.
3182	Blue Lite I, The	1029 N. 8 th St.
1040	Brennans on Michigan	1101 Michigan Ave.
3092	CJ's Shipwrecked	902 Indiana Ave.
3150	Craft 30	1015 S. 10 th St.
1516	Emmers	906 S. 15 th St.
2717	Shevegas Nightclub	1133 Michigan Ave.
2207	Silver Fern, The	2538 N. 15 th St.
3186	Suscha Bar	1054 Pennsylvania Ave.
2100	Whats Up	1635 Michigan Ave.

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

<u>No.</u>	<u>Name</u>	<u>Address</u>
1987	Pizza Hut #13462	2727 S. Business Dr.

BEVERAGE OPERATOR'S LICENSE (June 30, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1185	Edwardson, Gwen T.	1724 S. 12 th St.
1208	Goodell, Andrew D.	926 Mayflower Ave.
1195	Hanson, Sheila M.	1021 N. 6 th St., #1
1357	Horness, Sara E.	1236A St. Clair Ave.
1189	Hoyt, Taija R.	319A Niagara Ave.
1207	Kovacs, Ethan E.	549 Lower Rd., Kohler
1190	Lousier, Mandie E.	701 Hoff St., Random Lake
1214	Reinemann, Michelle M.	1813A N. 2 nd St.
1197	Rippenburg, Christopher D.	4316 Melody Ln, Madison
1009	Voest, Zsa Zsa A.	1614 N. 12 th St.

TAXICAB DRIVER LICENSE (December 31, 2016)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1199	Bartzen, Stuart L.	619 N. 8 th St., #2
1203	Korb-Grid, Krystal Theresa	2521 S. 8 th St.
1193	Rodriguez, Renee Dianne	919 N. 5 th St., #51

VII

R. C. No. _____ - 16 - 17. By LAW AND LICENSING. June 6, 2016.

Your Committee to whom was referred R. O. No. 27-16-17 by the City Clerk, submitting license applications for the period ending December 31, 2016 and June 30, 2017; recommends that the following licenses be granted with various caveats:

BEVERAGE OPERATOR'S LICENSE (NEW) (June 30, 2018)

<u>No.</u>	<u>Name</u>	<u>Address</u>
*1218	Cassabaum, Allen W.	2748 N. 11 th St., #1
*grant contingent on application being corrected and with a warning to include all violations on future applications		
5779	Gill, Stephanie L.	1639 N. 28 th St.
*1234	Hauke, David A.	910 Indiana Ave., #10
*grant contingent on application being corrected and with a warning to include all violations on future applications		
1242	Henning, Rachel M.	818 Sixth St., Kiel;
1487	Herber, James L.	1914 Manor Pky.
1233	Hill, Kay F.	611 N. Water St., #610
1264	Holzer, Danielle M.	W6921 Kettleview Rd., Plymouth
1259	Lee, Wa	1303 N. 47 th St.
1248	Mauer, Patrick T.	W2596 Cty. Rd. OO, Oostburg
1268	Pauly, Grant T.	1711 N. 1 st St.
1247	Reichgeld, Emily A.	16 Beechwood Dr.
8267	Schulze, Amanda M.	962 Weeden Creek Rd.
8063	Spader, Jonathan S.	2514 S. 9 th St.
1213	Stowers, Kyle T.	966 Broadway ST., #B, Sheb. Falls
8718	Theune, Kimberly A.	1902 Camelot Blvd.
1235	Troullier, Dana M.	2334 N. 29 th St.
1225	Vervelde, Caitlin J.	N1910 Dulmes Rd., Cedar Grove
1221	Votaw, Malayna A.	1325 New York Ave.
*1620	Wunrow, Douglas V.	1622 S. 8 th St.
*grant contingent on application being corrected and with a warning to include all violations on future applications		

BEVERAGE OPERATOR'S LICENSE (RENEW) (June 30, 2018)

<u>No.</u>	<u>Name</u>	<u>Address</u>
5206	Anderson, Teresa L.	2319 Pennsylvania Ave.
7322	Arnsmeier, Dean M.	4622 N. 50 th St.
5222	Ashburn, John S.	2720 S. 14 th St.
7407	Baird, Jerry E. (Club)	557 Upper Rd., Kohler
7164	Bath, Sherry A.	2509 N. 28 th St.
8079	Batres, Edgar D.	2227 Terrace View Dr.
1114	Bower, Karen A.	N6508 W Cty. Rd. A, Greenbush

Consent

5840 Coenen, William F. (Club)	4106 N. 46 th St.
6458 Daun, Duane R. (Club)	928 Wisconsin Ave., #317
8026 Dickert, Allen R.	1726 Barrett St.
0640 Dickie, Samantha J.	1910 N. 12 th St.
2574 Dietz, Jean M.	721 Geele Ave.
1194 Duby, Cherie L.	2404 N. 22 nd St.
0723 Falk-Meyers, Erica S.	1637 Woodland Dr., Green Bay
0596 Farr, Ashley L.	1406 Superior Ave.
8384 Fischer, Cindy L.	826 N. Evans St.
1400 Gosse, Thomas J.	2614 Black Fox Ct.
4026 Graf, James J.	607 Sommer Dr.
8941 Grovogel, Dale A. (Club)	1827 N. 20 th St.
6916 Gruenke, Rebecca M.	1412 Union Ave.
7112 Gutschow, Tyson R. (Club)	4881 Dennwood Dr.
7409 Husa, Darrel F. (Club)	1934 N. 6 th St.
3550 Jellish, James M. (Club)	N8160 Big Lake Ln., Sherwood
8692 Jensen, Kurt R.	3218 N. 8 th St.
1574 Johnston, Janet	1628 S. 19 th St.
2073 Kapellen, Sandra J.	1633 Indiana Ave.
8594 Klabecek, Kenneth A.	704 Forest Blvd., Sheb. Falls
6080 Kohls, Steven P.	4030 N. 29 th St.
2620 Krueger, Janet L.	2126 S. 14 th St.
5443 Leichtnam, Tammy A.	24 Ashwood Dr.
4767 Lessard, Susan J.	5016 Moenning Rd.
1781 Lukonen, Kathryn A.	3012 N. 21 st St.
2989 Markelz, Michael B.	1830 Georgia Ave.
7941 Maurer, Dale L.	2917 S. 15 th St.
8878 McDonald, Brittany J.	1746 Camelot Blvd.
3376 Methfessel, Terrence J.	3004 S. 18 th St.
3365 Meyer, Wendy K.	1209 Humboldt Ave.
4496 Pentek, Mary Jo	1720 Wilson Ave.
2863 Proue, Bonnie L.	2218 N. 23 rd St.
8892 Querio, Elizabeth W.	2003 N. 22 nd St.
8612 Repphun, Peter J.	N6850 Swallow Dr.
5050 Richter, Koren L.	1823 Cambridge Ave.
9709 Scheibl, Stacy J.	3742 Enterprise Dr.
0380 Schoen, Henry	1714 Hilltop Dr.
9721 Schuette, Thomas F.	W6490 Aurora Rd., Plymouth
6454 Senkbeil, Gregory A. (Club)	820 N. 28 th St.
7318 Strean, Charles E. (Club)	4136 North Field Dr.
2736 Teetzen, Bradley R.	307 Riverhills Dr., Sheb. Falls
8024 Theune, Shawn L.	1902 Camelot Blvd.
4801 Toston, Jolene L.	1903 Union Ave.
*0612 Vanderweele, Brandon T.	610 Zimbal Ave.

***grant contingent on application being corrected and with a warning to include all violations on future applications**

5810 Wagner, Elizabeth A.	2116 Meadowland Dr., #204
0429 Wallander, Gavin L.	14019 Cty Rd. F, Newton
9846 Waraich, Celia M.	N6233 Woodland Rd.
7319 Weimer, Thomas J. (Club)	1127 Bell Ave.
9652 Whitaker, Casey A.	2211 Henry St.

9627 Wilke, Glenn J. (Club)	4022 Hazelnut Ct.
8028 Ziegelbauer, Robert J.	N8540 Lakeshore Rd.
7486 Zschetzsche, Brian A. (Club)	4029 N. 29 th St.

TAXICAB DRIVERS LICENSE (NEW) (December 31, 2016)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1252	Beyer, Daniel Peter	1735 N. 25 th 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

VI

R. C. No. _____ - 16 - 17. By LAW AND LICENSING. June 6, 2016.

Your Committee to whom was referred R. O. No. 28-16-17 by the City Clerk, submitting license applications for the period ending December 31, 2016 and June 30, 2017; recommends that the following licenses be granted with various caveats:

CHANGE OF PREMISE

<u>No.</u>	<u>Name</u>	<u>Address</u>
2726	John Michael Kohler Arts	608 New York Ave. - one-day event to be Held 6/9/2016 to include current premise and the sculpture & Birdbath gardens.
2726	John Michael Kohler Arts	608 New York Ave. - two-day event to be Held 7/16/16 to 7/17/16 to include current premise and the festival grounds, parking lot, N. 6 th & N. 7 th St. (see attached description)
2726	John Michael Kohler Arts	608 New York Ave. - one-day event to be Held 8/13/16 to include current premise & North parking lot, Birdbath & sculpture gardens.
2726	John Michael Kohler Arts	608 New York Ave. - one-day event to be Held 10/1/17 to include current premise & Festival grounds, Sculpture Garden and N. 6 th /7 th St. & New York Ave.
2726	John Michael Kohler Arts	608 New York Ave. - one-day events to be held 6/16, 6/23, 6/30, 7/7, 7/28, 8/4, 8/11 & 8/18 (Levitt Concerts) to include N 7 th St and Wisconsin Ave & current premise.
2949	Harry's Prohibition Bistro	668 South Pier Dr. - four-day event to be held 7/1/16 to 7/4/16 to include current premise and the grassy area from the patio area to the sidewalk west of patio.

CIGARETTE/TOBACCO LICENSE (June 30, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2895	Superior Discount Liquor	823 S. 8 th St.

Consent

"CLASS A" LIQUOR LICENSE (June 30, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2821	Festival Foods	595 S. Taylor Dr.
2532	Fischer's Food & Liquor	4554 S. 12 th St.
1257	Piggly Wiggly #015	3124 S. Business Dr.
2820	Superior Discount Liquors	823 S. 8 th St.
2423	Wal-Mart Super Center #1276	3711 S. Taylor Dr.

CLASS "A" BEER LICENSE (June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
3147	CVS Pharmacy #10549	1108 N. 14 th St.
3192	Harbor Centre Marina	821 Broughton Dr.
1193	Kwik Trip #361	1618 Calumet Dr.
1998	Kwik Trip #780	2622 S. Business Dr.
2920	Kwik Trip #873	625 S. Taylor Dr.
2763	Kwik Trip #897	2033 North Ave.
3164	Las Dos Hermanas	1125 Michigan Ave.
2503	Mad Max Convenience Stores	1003 S. 14 th St.
1253	Petro Center #1	1208 Union Ave.
1254	Petro Center #4	2113 S. Business Dr.
2710	Pig Stop II, The	2917 N. 15 th St.
2374	Save-A-Lot	1817 N. 8 th St.

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

<u>No.</u>	<u>Name</u>	<u>Address</u>
2982	Applebee's Neighborhood Grill	526 S. Taylor Dr.
2967	Big Daddys Pub & Grill	2123 N. 15 th St.
2805	Blue Harbor Resort I	725 Blue Harbor Dr.
1833	Champs Sports Bar	1501 Indiana Ave.
1089	Daves Whos Inn	835 Indiana Ave.
1511	Dennys Bar	2140 Calumet Dr.
2121	El Camino	823 Michigan Ave.
2487	Frankies Pub & Grill	2218 Indiana Ave.
1799	George Michaels I	513 N. 8 th St.
1892	Gosse's At Northwestern House	1909 Union Ave.
2386	Harmony Bar I	1336 Niagara Ave.
2192	Harry's Diner	2504 Calumet Dr.
2949	Harrys Prohibition Bistro	668 South Pier Dr.
2962	JJS Getaway Café	1210 Michigan Ave.
2726	John Michael Kohler Arts	608 New York Ave.
2193	Kaddyshack LLC	1502 S. 13 th St.
2911	Lakeshore Technical College	712 Riverfront Dr.
2685	Lino Ristorante Italiano	422 South Pier Dr.
1226	Meyers Lakeview Pub	550 Wilson Ave.
*2976	My Place Bar & Grill	1515 New Jersey Ave.

***grant contingent upon the application being corrected and with a warning to include all violations on future applications**

2272 PJ's Party Zone 910 N. 18th St.
*3179 Parker Johns BBQ & Pizza 701 Riverfront Dr.

***This renewal license application was withdrawn - file application**

2030 Rewind	1002 Michigan Ave.
1303 Rupps Downtown	925 N. 8 th St.
1337 Sheboygan Elks Lodge #299	1943 Erie Ave.
1229 Sheboygan Moose Lodge #438	1811 Georgia Ave.
1286 Sheb. Riverside Boat Club	1228A Wisconsin Ave.
1360 Slys Midtown Saloon	508 N. 8 th St.
3163 Starbucks #10480	3550 Washington Ave. Frt. Rd.
2376 Swovys LLC	1645 S. 12 th St.
2020 Terrys	1028 Lincoln Ave.
2245 Thai Café Restaurant	1227 N. 14 th St.
1764 Water Street Pub	931 N. 12 th St.

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

<u>No.</u>	<u>Name</u>	<u>Address</u>
3184	Board & Brush Creative Studio	528 N. 8 th St.
2879	Charcoal Inn North Inc.	1637 Geele Ave.
2796	Charcoal Inn South	1313 S. 8 th St.
2445	La Conquistadora LLC I	1218 Indiana Ave.
3034	Marc Cinemas	3226 Kohler Memorial Dr.
3051	Mid-Lake Softball Org.	2213 New Jersey Ave.
3032	Nicky's Pizza I	1735 Calumet Dr.
1328	Sheboygan Athletic Club	2338 New Jersey Ave.

CLASS "C" WINE LICENSE (June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
3034	Marc Cinemas	3226 Kohler Memorial Dr.

AMBULANCE LICENSE (June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1245	Orange Cross Ambulance Serv.	1919 Ashland Ave.

MOBLIE HOME PARK LICENSE (June 30, 2017) (RENEW)

No. Name

Address

1170 Indian Meadows LLC

3636 S. Business Dr.

_____ 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. 28 - 16 - 17. By CITY CLERK. May 16, 2016.

Submitting various license applications for the period ending December 31, 2016 and June 30, 2018.

City Clerk

Law & Lic
6/6/16 - grant all licenses except for Parker John's
CHANGE OF PREMISE

<u>No.</u>	<u>Name</u>	<u>Address</u>
2726	John Michael Kohler Arts	608 New York Ave. - one-day event to be Held 6/9/2016 to include current premise and the sculpture & Birdbath gardens.
2726	John Michael Kohler Arts	608 New York Ave. - two-day event to be Held 7/16/16 to 7/17/16 to include current premise and the festival grounds, parking lot, N. 6 th & N. 7 th St. (see attached description)
2726	John Michael Kohler Arts	608 New York Ave. - one-day event to be Held 8/13/16 to include current premise & North parking lot, Birdbath & sculpture gardens.
2726	John Michael Kohler Arts	608 New York Ave. - one-day event to be Held 10/1/17 to include current premise & Festival grounds, Sculpture Garden and N. 6 th /7 th St. & New York Ave.
2726	John Michael Kohler Arts	608 New York Ave. - one-day events to be held 6/16, 6/23, 6/30, 7/7, 7/28, 8/4, 8/11 & 8/18 (Levitt Concerts) to include N 7 th St and Wisconsin Ave & current premise.
2949	Harry's Prohibition Bistro	668 South Pier Dr. - four-day event to be held 7/1/16 to 7/4/16 to include current premise and the grassy area from the patio area to the sidewalk west of patio.

Business



26

26

CIGARETTE/TOBACCO LICENSE(June 30, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2895	Superior Discount Liquor	823 S. 8 th St.

"CLASS A" LIQUOR LICENSE(June 30, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2821	Festival Foods	595 S. Taylor Dr.
2532	Fischer's Food & Liquor	4554 S. 12 th St.
1257	Piggly Wiggly #015	3124 S. Business Dr.
2820	Superior Discount Liquors	823 S. 8 th St.
2423	Wal-Mart Super Center #1276	3711 S. Taylor Dr.

CLASS "A" BEER LICENSE(June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
3147	CVS Pharmacy #10549	1108 N. 14 th St.
3192	Harbor Centre Marina	821 Broughton Dr.
1193	Kwik Trip #361	1618 Calumet Dr.
1998	Kwik Trip #780	2622 S. Business Dr.
2920	Kwik Trip #873	625 S. Taylor Dr.
2763	Kwik Trip #897	2033 North Ave.
3164	Las Dos Hermanas	1125 Michigan Ave.
2503	Mad Max Convenience Stores	1003 S. 14 th St.
1253	Petro Center #1	1208 Union Ave.
1254	Petro Center #4	2113 S. Business Dr.
2710	Pig Stop II, The	2917 N. 15 th St.
2374	Save-A-Lot	1817 N. 8 th St.

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

<u>No.</u>	<u>Name</u>	<u>Address</u>
2982	Applebee's Neighborhood Grill	526 S. Taylor Dr.
2967	Big Daddys Pub & Grill	2123 N. 15 th St.
2805	Blue Harbor Resort I	725 Blue Harbor Dr.
1833	Champs Sports Bar	1501 Indiana Ave.
1089	Daves Whos Inn	835 Indiana Ave.
1511	Dennys Bar	2140 Calumet Dr.
2121	El Camino	823 Michigan Ave.
2487	Frankies Pub & Grill	2218 Indiana Ave.
1799	George Michaels I	513 N. 8 th St.
1892	Gosse's At Northwestern House	1909 Union Ave.
2386	Harmony Bar I	1336 Niagara Ave.
2192	Harry's Diner	2504 Calumet Dr.
2949	Harrys Prohibition Bistro	668 South Pier Dr.
2962	JJS Getaway Café	1210 Michigan Ave.
2726	John Michael Kohler Arts	608 New York Ave.

2193 Kaddyshack LLC	1502 S. 13 th St.
2911 Lakeshore Technical College	712 Riverfront Dr.
2685 Lino Ristorante Italiano	422 South Pier Dr.
1226 Meyers Lakeview Pub	550 Wilson Ave.
2976 My Place Bar & Grill	1515 New Jersey Ave.
2272 PJ's Party Zone	910 N. 18 th St.
3179 Parker Johns BBQ & Pizza	701 Riverfront Dr.
2030 Rewind	1002 Michigan Ave.
1303 Rupps Downtown	925 N. 8 th St.
1337 Sheboygan Elks Lodge #299	1943 Erie Ave.
1229 Sheboygan Moose Lodge #438	1811 Georgia Ave.
1286 Sheb. Riverside Boat Club	1228A Wisconsin Ave.
1360 Slys Midtown Saloon	508 N. 8 th St.
3163 Starbucks #10480	3550 Washington Ave. Frt. Rd.
2376 Swovys LLC	1645 S. 12 th St.
2020 Terrys	1028 Lincoln Ave.
2245 Thai Café Restaurant	1227 N. 14 th St.
1764 Water Street Pub	931 N. 12 th St.

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

<u>No.</u>	<u>Name</u>	<u>Address</u>
3184	Board & Brush Creative Studio	528 N. 8 th St.
2879	Charcoal Inn North Inc.	1637 Geele Ave.
2796	Charcoal Inn South	1313 S. 8 th St.
2445	La Conquistadora LLC I	1218 Indiana Ave.
3034	Marc Cinemas	3226 Kohler Memorial Dr.
3051	Mid-Lake Softball Org.	2213 New Jersey Ave.
3032	Nicky's Pizza I	1735 Calumet Dr.
1328	Sheboygan Athletic Club	2338 New Jersey Ave.

CLASS "C" WINE LICENSE (June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
3034	Marc Cinemas	3226 Kohler Memorial Dr.

AMBULANCE LICENSE (June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1245	Orange Cross Ambulance Serv.	1919 Ashland Ave.

MOBLIE HOME PARK LICENSE (June 30, 2017) (RENEW)

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

VIII

R. C. No. - 16 - 17 . By PUBLIC WORKS. June 6, 2016.

Your Committee to whom was referred the following:

1. R. O. No. 32-16-17 by the Purchasing Agent submitting National Contract pricing for the purchase of (1) Wide Area Mower; and
2. Res. No. 12-16-17 by Alderperson Belanger authorizing entering into contract for the purchase of a wide area mower for the Motor Vehicle Department;

recommends that the Report of Officer be accepted and placed on file and 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

4.1

Res. No. 12 - 16 - 17. By Alderperson Belanger. May 16, 2016.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase of a wide area mower for the Motor Vehicle Department.

WHEREAS; The Parks Department is in need of a wide area mower with a 14' cutting width for the maintenance of large lawn areas within the city's parks.

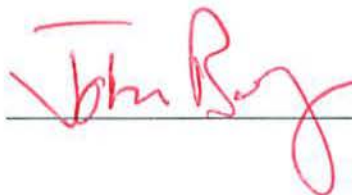
WHEREAS; There is currently only one manufacturer offering a machine in this cutting width in the marketplace. In addition, that manufacturer, Jacobsen Manufacturing, also maintains a nationwide contract with the National Joint Powers Alliance (NJPA) and;

WHEREAS; Under City Ordinance, when purchasing equipment that is included on a State or National Contract, or equipment available from only one manufacturer, the City may waive competitive bid requirements.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with Horst Distributing of Chilton, WI for the purchase of (1) Jacobsen HR-700 Wide area mower with heated cab with a delivered price of \$ 77,969.00 as listed on the NJPA Contract. Further, the need for competitive bidding is waived.

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw orders on the Motor Vehicle fund # 70136100-641200 in the amount of \$ 77,969.00

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

II

3.4

R.O. No. 32 - 16 - 17. By PURCHASING AGENT. May 16, 2016.

Submitting National Contract pricing for the purchase of (1) Wide Area Mower having a cutting width of 14 Feet for the Motor Vehicle Department.

The National Joint Powers Alliance has a contract with Jacobsen Manufacturing for the Jacobsen HR-700 Wide Area Mower. In addition, Jacobsen is the only manufacturer which produces a gang mower having the required cutting width. The 14 foot width is needed to allow for mowing of large open areas in the City's Parks in an efficient manner.

Horst Distributing of Chilton is the local dealer for Jacobsen equipment.

(1) New Jacobsen HR-700 all Hydraulic large area mower with a 65 HP Turbo Diesel Engine, 14 foot cutting width, Four Wheel Drive, Cruise Control, suspension seat and hard shell heated cab

NJPA Contract price: \$ 77,969.00

Public Works
AC a File

Respectfully submitted,

Bernard R. Rammer
Purchasing Agent

VIII

R. C. No. - 16 - 17. By PUBLIC WORKS. June 6, 2016.

Your Committee to whom was referred the following:

- 1. R. O. No. 36-16-17 by the Purchasing Agent submitting a summary of costs associated with the purchase of a replacement Bobcat brand ToolCat tool carrier; and
- 2. Res. No. 13-16-17 by Alderperson Belanger authorizing entering into contract for the purchase of a Bobcat brand Toolcat 5600 G Series tool carrier for the Motor Vehicle Department;

recommends that the Report of Officer be accepted and placed on file and 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
4.2
Res. No. 13 - 16 - 17. By Alderperson Belanger. May 16, 2016.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase of a Bobcat brand Toolcat 5600 G Series tool carrier for the Motor Vehicle Department which will replace an older model Toolcat of similar configuration.

WHEREAS; The Motor Vehicle Department is in need of a replacement for a Bobcat Brand Toolcat to replace a 2005 Model tool carrier which has exceeded its expected useful life, and;

WHEREAS; The Department has identified the need to upgrade or replace the current unit which has become unreliable due to age and has determined that a new unit of similar design will allow continued usage of a wide variety of attachments currently on hand, and:

WHEREAS; Bobcat Company distributes their equipment through regional dealerships with assigned territories exclusively, with the dealership for Sheboygan being Miller Implement of St. Nazianz, WI and since this equipment is only available in this fashion, waiving of the need for competitive bidding for the purchase applicable under City Ordinance.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with Miller Implement Co. Inc of St. Nazianz, WI for the purchase of (1) Bobcat Toolcat Tool Carrier with combination bucket at a total cost of \$ 49,329.40 including delivery. Further, the need for competitive bidding is waived under the sole source provision.

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw orders on the Motor Vehicle fund # 70136100-641200 in the amount of \$ 49,329.40

*Public Works
approve*

John Belanger

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

II

3.8

R.O. No. 36 - 16 - 17. By PURCHASING AGENT. May 16, 2016.

Submitting a summary of costs associated with the purchase of a replacement Bobcat brand ToolCat® tool carrier for the Motor Vehicle Dept.

The Bobcat Company distributes their equipment exclusively through a dealer network with assigned geographical territories. The Dealer serving the lakeshore territory is Miller Implement of St. Nazianz WI

2016 Bobcat Toolcat® tool carrier with cab and combination bucket including delivery to the Municipal Service Building

Price including all municipal discounts...\$ 49,329.40

*Public Works
AC and file*

Respectfully submitted,

Bernard R. Rammer
Purchasing Agent

VIII

R. C. No. - 16 - 17 . By PUBLIC WORKS. June 6, 2016.

Your Committee to whom was referred the following:

1. R. O. No. 37-16-17 by the Purchasing Agent submitting State of Minnesota Contract pricing for the purchase of (1) Trackless Articulated Sidewalk Tractor; and
2. Res. No. 14-16-17 by Alderperson Belanger authorizing entering into contract for the purchase of a sidewalk style articulated tractor and various attachments for the Motor Vehicle Department;

recommends that the Report of Officer be accepted and placed on file and 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

4.3

Res. No. 14 - 16 - 17. By Alderperson Belanger. May 16, 2016.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase of a sidewalk style articulated tractor and various attachments for the Motor Vehicle Department which will replace two older model tractors of similar configuration.

WHEREAS; The Motor Vehicle Department is in need of an articulated sidewalk style tractor and various attachments to support operations throughout the City of Sheboygan and replace two older units and;

WHEREAS; The Department has identified the need to upgrade or replace similar equipment within the fleet which has become unreliable due to age and has identified equipment manufactured by Trackless Equipment Co. as a suitable replacement. Trackless Equipment Co. holds a nationwide contract with the State of Minnesota and is distributed through Bruce Municipal Equipment of Menomonee Falls WI;

WHEREAS; Under City Ordinance, when purchasing equipment that is included on a State or National Contract, the City may waive competitive bid requirements.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with Bruce Municipal Equipment of Menomonee Falls, WI for the purchase of (1) Trackless MT-6, a pre-owned Rotary broom and pre-owned snow blower attachment and printed service manuals with a delivered price of \$121,545.00 as published on the State of MN Contract. Further, the need for competitive bidding is waived.

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw orders on the Motor Vehicle fund # 70136100-641200 in the amount of \$ 121,545.00

Public Works
approve

John Belanger

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

3.9

R.O. No. 37 - 16 - 17. By PURCHASING AGENT. May 16, 2016.

Submitting State of Minnesota Contract pricing for the purchase of (1) Trackless Articulated Sidewalk Tractor for the Motor Vehicle Department.

The State of Minnesota has a contract with Trackless Manufacturing for their articulated sidewalk style tractors. The City of Sheboygan is able to access this contract pricing. The equipment is to be purchased through the local dealer, Bruce Municipal Equipment of Menomonee Falls, WI.

(1) New Trackless MT6 Tractor with Cab, Rear PTO, Three Point Hitch, and air conditioned cab.

(1) 60" x 32" Pre-owned Sweepster® Power Broom attachment

(1) 51" Cutting width Pre-owned Trackless snow blower attachment

(1) Service & Parts Manual

Includes delivery and Operator Training

State of MN Contract Pricing...\$ 121,545

*Public Works
AC and File*

Respectfully submitted,

Bernard R. Rammer
Purchasing Agent

VIII

R. C. No. - 16 - 17 . By PUBLIC WORKS. June 6, 2016.

Your Committee to whom was referred the following:

1. R. O. No. 35-16-17 by the Purchasing Agent submitting a Tabulation of Bids for the purchase of Two Hustler brand Commercial Grade zero turn mowers; and
2. Res. No. 15-16-17 by Alderperson Belanger authorizing entering into contract for the purchase of (2) Zero turn commercial grade lawn mowers for the Motor Vehicle Department;

recommends that the Report of Officer be accepted and placed on file and 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
Res. No. 15 - 16 - 17. By Alderperson Belanger. May 16, 2016.

4.4

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase of (2) Zero turn commercial grade lawn mowers for the Motor Vehicle Dept.

WHEREAS: The Motor Vehicle Dept. included the replacement of (2) Commercial Grade zero turn lawn mowers in its 2016 Budget in order to replace older equipment that has reached its expected useful life and;

WHEREAS: Bids were received for the two mowers with the low bid submitted by Gibbsville Implement meeting all specifications and;

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with Gibbsville Implement in the amount of \$19,975.00 for the purchase and delivery of two zero turn mowers as specified and:

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw orders on Account # 70136100-641200 in payment of same.

John Berg

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

II

3.7

R. O. No. 35 - 16 -17. By PURCHASING AGENT. May 16, 2016.

Submitting a Tabulation of Bids for the purchase of Two Hustler Brand Commercial Grade zero turn mowers equipped as specified including delivery.

DEALER	2016 Hustler X-ONE with 48" side discharge deck and Mulch Kit Including extra blades, flex forks and maintenance manual	2016 Hustler Super Z with Hyper Drive, 60" Rear Discharge Cutting Deck, Mulch Kit with extra set of blades, B&S EFI Engine, flex forks and maintenance Manual	Total	Lead time
Neu's Hardware Menomonee Falls, WI	\$8,349.00	\$12,719.00	\$21,068.00	7-14 days
Gibbsville Implement	\$ 7,950.00	\$ 12,025	\$ 19,975.00	14 Days
Valu Pro Power Center Reedsville	\$ 8,947.00	\$ 12,564.00	\$21,511	30 days

The low bid by Gibbsville Implement meets all specifications and is recommended for award.

*Public works
ac and file*

Respectfully submitted,

Bernard R. Rammer
Purchasing Agent

VIII

R. C. No. - 16 - 17. By PUBLIC WORKS. June 6, 2016.

Your Committee to whom was referred the following:

1. R. O. No. 33-16-17 by the Purchasing Agent submitting a report of costs associated with the purchase of a new LP Gas Powered ride-on sweeper/scrubber machine; and
2. Res. No. 16-16-17 by Alderperson Belanger authorizing entering into contract for the purchase of a an industrial Floor sweeper/scrubber for the Motor Vehicle Department;

recommends that the Report of Officer be accepted and placed on file and 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

4.6

Res. No. 16 - 16 - 17. By Alderperson Belanger. May 16, 2016.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase of an industrial Floor Sweeper/Scrubber for the Motor Vehicle Department.

WHEREAS; The Department of Public Works Vehicle Garage is a large indoor space which houses the majority of the Departments vehicles and heavy equipment and these vehicles track in a wide variety of dirt and debris and;

WHEREAS; This Large concrete garage area is swept, vacuumed and scrubbed on a regular basis using a ride on style machine in order to maintain the space in a safe, clean condition and;

WHEREAS; The current 2006 Tennant Brand LP-Gas Powered ride-on sweeper has reached its expected useful life and is no longer reliable to keep the floors free of dirt, stones, dust and debris. Tennant Sweepers are only available direct from the manufacturer in Minneapolis, MN. Under City of Sheboygan Ordinances, purchases of equipment only available from a single source are exempt from the need for competitive bidding.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with Tennant Sales & Service Company of Minneapolis, MN for the purchase of one Tennant M20 LP Gas Powered Scrubber sweeper and the need for competitive bidding is hereby waived.

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw orders on the Motor Vehicle fund # 70136100-641200 in the amount of \$ 54,973.48

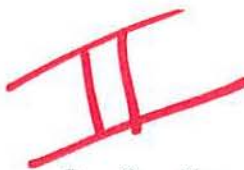
*Pub Wks
approve*

John Berg

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. O. No. 33 - 16 -17. By PURCHASING AGENT. May 16,2016.

3.5

Submitting a report of costs associated with the Purchase of a new, LP Gas Powered ride-on sweeper/scrubber machine for use in the Department of Public Works/Municipal Service Building vehicle garage.

(1) Tennant M20 LP gas powered sweeper/scrubber with high traction tires and super abrasive brushed suitable for use on concrete floors including Freight to the Municipal Service Building.

List Price.....\$ 61, 222.00

Discounts.....\$ (\$6,939.52)

Net Price.....\$ 54,282.48

Freight.....\$ 691.00

Total Delivered cost: \$ 54,973.48

The Current unit will be sold at Public auction with the proceeds of same returned to the Motor Vehicle Funds.

Respectfully submitted,

Bernard R. Rammer
Purchasing Agent

*Public Works
ac & file*

VIII

R. C. No. _____ - 16 - 17. By PUBLIC WORKS. June 6, 2016.

Your Committee to whom was referred the following - **DIRECT REFERRAL:**

1. R. O. No. 39-16-17 by the Purchasing Agent submitting resume of bids for the City of Sheboygan 2016 Bituminous Resurfacing Program, under Res. 144-15-16 and received three bids; and
2. Res. No. 17-16-17 by Alderperson Belanger authorizing entering into contract for the 2016 Bituminous Resurfacing Program;

recommends that the Report of Officer be accepted and placed on file and 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



Res. No. 17 - 16 - 17. **DIRECT REFERRAL.** By Alderperson Belanger.
May 24, 2016.

A RESOLUTION authorizing the appropriate City Officials to enter into contract for the 2016 Bituminous Resurfacing Program.

WHEREAS: The City of Sheboygan contracts annually for the resurfacing of City Streets to maintain and improve the City street network.

WHEREAS: The City of Sheboygan has historically repaired curb and gutter, storm sewer and sanitary sewers as part of the program.

WHEREAS: The Purchasing Agent was directed to contract for the 2016 Bituminous Resurfacing Program under Res. 144-15-16 and received three bids and the low bid has been determined to meet all the specifications.

RESOLVED: That the appropriate City Officials are hereby authorized to enter into contract with Northeast Asphalt Inc., Green Bay for the 2016 Bituminous Resurfacing Program and are authorized to draw funds from the following accounts:

47433140-631200	\$478,034
47533140-631200	\$990,400
60134110-521900	\$42,294
40033140-631200	\$57,057
21561100-631100	\$100,000 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

CITY OF SHEBOYGAN

REQUEST FOR PUBLIC WORKS COMMITTEE CONSIDERATION

ITEM DESCRIPTION: DIRECT REFERRALS Res. 17-16-17 and R.O. 39-16-17 for the 2016 Bituminous Resurfacing Program

REPORT PREPARED BY: David H. Biebel, Director of Public Works

REPORT DATE: May 19, 2016

MEETING DATE: May 24, 2016

FISCAL SUMMARY:

Budget Line Item:	47433140-631200
	\$478,034
	47533140-631200
	\$990,400
	60134110-521900
	\$ 42,294
	40033140-631200
	\$ 57,057
	21561100-631100
	\$100,000
Budget Summary:	Capital Improvements
Budgeted Expenditure:	\$1,667,784.65
Budgeted Revenue:	Special Assessments
	\$550,000

STATUTORY REFERENCE:

Wisconsin Statutes:	N/A
Municipal Code:	N/A

BACKGROUND / ANALYSIS:

This document authorizes the department to enter into a contract for the 2016 bituminous resurfacing program. This program is our traditional mill-and-fill asphalt replacement program. The cost is an overall increase to the expenditures as a result of foregoing the hot-in-place method that the department piloted last season. As a result of poor performance, the department is suspending the hot-in-place process until further staff review.

Therefore, the department is working with Finance and will be using 2016 Capital Improvements funds as well as 2015 available capital funds to fund the difference between the originally budgeted hot-in-place figures compared to the mill-and-fill costs.

This program also includes curb and gutter replacement and storm sewer repairs (not included under hot-in-place). Our warranty on the traditional mill-and-fill is 15 years life expectancy. However, the department has been experiencing 20-25 years of serviceable life with this method.

STAFF COMMENTS:

The following streets will be completed with this project:

- N 6th St (from Niagara Ave to Superior Ave)
- S 17th St (from Arizona Ave to Maryland Ave)
- Saemann Ave (from Calumet Dr to N 21st St)
- S 9th St (from Indiana Ave to Georgia Ave)
- Georgia Ave (from S 8th St to S 9th St)
- Kentucky Ave (from S 8th St to S 9th St)

ACTION REQUESTED:

Approve DIRECT REFERRAL Res. 17-16-17 and Accept/File DIRECT REFERRAL
R.O. 39-16-17

ATTACHMENTS:

II

R. O. No. 39- 16 - 17. **DIRECT REFERRAL.** By DIRECTOR OF PUBLIC WORKS.
May 24, 2016.

Submitting resume of bids for the City of Sheboygan 2016 Bituminous Resurfacing Program, under Res. 144-15-16 and received three bids and the low bid has been determined to meet all the specifications. See attached.

*Public Works
ac and file*

Director of Public Works

CITY OF SHEBOYGAN

REQUEST FOR PUBLIC WORKS COMMITTEE CONSIDERATION

ITEM DESCRIPTION: DIRECT REFERRALS Res. 17-16-17 and R.O. 39-16-17 for the 2016 Bituminous Resurfacing Program

REPORT PREPARED BY: David H. Biebel, Director of Public Works

REPORT DATE: May 19, 2016

MEETING DATE: May 24, 2016

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	\$100,000
Budget Summary:	Capital Improvements
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Budgeted Revenue:	Special Assessments
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Wisconsin Statutes:	N/A
Municipal Code:	N/A

BACKGROUND / ANALYSIS:

This document authorizes the department to enter into a contract for the 2016 bituminous resurfacing program. This program is our traditional mill-and-fill asphalt replacement program. The cost is an overall increase to the expenditures as a result of foregoing the hot-in-place method that the department piloted last season. As a result of poor performance, the department is suspending the hot-in-place process until further staff review.

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- S 9th St (from Indiana Ave to Georgia Ave)
- Georgia Ave (from S 8th St to S 9th St)
- Kentucky Ave (from S 8th St to S 9th St)

ACTION REQUESTED:

Approve DIRECT REFERRAL Res. 17-16-17 and Accept/File DIRECT REFERRAL
R.O. 39-16-17

ATTACHMENTS:

CITY OF Sheboygan Bid # 2397-16 Bituminous Resurfacing Program

Vendor Name City Bid security present? Addendum 1 Addendum 2 Addendum 3			Northeast Asphalt		Buteyn Petersen		Vinton Construction			
			Green Bay WI		Sheboygan		Manitowoc			
			YES		YES		YES		YES NO	
			no		no		no			
			addenda		addenda		addenda			
			issued		issued		issued			
			UNIT PRICE	EXT PRICE	UNIT PRICE	EXT PRICE	UNIT PRICE	EXT PRICE	UNIT PRICE	EXT PRICE
NORTH 6TH STREET-BASE BID	QTY	UNIT								
MOBILIZATION	1.00	LS	\$31,800.00	\$31,800.00	\$42,350.00	\$42,350.00	\$60,000.00	\$60,000.00		
TRAFFIC CONTROL	1.00	LS	\$35,500.00	\$35,500.00	\$29,800.00	\$29,800.00	\$51,815.00	\$51,815.00		
SUBTOTAL GENERAL			\$67,300.00		\$72,150.00		\$111,815.00			
REPLACE EXISTING SANITARY MANHOLE CASTING -to include fuldepth sawing,furnish and install specified casting, rings, mortar, tie bars and replacement with 7" P.C.C base course doweled	4.00	EA	\$1,275.00	\$5,100.00	\$1,275.00	\$5,100.00	\$1,186.00	\$4,744.00		
SUBTOTAL SANITARY SEWER SECTION										

REMOVE AND REPLACE EXISTING STORM MANHOLE WITH 4' DIAMETER MANHOLE(to include removal of existing manhole, reconnect existing mains, full depth saw, removal of existing pavement and replacement with 10" C.A.B.C and 7" P.C.C base course dowelled and Neenah Frame # R-1550-A and grate # R-1040 0022)	20.00	VF	\$618.00	\$12,360.00	\$618.00	\$12,360.00	\$724.00	\$14,480.00		
New N-1 INLETS INSTALLED (to include full depth saw, removal of existing pavement, existing side inlet and replacement with 10" C.A.B.C and 7" P.C.C and Neenah Casting # R-3087-L)	4.00	EA	\$2,284.00	\$9,136.00	\$2,284.00	\$9,136.00	\$2,888.00	\$11,552.00		
12" STORM LEADS (to include full depth saw, removal of existing pavement and existing lead,enlargement of opening at existing inlet to fit and replacement of existing pavement with 10" C.A.B.C and 7" P.C.C base course dowelled	610.00	LF	\$87.00	\$53,070.00	\$87.00	\$53,070.00	\$96.40	\$58,804.00		
REPLACE EXISTING STORM MANHOLE CASTING (to include full depth saw, furnish and install specified manhole casting, rings, mortar, tie bars and replacement with 7" P.C.C base course dowelled	2.00	EA	\$1,358.00	\$2,716.00	\$1,358.00	\$2,716.00	\$1,231.00	\$2,462.00		
SUBTOTAL STORM SEWER SECTION			\$70,252.00	\$70,252.00	\$70,252.00	\$70,252.00	\$70,252.00	\$70,252.00		
REMOVE EXISTING CURB AND GUTTER (includes full depth sawing	1,150.00	LF	\$9.62	\$11,063.00	\$9.62	\$11,063.00	\$12.00	\$13,800.00		
REPLACE 6" CURB AND GUTTER (to include C.A.B.C. # 6 x 12" tie bars drilled, 4" topsoil, seed and emat	1,150.00	LF	\$32.09	\$36,903.50	\$32.00	\$36,800.00	\$27.25	\$31,337.50		
REMOVE AND REPLACE EXISTING WALK 4" OR 6" THICKNESS (to include full depth saw, 4" C.A.B.C, 4" topsoil, seed and emat	330.00	SF	\$7.99	\$2,636.70	\$7.99	\$2,636.70	\$8.00	\$2,640.00		

MISC. 7" P.C.C REMOVAL AND REPLACEMENT (to be used for driveway/alley including full depth saw, 10" C.A.B.C, 4" topsoil, seed and emat	30.00	SY	\$87.76	\$2,632.80	\$87.76	\$2,632.80	\$80.00	\$2,400.00		
MISC 7" P.C.C REMOVAL AND REPLACEMENT (to include dull depth saw, 10" C.A.B.C, drilled tie bars	16.00	SY	\$98.00	\$1,568.00	\$98.00	\$1,568.00	\$80.00	\$1,280.00		
EXCAVATE BELOW SUBGRADE	25.00	CY	\$20.00	\$500.00	\$20.00	\$500.00	\$15.00	\$375.00		
C.A.B.C	25.00	CY	\$20.00	\$500.00	\$20.00	\$500.00	\$25.00	\$625.00		
SUBTOTAL CONCRETE SECTION				\$5,004.00		\$5,400.50		\$2,457.50		

[illegible]

[illegible]

REPLACE 6" CURB AND GUTTER (to include C.A.B.C. # 6 x 12" tie bars drilled, 4" topsoil, seed and emat	2,500.00	LF	\$32.09	\$80,225.00	\$32.09	\$80,225.00	\$27.25	\$68,125.00		
MISC. 7" P.C.C REMOVAL AND REPLACEMENT (to be used for driveway/alley including full depth saw, 10" C.A.B.C, 4" topsoil, seed and emat	30.00	SY	\$87.76	\$2,632.80	\$87.76	\$2,632.80	\$80.00	\$2,400.00		
MISC 7" P.C.C REMOVAL AND REPLACEMENT (to include Full depth saw, 10" C.A.B.C, drilled tie bars	16.00	SY	\$98.00	\$1,568.00	\$98.00	\$1,568.00	\$80.00	\$1,280.00		
EXCAVATE BELOW SUBGRADE	25.00	CY	\$20.00	\$500.00	\$20.00	\$500.00	\$15.00	\$375.00		
C.A.B.C	25.00	CY	\$20.00	\$500.00	\$20.00	\$500.00	\$25.00	\$625.00		
SUBTOTAL CONCRETE SECTION				\$105,425.80		\$105,425.80		\$102,805.00		
MILL EXISTING PAVEMENT	24,976.80	CY	\$2.95	\$73,681.56	\$2.95	\$73,681.56	\$2.98	\$74,430.86		
BUTT JOINTS	588.00	SY	\$6.25	\$3,675.00	\$6.25	\$3,675.00	\$6.31	\$3,710.28		
HMA PAVEMENT TYPE E-10 PG 64-28 BINDER	3,085.00	TON	\$60.70	\$187,259.50	\$60.70	\$187,259.50	\$61.31	\$189,141.35		
HMA PAVEMENT TYPE E-10 PG 64-28 SURFACE	2,295.00	TON	\$61.60	\$141,372.00	\$61.60	\$141,372.00	\$62.22	\$142,794.90		
TACK	3,000.00	GAL	\$3.75	\$11,250.00	\$3.75	\$11,250.00	\$3.79	\$11,370.00		
FURNISH AND INSTALL CAST MANHOLE ADJUSTMENT RINGS 1.5" RISE (NEENAH # 1550-7150)	43.00	EA	\$275.00	\$11,825.00	\$275.00	\$11,825.00	\$277.75	\$11,943.25		
WATER VALVE ADJUSTMENT	24.00	EA	\$51.25	\$1,230.00	\$51.25	\$1,230.00	\$51.76	\$1,242.24		
SUBTOTAL BITUMINOUS PAVING SECTION				\$30,240.56		\$30,240.56		\$29,747.15		

[illegible]

[illegible]

REMOVE EXISTING CURB& GUTTER (to include full depth saw)	4,400.00	LF	\$9.62	\$42,328.00	\$9.62	\$42,328.00	\$12.00	\$52,800.00		
REPLACE 6" CURB AND GUTTER (to include C.A.B.C. # 6 x 12" tie bars drilled, 4" topsoil, seed and emat	4,400.00	LF	\$31.22	\$137,368.00	\$31.22	\$137,368.00	\$27.25	\$119,900.00		
REMOVE AND REPLACE EXISTING WALK 4" OR 6" THICKNESS (to include full depth saw, 4" C.A.B.C, 4" topsoil, seed and emat	580.00	SF	\$7.99	\$4,634.20	\$7.99	\$4,634.20	\$8.00	\$4,640.00		
REMOVE EXISTING STEPS AND WALK AT S.E CORNER OF N.17TH STREET AND SAEMANN AVENUE (to include 4" Topsoil, seed and emat replacement.	1.00	LS	\$425.00	\$425.00	\$425.00	\$425.00	\$500.00	\$500.00		
FURNISH AND INSTALL DETECTABLE WARNING FIELDS	6.00	EA	\$240.00	\$1,440.00	\$240.00	\$1,440.00	\$400.00	\$2,400.00		
MISC. 7" P.C.C REMOVAL AND REPLACEMENT (to be used for driveway/alley including full depth saw, 4" C.A.B.C, 4" topsoil, seed and emat	30.00	SY	\$87.76	\$2,632.80	\$87.76	\$2,632.80	\$80.00	\$2,400.00		
MISC 7" P.C.C REMOVAL AND REPLACEMENT (to include Full depth saw, 10" C.A.B.C, drilled tie bars	16.00	SY	\$98.00	\$1,568.00	\$98.00	\$1,568.00	\$80.00	\$1,280.00		
EXCAVATE BELOW SUBGRADE	25.00	CY	\$20.00	\$500.00	\$20.00	\$500.00	\$15.00	\$375.00		
C.A.B.C	25.00	CY	\$20.00	\$500.00	\$20.00	\$500.00	\$25.00	\$625.00		
SUBTOTAL CONCRETE SECTION				\$191,396.00		\$191,396.00		\$184,920.00		
MILL EXISTING PAVEMENT	12,212.50	TON	\$2.85	\$34,805.63	\$2.85	\$34,805.63	\$2.86	\$34,927.75		
BUTT JOINTS	377.00	SY	\$6.15	\$2,318.55	\$6.15	\$2,318.55	\$6.21	\$2,341.17		
HMA PAVEMENT TYPE E-10 PG 64-28 BINDER	1,510.00	TON	\$59.90	\$90,449.00	\$59.90	\$90,449.00	\$60.50	\$91,355.00		

HMA PAVEMENT TYPE E-10 PG 64-28 SURFACE	1,120.00	TON	\$60.80	\$68,096.00	\$60.80	\$68,096.00	\$61.41	\$68,779.20		
TACK	1,300.00	GAL	\$3.75	\$4,875.00	\$3.75	\$4,875.00	\$3.79	\$4,927.00		
FURNISH AND INSTALL CAST MANHOLE ADJUSTMENT RINGS 1.5" RISE (NEENAH # 1550-7150)	25.00	EA	\$275.00	\$6,875.00	\$275.00	\$6,875.00	\$277.75	\$6,943.75		

[illegible]

[illegible]

[illegible]

TOTAL ALTERNATE # 2 SOUTH 4TH STREET GEORGIA AVENUE AND KENTUCKY AVENUE			971,311.73	571,671.76	35,112.10	
GRAND TOTAL-BASE BID, ALTERNATE # 1 AND ALTERNATE # 2			\$1,667,784.65	\$1,672,531.18		

An error was found in the Vinton Construction Bid
Apparent Low Bid is Northeast Asphalt.

II

R. O. No. - 16 - 17. By CITY CLERK. June 6, 2016.

Submitting a Summons and Complaint in the matter of Sonlight, Inc. and Samuel A. Walker vs the City of Sheboygan and C. Spielvogel & Sons Excavating, Inc.

City Clerk

Finance.

STATE OF WISCONSIN

CIRCUIT COURT
BRANCH _____

SHEBOYGAN COUNTY

SONLIGHT, INC.,
a Wisconsin corporation
709 N. 8th Street
Sheboygan, WI 53081,

Case Code: 30402
30405
30201

and

16CV0259

Case No. _____

SAMUEL A. WALKER and
JUDITH A. WALKER
adult individuals
2735 N. 31st Place
Sheboygan, WI 53083,

and

S & J WALKER LLC
a Wisconsin limited liability company
2735 N. 31st Place
Sheboygan, WI 53083,

Plaintiffs,

v.

CITY OF SHEBOYGAN,
a Wisconsin municipal corporation
828 Center Avenue
Suite 301
Sheboygan, WI 53081,

and

C. SPIELVOGEL & SONS EXCAVATING, INC.,
a Wisconsin corporation
1810 N. 44th Street,
Sheboygan, WI 53083,

Defendants.

SHEBOYGAN COUNTY
WISCONSIN
FILED
16 JUN 17 13:53
CLERK CIRCUIT COURT

Process Server Palm J
Date 5/14/16 Time 4:15 A.M. - P.M.
Served Upon Sue Richards
828 Center Ave Sheboygan
☐ Personal ☒ Substitute
☐ Posted ☒ Corporate

SUMMONS

THE STATE OF WISCONSIN, To each person named above as a Defendant or Involuntary
Plaintiff:

Process Service
Date: _____
Received by: _____
() Subordinate
() Corporate

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

Within 45 days of receiving this Summons, you must respond with a written answer, as that term is used in Wis. Stat. ch. 802, to the Complaint. The Court may reject or disregard an Answer that does not follow the requirements of the statutes. The Answer must be sent or delivered to the Court, whose address is 615 North 6th Street, Sheboygan, Wisconsin 53081 and to Rohde Dales LLP, Plaintiffs' attorneys, whose address is 607 North 8th Street, Suite 700, Sheboygan, Wisconsin 53081. You may have an attorney help or represent you.

If you do not provide a proper Answer within 45 days, the Court may grant judgment against you for the award of money or other legal action requested in the Complaint, and you may lose your right to object to anything that is or may be incorrect in the Complaint. A judgment may be enforced as provided by law. A judgment awarding money may become a lien against any real estate you own now or in the future, and may also be enforced by garnishment or seizure of property.

Dated this 16th day of May, 2016.

ROHDE DALES LLP

By 

William P. Te Winkle
A Member of the Firm
State Bar No. 1013259
Kyle Borkenhagen
An Associate of the Firm
State Bar No. 1084544
Attorneys for Plaintiffs

P.O. Address:
607 North 8th Street, Suite 700
Sheboygan, WI 53081
Telephone (920) 458-5501
Facsimile (920) 458-5874

STATE OF WISCONSIN

CIRCUIT COURT
BRANCH _____

SHEBOYGAN COUNTY

SONLIGHT, INC.,
a Wisconsin corporation
709 N. 8th Street
Sheboygan, WI 53081,

Case Code: 30402
30405
30201

and

SAMUEL A. WALKER and
JUDITH A. WALKER
adult individuals
2735 N. 31st Place
Sheboygan, WI 53083,

Case No. 16CV0259

and

S & J Walker LLC
a Wisconsin limited liability company
2735 N. 31st Place
Sheboygan, WI 53083,

Plaintiffs,

v.

CITY OF SHEBOYGAN,
a Wisconsin municipal corporation
828 Center Avenue
Suite 301
Sheboygan, WI 53081,

and

C. SPIELVOGEL & SONS EXCAVATING, INC.,
a Wisconsin corporation
1810 N. 44th Street,
Sheboygan, WI 53083,

Defendants.

COMPLAINT AND VERIFIED PETITION

Plaintiffs Sonlight, Inc., Samuel and Judy Walker, and S & J Walker LLC, by their
attorneys Rohde Dales, LLP, allege as follows:

CLERK CIRCUIT COURT
FILED
16 MAR 17 10:53
SHEBOYGAN
WISCONSIN

1. Plaintiff Sonlight, Inc. ("Sonlight"), is a Wisconsin corporation with its principal place of business located at 709 N. 8th Street, Sheboygan, WI 53081.

2. Plaintiffs Samuel A. Walker and Judith A. Walker ("the Walkers") are adult residents of the City of Sheboygan, residing at 2735 N. 31st Place, Sheboygan, WI 53083.

3. Plaintiff S & J Walker LLC, is a Wisconsin limited liability company with its principal place of business located at 2735 N. 31st Place, Sheboygan, WI 53083.

4. Defendant City of Sheboygan ("the City") is a Wisconsin municipal corporation with principal offices located at 828 Center Avenue, Suite 301, Sheboygan, WI 53081.

5. Defendant C. Spielvogel & Sons Excavating, Inc. ("Spielvogel"), is a Wisconsin corporation with its principal place of business located at 1810 N. 44th Street, Sheboygan, WI 53083.

6. On or about October 12, 2015, within 120 days after the happening of the damage, Sonlight caused a notice of damage and of claim to be personally served on the City, stating in the notice the place where the damage occurred and that Sonlight claimed satisfaction of the City in the amount of \$70,794.00.

7. The claim was denied by the City on February 1, 2016.

Common Allegations

8. Upon information and belief, in or around September 2014, the City purchased the property located at 727 N. 8th Street, Sheboygan, WI 53081, which was formerly the site of a Boston Store department store and parking lot ("the Boston Store Property").

9. Upon information and belief, sometime in 2014, the City entered into a contract with Spielvogel, whereby Spielvogel promised to demolish the Boston Store Property.

10. Upon information and belief, during the first few months of 2015, Spielvogel carried out its contract with the City, demolishing the Boston Store Property.

11. Upon information and belief, after demolishing the Boston Store Property, Spielvogel filled in the areas of the Boston Store Property that were formerly occupied by the basement of the Boston Store Property with dirt.

12. Upon information and belief, after the Boston Store Property was filled in with dirt, Spielvogel planted grass and sod on the Boston Store Property.

13. Sonlight is owned by the Walkers. Sonlight operates a Christian bookstore out of a building located at 709 N. 8th Street, Sheboygan, WI 53081, that is owned by the Walkers ("the Sonlight Building"). The Sonlight Building is adjacent to a portion of the Boston Store Property.

14. Before the Boston Store Property was demolished, the entirety of the northern wall of the Sonlight Building abutted a portion of the southern wall of the Boston Store building.

15. Before the Boston Store Property was demolished, the basement of Sonlight's Building never experienced water or humidity problems.

16. On the morning of Monday, July 13, 2015, the Walkers entered the basement of the Sonlight Building and found water in two-thirds of the building's basement. The water was two inches deep at the time of discovery. Approximately ten thousand gallons of water were in the basement of the Sonlight Building.

17. Because of the large amount of water in the basement of the Sonlight Building, on July 13, 2015, the Sheboygan Fire Department assisted Sonlight by using squeegees to push the water to two drains in the basement of the Sonlight Building.

18. The water that flooded the basement flowed from the land that was formerly occupied by the Boston Store Property into and through the foundation of the north wall and basement drain of the Sonlight Building.

19. Since July 13, 2015, the basement of Sonlight's Building continues to periodically experience water seepage due to the flow of water from the City's property. Hereinafter, the initial flooding on July 13, 2015, and the continual exposure of water to Sonlight's Building are collectively referred to as "the Flooding."

**FIRST CLAIM FOR RELIEF
NEGLIGENT CREATION AND MAINTENANCE OF PRIVATE NUISANCE
AGAINST CITY AND SPIELVOGEL**

20. The Plaintiffs reallege as if fully set forth hereat, paragraphs 1 through 19.

21. Upon information and belief, the land that is directly north of the north wall of the Sonlight Building was graded for the City by Spielvogel after the demolition of the Boston Store Property.

22. The grading of the land directly north of the north wall of the Sonlight Building is a cause and continues to be a cause of the Flooding.

23. The grading was negligent because it diverts water from the City's property into the basement of the Sonlight Building, rather than, for example, into a storm sewer.

24. Sonlight uses the basement of the Sonlight Building as office space. Due to the Flooding, the Plaintiffs suffered and continue to suffer monetary damages, including, but not limited to, the total loss of computer equipment, the destruction of drywall and carpeting throughout the basement, and payments made for services to help remediate the damaged drywall and carpeting.

25. Because of the Flooding, the fair market value of the Sonlight Building has decreased.

26. On September 1, 2015, the mayor of the City, Michael Vandersteen, visited Plaintiff Sam Walker at Sonlight Books. The mayor walked on the green space north of the

Sonlight Building with Plaintiff Sam Walker, seeing how soggy the green space outside the north wall of the Sonlight Building becomes due to the grading of the land.

27. On September 1, 2015, the mayor also entered the basement of the Sonlight Building, observing how the basement has been damaged by the Flooding since the demolition of the Boston Store Property and how water seeps into the basement of the Sonlight Building.

28. The City has notice that it is maintaining a private nuisance and has refused to abate the nuisance.

**SECOND CLAIM FOR RELIEF: INVERSE CONDEMNATION:
TAKING FLOWAGE EASEMENT IN PLAINTIFFS' PROPERTY AGAINST CITY**

29. The Plaintiffs reallege as if fully set forth hereat, paragraphs 1 through 28.

30. The Flooding constitutes an actual physical occupation by the City of the Plaintiffs' property.

31. The Flooding has resulted in a taking of a flowage easement in the Plaintiffs' property.

32. The Flooding has completely destroyed some of the Plaintiffs' personal property that was kept in the Sonlight Building's basement and has damaged Plaintiffs' real property, including ruining drywall and carpeting in the Sonlight Building's basement; eroding the foundation of the Sonlight Building; and diminishing the fair market value of the Sonlight Building.

33. The City has not provided the Plaintiffs with just compensation for the taking of their property.

WHEREFORE, the Plaintiffs respectfully request that this Court commence condemnation proceedings pursuant to Chapter 32 of the Wisconsin Statutes and enter judgment in favor of the Plaintiffs and against the City and Spielvogel as follows:

A. For any and all monetary damages;

- B. On its First Claim for Relief against the City for an order requiring the abatement of the flow of water from the City's property into the basement of the Sonlight's Building;
- C. On its Second Claim for Relief against the City for Wis. Stat. § 32.28 litigation expenses, including reasonable attorneys' fees;
- D. For the costs and disbursements of this action:
- E. For such other and further relief that the Court may deem just and proper.

Dated this 16th day of May, 2016.

ROHDE DALES LLP

By 

William P. Te Winkle
A Member of the Firm
State Bar No. 1013259
Kyle Borkenhagen
An Associate of the Firm
State Bar No. 1084544
Attorneys for Plaintiffs

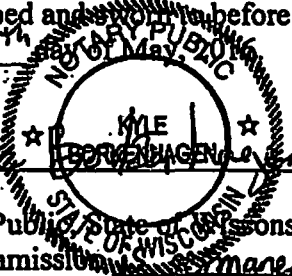
P.O. Address:
607 North 8th Street, Suite 700
Sheboygan, WI 53081
Telephone (920) 458-5501
Facsimile (920) 458-5874

STATE OF WISCONSIN)
) ss.
SHEBOYGAN COUNTY)

Samuel A. Walker, being first duly sworn on oath, states that he is a Plaintiff/Petitioner named above, that he has read and subscribed the foregoing Petition, and that the allegations thereof are true to his knowledge, excepting those matters stated on information and belief, and as to them he believes them to be true.

Sw Walker
Samuel A. Walker

Subscribed and sworn to before me
this 10th day of May, 2016

Kyle 
Notary Public, State of Wisconsin
My Commission Expires May 2018

II

R. O. No. - 16 - 17. By CITY CLERK. June 6, 2016.

Submitting a communication from State of Wisconsin Department of Corrections on behalf of Troy A. Bero requesting a waiver to the Sex Offender Residency restrictions in order to live at TLP - 1123 N 14th St., 1125 N 14th St., or 930A Michigan St.

City Clerk

PP: S

MAY 23 '16 AM 9:22

Date: _____05/23/2016_____

My name: Troy A. Bero _____

I am requesting a waiver to the Sexual Residency Requirements so I may live at:
TLP-1123 N. 14th Street, 1125 N. 14th Street or 930A Michigan Street depending on
availability.

Signature: Douglas Sundemo for Troy A. Bero

Phone Number: 920-459-3483

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. - 16 - 17. By CITY CLERK. June 6, 2016.

Submitting a communication from Curtis DeWitt requesting a waiver to the Sex Offender Residency restrictions in order to live at 1133 Pershing Ave.

City Clerk

PP&S

MAY 19 '16 AM 11:11

Date: 4/28/16

My name is: Curtis DeWitt

I am requesting a waiver to the Sexual Residency Requirements so I may live at:

1133 Pershing Ave Sheboygan WI 53081

Signature: Curtis DeWitt

Phone Number: (920) 254-6765

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. - 16 - 17. By CITY CLERK. June 6, 2016.

Submitting a communication from Lorenzo Sarabia requesting a waiver from the Sex Offender Residency restrictions in order to live at 2510 S. 7th St.

pp+5.

City Clerk



11'16 PM 4:03
MAY 31'16 PM 4:03

Date: 5-31-16

My name is: LORENZO SARABIA

I am requesting a waiver to the Sexual Residency Requirements so I may live at:

2510 S. 7. ST
SHEBOYGAN WI 53081

Signature: 

Phone Number: 920-627-6433

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. - 16 - 17. By DIRECTOR OF PLANNING AND DEVELOPMENT.
June 6, 2016.

Submitting a communication from Leslie Kohler, SEAS Chairman requesting permission to use the Marina Boat Launch parking lot to stage sailboats on September 19-25, 2016, for the World Sailing Championships for Blind Match Racing and Women's Match Racing.

Director of Planning and Development

Pub Wks



June 1, 2016

City of Sheboygan
Common Council Members
626 Center Ave
Sheboygan WI 53081

Dear members of the Sheboygan Common Council,

The Sailing Education Association of Sheboygan (SEAS), will be hosting the World Sailing Championships for Blind Match Racing and Women's Match Racing the week of Sept. 19th-25th. The primary location will be at the Sheboygan Yacht Club with spectating for races off of South Pier. We are very excited to be hosting these events as it brings focus to the City of Sheboygan to the sailing world.

As part of the events, SEAS will be hosting a brat fry which will be open to the public with Johnsonville's Big Taste Grill and a band, King Solomon, on Friday, Sept. 23 on the grounds of the Sheboygan Yacht Club. The area where the tent and band will be set up is where the lightning sailboats are stored during the sailing season. Although we will be asking the boat owners to have them cleared out for the event, we know not all will be moved.

Therefore, we request permission from the City of Sheboygan Common Council to use space in the parking lot located at the Harbor Centre Marina immediately north of the Sheboygan Yacht Club, in front of the Sheboygan Youth Sailing Center, to relocate the sailboats from the Sheboygan Yacht Club during the week of the event from Sept. 19-26. The day after the conclusion of the World Sailing Championships, the boats will be returned to the lot on the Sheboygan Yacht Club grounds.

Thank you for your consideration.

With respect,

A handwritten signature in black ink, appearing to be "L. Kohler", written over a light blue horizontal line.

Leslie Kohler
SEAS Chairman

P.W.

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

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City 1

**AMENDED AND RESTATED FIRST AMENDMENT
TO
CONTRACT FOR
SALE OF LAND FOR PRIVATE DEVELOPMENT
BY AND BETWEEN
CITY OF SHEBOYGAN, WISCONSIN
AND
EIGHTH STREET SHEBOYGAN HOUSING CORPORATION**

THIS AMENDED AND RESTATED FIRST AMENDMENT TO CONTRACT FOR SALE OF LAND FOR PRIVATE DEVELOPMENT (this "Amendment") is made and entered into as of June 6, 2016, by and between the City of Sheboygan (the "City"), and Eighth Street Sheboygan Housing Corporation, a Wisconsin domestic business corporation ("Developer") and amends and restates in its entirety that certain First Amendment to Contract for Sale of Land for Private Development dated as of March 7, 2016, by and between the City and Developer (the "Original First Amendment").

RECITALS:

WHEREAS, Developer and the City entered into that certain Contract for Sale of Land for Private Development dated as of December 11, 2015 (the "Agreement") whereby the City agreed to convey and Developer agreed to acquire and develop the Property (as such term is defined in the Agreement);

WHEREAS, Developer and the City hereby desire to amend and restate the Original First Amendment in its entirety to modify the Agreement as set forth below.

NOW, THEREFORE, in consideration of the foregoing premises and the covenants and agreements herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Developer and the City, intending to be bound, hereby agree as follows:

1. Recitals and Definitions. The foregoing Recitals are hereby incorporated as if fully set forth herein. Capitalized terms not otherwise defined herein shall have the same meaning as when defined in the Agreement.
2. Amendments. The Agreement is hereby amended as follows:
 - a. Construction Schedule and Property Conveyance Date. The anticipated construction schedule and Property conveyance date set forth in Article I are hereby deleted in their entirety and replaced with the following:

It is anticipated that the construction schedule for the Project will be carried out as follows:

City Plan Approvals (Conditional Use/Architectural Review)	June 2016
Fill Removal Work (defined below)	June - August 2016
Issuance of Building Permits	July - August 2016
Start Construction	July - August 2016
Substantial Completion	August 2017

It is anticipated that the Property will be sold and conveyed after the completion of the Fill Removal Work, as follows:

Sell and Convey Property	July - August 2016
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- b. Closing. Section 202 is hereby amended by deleting said section in its entirety and replacing it with the following:

SEC. 202 Time and Place for Delivery of Deed. The closing of the transaction and conveyance referred to herein shall occur within 10 business days after the completion of the Fill Removal Work, and is anticipated to be August 15, 2016, or on an earlier date selected by Developer upon not less than 5 business days' prior written notice to the City, or such other date as mutually agreed to by the parties, at the principal office of the City, and the Developer shall accept such conveyance and pay the purchase price to the City at such time and place.

- c. Financing Contingency. Section 204(b)(1) is hereby amended by deleting said subsection (1) in its entirety and replacing it with the following:

- (1) Evidence of Equity Capital and Bank Mortgage Financing. As promptly as possible, but not later than July 15, 2016, the Developer shall submit to the City evidence reasonably satisfactory to the City that the Developer has the equity capital and commitments for mortgage financing necessary for the timely completion of construction of the Project and the Improvements.

- d. ROFR Agreement. Developer has determined that the ROFR Agreement is not needed and, consequently, Section 1205 of the Agreement, together with all references to the ROFR Agreement, is deleted from the Agreement.

- e. City and Developer Agreements. Section 204(i) is hereby amended by deleting the reference to "ninety (90) days after the effective date" and replacing it with "one hundred twenty (120) days after the effective date."

- f. Environmental Contribution. The Agreement is hereby amended by adding the following new Sections 503 through and including 507 to the end of Article V:

SEC. 503. City Site Preparation Responsibilities. In addition to the other responsibilities and obligations of the City set forth in this Agreement, the City agrees to cause

the Fill Removal Work to be completed on or before August 1, 2016 in accordance with the terms and provision set forth below:

- (a) Developer and the City have reviewed reports documenting the environmental and geotechnical characteristics of the Property. As evidenced in those reports, development of the Property and the Project will require proper handling and treatment of suitable, unsuitable and potentially contaminated materials ("Fill Materials"), including i) suitable soils that can be reused at the Property, ii) unsuitable soils, iii) concrete and building rubble, iv) and debris. The handling of these Fill Materials will be governed by the "Materials Management Plan Former Boston Store Property Redevelopment Project" prepared for the City and dated May 3, 2016, as approved by the Wisconsin Department of Natural Resources ("WDNR") in a letter dated May 23, 2016 (as the same may be amended from time to time with the approval of Developer, "Materials Management Plan").
- (b) The entire cost and expense incurred to prepare the Materials Management Plan in a manner acceptable to the WDNR and Developer, and complete all activities specified therein, is herein referred to, in the aggregate, as the "Plan Implementation Costs" and shall be paid by the City when due, as more particularly provided in that certain Fill Removal Disbursement Agreement to be entered into by and among the City, the Title Company and Developer, or the affiliate of Developer that enters into the construction contract for the Fill Removal Work as more particularly described in subsection (d) below, in form reasonably acceptable to the parties thereto. It is the intent of the City that such payments will be funded by the City through Tax Increment District No. 16, but separately from, in addition to, and not as part of any Developer Incentive Payment. Plan Implementation Costs include, but are not limited to sampling, management, removal and disposal and/or relocation, of Fill Materials as directed by the City and with removal to be completed to the reasonable satisfaction of Developer (the "Fill Removal Work") and any costs for activities that are required by WDNR to get Case Closure as defined in Ch. NR726, Wis. Admin. Code at the Property or, if required by WDNR, any other property where the City relocates Fill Materials (collectively, "Case Closure").
- (c) City currently has title to, and ownership of, the Property and all of the Fill Materials that have been imported to the Property. In order to meet the City's and Developer's schedule, the Fill Removal Work will need to be completed prior to the Start of Construction, anticipated in July, 2016, and prior to the conveyance of title to the Property to Developer.
- (d) Developer and the City have acknowledged that engaging one contractor to undertake the Fill Removal Work and a different contractor to undertake the remaining construction work creates a situation that, although not caused or in any way contributed to by Developer, could deprive the Developer of comprehensive warranty coverage for its excavation and foundation work and create on site coordination and implementation issues. Consequently, Developer and the City have agreed that the Developer or its affiliate will enter into a

contract with Developer's general contractor that covers all of the Fill Removal Work, but that the Fill Removal Work will be the responsibility of, and solely and exclusively undertaken at the direction of, the City and not the Developer. The City will direct the applicable contractor or contractors with respect to all aspects of the Fill Removal Work, in particular, but without limitation, the Materials Management Plan, specifying the destination for all Fill Materials, and executing all manifests. The City may request that Developer and WDNR allow certain Fill Materials be kept at, or brought onto, the Property, which request shall not be unreasonably denied by Developer, provided that the materials are suitable for the Project and compacted in accordance with specifications provided by the Developer's geotechnical consultant as verified by testing undertaken under the supervision of Developer's geotechnical consultant.

- (e) The Fill Removal Work will be considered complete once i) the City's representative and Developer's representative agree that either all of the Fill Materials have been removed, leaving only native soils, or substantially all of the Fill Materials have been removed, leaving only native soils, and any remaining Fill Materials have been tested and expressly approved for use at the Property by Developer's geotechnical engineer, ii) the site dewatering and soil retention systems are removed, iii) undercutting of soils is complete, and iv) replacement fill, meeting geotechnical and landscaping design requirements, has been placed. Fill materials in the areas identified for landscaping [and hardscaping] shall be brought to one foot below final grade. Except as set forth in subsection (e) below, the entire cost and expense incurred to complete the Fill Removal Work shall be paid by the City when due ("Fill Removal Costs"). A determination that the Fill Removal Work has been completed is not a determination that the Plan Implementation Work has been completed.
- (f) Developer will reimburse the City up to, but not to exceed \$225,600 in Developer Fill Cost Savings. Developer Fill Cost Savings means (i) the costs Developer would have otherwise incurred to remove clean soil from the Property ("Developer Site Preparation Costs")¹ (ii) less the costs that Developer will need to incur to remove any clean soil from the Property that is not removed by the City as part of the Fill Removal Work.

Developer will provide the City with a copy of the actual costs used to determine Developer Site Preparation Costs and Developer Fill Cost Savings. Within 30 days after (A) receipt of reasonable evidence that (I) the Fill Removal Work has been completed and (II) the Fill Removal Costs have been fully paid by the City and (B) the completion of any soil removal work undertaken by Developer, Developer will pay to City the lesser of the Developer Fill Cost Savings or \$225,600.

¹ Developer Site Preparation Costs will be based on [the actual cost to excavate, load, transport and dispose of one truckload of clean material at the City compost site or another mutually agreeable and available location, multiplied by the number of truckloads (yards) necessary to constitute the volume of the building envelope constructed below grade]. [methodology to be discussed].

- (g) The City hereby grants a license to Developer and Developer's contractors to access the Property from time to time to perform the Fill Removal Work and any pre-excavation and excavation work and to commence Project construction, to the extent such excavation and/or construction work can be undertaken without interfering with the Fill Removal Work.

SEC. 504. Site Preparation Savings. In order to minimize Plan Implementation Costs, the WDNR approved Materials Management Plan may, with Developer's approval, not to be unreasonably withheld, include the excavation, transportation and use of fill materials from the Greenspace Parcel (as hereinafter defined) either at the Property or deposited at another location, and allow the disposal of contaminated or unsuitable Fill Materials on the Greenspace Parcel, but only if it results in an overall Project cost savings, taking into account lower disposal and transportation costs, but potentially higher development costs ("Extraordinary Costs") to address incidental geotechnical, environmental and construction conditions on the Greenspace Parcel. Extraordinary Costs shall be included in the Plan Implementation Costs. In addition, the City may elect to utilize a City owned location for depositing clean fill materials from the Greenspace Parcel.

SEC. 505 WPDES Permit. Developer may elect to secure a WPDES permit to allow the discharge of water from the Property to the storm sewer. This may not be practical or permissible based on site conditions and potential contamination, and subject to routine permitting and approval, the City will allow the Developer to dewater and discharge pumped water to the City sanitary sewer system at no charge to Developer.

SEC. 506. Exempt Material: Concrete. The Property contains extensive concrete slabs and walls. To the extent that the concrete is unpainted and regarded as an exempt material under the Materials Management Plan, it may be crushed on, or off, site and reused.

SEC. 507. Post-Excavation Sampling and Case Closure. At reasonable distance intervals following the removal of the lowest level of concrete slab(s), the City shall provide for Stantec, its environmental professional, to observe and document the condition of the sub-slab soils, and incorporate its report into a final request for Case Closure to the WDNR pursuant to Ch. NR726, Wis. Admin. Code. The City will ensure the filing of the Case Closure report and the cost will be included in the Plan Implementation Cost.

- g. **Submittal and Approval of Plans.** Section 701 is hereby amended by deleting the reference to "April 30, 2016" and replacing it with "June 15, 2016" in the first paragraph thereof and deleting "May 13, 2016" in both places it appears in the last paragraph of Section 701 and replacing them with "July 15, 2015."
- h. **City Contributions.** Subsections 204(b)(2) and (3) are hereby amended by deleting said sections in their entirety and replacing them with the following:

(2) **City Contribution.** In order for this Project to occur, the City hereby agrees to and shall contribute One Million Four Hundred Fifty-Seven Thousand, Six Hundred Seventy-Four and 00/100 Dollars (\$1,457,674.00) (the "Developer Incentive Payment") from Tax Increment

District No. 16 or other proceeds, which may include Community Development Investment Funds from the Wisconsin Economic Development Corporation, in upfront developer incentive payable within five (5) business days after the later of (i) the date that building permits are issued for the applicable Improvements and (ii) the date that is 5 days after Developer has satisfied the condition described in subsection (1) above and closed on the acquisition of the Property, or such earlier date as may be agreed upon by the City. The amount of the Developer Incentive Payment may be reduced if the Minimum Investment (as hereinafter defined) is not met. In order for the Developer to receive these funds, the Developer shall provide financial documentation to the City to substantiate the remaining gap shortfall as evidenced by agreements from lenders and equity investors. Funds that are provided from sources other than Tax Increment District No. 16 shall not impose any additional requirements, conditions or restrictions on Developer or the Property except as expressly set forth on **Exhibit "J"**.

(3) **City Contribution Commitment.** The City shall provide Developer and Developer's lenders with a written commitment that states that, subject to the provisions of subsection (2) above, the City will pay the Developer Incentive Payment to Developer. The City shall enter into a Disbursing Agreement with the Developer, the Title Company, and Developer's lender in form reasonably acceptable to the parties thereto (the "Disbursing Agreement"). The Disbursing Agreement shall provide for the deposit by the City with the Title Company of the Developer Incentive Payment as soon as possible after the closing on the sale of the Property to Developer and for the disbursement of the Developer Incentive Payment in its entirety prior to the disbursement of any loan funds, as more particularly provided under the terms of the Disbursing Agreement.

- i. **Exhibit "J"**. The attached **Exhibit "J"** is hereby added to the end of the Agreement.

3. **Title Company.** Developer and the City hereby consent to and agree that the commitment in favor of Developer and the Title Policy (as such term is defined in the Agreement) shall be provided from Preferred Title of Madison, Wisconsin as agent for Fidelity National Title Insurance Company.

4. **Original First Amendment.** This Amendment amends and restates in its entirety the Original First Amendment and the Original First Amendment shall have no further force or effect.

5. **Counterparts.** This Amendment may be executed in any number of counterparts, each of which shall be deemed to be an original as against any party whose signature appears thereon, and all of which shall together constitute one and the same instrument. It shall not be necessary in making proof of this Amendment to produce or account for more than the number of counterparts containing the respective signatures of, or on behalf of all of the parties hereto.

Electronically transmitted counterparts of this Amendment or signature pages hereof shall have the same force and effect as originals.

6. Amendment; Ratification. By their signatures hereto, Developer and the City agree to be bound by the provisions of the Agreement, as amended by this Amendment. Except as amended hereby, the Agreement shall remain in full force and effect and is ratified and confirmed.

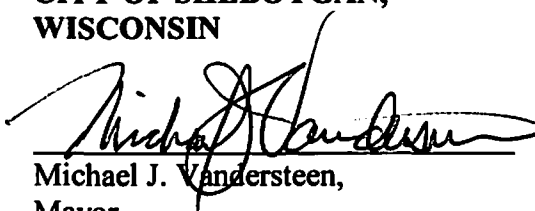
(Remainder of Page Left Intentionally Blank; Signature Pages Follow

IN WITNESS WHEREOF, the parties hereto have executed this Amendment on the date set forth above.

CITY:

CITY OF SHEBOYGAN,
WISCONSIN

BY:

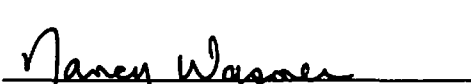

Michael J. Vandersteen,
Mayor

ATTEST:


Susan Richards
City Clerk

CITY COMPTROLLER

BY:

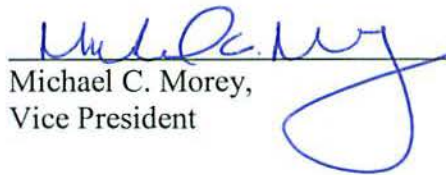

Nancy Wasmer
Comptroller/City Treasurer

[Signature Page 1 of 2 to the Amended and Restated First Amendment to Contract for Sale of Land for Private Development by and between City of Sheboygan, Wisconsin and Eighth Street Sheboygan Housing Corporation]

DEVELOPER:

EIGHTH STREET HOUSING CORPORATION

BY: 
Michael Morey,
President

BY: 
Michael C. Morey,
Vice President

[Signature Page 2 of 2 to Amended and Restated First Amendment to Contract for Sale of Land
for Private Development by and between City of Sheboygan, Wisconsin and Eighth Street
Sheboygan Housing Corporation]

III

Res. No. - 16 - 17 . By Alderperson Wolf. June 6, 2016.

A RESOLUTION approving the Amended and Restated First Amendment to Contract for Sale of Land for Private Development By and Between City of Sheboygan, Wisconsin and Eighth Street Sheboygan Housing Corporation.

RESOLVED: That the City of Sheboygan hereby approves the Amended and Restated First Amendment to Contract for Sale of Land for Private Development By and Between City of Sheboygan, Wisconsin and Eighth Street Sheboygan Housing Corporation, 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.

Suspend & 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

**AMENDED AND RESTATED FIRST AMENDMENT
TO
CONTRACT FOR
SALE OF LAND FOR PRIVATE DEVELOPMENT
BY AND BETWEEN
CITY OF SHEBOYGAN, WISCONSIN
AND
EIGHTH STREET SHEBOYGAN HOUSING CORPORATION**

THIS AMENDED AND RESTATED FIRST AMENDMENT TO CONTRACT FOR SALE OF LAND FOR PRIVATE DEVELOPMENT (this "**Amendment**") is made and entered into as of May __, 2016, by and between the City of Sheboygan (the "**City**"), and Eighth Street Sheboygan Housing Corporation, a Wisconsin domestic business corporation ("**Developer**") and amends and restates in its entirety that certain First Amendment to Contract for Sale of Land for Private Development dated as of March __, 2016, by and between the City and Developer (the "**Original First Amendment**").

RECITALS:

WHEREAS, Developer and the City entered into that certain Contract for Sale of Land for Private Development dated as of December 11, 2015 (the "**Agreement**") whereby the City agreed to convey and Developer agreed to acquire and develop the Property (as such term is defined in the Agreement);

WHEREAS, Developer and the City hereby desire to amend and restate the Original First Amendment in its entirety to modify the Agreement as set forth below.

NOW, THEREFORE, in consideration of the foregoing premises and the covenants and agreements herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Developer and the City, intending to be bound, hereby agree as follows:

1. **Recitals and Definitions.** The foregoing Recitals are hereby incorporated as if fully set forth herein. Capitalized terms not otherwise defined herein shall have the same meaning as when defined in the Agreement.
2. **Amendments.** The Agreement is hereby amended as follows:
 - a. **Construction Schedule and Property Conveyance Date.** The anticipated construction schedule and Property conveyance date set forth in Article I are hereby deleted in their entirety and replaced with the following:

It is anticipated that the construction schedule for the Project will be carried out as follows:

City Plan Approvals (Conditional Use/Architectural Review)	June 2016
Fill Removal Work (defined below)	June - August 2016
Issuance of Building Permits	July - August 2016
Start Construction	July - August 2016
Substantial Completion	August 2017

It is anticipated that the Property will be sold and conveyed after the completion of the Fill Removal Work, as follows:

Sell and Convey Property	July - August 2016
--------------------------	--------------------

- b. Closing. Section 202 is hereby amended by deleting said section in its entirety and replacing it with the following:

SEC. 202 Time and Place for Delivery of Deed. The closing of the transaction and conveyance referred to herein shall occur within 10 business days after the completion of the Fill Removal Work, and is anticipated to be August 15, 2016, or on an earlier date selected by Developer upon not less than 5 business days' prior written notice to the City, or such other date as mutually agreed to by the parties, at the principal office of the City, and the Developer shall accept such conveyance and pay the purchase price to the City at such time and place.

- c. Financing Contingency. Section 204(b)(1) is hereby amended by deleting said subsection (1) in its entirety and replacing it with the following:

- (1) Evidence of Equity Capital and Bank Mortgage Financing. As promptly as possible, but not later than July 15, 2016, the Developer shall submit to the City evidence reasonably satisfactory to the City that the Developer has the equity capital and commitments for mortgage financing necessary for the timely completion of construction of the Project and the Improvements.

- d. ROFR Agreement. Developer has determined that the ROFR Agreement is not needed and, consequently, Section 1205 of the Agreement, together with all references to the ROFR Agreement, is deleted from the Agreement.
- e. City and Developer Agreements. Section 204(i) is hereby amended by deleting the reference to "ninety (90) days after the effective date" and replacing it with "one hundred twenty (120) days after the effective date."
- f. Environmental Contribution. The Agreement is hereby amended by adding the following new Sections 503 through and including 507 to the end of Article V:

SEC. 503. City Site Preparation Responsibilities. In addition to the other responsibilities and obligations of the City set forth in this Agreement, the City agrees to cause

the Fill Removal Work to be completed on or before August 1, 2016 in accordance with the terms and provision set forth below:

- (a) Developer and the City have reviewed reports documenting the environmental and geotechnical characteristics of the Property. As evidenced in those reports, development of the Property and the Project will require proper handling and treatment of suitable, unsuitable and potentially contaminated materials ("Fill Materials"), including i) suitable soils that can be reused at the Property, ii) unsuitable soils, iii) concrete and building rubble, iv) and debris. The handling of these Fill Materials will be governed by the "Materials Management Plan Former Boston Store Property Redevelopment Project" prepared for the City and dated May 3, 2016, as approved by the Wisconsin Department of Natural Resources ("WDNR") in a letter dated May 23, 2016 (as the same may be amended from time to time with the approval of Developer, "Materials Management Plan").
- (b) The entire cost and expense incurred to prepare the Materials Management Plan in a manner acceptable to the WDNR and Developer, and complete all activities specified therein, is herein referred to, in the aggregate, as the "Plan Implementation Costs" and shall be paid by the City when due, as more particularly provided in that certain Fill Removal Disbursement Agreement to be entered into by and among the City, the Title Company and Developer, or the affiliate of Developer that enters into the construction contract for the Fill Removal Work as more particularly described in subsection (d) below, in form reasonably acceptable to the parties thereto. It is the intent of the City that such payments will be funded by the City through Tax Increment District No. 16, but separately from, in addition to, and not as part of any Developer Incentive Payment. Plan Implementation Costs include, but are not limited to sampling, management, removal and disposal and/or relocation, of Fill Materials as directed by the City and with removal to be completed to the reasonable satisfaction of Developer (the "Fill Removal Work") and any costs for activities that are required by WDNR to get Case Closure as defined in Ch. NR726, Wis. Admin. Code at the Property or, if required by WDNR, any other property where the City relocates Fill Materials (collectively, "Case Closure").
- (c) City currently has title to, and ownership of, the Property and all of the Fill Materials that have been imported to the Property. In order to meet the City's and Developer's schedule, the Fill Removal Work will need to be completed prior to the Start of Construction, anticipated in July, 2016, and prior to the conveyance of title to the Property to Developer.
- (d) Developer and the City have acknowledged that engaging one contractor to undertake the Fill Removal Work and a different contractor to undertake the remaining construction work creates a situation that, although not caused or in any way contributed to by Developer, could deprive the Developer of comprehensive warranty coverage for its excavation and foundation work and create on site coordination and implementation issues. Consequently, Developer and the City have agreed that the Developer or its affiliate will enter into a

contract with Developer's general contractor that covers all of the Fill Removal Work, but that the Fill Removal Work will be the responsibility of, and solely and exclusively undertaken at the direction of, the City and not the Developer. The City will direct the applicable contractor or contractors with respect to all aspects of the Fill Removal Work, in particular, but without limitation, the Materials Management Plan, specifying the destination for all Fill Materials, and executing all manifests. The City may request that Developer and WDNR allow certain Fill Materials be kept at, or brought onto, the Property, which request shall not be unreasonably denied by Developer, provided that the materials are suitable for the Project and compacted in accordance with specifications provided by the Developer's geotechnical consultant as verified by testing undertaken under the supervision of Developer's geotechnical consultant.

- (e) The Fill Removal Work will be considered complete once i) the City's representative and Developer's representative agree that either all of the Fill Materials have been removed, leaving only native soils, or substantially all of the Fill Materials have been removed, leaving only native soils, and any remaining Fill Materials have been tested and expressly approved for use at the Property by Developer's geotechnical engineer, ii) the site dewatering and soil retention systems are removed, iii) undercutting of soils is complete, and iv) replacement fill, meeting geotechnical and landscaping design requirements, has been placed. Fill materials in the areas identified for landscaping [and hardscaping] shall be brought to one foot below final grade. Except as set forth in subsection (e) below, the entire cost and expense incurred to complete the Fill Removal Work shall be paid by the City when due ("Fill Removal Costs"). A determination that the Fill Removal Work has been completed is not a determination that the Plan Implementation Work has been completed.
- (f) Developer will reimburse the City up to, but not to exceed \$225,600 in Developer Fill Cost Savings. Developer Fill Cost Savings means (i) the costs Developer would have otherwise incurred to remove clean soil from the Property ("Developer Site Preparation Costs")¹ (ii) less the costs that Developer will need to incur to remove any clean soil from the Property that is not removed by the City as part of the Fill Removal Work.

Developer will provide the City with a copy of the actual costs used to determine Developer Site Preparation Costs and Developer Fill Cost Savings. Within 30 days after (A) receipt of reasonable evidence that (I) the Fill Removal Work has been completed and (II) the Fill Removal Costs have been fully paid by the City and (B) the completion of any soil removal work undertaken by Developer, Developer will pay to City the lesser of the Developer Fill Cost Savings or \$225,600.

¹ Developer Site Preparation Costs will be based on [the actual cost to excavate, load, transport and dispose of one truckload of clean material at the City compost site or another mutually agreeable and available location, multiplied by the number of truckloads (yards) necessary to constitute the volume of the building envelope constructed below grade]. [methodology to be discussed].

- (g) The City hereby grants a license to Developer and Developer's contractors to access the Property from time to time to perform the Fill Removal Work and any pre-excavation and excavation work and to commence Project construction, to the extent such excavation and/or construction work can be undertaken without interfering with the Fill Removal Work.

SEC. 504. Site Preparation Savings. In order to minimize Plan Implementation Costs, the WDNR approved Materials Management Plan may, with Developer's approval, not to be unreasonably withheld, include the excavation, transportation and use of fill materials from the Greenspace Parcel (as hereinafter defined) either at the Property or deposited at another location, and allow the disposal of contaminated or unsuitable Fill Materials on the Greenspace Parcel, but only if it results in an overall Project cost savings, taking into account lower disposal and transportation costs, but potentially higher development costs ("Extraordinary Costs") to address incidental geotechnical, environmental and construction conditions on the Greenspace Parcel. Extraordinary Costs shall be included in the Plan Implementation Costs. In addition, the City may elect to utilize a City owned location for depositing clean fill materials from the Greenspace Parcel.

SEC. 505 WPDES Permit. Developer may elect to secure a WPDES permit to allow the discharge of water from the Property to the storm sewer. This may not be practical or permissible based on site conditions and potential contamination, and subject to routine permitting and approval, the City will allow the Developer to dewater and discharge pumped water to the City sanitary sewer system at no charge to Developer.

SEC. 506. Exempt Material: Concrete. The Property contains extensive concrete slabs and walls. To the extent that the concrete is unpainted and regarded as an exempt material under the Materials Management Plan, it may be crushed on, or off, site and reused.

SEC. 507. Post-Excavation Sampling and Case Closure. At reasonable distance intervals following the removal of the lowest level of concrete slab(s), the City shall provide for Stantec, its environmental professional, to observe and document the condition of the sub-slab soils, and incorporate its report into a final request for Case Closure to the WDNR pursuant to Ch. NR726, Wis. Admin. Code. The City will ensure the filing of the Case Closure report and the cost will be included in the Plan Implementation Cost.

- g. **Submittal and Approval of Plans.** Section 701 is hereby amended by deleting the reference to "April 30, 2016" and replacing it with "June 15, 2016" in the first paragraph thereof and deleting "May 13, 2016" in both places it appears in the last paragraph of Section 701 and replacing them with "July 15, 2015."

- h. **City Contributions.** Subsections 204(b)(2) and (3) are hereby amended by deleting said sections in their entirety and replacing them with the following:

(2) **City Contribution.** In order for this Project to occur, the City hereby agrees to and shall contribute One Million Four Hundred Fifty-Seven Thousand, Six Hundred Seventy-Four and 00/100 Dollars (\$1,457,674.00) (the "Developer Incentive Payment") from Tax Increment

District No. 16 or other proceeds, which may include Community Development Investment Funds from the Wisconsin Economic Development Corporation, in upfront developer incentive payable within five (5) business days after the later of (i) the date that building permits are issued for the applicable Improvements and (ii) the date that is ____ days after Developer has satisfied the condition described in subsection (1) above and closed on the acquisition of the Property, or such earlier date as may be agreed upon by the City. The amount of the Developer Incentive Payment may be reduced if the Minimum Investment (as hereinafter defined) is not met. In order for the Developer to receive these funds, the Developer shall provide financial documentation to the City to substantiate the remaining gap shortfall as evidenced by agreements from lenders and equity investors. Funds that are provided from sources other than Tax Increment District No. 16 shall not impose any additional requirements, conditions or restrictions on Developer or the Property except as expressly set forth on **Exhibit "J"**.

(3) City Contribution Commitment. The City shall provide Developer and Developer's lenders with a written commitment that states that, subject to the provisions of subsection (2) above, the City will pay the Developer Incentive Payment to Developer. The City shall enter into a Disbursing Agreement with the Developer, the Title Company, and Developer's lender in form reasonably acceptable to the parties thereto (the "Disbursing Agreement"). The Disbursing Agreement shall provide for the deposit by the City with the Title Company of the Developer Incentive Payment as soon as possible after the closing on the sale of the Property to Developer and for the disbursement of the Developer Incentive Payment in its entirety prior to the disbursement of any loan funds, as more particularly provided under the terms of the Disbursing Agreement.

- i. Exhibit "J". The attached **Exhibit "J"** is hereby added to the end of the Agreement.

3. Title Company. Developer and the City hereby consent to and agree that the commitment in favor of Developer and the Title Policy (as such term is defined in the Agreement) shall be provided from Preferred Title of Madison, Wisconsin as agent for Fidelity National Title Insurance Company.

4. Original First Amendment. This Amendment amends and restates in its entirety the Original First Amendment and the Original First Amendment shall have no further force or effect.

5. Counterparts. This Amendment may be executed in any number of counterparts, each of which shall be deemed to be an original as against any party whose signature appears thereon, and all of which shall together constitute one and the same instrument. It shall not be necessary in making proof of this Amendment to produce or account for more than the number of counterparts containing the respective signatures of, or on behalf of all of the parties hereto.

Electronically transmitted counterparts of this Amendment or signature pages hereof shall have the same force and effect as originals.

6. Amendment; Ratification. By their signatures hereto, Developer and the City agree to be bound by the provisions of the Agreement, as amended by this Amendment. Except as amended hereby, the Agreement shall remain in full force and effect and is ratified and confirmed.

(Remainder of Page Left Intentionally Blank; Signature Pages Follow

IN WITNESS WHEREOF, the parties hereto have executed this Amendment on the date set forth above.

CITY:

**CITY OF SHEBOYGAN,
WISCONSIN**

BY:

Michael J. Vandersteen,
Mayor

ATTEST:

Susan Richards
City Clerk

CITY COMPTROLLER

BY:

Nancy Wasmer
Comptroller/City Treasurer

[Signature Page 1 of 2 to the Amended and Restated First Amendment to Contract for Sale of Land for Private Development by and between City of Sheboygan, Wisconsin and Eighth Street Sheboygan Housing Corporation]

DEVELOPER:

EIGHTH STREET HOUSING CORPORATION

BY: _____
Michael Morey,
President

BY: _____
Michael C. Morey,
Vice President

[Signature Page 2 of 2 to Amended and Restated First Amendment to Contract for Sale of Land
for Private Development by and between City of Sheboygan, Wisconsin and Eighth Street
Sheboygan Housing Corporation]

III

Res. No. _____ - 16 - 17. By Alderperson Wolf. June 6, 2016.

A RESOLUTION approving the First Amendment to WB-13 Vacant Land Offer to Purchase between the John Michael Kohler Arts Center and the City of Sheboygan.

RESOLVED: That the Common Council authorizes the Mayor and City Clerk to act on behalf of the City and sign the amendment related to extension request by the John Michael Kohler Arts Center.

1
Suspend
1
Res 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

FIRST AMENDMENT TO WB-13 VACANT LAND OFFER TO PURCHASE

THIS FIRST AMENDMENT TO WB-13 VACANT LAND OFFER TO PURCHASE ("First Amendment") is made and entered into as of May __, 2016 by and between the City of Sheboygan ("Seller"), and John Michael Kohler Arts Center, Inc., or its assigns ("Buyer"). All initially capitalized terms used in this First Amendment which are not otherwise defined in this First Amendment shall have the meanings ascribed thereto as set forth in the Original Agreement.

W I T N E S S E T H:

WHEREAS, Buyer and Seller entered into that certain WB-13 Vacant Land Offer to Purchase (including the Rider to Vacant Land Offer to Purchase) with an effective date of January 26, 2016 (collectively, the "Original Agreement"), with respect to the purchase and sale of the "Property" referenced therein; and

WHEREAS, Buyer and Seller desire to make certain changes to the Original Agreement, all upon the terms and provisions set forth in this First Amendment (the Original Agreement, as amended by this First Amendment is referred to as the "Agreement").

NOW, THEREFORE, in consideration of the sum ten dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Buyer and Seller do hereby agree as follows:

1. **Due Diligence Period.** The Due Diligence Period is hereby extended to July 20th, 2016 at 5:00 p.m. central time.

2. **Closing.** Section 13 is amended to provide that Closing shall occur on or before July 29, 2016, on the date selected by Buyer (provided Buyer provides written notice of such earlier date to Seller at least seven (7) days before such date).

3. **No Other Modification.** Except as modified herein, the Agreement remains unmodified, in full force and effect, and is hereby ratified by the parties hereto. Upon the effectiveness of this First Amendment, each reference in the Original Agreement to "this Agreement," "hereunder," "hereof," "herein" or words of like import shall mean and be a reference to the Original Agreement as amended hereby.

4. **First Amendment Controls.** In the event of any inconsistency between the terms of this First Amendment and the terms of the Original Agreement, the terms of this First Amendment shall control.

5. **Miscellaneous.** This First Amendment may be executed in any number of counterparts, and by separate parties hereon on separate counterparts, and all of such counterparts taken together shall constitute one and the same First Amendment. This First Amendment may be executed and delivered by facsimile or electronic mail and facsimile or electronic mail copies hereof shall constitute originals. The section headings set forth in this First Amendment are for convenience of reference only, and do not define, limit or construe the contents of such sections. This First Amendment shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns and shall be governed by and construed in accordance with the internal laws of the State of Wisconsin.

IN WITNESS WHEREOF, the parties hereto have executed this First Amendment as of the date first above written.

SELLER:

City of Sheboygan

By: _____

Name: _____

Its: _____

By: _____

Name: _____

Its: _____

BUYER:

John Michael Kohler Arts Center, Inc.

By: _____

Name: _____

Its: _____

City-1
Rec'd from City
6/14/16.

FIRST AMENDMENT TO WB-13 VACANT LAND OFFER TO PURCHASE

THIS FIRST AMENDMENT TO WB-13 VACANT LAND OFFER TO PURCHASE ("First Amendment") is made and entered into as of ~~May~~ ^{June 6, 2016} 2016 by and between the City of Sheboygan ("Seller"), and John Michael Kohler Arts Center, Inc., or its assigns ("Buyer"). All initially capitalized terms used in this First Amendment which are not otherwise defined in this First Amendment shall have the meanings ascribed thereto as set forth in the Original Agreement.

W I T N E S S E T H:

WHEREAS, Buyer and Seller entered into that certain WB-13 Vacant Land Offer to Purchase (including the Rider to Vacant Land Offer to Purchase) with an effective date of January 26, 2016 (collectively, the "Original Agreement"), with respect to the purchase and sale of the "Property" referenced therein; and

WHEREAS, Buyer and Seller desire to make certain changes to the Original Agreement, all upon the terms and provisions set forth in this First Amendment (the Original Agreement, as amended by this First Amendment is referred to as the "Agreement").

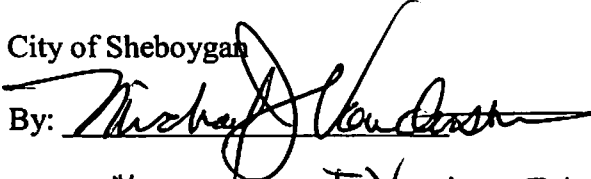
NOW, THEREFORE, in consideration of the sum ten dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Buyer and Seller do hereby agree as follows:

1. **Due Diligence Period.** The Due Diligence Period is hereby extended to July 20th, 2016 at 5:00 p.m. central time.
2. **Closing.** Section 13 is amended to provide that Closing shall occur on or before July 29, 2016, on the date selected by Buyer (provided Buyer provides written notice of such earlier date to Seller at least seven (7) days before such date).
3. **No Other Modification.** Except as modified herein, the Agreement remains unmodified, in full force and effect, and is hereby ratified by the parties hereto. Upon the effectiveness of this First Amendment, each reference in the Original Agreement to "this Agreement," "hereunder," "hereof," "herein" or words of like import shall mean and be a reference to the Original Agreement as amended hereby.
4. **First Amendment Controls.** In the event of any inconsistency between the terms of this First Amendment and the terms of the Original Agreement, the terms of this First Amendment shall control.
5. **Miscellaneous.** This First Amendment may be executed in any number of counterparts, and by separate parties hereon on separate counterparts, and all of such counterparts taken together shall constitute one and the same First Amendment. This First Amendment may be executed and delivered by facsimile or electronic mail and facsimile or electronic mail copies hereof shall constitute originals. The section headings set forth in this First Amendment are for convenience of reference only, and do not define, limit or construe the contents of such sections. This First Amendment shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns and shall be governed by and construed in accordance with the internal laws of the State of Wisconsin.

IN WITNESS WHEREOF, the parties hereto have executed this First Amendment as of the date first above written.

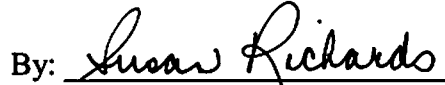
SELLER:

City of Sheboygan

By: 

Name: MICHAEL J. VANDERSTEEN

Its: MAYOR

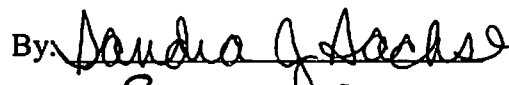
By: 

Name: Susan Richards

Its: City Clerk

BUYER:

John Michael Kohler Arts Center, Inc.

By: 

Name: Sandra J. Sachse

Its: Board President

III

Res. No. _____ - 16 - 17. By Alderpersons Donohue and Hou-Seye. June 6, 2016.

A RESOLUTION confirming the exercise of police power in making an assessment for those benefited properties against which assessments are proposed for resurfacing N. 6th Street from Niagara Ave. to Superior Ave.

RESOLVED: That the assessments and schedule for the proposed assessments prepared by the Department of Public Works for the proposed resurfacing N. 6th Street from Niagara Ave. to Superior Ave., are hereby confirmed, and the City Clerk is authorized and directed to publish the notices required by law.

BE IT FURTHER RESOLVED: That the Director of Public Works is hereby authorized and directed to carry out the work in accordance with the report, as finally approved, and that payment thereof be made as therein provided.

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. _____ - 16 - 17. By Alderpersons Draughon and Rabe. June 6, 2016.

A RESOLUTION confirming the exercise of police power in making an assessment for those benefited properties against which assessments are proposed for resurfacing Saemann Ave. from Calumet Dr. to N. 21st St.

RESOLVED: That the assessments and schedule for the proposed assessments prepared by the Department of Public Works for the proposed resurfacing Saemann Ave. from Calumet Dr. to N. 21st St., are hereby confirmed, and the City Clerk is authorized and directed to publish the notices required by law.

BE IT FURTHER RESOLVED: That the Director of Public Works is hereby authorized and directed to carry out the work in accordance with the report, as finally approved, and that payment thereof be made as therein provided.

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. _____ - 16 - 17. By Alderpersons Donohue and Hou-Seye.
June 6, 2016.

A RESOLUTION confirming the exercise of police power in making an assessment for those benefited properties against which assessments are proposed for resurfacing Kentucky Ave. from S. 8th St. to S. 9th St.

RESOLVED: That the assessments and schedule for the proposed assessments prepared by the Department of Public Works for the proposed resurfacing Kentucky Ave. from S. 8th St. to S. 9th St., are hereby confirmed, and the City Clerk is authorized and directed to publish the notices required by law.

BE IT FURTHER RESOLVED: That the Director of Public Works is hereby authorized and directed to carry out the work in accordance with the report, as finally approved, and that payment thereof be made as therein provided.

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. _____ - 16 - 17. By Alderpersons Donohue, Hou-Seye, Hermann and
Bitters. June 6, 2016.

A RESOLUTION confirming the exercise of police power in making an assessment for those benefited properties against which assessments are proposed for resurfacing Georgia Ave. from S. 8th St. to S. 9th St.

RESOLVED: That the assessments and schedule for the proposed assessments prepared by the Department of Public Works for the proposed resurfacing Georgia Ave. from S. 8th St. to S. 9th St., are hereby confirmed, and the City Clerk is authorized and directed to publish the notices required by law.

BE IT FURTHER RESOLVED: That the Director of Public Works is hereby authorized and directed to carry out the work in accordance with the report, as finally approved, and that payment thereof be made as therein provided.

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. _____ - 16 - 17. By Alderpersons Donohue, Hou-Seye, Hermann and
Bitters. June 6, 2016.

A RESOLUTION confirming the exercise of police power in making an assessment for those benefited properties against which assessments are proposed for resurfacing S. 9th St. from Indiana Ave. to Georgia Ave.

RESOLVED: That the assessments and schedule for the proposed assessments prepared by the Department of Public Works for the proposed resurfacing S. 9th St. from Indiana Ave. to Georgia Ave., are hereby confirmed, and the City Clerk is authorized and directed to publish the notices required by law.

BE IT FURTHER RESOLVED: That the Director of Public Works is hereby authorized and directed to carry out the work in accordance with the report, as finally approved, and that payment thereof be made as therein provided.

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. _____ - 16 - 17. By Alderpersons Thiel, Lewandoske, Bitters and Hermann. June 6, 2016.

A RESOLUTION confirming the exercise of police power in making an assessment for those benefited properties against which assessments are proposed for resurfacing S. 17th St. from 120 feet south of Arizona Ave. to Maryland Ave.

RESOLVED: That the assessments and schedule for the proposed assessments prepared by the Department of Public Works for the proposed resurfacing S. 17th St. from 120 feet south of Arizona Ave. to Maryland Ave., are hereby confirmed, and the City Clerk is authorized and directed to publish the notices required by law.

BE IT FURTHER RESOLVED: That the Director of Public Works is hereby authorized and directed to carry out the work in accordance with the report, as finally approved, and that payment thereof be made as therein provided.

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. - 16 - 17 . By Alderperson Bitters. June 6, 2016.

A RESOLUTION officially recognizing the Indiana Corridor Neighborhood Association.

WHEREAS, the Mayor and Common Council of the City of Sheboygan, along with its staff and citizens, recognize the importance of developing and maintaining healthy neighborhoods throughout the community,

WHEREAS, the City of Sheboygan values citizen involvement and wishes to reach out to all segments of the community by supporting the formation of effective neighborhood associations.

WHEREAS, the Indiana Corridor Neighborhood Association has been organized by residents of the City of Sheboygan with a mission state as follows:

To enhance the quality of our neighborhood, encourage communication, cooperation and friendliness among the residents, maintain and increase the spirit of awareness and security and be responsible for expressing the opinions and concerns of the entire neighborhood to our local government.

WHEREAS, the Indiana Corridor Neighborhood Association will serve residents of the City of Sheboygan in the neighborhood bounded by Indian Avenue on the north from S. 14th Street to western city boundary, Georgia Avenue on the south from S. 14th Street to the western city boundary and all streets running north/south between those two avenues.

Lies Over

NOW, THEREFORE, BE IT RESOLVED that the City of Sheboygan, whose Mayor and Common Council are herein assembled, officially recognizes the North Flats Neighborhood Association.

BE IT FURTHER RESOLVED that the Mayor, Common Council and staff of the City of Sheboygan hereby pledge their support and cooperation in addressing the needs of the citizens of the neighborhood in particular and the community in general.

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. _____ - 16 - 17. By Alderperson Wolf. June 6, 2016.

A RESOLUTION PROVIDING FOR THE SALE OF APPROXIMATELY \$2,740,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016C

WHEREAS, the City of Sheboygan, Sheboygan County, Wisconsin (the "City") is presently in need of approximately \$2,740,000 for the public purpose of refunding obligations of the City, to wit: the callable maturities of the General Obligation Refunding Bonds, Series 2006C, dated July 1, 2006 and General Obligation Refunding Bonds, Series 2010C, dated November 9, 2010 (collectively, the "Refunded Obligations") for the purpose of achieving debt service cost savings; and

WHEREAS, the Common Council of the City hereby finds and determines that general obligation refunding bonds in an amount of approximately \$2,740,000 should be issued pursuant to Section 67.04, Wisconsin Statutes for the purpose of paying the cost of refunding the Refunded Obligations.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City that:

Section 1. Issuance of the Bonds. The City shall issue general obligation refunding bonds designated "General Obligation Refunding Bonds, Series 2016C" (the "Bonds") in an amount of approximately \$2,740,000 for the purpose above specified.

Section 2. Sale of the Bonds. The Common Council hereby authorizes and directs that the Bonds be offered for public sale. At a subsequent meeting, the Common Council shall consider such bids for the Bonds as may have been received and take action thereon.

Section 3. Notice of Sale. The City Clerk (in consultation with the City's financial advisor, Wisconsin Public Finance Professionals, LLC ("WPFP")) is hereby authorized and directed to cause the sale of the Bonds to be publicized at such times and in such manner as the City Clerk may determine and to cause copies of a complete official Notice of Sale and other pertinent data to be forwarded to interested bidders as the City Clerk may determine.

Section 4. Official Statement. The City Clerk (in consultation with WPFP) shall also cause an Official Statement to be prepared and distributed. The appropriate City officials shall determine when the Official Statement is final for purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Statement, such

Finance

III

certification to constitute full authorization of such Statement under this resolution.

Section 5. Award of the Bonds. Following receipt of bids for the Bonds, the Common Council shall consider taking further action to provide the details of the Bonds; to award the Bonds to the lowest responsible bidder therefor; and to levy a direct annual irrepealable tax sufficient to pay the principal of and interest on the Bonds as the same becomes due as required by law.

Section 6. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the Common Council or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of June, 2016.

Dated June _____, 2016. _____, City Clerk

Approved June _____, 2016. _____, Mayor

III

Res. No. _____ - 16 - 17. By Alderperson Wolf. June 6, 2016.

A RESOLUTION authorizing accepting a grant from the Fund for Lake Michigan in the amount of \$25,500 to be used for Adopt a Beach and Adopt a Coastal Habitat education.

WHEREAS: The City Development Staff applied for this grant in March 2016 and were notified that we are being awarded \$25,500. The City will be partnering with the Sheboygan Area School District, SEAS, Camp Y-Koda and the Alliance for the Great Lakes is developing a program to get 3rd and 4th graders and 9th and 10th graders to the lakefront to participate in these programs. This is part of the education component tied to the Proposed National Marine Sanctuary.

RESOLVED: That the Mayor and City Clerk are authorized to sign all documents necessary to executing a grant agreement with the Fund for Lake Michigan.

Finance

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

Pelishek, Chad

From: Vicki Elkin <vicki@fundforlakemichigan.org>
Sent: Friday, May 27, 2016 10:32 AM
To: Mayor Vandersteen
Cc: Pelishek, Chad
Subject: Grant from the Fund for Lake Michigan

Dear Mayor Vandersteen,

It is my pleasure to let you know that the trustees of the Fund for Lake Michigan have approved a grant of \$25,500 to the City of Sheboygan to support your Adopt-a-Beach and Adopt-a-Habitat programs. We will send out a more official grant award letter and draft grant agreement in the next two weeks.

We are all very excited to support this project and the city's larger efforts to restore the lakefront. Thanks for the great work that you do!

I'll be back in touch soon.

Best wishes,

Vicki

--

Vicki Elkin
Executive Director, Fund for Lake Michigan

Global Water Center
247 W. Freshwater Way, Suite 537
Milwaukee, WI 53204
Ph: 414-418-5008
vicki@fundforlakemichigan.org
www.fundforlakemichigan.org

Follow us on Twitter @FundforLakeMI

GRANT INFORMATION FORM	
Department	City Development
DATE	6/3/16
Grantor Agency	Fund for Lake Michigan
☐	Federal
☐	State
☒	Other
Grant Name	Fund for Lake Michigan
Grant Number	Grant Amount \$ 25,500 Matching Funds \$ 7,000
Program & Number	Federal CFDA #
Matching Funds available in account number	
Purpose of the Grant	
To allow middle and high school students the opportunity to participate in lakefront education. The match for this grant includes an in-kind use of the Deland and King Park shelters for the education events.	
Person preparing grant proposal	Nancy Maring (Signature)
Department Head approving grant proposal	Chad Felsoh (Signature)
Council Document Number approving grant submission	Please Attach

III

Res. No. _____ - 16 - 17. By Alderperson Wolf. June 6, 2016.

A RESOLUTION authorizing accepting a grant from the Wisconsin Economic Development Corporation (WEDC) in the amount of \$250,000 from the Community Development Investment (CDI) grant program to be used towards the development incentive payable to Eighth Street Sheboygan Housing Corporation.

WHEREAS, City Development Staff applied for this grant in November 2015 and were notified by WEDC on June 1, 2016 that the grant has been awarded in the amount of \$250,000.

THEREFORE, BE IT RESOLVED: That City staff is requesting the Common Council to accept this grant and apply it to the development incentive previously agreed to be provided to the Eighth Street Sheboygan Housing Corporation for the purpose of building new market rate apartments on the former Boston Store property.

BE IT FURTHER RESOLVED: That the Mayor and City Clerk are authorized to sign all documents necessary to executing a grant agreement with WEDC prior to June 30, 2016.

Finance

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

June 1, 2016

Michael Vandersteen
Mayor
City of Sheboygan
828 Center Avenue
Sheboygan, WI 53081

Dear Mayor Vandersteen:

I am pleased to inform you the City of Sheboygan has been awarded a Community Development Investment Grant (CDI) of Two Hundred and Fifty Thousand Dollars (\$250,000) to help finance the redevelopment of the former Boston Store space in the heart of downtown Sheboygan. The redevelopment includes construction of a multiuse building and the creation of greenspace for outdoor concerts and other arts/culture venues. Specifically, the CDI grant funds will be used to assist in the construction of a building with 80 market rate apartment units and 4,500 sq. ft. of retail space on the ground level.

We will be contacting you very soon to develop a contract and discuss expectations and reimbursement procedures. Please note a contract for this award should be executed by June 30, 2016.

This award has the following contingencies that must be met prior to the first grant disbursement: Receipt of a bank loan commitment of at least \$2,157,674.

Please contact Naletta Burr at 608-210-6830 or naletta.burr@wedc.org if you have any questions regarding the CDI grant award. This letter is not a contract but is a commitment to work with you toward one that includes all the final terms of agreement.

As this is a collaborative project between WEDC and the City of Sheboygan, public announcements about the Project must be coordinated before being released. Contacts regarding such announcements should be directed to Lauren Foley, Public Relations Manager, at 608-210-6834.

Congratulations.

Sincerely,


Mark R. Hogan
Secretary/CEO

cc: Naletta Burr, WEDC Project Lead
Chad Pelishek, Director of Planning & Development, Sheboygan
Nancy Buss, Finance Director, Sheboygan



301 W. Washington Avenue
Madison, WI 53703

P.O. Box 1687
Madison, WI 53703

608-210-6700
855-DEVELOP
www.wedc.com

GRANT INFORMATION FORMDepartment City Development DATE 6/1/16Grantor Agency Wisconsin Economic Development Corporation☐ Federal ☒ State ☐ OtherGrant Name Community Development Investment GrantGrant Number _____ Grant Amount \$ 250,000 Matching Funds \$ 2,157,674

Program & Number _____ Federal CFDA # _____

Matching Funds available in account number TID 16 Development Incentive

Purpose of the Grant

Funds will be used to assist in the construction of a building at former Boston Store property to house 80 market rate apartments and 4,500 sq. ft. of retail space on the ground level.

Person preparing grant proposal

Chad Pelishek (Signature)

Department Head approving grant proposal

Chad Pelishek (Signature)

Council Document Number approving grant submission _____

Please Attach

III

Res. No. _____ - 16 - 17. By Alderperson Thiel. June 6, 2016.

A RESOLUTION authorizing application for the 2016 Justice Assistance Grant Program Award (Local Solicitation) and entering into a Memorandum of Understanding with Sheboygan County.

WHEREAS, the City of Sheboygan and Sheboygan County have the opportunity to obtain a federal local solicitation grant in the total amount of \$16,667 funded through the Edward Byrne Memorial Justice Assistance Grant Program, which is the primary provider of federal criminal justice funding to state and local jurisdictions, and

WHEREAS, in order to obtain the grant in the amount of \$16,677, it is necessary for the County to submit an application through the Justice Assistance Grant Award Program to be used for law enforcement equipment or resources and for the County to enter into a Memorandum of Understanding with the City of Sheboygan for the sharing of grant proceeds and the equipment purchase therewith under terms similar to previous memoranda of understanding with the City of Sheboygan for previous similar grant award sharing, and

WHEREAS, the funding received would be 100% from federal sources with no state or local match requirement;

NOW, THEREFORE, BE IT RESOLVED: that the City of Sheboygan Common Council authorizes the Mayor and Chief of Police to execute the 2016 Justice Assistance Grant Program Award Memorandum of Understanding between the City of Sheboygan and the County of Sheboygan, for the funds and equipment purchased therewith to be shared with the County of Sheboygan under terms similar to previous memoranda of understanding with Sheboygan County for previous similar grant award sharing.

PPS

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. - 16 - 17 . By Alderperson Thiel. June 6, 2016.

A RESOLUTION authorizing application for the United States Department of Justice, Office of Community Oriented Policing Services, 2016 COPS Hiring Program.

WHEREAS, the Office of Community Oriented Policing Services has announced that they were recently authorized to open the 2016 COPS Hiring Program and will award up to 137 million dollars to advance public safety through community policing by addressing the full-time sworn officer needs of state, local, and tribal law enforcement agencies nationwide. The COPS Hiring Program provides funds directly to law enforcement agencies to hire new law enforcement officers to increase their community policing capacity and crime prevention efforts, and

WHEREAS, in order to obtain the grant it is necessary for the Chief of Police to submit an application before June 23, 2016; and

WHEREAS, the 2016 COPS Hiring Program will provide up to 75 percent of the approved entry-level salaries and fringe benefits of full-time officers for a 36 month grant period, with a 25 percent local match and requires that the positions awarded be retained for a minimum of 12 months.

NOW, THEREFORE, BE IT RESOLVED: that the City of Sheboygan Common Council authorizes the Chief of Police to submit all the information necessary for the grant application, sign all documents and the administration thereof.

PPES

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. _____ - 16 - 17. By Alderperson Belanger. June 6, 2016.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase of (1) One-ton 4WD Truck equipped with dump body and snowplow for the Department of Public Works.

WHEREAS: The Motor Vehicle Department is in need of replacing One (1) one-ton 4WD truck equipped with dump body and snow plow, and:

WHEREAS: The Purchasing Agent solicited bids for the vehicle and has determined that the low bid meets or exceeds the City's requirements:

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract for the purchase of 2016 4WD Dump truck including Stainless Steel Dump Body, Snowplow and license and title fees in the amount of \$44,843.50 from Sheboygan Chevrolet in Sheboygan;

BE IT FURTHER RESOLVED: That the appropriate City officials are authorized to draw the funds from 70136100-641200 Motor Vehicle Fund in payment thereof.

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

CITY OF SHEBOYGAN

REQUEST FOR PUBLIC WORKS COMMITTEE CONSIDERATION

ITEM DESCRIPTION: 2016 One-Ton 4WD Dump Truck with Plow

REPORT PREPARED BY: Bernard R. Rammer-Purchasing Agent

REPORT DATE: May 20, 2016

MEETING DATE: June 7, 2016

FISCAL SUMMARY:

Budget Line Item: 70136100-641200
Budget Summary: Motor Vehicle
Budgeted Expenditure: \$ 44,843.50
Budgeted Revenue: NA

STATUTORY REFERENCE:

Wisconsin Statutes: NA
Municipal Code: NA

BACKGROUND / ANALYSIS:

This vehicle will replace an older vehicle that has exceeded its expected useful lifetime and will be used for hauling materials and plowing snow by the Parks Dept. The specifications include a non-rusting stainless steel dump body.



Bid Results:

Bidder	City	Price	Lead Time
Sheboygan Chevrolet Cadillac	Sheboygan	\$44,843.50	90-120 days
Ewald Chevrolet	Oconomowoc	\$45,098.50	90-120 days

This purchase is included in the Public Works Department's approved request for Capital Improvement funds for 2016 in the amount of \$1,000,000.00

STAFF COMMENTS:

This vehicle is exactly the same as two purchased in 2015 for use by other Departments. This creates fleet standardization and reduces the need for higher repair parts inventories.

The vehicle to be replaced will be sold at auction.

ACTION REQUESTED:

The Department is seeking support of this purchase by the Public Works Committee.

ATTACHMENTS

Res# _____ 16/17

III

Res. No. - 16 - 17 . By Alderperson Belanger. June 6, 2016.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase of (1) compact articulated loader for the Department of Public Works Motor Vehicle Division

WHEREAS: The Sheboygan Dept. of Public Works is in need of a Compact Articulated End Loader to replace an older sidewalk style articulated tractor. The new loader will have much greater functionality than the equipment it is replacing. As an added bonus, this particular loader is able to utilize all of the attachments currently on hand for the Bobcat Toolcats.

WHEREAS: The Purchasing Agent issued a request for bids for a Wacker-Neuson brand WL-32 Loader, which the staff had used on a trial basis and found to be perfect for their application and;

WHEREAS: Following a review of the bids received, the bid submitted by Eis Implement of Two Rivers WI was found to be the lowest responsive bid with the shortest lead time at a cost of \$50,850.00

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with Eis Implement Inc. of Two Rivers WI for the purchase of (1) New Wacker Neuson WL-32 compact end loader. The existing Holder brand sidewalk Tractor and accessories will be sold at auction with the proceeds returned to the Motor Vehicle 0 Fund following receipt of the new unit.

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw orders on Account # 70136100-641200 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

CITY OF SHEBOYGAN

REQUEST FOR PUBLIC WORKS COMMITTEE CONSIDERATION

ITEM DESCRIPTION: Resolution to Authorize Purchase of a Wacker Neuson WL-32 Wheel Loader

REPORT PREPARED BY: Bernard R. Rammer

REPORT DATE: May 25, 2016

MEETING DATE: June 14, 2016

FISCAL SUMMARY:

Budget Line Item: 70136100-641200
Budget Summary: Motor Vehicle Fund
Budgeted Expenditure: \$ 50,850.00
Budgeted Revenue: N/A

STATUTORY REFERENCE:

Wisconsin Statutes: N/A
Municipal Code: N/A



BACKGROUND / ANALYSIS:

This resolution authorizes the department to purchase a Wacker Neuson WL-32 Wheel Loader. This piece of equipment is used on a daily basis for parks landscaping and snow removal. It has the capability to use all existing attachments for the BobCat Brand Toolcats.

STAFF COMMENTS:

This unit with much greater versatility will replace our existing Holder Articulated Sidewalk Tractor unit and is no longer functional. The Unit was put to public bidding with the following results:

Bidder	City	NET COST	LEAD TIME A.R.O
Mid-State Equipment	Jackson, WI	\$ 52,564.00	30 Days
Eis Implement	Two Rivers, WI	\$ 50,850.00	14 Days

ACTION REQUESTED:

It is the recommendation of the Department that the Public Works Committee approve this request

ATTACHMENTS:

Res. __-16-17

III

Res. No. - 16 - 17 . Alderperson Belanger. June 6, 2016.

A RESOLUTION authorizing the appropriate City Officials to execute Amendment No. 5 Scope of Work for Aid Agreement between the Wisconsin Department of Natural Resources and the City of Sheboygan in the amount of \$100,000 for the implementation of the Sheboygan River Area of Concern Habitat Restoration Projects.

WHEREAS, the Common Council previously approved \$5,157,212 for procurement of construction materials and design services for the design of the Habitat Restoration projects;

WHEREAS, additional funding shall be provided to the City (and the County through the City) for implementation of restoration projects from the Great Lakes Restoration Initiative Grant received by the DNR.

RESOLVED: That the appropriate City Official is hereby authorized to execute Amendment No. 5 Scope of Work for Aid Agreement with the City of Sheboygan and Sheboygan County for Design of Sheboygan River Area of Concern Habitat Restoration Projects substantially similar in the form as set forth in the copy attached.

Pub. Wks.

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. _____ - 16 - 17. By Alderperson Belanger. June 6, 2016.

A RESOLUTION informing the Wisconsin Department of Natural Resources (WDNR) of that the 2015 Compliance Maintenance Annual Report (CMAR) has been reviewed:

RESOLVED: that the City of Sheboygan hereby informs the WDNR that the Common Council has reviewed the 2015 CMAR, which is attached to this resolution,

BE IT FURTHER RESOLVED: That the 2015 CMAR having received a Grade of "A" require no further action by Council,

BE IT FURTHER RESOLVED: That the 2015 CMAR be accepted and placed on file.

Pub. Wks.

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

Memorandum

To: Dave Biebel, Director of Public Works
From: Sharon Thieszen, Wastewater Superintendent
Date: 06/1/2016
Re: 2015 Compliance Maintenance Annual Report (CMAR)

Attached is the draft 2015 CMAR for the wastewater plant for your review. The CMAR is required by the DNR and it must be reviewed by Common Council and requires a resolution documenting that the Common Council has reviewed the document. The CMAR is filed electronically and is due to the Wisconsin DNR by June 30, 2016.

This year we received a grade of "A" on all of the evaluation criteria. There is no further action required at this time.

Wording for the resolution is attached to this memo. When the Common Council reviews the document and passes the resolution, I will complete the electronic submittal process before the June 30, 2016, due date. If you have any questions, I am available upon request.

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 **2015**

Influent Flow and Loading

1. Monthly Average Flows and (C)BOD Loadings

1.1 Verify the following monthly flows and (C)BOD loadings to your facility.

Outfall No. 701	Influent Monthly Average Flow, MGD	x	Influent Monthly Average (C)BOD Concentration mg/L	x	8.34	=	Influent Monthly Average (C)BOD Loading, lbs/day
January	8.0249	x	242	x	8.34	=	16,209
February	7.3264	x	270	x	8.34	=	16,484
March	7.8059	x	242	x	8.34	=	15,750
April	10.8249	x	187	x	8.34	=	16,837
May	9.5285	x	185	x	8.34	=	14,707
June	12.8818	x	147	x	8.34	=	15,832
July	10.3748	x	170	x	8.34	=	14,709
August	8.9663	x	192	x	8.34	=	14,333
September	9.4298	x	173	x	8.34	=	13,571
October	8.3436	x	244	x	8.34	=	16,981
November	10.2049	x	158	x	8.34	=	13,422
December	12.4988	x	134	x	8.34	=	13,961

2. Maximum Month Design Flow and Design (C)BOD Loading

2.1 Verify the design flow and loading for your facility.

Design	Design Factor	x	%	=	% of Design
Max Month Design Flow, MGD	25.2	x	90	=	22.68
		x	100	=	25.2
Design (C)BOD, lbs/day	27940	x	90	=	25146
		x	100	=	27940

2.2 Verify the number of times the flow and (C)BOD exceeded 90% or 100% of design, points earned, and score:

	Months of Influent	Number of times flow was greater than 90% of	Number of times flow was greater than 100% of	Number of times (C)BOD was greater than 90% of design	Number of times (C)BOD was greater than 100% of design
January	1	0	0	0	0
February	1	0	0	0	0
March	1	0	0	0	0
April	1	0	0	0	0
May	1	0	0	0	0
June	1	0	0	0	0
July	1	0	0	0	0
August	1	0	0	0	0
September	1	0	0	0	0
October	1	0	0	0	0
November	1	0	0	0	0
December	1	0	0	0	0
Points per each		2	1	3	2
Exceedances		0	0	0	0
Points		0	0	0	0
Total Number of Points					0

0

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

3. Flow Meter

3.1 Was the influent flow meter calibrated in the last year?

☒ Yes Enter last calibration date (MM/DD/YYYY) 2015-12-15

☐ No

If No, please explain:

4. Sewer Use Ordinance

4.1 Did your community have a sewer use ordinance that limited or prohibited the discharge of excessive conventional pollutants ((C)BOD, SS, or pH) or toxic substances to the sewer from industries, commercial users, hauled waste, or residences?

☒ Yes

☐ No

If No, please explain:

4.2 Was it necessary to enforce the ordinance?

☐ Yes

☒ No

If Yes, please explain:

5. Septage Receiving

5.1 Did you have requests to receive septage at your facility?

Septic Tanks

Holding Tanks

Grease Traps

☒ Yes

☒ Yes

☒ Yes

☐ No

☐ No

☐ No

5.2 Did you receive septage at your facility? If yes, indicate volume in gallons.

Septic Tanks

☒ Yes

205013 gallons

☐ No

Holding Tanks

☒ Yes

2705783 gallons

☐ No

Grease Traps

☒ Yes

2000 gallons

☐ No

5.2.1 If yes to any of the above, please explain if plant performance is affected when receiving any of these wastes.

Plant performance was not affected by receiving the hauled-in waste referenced above.

6. Pretreatment

6.1 Did your facility experience operational problems, permit violations, biosolids quality concerns, or hazardous situations in the sewer system or treatment plant that were attributable to commercial or industrial discharges in the last year?

☐ Yes

☒ No

If yes, describe the situation and your community's response.

6.2 Did your facility accept hauled industrial wastes, landfill leachate, etc.?

☒ Yes

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

o No

If yes, describe the types of wastes received and any procedures or other restrictions that were in place to protect the facility from the discharge of hauled industrial wastes.

Food processing wastes (cheese, sausage, and whey), landfill leachate, municipal wastewater treatment plant sludge, and coal combustion residual contact water. Industrial grease trap waste and waste from ethanol production were also accepted for discharge directly into the anaerobic digesters. Samples collected from each load discharged. The samples were then analyzed to determine waste load allocations and the strength of the waste.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Effluent Quality and Plant Performance (BOD/CBOD)

1. Effluent (C)BOD Results

1.1 Verify the following monthly average effluent values, exceedances, and points for BOD or CBOD

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit > 10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	25	22.5	3	1	0	0
February	25	22.5	5	1	0	0
March	25	22.5	3	1	0	0
April	25	22.5	2	1	0	0
May	25	22.5	2	1	0	0
June	25	22.5	1	1	0	0
July	25	22.5	1	1	0	0
August	25	22.5	1	1	0	0
September	25	22.5	1	1	0	0
October	25	22.5	3	1	0	0
November	25	22.5	2	1	0	0
December	25	22.5	2	1	0	0

* Equals limit if limit is ≤ 10

Months of discharge/yr	12		
Points per each exceedance with 12 months of discharge		7	3
Exceedances		0	0
Points		0	0
Total number of points			0

0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge. Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

2. Flow Meter Calibration

2.1 Was the effluent flow meter calibrated in the last year?

☐ Yes Enter last calibration date (MM/DD/YYYY)

☒ No

If No, please explain:

There is no effluent flow meter.

3. Treatment Problems

3.1 What problems, if any, were experienced over the last year that threatened treatment?

None.

4. Other Monitoring and Limits

4.1 At any time in the past year was there an exceedance of a permit limit for any other pollutants such as chlorides, pH, residual chlorine, fecal coliform, or metals?

☐ Yes

☒ No

If Yes, please explain:

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:

5/31/2016

2015

4.2 At any time in the past year was there a failure of an effluent acute or chronic whole effluent toxicity (WET) test? ☐ Yes ☒ No If Yes, please explain: 4.3 If the biomonitoring (WET) test did not pass, were steps taken to identify and/or reduce source(s) of toxicity? ☐ Yes ☐ No ☒ N/A Please explain unless not applicable:

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Effluent Quality and Plant Performance (Total Suspended Solids)

1. Effluent Total Suspended Solids Results

1.1 Verify the following monthly average effluent values, exceedances, and points for TSS:

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit >10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	30	27	4	1	0	0
February	30	27	7	1	0	0
March	30	27	4	1	0	0
April	30	27	4	1	0	0
May	30	27	3	1	0	0
June	30	27	3	1	0	0
July	30	27	1	1	0	0
August	30	27	1	1	0	0
September	30	27	2	1	0	0
October	30	27	4	1	0	0
November	30	27	2	1	0	0
December	30	27	3	1	0	0

* Equals limit if limit is ≤ 10

Months of Discharge/yr	12		
Points per each exceedance with 12 months of discharge:		7	3
Exceedances		0	0
Points		0	0
Total Number of Points		0	

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 **2015**

Effluent Quality and Plant Performance (Phosphorus)

1. Effluent Phosphorus Results

1.1 Verify the following monthly average effluent values, exceedances, and points for Phosphorus

Outfall No. 001	Monthly Average phosphorus Limit (mg/L)	Effluent Monthly Average phosphorus (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance
January	1	0.5	1	0
February	1	0.9	1	0
March	1	0.6	1	0
April	1	0.5	1	0
May	1	0.5	1	0
June	1	0.4	1	0
July	1	0.4	1	0
August	1	0.4	1	0
September	1	0.7	1	0
October	1	0.5	1	0
November	1	0.6	1	0
December	1	0.6	1	0
Months of Discharge/yr			12	
Points per each exceedance with 12 months of discharge:				10
Exceedances				0
Total Number of Points				0

0

NOTE: For systems that discharge intermittently to waters of the state, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Biosolids Quality and Management

1. Biosolids Use/Disposal

1.1 How did you use or dispose of your biosolids? (Check all that apply)

- ☒ Land applied under your permit
☐ Publicly Distributed Exceptional Quality Biosolids
☐ Hauled to another permitted facility
☐ Landfilled
☐ Incinerated
☒ Other

NOTE: If you did not remove biosolids from your system, please describe your system type such as lagoons, reed beds, recirculating sand filters, etc.

1.1.1 If you checked Other, please describe:

Class A biosolids hauled away by Sure Gro LLC to use as fertilizer to their customers.

2. Land Application Site

2.1 Last Year's Approved and Active Land Application Sites

2.1.1 How many acres did you have?

9449.60 acres

2.1.2 How many acres did you use?

1178 acres

2.2 If you did not have enough acres for your land application needs, what action was taken?

2.3 Did you overapply nitrogen on any of your approved land application sites you used last year?

o Yes (30 points)

● No

2.4 Have all the sites you used last year for land application been soil tested in the previous 4 years?

● Yes

o No (10 points)

o N/A

3. Biosolids Metals

Number of biosolids outfalls in your WPDES permit:

3.1 For each outfall tested, verify the biosolids metal quality values for your facility during the last calendar year.

Outfall No. 004 - EQ Dried Sludge

Parameter	80% of Limit	H.Q. Limit	Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic		41	75	<1		4.88		<1.02		<.979		<1.04		<.98			0	0
Cadmium		39	85	<.48		<.52		<.512		<.489		<.52		<.49			0	0
Copper		1500	4300	314		197		286		362		321		296			0	0
Lead		300	840	13.6		12.6		14.6		15.6		20.6		36			0	0
Mercury		17	57	<.000042		<.000042		<.0000418		.255		.546		.425			0	0
Molybdenum	60		75	10.5		7.87		9.22		8.66		7.86		7.34		0		0
Nickel	336		420	15.7		12.6		12.4		13.1		14.6		12.7		0		0
Selenium	80		100	<1		<1		<1.02		<.979		<1.04		<.98		0		0
Zinc		2800		420		355		368		373		448		386			0	0

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Outfall No. 003 - CAKE SLUDGE

Parameter	80% of Limit	H.Q. Limit	Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic		41	75														0	0
Cadmium		39	85														0	0
Copper		1500	4300														0	0
Lead		300	840														0	0
Mercury		17	57														0	0
Molybdenum	60		75													0		0
Nickel	336		420													0		0
Selenium	80		100													0		0
Zinc		2800	7500														0	0

Outfall No. 002 - LIQUID ANAEROBIC SLUDGE

Parameter	80% of Limit	H.Q. Limit	Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic		41	75	<14.8		<11.8		<9.88		<12.6		<9.91					0	0
Cadmium		39	85	<7.3		<5.92		<4.93		<6.31		<4.95		<5.32			0	0
Copper		1500	4300	255		224		298		347		382					0	0
Lead		300	840	<14.8		<11.8		<9.88		<12.6		<9.91		<10.7			0	0
Mercury		17	57	<.00068		<.000716		<.000593		<.000636		.328		<.000198			0	0
Molybdenum	60		75	<14.8		<11.8		<9.88		<12.6		<9.91		<10.7		0		0
Nickel	336		420	<14.8		<11.8		<9.88		<12.6		<9.91				0		0
Selenium	80		100	<14.8		32.6		<9.88		<12.6		<9.91				0		0
Zinc		2800	7500	357		374		379		378		516		390			0	0

3.1.1 Number of times any of the metals exceeded the high quality limits OR 80% of the limit for molybdenum, nickel, or selenium = 0

Exceedence Points

- 0 (0 Points)
- 1-2 (10 Points)
- > 2 (15 Points)

3.1.2 If you exceeded the high quality limits, did you cumulatively track the metals loading at each land application site? (check applicable box)

- Yes
- No (10 points)
- N/A - Did not exceed limits or no HQ limit applies (0 points)
- N/A - Did not land apply biosolids until limit was met (0 points)

3.1.3 Number of times any of the metals exceeded the ceiling limits = 0

Exceedence Points

- 0 (0 Points)
- 1 (10 Points)
- > 1 (15 Points)

3.1.4 Were biosolids land applied which exceeded the ceiling limit?

- Yes (20 Points)
- No (0 Points)

3.1.5 If any metal limit (high quality or ceiling) was exceeded at any time, what action was taken? Has the source of the metals been identified?

4. Pathogen Control (per outfall):

4.1 Verify the following information. If any information is incorrect, Contact Us.

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Outfall Number:	002
Biosolids Class:	B
Bacteria Type and Limit:	F
Sample Dates:	11/01/2015 - 12/31/2015
Density:	9,200
Sample Concentration Amount:	MPN/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	
Process Description:	

Outfall Number:	002
Biosolids Class:	A
Bacteria Type and Limit:	F
Sample Dates:	11/01/2015 - 12/31/2015
Density:	13
Sample Concentration Amount:	MPN/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	HTDRY
Process Description:	Exceptional quality sludge from the sludge dryer

Outfall Number:	004
Biosolids Class:	B
Bacteria Type and Limit:	F
Sample Dates:	01/01/2015 - 02/28/2015
Density:	
Sample Concentration Amount:	CFU/G TS
Requirement Met:	No
Land Applied:	No
Process:	
Process Description:	

Outfall Number:	004
Biosolids Class:	B
Bacteria Type and Limit:	F
Sample Dates:	01/01/2015 - 02/28/2015
Density:	4,220
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	No
Process:	
Process Description:	

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Outfall Number:	004
Biosolids Class:	B
Bacteria Type and Limit:	F
Sample Dates:	03/01/2015 - 04/30/2015
Density:	2,500
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	
Process Description:	

Outfall Number:	004
Biosolids Class:	A
Bacteria Type and Limit:	F
Sample Dates:	03/01/2015 - 04/30/2015
Density:	948
Sample Concentration Amount:	MPN/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	HTDRY
Process Description:	Exceptional quality sludge from the sludge dryer

Outfall Number:	004
Biosolids Class:	B
Bacteria Type and Limit:	F
Sample Dates:	05/01/2015 - 06/30/2015
Density:	3,850
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	
Process Description:	

Outfall Number:	004
Biosolids Class:	A
Bacteria Type and Limit:	F
Sample Dates:	05/01/2015 - 06/30/2015
Density:	2
Sample Concentration Amount:	MPN/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	HTDRY
Process Description:	Exceptional quality sludge from the sludge dryer

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: 5/31/2016 Reporting For: 2015

Outfall Number:	004
Biosolids Class:	A
Bacteria Type and Limit:	F
Sample Dates:	07/01/2015 - 08/31/2015
Density:	
Sample Concentration Amount:	MPN/G TS
Requirement Met:	No
Land Applied:	Yes
Process:	HTDRY
Process Description:	Exceptional quality sludge from the sludge dryer

Outfall Number:	004
Biosolids Class:	B
Bacteria Type and Limit:	F
Sample Dates:	07/01/2015 - 08/31/2015
Density:	1,410
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	
Process Description:	

Outfall Number:	004
Biosolids Class:	B
Bacteria Type and Limit:	F
Sample Dates:	09/01/2015 - 10/31/2015
Density:	2,140
Sample Concentration Amount:	MPN/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	
Process Description:	

Outfall Number:	004
Biosolids Class:	A
Bacteria Type and Limit:	F
Sample Dates:	09/01/2015 - 10/31/2015
Density:	7
Sample Concentration Amount:	MPN/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	HTDRY
Process Description:	Exceptional quality sludge from the sludge dryer

4.2 If exceeded Class B limit or did not meet the process criteria at the time of land application.

4.2.1 Was the limit exceeded or the process criteria not met at the time of land application?

o Yes (40 Points)

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

• No

If yes, what action was taken?

0

5. Vector Attraction Reduction (per outfall):

5.1 Verify the following information. If any of the information is incorrect, Contact Us.

Outfall Number:	002
Method Date:	12/31/2015
Option Used To Satisfy Requirement:	INJ
Requirement Met:	Yes
Land Applied:	Yes
Limit (if applicable):	
Results (if applicable):	

Outfall Number:	004
Method Date:	02/28/2015
Option Used To Satisfy Requirement:	INJ
Requirement Met:	Yes
Land Applied:	No
Limit (if applicable):	
Results (if applicable):	

Outfall Number:	004
Method Date:	04/30/2015
Option Used To Satisfy Requirement:	INJ
Requirement Met:	Yes
Land Applied:	Yes
Limit (if applicable):	
Results (if applicable):	

Outfall Number:	004
Method Date:	06/30/2015
Option Used To Satisfy Requirement:	INJ
Requirement Met:	Yes
Land Applied:	Yes
Limit (if applicable):	
Results (if applicable):	

Outfall Number:	004
Method Date:	08/31/2015
Option Used To Satisfy Requirement:	INJ
Requirement Met:	Yes
Land Applied:	Yes
Limit (if applicable):	
Results (if applicable):	

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Outfall Number:	004	0
Method Date:	10/31/2015	
Option Used To Satisfy Requirement:	INJ	
Requirement Met:	Yes	
Land Applied:	Yes	
Limit (if applicable):		
Results (if applicable):		
5.2 Was the limit exceeded or the process criteria not met at the time of land application? ☐ Yes (40 Points) ☒ No If yes, what action was taken?		0
6. Biosolids Storage 6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site? ☒ >= 180 days (0 Points) ☐ 150 - 179 days (10 Points) ☐ 120 - 149 days (20 Points) ☐ 90 - 119 days (30 Points) ☐ < 90 days (40 Points) ☐ N/A (0 Points) 6.2 If you checked N/A above, explain why.		
7. Issues 7.1 Describe any outstanding biosolids issues with treatment, use or overall management:		

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:

5/31/2016

2015

Staffing and Preventative Maintenance (All Treatment Plants)

1. Plant Staffing 1.1 Was your wastewater treatment plant adequately staffed last year? ● Yes ○ No If No, please explain: Could use more help/staff for: 1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping? ● Yes ○ No If No, please explain:	
2. Preventative Maintenance 2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items? ● Yes (Continue with question 2) ○ No (40 points) If No, please explain, then go to question 3: 2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment? ● Yes ○ No (10 points) 2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly? ● Yes ○ Paper file system ○ Computer system ● Both paper and computer system ○ No (10 points)	0
3. O&M Manual 3.1 Does your plant have a detailed O&M Manual that can be used as a reference when needed? ● Yes ○ No	
4. Overall Maintenance /Repairs 4.1 Rate the overall maintenance of your wastewater plant. ○ Excellent ● Very good ○ Good ○ Fair ○ Poor Describe your rating:	

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 **2015**

The Sheboygan Regional Wastewater Treatment continues a preventive maintenance plan with the software MA CMMS Program. The facility has a very experienced and qualified maintenance staff.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Operator Certification and Education

1. Operator-In-Charge

1.1 Did you have a designated operator-in-charge during the report year?

● Yes (0 points)

○ No (20 points)

Name SHARON R THIESZEN

Certification No: 35358

0

2. Certification Requirements

2.1 In accordance with Chapter NR 114.56 and 114.57, Wisconsin Administrative Code, what level and subclass(es) were required for the operator-in-charge (OIC) to operate the wastewater treatment plant and what level and subclass(es) were held by the operator-in-charge?

Sub Class	SubClass Description	WWTP	OIC		
		Advanced	OIT	Basic	Advanced
A1	Suspended Growth Processes	X			X
A2	Attached Growth Processes		X		
A3	Recirculating Media Filters				
A4	Ponds, Lagoons and Natural		X		
A5	Anaerobic Treatment Of Liquid				
B	Solids Separation	X			X
C	Biological Solids/Sludges	X			X
P	Total Phosphorus	X			X
N	Total Nitrogen				
D	Disinfection	X			X
L	Laboratory	X			X
U	Unique Treatment Systems		X		
SS	Sanitary Sewage Collection	X	NA	NA	NA

0

2.2 Was the operator-in-charge certified at the appropriate level and subclass(es) to operate this plant? (Note: Certification in subclass SS, N and A5 not required in 2015 - 2016; subclass SS is basic level only.)

● Yes (0 points)

○ No (20 points)

3. Succession Planning

3.1 In the event of the loss of your designated operator-in-charge, did you have a contingency plan to ensure the continued proper operation and maintenance of the plant that includes one or more of the following options (check all that apply)?

☒ One or more additional certified operators on staff

☐ An arrangement with another certified operator

☐ An arrangement with another community with a certified operator

☐ An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year

☐ A consultant to serve as your certified operator

☐ None of the above (20 points)

If "None of the above" is selected, please explain:

0

4. Continuing Education Credits

4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates?

OIT and Basic Certification:

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:

5/31/2016

2015

○ Averaging 6 or more CECs per year. ○ Averaging less than 6 CECs per year. Advanced Certification: ● Averaging 8 or more CECs per year. ○ Averaging less than 8 CECs per year.	
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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Financial Management

1. Provider of Financial Information

Name:
Telephone: (XXX) XXX-XXXX
E-Mail Address (optional):

2. Treatment Works Operating Revenues

2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?

- ☒ Yes (0 points)
- ☐ No (40 points)

If No, please explain:

2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?

Year:

- ☒ 0-2 years ago (0 points)
- ☐ 3 or more years ago (20 points)
- ☐ N/A (private facility)

2.3 Did you have a special account (e.g., CWP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?

- ☒ Yes (0 points)
- ☐ No (40 points)

0

REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]

3. Equipment Replacement Funds

3.1 When was the Equipment Replacement Fund last reviewed and/or revised?

Year:

- ☒ 1-2 years ago (0 points)
- ☐ 3 or more years ago (20 points)
- ☐ N/A

If N/A, please explain:

3.2 Equipment Replacement Fund Activity

3.2.1 Ending Balance Reported on Last Year's CMAR

\$

3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)

+ \$

3.2.3 Adjusted January 1st Beginning Balance

\$

3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)

+ \$

3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*)

- \$

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year

\$

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

3.3 What amount should be in your Replacement Fund? \$ 2,123,031.00

Please note: If you had a CWWP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the HELP link under Info in the left-side menu.

0

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

- ☒ Yes
- ☐ No

If No, please explain.

4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

- ☐ Yes - If Yes, please provide major project information, if not already listed below.
- ☒ No

Project #	Project Description	Estimated Cost	Approximate Construction Year
None reported			

5. Financial Management General Comments

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Sanitary Sewer Collection Systems

1. CMOM Program

1.1 Do you have a Capacity, Management, Operation & Maintenance (CMOM) requirement in your WPDES permit?

☐ Yes

☒ No

1.2 Did you have a documented (written records/files, computer files, video tapes, etc.) sanitary sewer collection system operation & maintenance (O&M) or CMOM program last calendar year?

☒ Yes (Continue with question 1)

☐ No (30 points) (Go to question 2)

1.3 Check the elements listed below that are included in your O&M or CMOM program.

☒ Goals

Describe the specific goals you have for your collection system:

The Department of Public Works mission is to improve the quality of the life within the City of Sheboygan, by effectively developing, maintaining, and improving infrastructure, natural resources, and community services. The Department's Capacity Management, Operation, and Maintenance CMOM program is designed to contribute to this overall mission through the following goals: Provide adequate sanitary sewer drainage without disruption of service. Provide proper resources for effective system management, operations, and maintenance. Provide adequate capacity to convey average and peak weather flows. Provide proper notification to all parties with a reasonable potential for exposure. Provide proper training and education for personnel.

☒ Organization

Do you have the following written organizational elements (check only those that apply)?

☒ Ownership and governing body description

☒ Organizational chart

☒ Personnel and position descriptions

☒ Internal communication procedures

☐ Public information and education program

☒ Legal Authority

Do you have the legal authority for the following (check only those that apply)?

☒ Sewer use ordinance Last Revised Date (MM/DD/YYYY) 11/16/2015

☒ Pretreatment/industrial control Programs

☒ Fat, oil and grease control

☒ Illicit discharges (commercial, industrial)

☒ Private property clear water (sump pumps, roof or foundation drains, etc.)

☐ Private lateral inspections/repairs

☒ Service and management agreements

☒ Maintenance Activities (provide details in question 2)

☒ Design and Performance Provisions

How do you ensure that your sewer system is designed and constructed properly?

☒ State plumbing code

☒ DNR NR 110 standards

☒ Local municipal code requirements

☒ Construction, inspection, and testing

☐ Others:

☒ Overflow Emergency Response Plan:

Does your emergency response capability include (check only those that apply)?

☐ Alarm system and routine testing

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

0

- ☒ Emergency equipment
- ☒ Emergency procedures
- ☒ Communications/notifications (DNR, internal, public, media, etc.)
- ☒ Capacity Assurance:
 - How well do you know your sewer system? Do you have the following?
 - ☒ Current and up-to-date sewer map
 - ☒ Sewer system plans and specifications
 - ☒ Manhole location map
 - ☒ Lift station pump and wet well capacity information
 - ☒ Lift station O&M manuals
 - Within your sewer system have you identified the following?
 - ☒ Areas with flat sewers
 - ☒ Areas with surcharging
 - ☒ Areas with bottlenecks or constrictions
 - ☒ Areas with chronic basement backups or SSOs
 - ☒ Areas with excess debris, solids, or grease accumulation
 - ☒ Areas with heavy root growth
 - ☒ Areas with excessive infiltration/inflow (I/I)
 - ☒ Sewers with severe defects that affect flow capacity
 - ☒ Adequacy of capacity for new connections
 - ☒ Lift station capacity and/or pumping problems
- ☒ Annual Self-Auditing of your O&M/CMOM Program to ensure above components are being implemented, evaluated, and re-prioritized as needed
- ☐ Special Studies Last Year (check only those that apply):
 - ☐ Infiltration/Inflow (I/I) Analysis
 - ☐ Sewer System Evaluation Survey (SSES)
 - ☐ Sewer Evaluation and Capacity Management Plan (SECAP)
 - ☐ Lift Station Evaluation Report
 - ☐ Others:

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	63	% of system/year
Root removal	3.3	% of system/year
Flow monitoring	0.3	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	4.18	% of system/year
Manhole inspections	80	% of system/year
Lift station O&M	50	# per L.S./year
Manhole rehabilitation	1.3	% of manholes rehabbed
Mainline rehabilitation	0.20	% of sewer lines rehabbed
Private sewer inspections	0	% of system/year

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Private sewer I/I removal % of private services

Please include additional comments about your sanitary sewer collection system below:

Three full time employees are dedicated to the sanitary sewer collection system.

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

41.92	Total actual amount of precipitation last year in inches
32	Annual average precipitation (for your location)
170	Miles of sanitary sewer
5	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
17	Number of basement backup occurrences
101	Number of complaints
9.684	Average daily flow in MGD (if available)
12.882	Peak monthly flow in MGD (if available)
54.56	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

0.00	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.00	Sanitary sewer overflows (number/sewer mile/yr)
0.10	Basement backups (number/sewer mile)
0.59	Complaints (number/sewer mile)
1.3	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
5.6	Peaking factor ratio (Peak Hourly:Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OERFLOWS REPORTED **

Date	Location	Cause	Estimated Volume (MG)
None reported			

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

- Yes
- No

If Yes, please describe:

Infiltration/inflow lead to increased flows at the lift stations and treatment plant resulting in additional pumping and grit removal; however, there were no reported SSOs, including basement backups, in 2015.

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

- Yes

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

☐ No

If Yes, please describe:

Infiltration/inflow lead to increased flows at the lift stations and treatment plant resulting in additional pumping and grit removal; however, there were no reported SSOs, including basement backups, in 2015.

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

The total annual precipitation for 2015 was greater than in 2014 and the annual average.

5.4 What is being done to address infiltration/inflow in your collection system?

Clear Water inspections are no longer required with real estate transactions due to a change in the Wisconsin State law in 2015. The City of Sheboygan revised its Ordinance to require Clear Water Inspections with any residential building permit. As a result of these changes, the number of Clear Water inspections was reduced in 2015.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Grading Summary

WPDES No: 0025411

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Influent	A	4	3	12
BOD/CBOD	A	4	10	40
TSS	A	4	5	20
Phosphorus	A	4	3	12
Biosolids	A	4	5	20
Staffing/PM	A	4	1	4
OpCert	A	4	1	4
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			32	128
GRADE POINT AVERAGE (GPA) = 4.00				

Notes:

A = Voluntary Range (Response Optional)

B = Voluntary Range (Response Optional)

C = Recommendation Range (Response Required)

D = Action Range (Response Required)

F = Action Range (Response Required)

Compliance Maintenance Annual Report

Sheboygan Wastewater Treatment Plant

Last Updated: Reporting For:
5/31/2016 2015

Resolution or Owner's Statement

Name of Governing
Body or Owner:

Date of Resolution or
Action Taken:

Resolution Number:

Date of Submittal:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Influent Flow and Loadings: Grade = A

Effluent Quality: BOD: Grade = A

Effluent Quality: TSS: Grade = A

Effluent Quality: Phosphorus: Grade = A

Biosolids Quality and Management: Grade = A

Staffing: Grade = A

Operator Certification: Grade = A

Financial Management: Grade = A

Collection Systems: Grade = A

(Regardless of grade, response required for Collection Systems if SSOs were reported)

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 4.00

III

Res. No. _____ - 16 - 17. By Alderperson Belanger. June 6, 2016.

A RESOLUTION authorizing the Purchasing Agent to enter into contract for the purchase of (2) Pickup trucks from Ewald's Hartford Ford and three pickup trucks from Sheboygan Chevrolet for the Department of Public Works Motor Vehicle Division

WHEREAS: The Sheboygan Dept. of Public Works is in need of a replacing (5) pickup trucks in various configurations and has included the expenditure in its 2016 budget.

WHEREAS: The Purchasing Agent issued a request for bids for a these (5) vehicles with vehicle use specific specifications to assure each vehicle fits specific current needs by Supervisory Staff.

WHEREAS: Following a review of the bids received, the low bid submitted by Ewald's Hartford ford for two of the trucks and the low bid submitted by Sheboygan Chevrolet for three of the trucks have been determined to meet all specifications.

RESOLVED: That the Purchasing Agent is hereby authorized to enter into contract with Ewald's Hartford Ford in the amount of \$54,096.00 for the purchase of two trucks and Sheboygan Chevrolet in the amount of \$ 86,292.50 for the purchase of three trucks for a total of \$ 140,388.50. The existing trucks are not able to be re-used for other operations primarily due to their size and therefore will be sold at auction following receipt of the new vehicles.

BE IT FURTHER RESOLVED: That the appropriate City Officials are hereby authorized to draw orders on Account # 70136100-641100 in payment of same.

Pub Wks.

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

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

CITY OF SHEBOYGAN

REQUEST FOR PUBLIC WORKS COMMITTEE CONSIDERATION

ITEM DESCRIPTION: Resolution to Authorize Purchase of (5) Pickup Trucks

REPORT PREPARED BY: Bernard R. Rammer

REPORT DATE: June 2, 2016

MEETING DATE: June 14, 2016



FISCAL SUMMARY:

Budget Line Item: 70136100-641200
Budget Summary: Motor Vehicle Fund
Budgeted Expenditure: \$ 140,388.50
Budgeted Revenue: N/A

STATUTORY REFERENCE:

Wisconsin Statutes: N/A
Municipal Code: N/A

BACKGROUND / ANALYSIS:

This resolution authorizes the department to purchase (5) Pickup trucks in a variety of configurations tailored to meet the needs of the Dept. The pricing below is the result of the City's Bid # 1906-16

STAFF COMMENTS:

The trucks were specified and configured to best meet the needs of the department at this time. As time passes, these trucks will be used to support all day to day operations. The trucks to be replaced are becoming a challenge to maintain and do not have the capability of being used in different capacities. Therefore, they will be sold at auction following receipt of the new vehicles.

(1) 2016 Ford F-150 2WD Ext. Cab with 8 foot Box

Dealer	Brand	Price Each	Lead time ARO
Ewald Ford	Ford F-150	\$ 25,520.50	60-90 days

(1) 2016 Ford F-150 4WD extended cab with 8 foot box

Dealer	Brand	Price Each	Lead time ARO
Ewald Ford	Ford F-150	\$ 28,575.50	60-90 days

(1) 2016 Chevrolet Silverado ½ Ton 4WD with std. cab and 8 foot box

Dealer	Brand	Price Each	Lead time ARO
Sheboygan Chevrolet	Chevrolet Silverado 2500 "Double Cab"	\$ 26,353.50	90-150 days

(2) 2016 Chevrolet Silverado ¾ Ton 4WD Double cab with 8 foot box

Dealer	Brand	Price Each	Lead time ARO
Sheboygan Chevrolet	Chevrolet Silverado 2500 "Double Cab"	\$ 29,969.50 Each	90-150 days

ACTION REQUESTED:

It is the recommendation of the Department that the Public Works Committee approve this request and support passage of the Resolution. Total cost for all five vehicles is \$ 140,388.50 including license and Title.

ATTACHMENTS:

Res. __-16-17

VII

R. C. No. - 16 - 17 . By LAW AND LICENSING. June 6, 2016.

At its meeting on May 24, 2016, your Committee voted to recommend that the Common Council grant Alc. Bev. Lic. No. 3160-BoMallies (Marc J. Ehler, Agent) an extension until July 23, 2016 to open for business, contingent upon the license holder executing the attached agreement which provides that the license holder shall voluntarily surrender the license if they are not yet open for business at the end of the extension period.

Mr. Ehler appeared before the committee and explained that BoMallies (2427 Calumet Drive) has not opened for business yet due to delays in renovation.

Your committee recommends that the common council grant an extension to BoMallies under the continuation of business ordinance until July 23, 2016, contingent upon the license being voluntarily surrendered on July 25, 2016 if they are not yet open for business.

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

IN THE MATTER OF A POTENTIAL
QUASI-JUDICIAL HEARING
TO DETERMINE WHETHER ALCOHOL
BEVERAGE LICENSE NO. 3160
(BOMALLIES, MARC J. EHLER,
AGENT) SHALL BE REVOKED

STIPULATION

The City of Sheboygan, by its City Attorney, Charles C. Adams, and Marc J. Ehler, agent for the license holder, BoMallies, hereby stipulate and agree to the following:

1. The parties stipulate and agree that that the restaurant located at 2427 Calumet Drive has not been in operation for a period of six months or more as of May 24, 2016; thus, putting the premises in violation of \$10-46, Sheboygan Municipal Code.
2. The City of Sheboygan hereby agrees to grant a 60-day extension to BoMallies, so as to allow the license holder to continue to hold the license until July 23, 2016. This is being done to give the license holder additional time to complete the remodeling of the restaurant so as to allow it to open for business.
3. Should the restaurant not be regularly open to the public for business by July 23, 2016, the license holder agrees to surrender that license by physically surrendering the license to the Sheboygan City Clerk's office on July 25, 2016.
4. Should the license holder fail to surrender the license as provided, the parties agree that the license shall nevertheless be considered null and void.
5. Given the agreement of the parties to the relevant facts required to prove a violation of \$10-46, the license holder agrees to waive any right to any additional hearing pursuant to \$10-39 with regard to said violation.
6. The parties make this agreement in lieu of having a quasi-judicial hearing in these matters. Marc J. Ehler agrees that he makes this decision of his own volition and has not been pressured or forced to make this decision.

Dated this ____ day of _____, 2016.

Charles C. Adams
CITY ATTORNEY
City of Sheboygan

BoMallies
Marc J. Ehler, Agent

VI

R. C. No. _____ - 16 - 17. By LAW AND LICENSING. June 6, 2016.

Your Committee to whom was referred R. O. No. 341-15-16 by the City Clerk, submitting license applications for the period ending December 31, 2016 and June 30, 2017; states that the Change of Premise Application for Alcohol Beverage License #2880 - Anglers Avenue Pub & Grill has been WITHDRAWN by the owners.

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

II

R. O. No. 341 - 15 - 16. By CITY CLERK. April 18, 2016.

Submitting various license applications for the period ending December 31, 2016 and June 30, 2017.

City Clerk

CHANGE OF AGENT

Kwik Trip #361 located at 1618 Calumet Dr. is changing agent from Sarah Rsoenthal to Jessica Christel effective immediately.

CHANGE OF PREMISENo. NameAddress

2880 Anglers Avenue Pub & Grill

518 S. Pier Dr. - events to be held 5/14/16; 6/10/16 to 6/12/16; 7/1/16 to 7/4/16; 7/29/16; 8/19/16 to 8/21/16 to include current premise description, east side of bldg. & grassy area north of patios and possibly the .10 acre lot east of the property.

2273 Braveheart Pub

2120 Calumet Dr. - three-day events to be held 5/13/16 to 5/15/16; 6/24/16 to 6/26/16; 7/1/16 to 7/3/16 & 9/2/16 to 9/4/16 to include the current premise and the south parking lot area.

1337 Sheboygan Elks Lodge

1343 Erie Ave. - events to be held 7/15/16 and 8/20/16 to 8/21/16 to include current premise and from the bldg. south to the property line of Georgia Pacific and east and west parking lots.

CLASS "A" BEER LICENSE (June 30, 2016)No. NameAddress

3192 Harbor Centre Marina I

821 Broughton Dr.

2.0



148

MESSAGE ESTABLISHMENT LICENSE (December 31, 2016)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2258	Curative Therapies LLC	2829 N. 15 th St.

BEVERAGE OPERATOR'S LICENSE (June 30, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1163	Albert, Sarah M.	1612 N. 8 th St., #A
1126	Brunnbauer, Tyler C.	107 Redtail Dr. #16
1153	Brunner, Katlyn M.	536 Denison Circle, Sheb. Falls
2815	Garnder, Tammy R.	1903 N. 20 th St.
1137	Gomez, Lizbeth	2219 S. 14 th St.
1129	Haas, Devin J.	1421 Colorado Ct.
1143	Hartley, Christopher J.	4020 N. 29 th St.
0178	Harvey, Derek J.	1038 Wilson Ave.
3028	Hedrikse, Cathy A.	1416 Logan Ave.
1339	Ibanez, Jonny Aurora	3637 S. 12 th St., #5
9447	Niedfeldt, Shanna L.	625 E. Main St., Plymouth
9065	Rejholec, Derek L.	2225 Terrace View Dr., 1D
1157	Richards, Melanie S.	28 Pawnee Pkwy.
1184	Rowden, Louis E.	1601 Michigan Ave.
1146	Trepanier, Teresa M.	1619 N. 5 th St.
1154	Usitalo, Cheryl L.	315 Lincoln Ave., Cleveland
1159	Vassar, Cassie C.	W3123 Cty Rd. K, Random Lake

TAXICAB DRIVER LICENSE (December 31, 2016)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1339	Ibanez, Jonny Aurora	3637 S. 12 th St., #5
9065	Rejholec, Derek L.	2225 Terrace View Dr., #1D
1344	Schubr, Scott D.	1538 N. 20 th St.
1149	Stewart, Harvey L.	1416 Illinois Ave.

VI

R. C. No. _____ - 16 - 17. By LAW AND LICENSING. June 6, 2016.

Your Committee to whom was referred R. O. No. 22-16-17 by the City Clerk, submitting license applications for the period ending December 31, 2016 and June 30, 2017; recommends approval of the renewal liquor license and premise description for "Class B" Liquor License #2880 for Anglers Avenue Pub & Grill as it currently exists, subject to amendment or revision consistent with any judgment of a Circuit Court having jurisdiction of the property regulating or restricting the use of the common elements.

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

R. O. No. 22 - 16 - 17. By CITY CLERK. May 2, 2016.

Submitting various license applications for the period ending December 31, 2016 and June 30, 2017.

City Clerk

CHANGE OF AGENT

Michael Christian is replacing Lori Woelfel as agent effective immediately for the Walgreens #12020 located at 2702 Calumet Dr.

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

<u>No.</u>	<u>Name</u>	<u>Address</u>
3198	Skipper Inn	808 Broadway

CLASS "A" BEER LICENSE (June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2606	Citgo	610 S. 14 th St.

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

<u>No.</u>	<u>Name</u>	<u>Address</u>
2880	Anglers Avenue Pub & Grill	510 South Pier Dr.
3182	Blue Lite I, The	1029 N. 8 th St.
1040	Brennans on Michigan	1101 Michigan Ave.
3092	CJ's Shipwrecked	902 Indiana Ave.
3150	Craft 30	1015 S. 10 th St.
1516	Emmers	906 S. 15 th St.
2717	Shevegas Nightclub	1133 Michigan Ave.
2207	Silver Fern, The	2538 N. 15 th St.
3186	Suscha Bar	1054 Pennsylvania Ave.
2100	Whats Up	1635 Michigan Ave.

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

<u>No.</u>	<u>Name</u>	<u>Address</u>
1987	Pizza Hut #13462	2727 S. Business Dr.

BEVERAGE OPERATOR'S LICENSE (June 30, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1185	Edwardson, Gwen T.	1724 S. 12 th St.
1208	Goodell, Andrew D.	926 Mayflower Ave.
1195	Hanson, Sheila M.	1021 N. 6 th St., #1
1357	Horness, Sara E.	1236A St. Clair Ave.
1189	Hoyt, Taija R.	319A Niagara Ave.
1207	Kovacs, Ethan E.	549 Lower Rd., Kohler
1190	Lousier, Mandie E.	701 Hoff St., Random Lake
1214	Reinemann, Michelle M.	1813A N. 2 nd St.
1197	Rippenburg, Christopher D.	4316 Melody Ln, Madison
1009	Voest, Zsa Zsa A.	1614 N. 12 th St.

TAXICAB DRIVER LICENSE (December 31, 2016)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1199	Bartzen, Stuart L.	619 N. 8 th St., #2
1203	Korb-Grid, Krystal Theresa	2521 S. 8 th St.
1193	Rodriguez, Renee Dianne	919 N. 5 th St., #51

VII

R. C. No. _____ - 16 - 17. By LAW AND LICENSING. June 6, 2016.

Your Committee to whom was referred R. O. No. 341-15-16 by the City Clerk, submitting license applications for the period ending December 31, 2016 and June 30, 2017; recommends that Taxicab Drivers License application #1339 be denied based upon his failure to accurately reveal all relevant convictions on his application, his record of violations related to the licensed activity, his record as a repeat law violator and his failure to cooperate with the Committee.

pegg

_____ 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

IV

VII

R. C. No. _____ - 16 - 17. By LAW AND LICENSING. June 6, 2016.

Your Committee to whom was referred R. O. No. 341-15-16 by the City Clerk, submitting license applications for the period ending December 31, 2016 and June 30, 2017; recommends that Taxicab Drivers License application #9065 be denied based upon his failure to accurately reveal all relevant convictions on his application, his record of violations related to the licensed activity, his record as a repeat law violator 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. _____ - 16 - 17. By LAW AND LICENSING. June 6, 2016.

Your Committee to whom was referred R. O. No. 341-15-16 by the City Clerk, submitting license applications for the period ending December 31, 2016 and June 30, 2017; recommends that Taxicab Drivers License application #1344 be denied based upon his failure to accurately reveal all relevant convictions on his application, his record of violations related to the licensed activity, 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. _____ - 16 - 17. By FINANCE. June 6, 2016.

Your Committee who met and discussed the Organization Code for the Assessor's Office in the 2017 Budget; recommends the following:

1. The Common Council eliminate the Organization Code for the Assessor's Office in the 2017 Budget;
2. Amend the Table of Organization; and
3. Establish oversight for Assessing activities with the Finance Department.

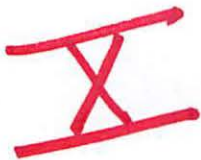
Sal + Grier.

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. _____ - 16 - 17. By Alderpersons Donohue, Lewandowske
and Wolf. June 6, 2016.

AN ORDINANCE amending Section 82-33 of the Sheboygan Municipal Code so as to change the number of Community Service Officers from two full-time positions to one full-time position and additional part-time Community Service Officers in the Police Department's Table of Organization.

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

Section 1. Section 82-33 of the Sheboygan Municipal is hereby amended so that Section D.3 is amended as follows:

Class Title	Class Grade	NO. of Employees
D. POLICE DEPARTMENT		
Delete:		
D3. Patrol Division Community Service Officer	4	2 (full-time)
Add:		
D3. Police Department Community Service Officer	4	1 (full-time)
	4	" As Needed" (equal to 1 full-time equivalent)

has over

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

II

7.2
8.9

Gen. Ord. No. 4 - 16 - 17. By Alderpersons Donohue, Lewandowske
and Wolf. June 6, 2016.

AN ORDINANCE amending Section 82-33 of the Sheboygan Municipal Code so as to delete one Maintenance Worker III (Tree Trimmer) and add a Maintenance Worker III (Arborist) position in the Department of Public Works Table of Organization.

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

Section 1. Section 82-33 of the Sheboygan Municipal Code entitled, "List of Classes and Class Specifications," is hereby amended so that Section B.3. is amended follows:

Class Title	Class Grade	NO. of Employees
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B. DEPARTMENT OF PUBLIC WORKS

Delete:

3. Parks, Forestry & Cemetery Maintenance Worker III - Tree Trimmer	MW3	1
--	-----	---

Add:

3. Parks, Forestry & Cemetery Maintenance Worker III - Arborist	MW3	1
--	-----	---

Lies over
Donohue / Wolf.
Ord pass.

IX

Section 2. The new job description for the Maintenance Worker III - Arborist is attached, and copies of which shall be on file in the offices of the City Clerk, Human Resources Department, and City Finance .

Section 3. All ordinances or parts thereof in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, and this ordinance and attached revised job description shall be in effect from and after its passage and publication.

Elizabeth Nowlan

I HEREBY CERTIFY that the foregoing Ordinance was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the 20th day of June, 2016.

Dated June 24, 2016. Susan Richards, City Clerk
Approved June 24, 2016. Michael J. Anderson, Mayor

Proceedings Published June 27, 2016.

Ordinances Published June 27, 2016.

Certified June 28, 2016 to - Atty.; Ord. Book; Muni Code; Fin.
Dir./Treas.; CA; Dir. Human Resources; DPW

Job Description

Job Title: **Arborist, Maintenance Worker III** **Department:** **Public Works**

Date Issue: May 23, 2016 **Reports To:** Superintendent of Parks & Forestry

Classification: Non – Exempt **Wage:** Salary Grade MWIII

Approved S & G: S&G 5/23/16 **Salary Range:** \$21.00 – \$25.86

Position Summary

Under general supervision, performs skilled work maintaining trees and other vegetation primarily along Sheboygan City streets, parks and other public property. Work may include planting, trimming, removing trees and other vegetation using acceptable industry practices. Ability to operate aerial lift, chippers, boom truck stump grinders, chain saws, and other equipment required. Ability to use rope and saddle preferred. Arborist is required to exercise independent judgment while completing assignments. Employee may direct the activities of seasonal employees performing similar tasks. Employee has frequent contact with the public.

Essential Duties & Responsibilities

1. Prunes, spray/inject plant and removes trees in parks, along city streets, or on other public property using various means including ladders, aerial lifts, rope and saddle, and from the ground. The use of rope and saddle is not an essential duty but preferred.
2. Removes dead and hazardous trees on public property.
3. Plants trees along city streets, in parks, and other public areas.
4. Performs cabling and bracing work on trees, preferred.
5. Operates a variety of tools and equipment following instructions and safety standards to inspect and maintain plants. Equipment used may include aerial lift, chipper, chain saws, stump grinder, tree spade, tractors, and boom truck.
6. Provides guidance to seasonal employees regarding safety practices, methods of operating and setting up equipment, and property pruning and removing techniques.
7. Records work related information including work assigned and accomplished, materials, used, time-keeping etc. Updates and maintains tree management software.
8. Operate, perform related safety checks, and assist in the maintenance of aerial towers, assigned vehicles and other equipment. Operate snow removal equipment such as snow plow, snow blower, shovel, skid steer and utility work machines. Maintain chain saws and related equipment.
9. Develops solutions to work issues that add value for our customers.
10. Participates in establishing professional development goals that are supportive of broader city goals.
11. Maintains regular and predictable attendance. Works extra hours as required.

KNOWLEDGE, SKILLS & ABILITIES:

- Knowledge of the principles and practices of industry standard tree pruning techniques and ability to apply knowledge.
- Knowledge of safety standards, practices and procedures related to arboricultural work and work as a team member in ensuring safe work practices are used.
- Knowledge of current tree removal practices and ability to apply techniques including rigging, preferred.
- Working knowledge of the proper methods of climbing trees and the necessary safety precautions involved and to work effectively in precarious positions at considerable heights above the ground.
- Knowledge of tree species and cultivars commonly used in parks and on streets and their characteristics and culture.
- Knowledge of tree planting techniques and ability to apply them.
- Ability to operate mechanical equipment such as aerial lift, chipper, chain saws, stump grinder, tractors, boom truck.
- Ability to use rope and saddle, tree spade, root cutter, cabling/bracing equipment is a plus.
- Ability to follow written and oral instructions.
- Ability to recognize diseases in trees.
- Physical stamina, strength, and agility and ability to perform assigned tasks in all weather conditions.
- Skill in the use of climbing spikes, rope and saddle, knots, and other tools commonly employed in pruning and removal operations preferred.
- Ability to work independently and direct the work of others.
- Understand the City's and department's mission, core values, plans, and priorities for the future.
- Ability to contribute to a positive work culture that fosters excellent customer service and teamwork.

EDUCATION AND/OR EXPERIENCE:

High school diploma or a GED Certificate recognized by the WI Department of Public Instruction.

Possession of a valid Wisconsin Commercial Driver's License (CDL) with endorsements "ABCD" in good standing or the ability to obtain within three months of hire. Failure to obtain or maintain will result in termination of employment.

Possession of an International Society of Arboriculture (ISA) Certified Arborist credential preferred or able to obtain in one year. Possession of Wisconsin Department of Agriculture Commercial Pesticide Applicator Certification Category 3.0 Turf & Landscape preferred.

PRE-EMPLOYMENT:

Job offers for this position are contingent on the individual passing a pre-employment drug screen.

LANGUAGE SKILLS:

The ability to communicate effectively in both written and verbal form with a variety of city personnel and members of the public, and maintain effective working relationships with other staff, contractors and participants.

MATHEMATICAL SKILLS:

Ability to provide basic and some advanced addition, subtraction, multiplication, division mathematical functions efficiently.

REASONING ABILITY:

Strong interpersonal, communication and organizational skills and a strong sense of responsibility and initiative. Work closely with the Supervisor and coworkers in performing a variety of tasks. Ability to work independently in a fast-paced environment with frequent interruptions.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions.

Above average physical strength and stamina is required while performing the duties of this job. The employee is regularly required to stand, walk, bend, handling of materials which may range from 50 -75 pounds for sustained periods. This work also requires lifting, standing, walking and reaching for long sustained periods. Also required is the ability to perform task related to repetitive motions with the use of the hands, legs, and back. The employee frequently is required to work outdoors in all climatic conditions. Some exposure to definitely disagreeable features using the appropriate Personal Protective Equipment (PPE). The employee is occasionally required to work evenings and long hours and be able to respond to call-ins after normal hours.

The City of Sheboygan, Wisconsin is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the City of Sheboygan will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.


Gen. Ord. No. _____ - 16 - 17. By Alderperson Thiel. June 6, 2016.

AN ORDINANCE amending Section 2-428 of the City of Sheboygan Municipal Code, so as to permit certain county officers to serve on the Emergency Planning and Preparedness Committee.

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

Section 1. Section 2-428 of the Sheboygan Municipal Code, entitled "Residency requirement," is amended in subsection (b) thereof, so as to create subsection (7) as follows:

"Sec. 2-428. *Residency requirement.*

. . .

(b) Notwithstanding subsection (a), the residency requirement shall not apply:

. . .

(7) To members of the Emergency Planning and Preparedness Committee who serve as:

- a. the Sheboygan County Emergency Government Director; or
- b. Health Officer for the Sheboygan County Division of Health."

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.

pp: S

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

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

~~II~~

Gen. Ord. No. _____ - 16 - 17. By Alderperson Hou-Seye. June 6, 2016.

AN ORDINANCE creating Section 70-117 of the City of Sheboygan Municipal Code so as to make it an Offense against Public Morals and Decency for someone to taunt, tease or encourage another individual to commit suicide.

WHEREAS, the First Amendment does not protect speech that encourages people to commit crimes such as suicide.

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

Sec. 70-117 Solicitation of Suicide

No person shall in a public or private place, whether using a telephone, text messaging, U.S. postal mail, electronic mail, social media, nor any other form of internet messaging, to taunt, tease or otherwise encourage a victim to commit suicide. Intent is not required to be in violation of this ordinance, and a person can be found guilty of this ordinance regardless of whether or not the victim actually commits suicide.

pp 5.

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


Gen. Ord. No. _____ - 16 - 17. By Alderperson Donohue. June 6, 2016.

AN ORDINANCE amending Section 82-33 of the Sheboygan Municipal Code so as to delete the positions in the Assessor's Department for the City of Sheboygan.

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

Section 1. Section 29-75 of the 1975 Sheboygan Municipal Code entitled, "List of Classes and Class Specifications," is hereby amended in Section 1 Assessor's Department as follows:

1. ASSESSOR'S DEPARTMENT

DELETE:

	Class Grade	NO. of Employees
City Assessor	11	1
Deputy City Assessor	11	0
Property Appraiser II	9	1
Property Appraiser II	8	1
Assessment Technician	6	1
City Assessor Extra Help	mkt	

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.

Sal & Greed.

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

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

II

R. O. No. 24 - 16 - 17. By CITY CLERK. May 16, 2016.

Submitting a communication from Debbie Desmoulin regarding the costs of the Aurora Project and that the Field of Dreams transfer to the Butzen property is a financial burden that the City of Sheboygan cannot afford.

Lis over

City Clerk

Richards, Susan

From: Desmoulin, Debbie <acacia@peacecitizen.org>
Sent: Sunday, May 15, 2016 9:17 PM
To: Richards, Susan
Subject: Costs of Aurora Project
Attachments: 2016 05 15 Letter to the Aldermen - costs of Aurora project.docx; Costs Overview for Butzen Soccer-Football Complex.docx; Proposed Plans for Phase 1 of the Butzen Property.docx; Rettler Corporation Master Plan 1 7 14.pdf; 262165402_201312_990EZ Sheboygan Soccer 2013.pdf; 262165402_201412_990EZ Sheboygan Soccer 2014.pdf; 391590777_201312_990EZ Sheboygan Football 2013.pdf

Importance: High

Dear Susan Richards,

Attached is my letter including all of the other information mentioned, which I would like to be added to the agenda to be discussed tomorrow, Monday the 16th, at the Common Council meeting. Can this also be referred to the Finance and Parks committees for further consideration ?

Also, I would like to be included to be able to speak at the beginning of the meeting at the public forum. How many minutes will I have to speak ? If I cannot make it, can I appoint someone to speak on my behalf ?

Will the aldermen all receive a copy of these documents that I have attached by tomorrow evening at the beginning of the meeting ?

Thank you,

Debbie Desmoulin

Debra Desmoulin
1704 N. 35th St.
Sheboygan, WI 53081

May 15, 2016

Dear Common Council members of Sheboygan,

I want to bring to your attention that the Field of Dreams transfer to the Butzen property is a financial burden that the City of Sheboygan cannot afford.

1. Looking at the Rettler Corporation's Preliminary Cost Estimate of \$4,693,141, which is for Phase 1 alone, Aurora's contribution to this cost is only \$2,233,244. The City's contribution was to be \$800,000. That makes a total of \$3,033,244, which comes short of the Preliminary Cost Estimate by \$1,659,897. Add this to the \$800,000 the City already agreed to contribute and you have city taxpayers footing a bill of over \$2,500,000. Where will this money come from?
2. Keep in mind that this estimate dates back to January 7th, 2014, so you can expect an increase in costs, which translates to most likely over \$3,000,000 for Phase 1 only.
3. Additional missing costs for Phase 1 not accounted for, in Rettler's Preliminary Cost or unable to reasonably estimate, include: lighting for soccer fields, seating, scoreboards, equipment, furniture and supplies for concessions, complex/field maintenance costs during growth, and city infrastructure costs (sidewalks to Butzen complex, turn lanes, stop signs or lights, etc.)
4. And none of this includes yearly maintenance on these fields which will amount to approximately \$150,000 using Scheel's soccer complex in Appleton as a comparable.
5. And finally, this is only Phase 1. Phase 2 was estimated to cost over \$4,500,000.

Attached is an overview of the costs from the Rettler Corporation estimates, the actual Rettler estimate for just Phase 1, a visual of Phase 1 highlighted, and the Rettler estimate Master Plan that includes Phase 2.

Also attached are the tax returns for Sheboygan Soccer (2013 & 2014 returns) and Sheboygan Football (2013 only, 2014 is not yet posted) which clearly show that they cannot afford the \$1.7 million for Phase 1 or the annual maintenance fees, not to mention Phase 2. Refer to Line 18 on their tax returns.

The City is already trying to find ways to finance the repair of our roads. Taxpayers have already been burdened with a wheel tax. How much more can the citizens be taxed for replacing fields that we already have?

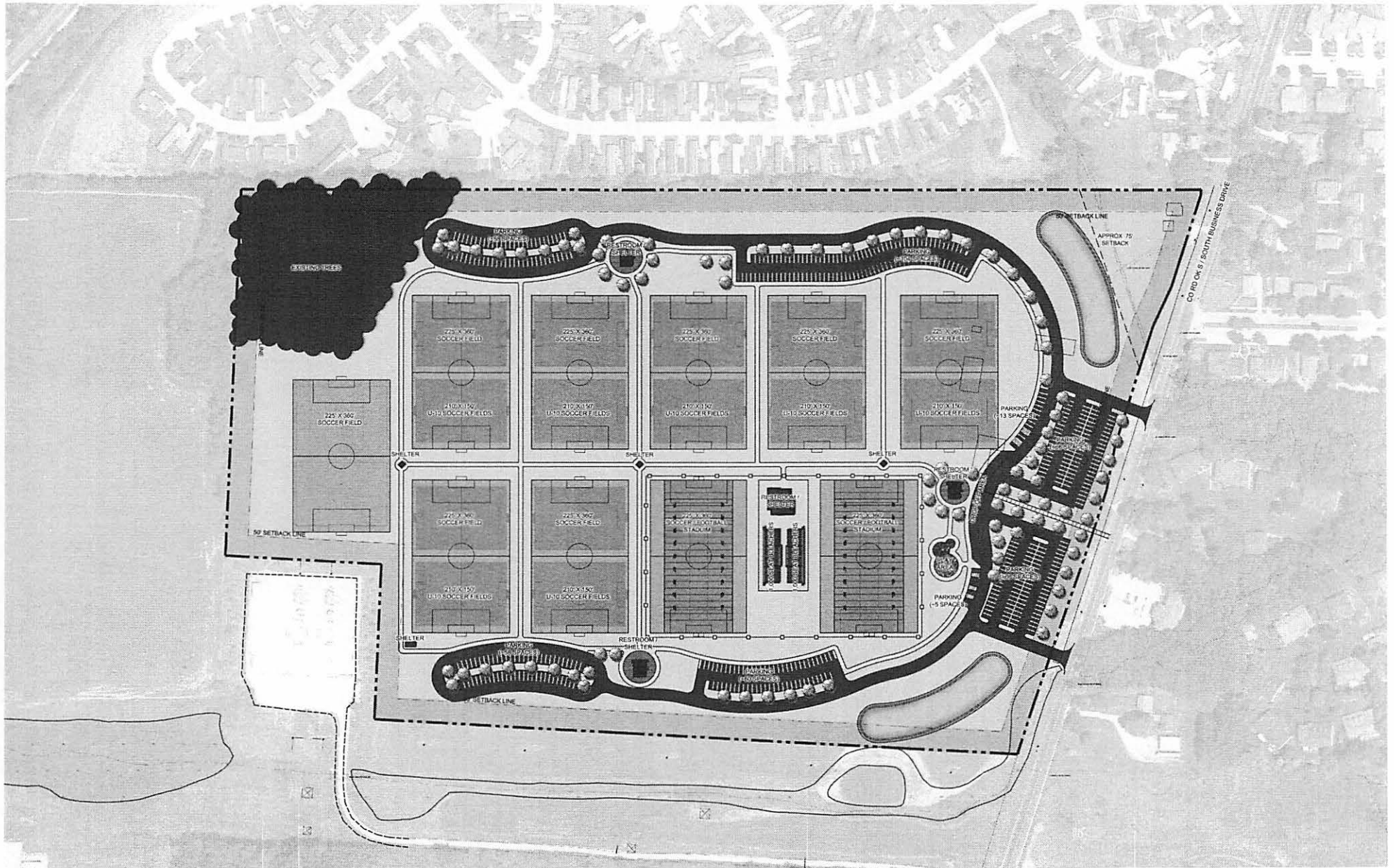
It's overly generous of the City to give to Aurora for free the acreage of the Butzen property. Even if we get to use the Butzen property, which was supposed to be an equestrian farm for kids, according to the Butzen will, why did the City decide to allow it to be developed for private soccer and football clubs rather than for public use to benefit all of Sheboygan citizens, who are the ones who are currently responsible for funding it?

The SASD gets out of these costs scott-free and they are transferred to the City. Why are we getting stuck with this bill and the maintenance fee responsibilities that should have been the School District's responsibilities? Why are we allowing this to happen when there are so many future unknown costs?

I bring up this concern because we can reverse the zoning for the Field of Dreams back to what it was previously to encourage Aurora to find a more suitable project less costly to Sheboygan taxpayers. We can hold Aurora off until they provide us with the information that would guarantee that this project can be fully funded, including the yearly maintenance by other than Sheboygan taxpayers. If Aurora cannot reassure us that we won't be stuck with a bill exceeding taxpayer capacity, then we can direct them to choose a more appropriate commercial property in Sheboygan that is already zoned for their purposes, which would lighten all costs, including infrastructure that has not yet been assessed at all.

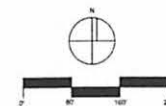
Thank you for your consideration,

Debbie Desmoulin



3317 BUSINESS PARK DRIVE
STEVENS POINT, WI 54482
PROJECT #: 14.072
DATE: 12-16-2014

SHEBOYGAN BUTZEN RECREATION CAMPUS PREFERRED CONCEPT ~ 430 SPACES



PRELIMINARY COST ESTIMATE
Sheboygan Butzen Farm Multiuse Recreational Campus
Sheboygan, WI
January 7, 2014
Site Master Plan - Base Project Cost
Rettler Project No.: 14.072



Item No.	Item Description	Units	Estimated Quantity	Unit Price	Extension	Category Sub Total
EARTHWORK/DEMOLITION (49.2 ACRES)						\$1,294,914.80
1.	Demolition / Clearing and Grubbing	L.S.	1	\$50,000.00	\$50,000.00	
2.	Mobilization	L.S.	1	\$50,000.00	\$50,000.00	
3.	Common Excavation	C.Y.	215,000	\$3.00	\$645,000.00	
4.	Stripping Topsoil (10-in)	C.Y.	66,145	\$2.50	\$165,362.50	
5.	Place Topsoil (at 10-in)	C.Y.	66,145	\$2.50	\$165,362.50	
6.	Seed/Fertilize/Mulch Common Green Space	S.F.	1,384,915	\$0.12	\$166,189.80	
7.	Erosion Control	L.S.	1	\$50,000.00	\$50,000.00	
8.	Tracking Pad	EACH	2	\$1,500.00	\$3,000.00	
UTILITIES						\$805,470.00
9.	Stormwater Management Facilities	EACH	2	\$30,000.00	\$60,000.00	
10.	Storm Sewer	L.F.	8,158	\$40.00	\$326,320.00	
11.	Storm Basin	EACH	53	\$1,750.00	\$92,750.00	
12.	Storm Endwalls	EACH	10	\$2,500.00	\$25,000.00	
13.	Electrical Underground Service	L.S.	1	\$50,000.00	\$50,000.00	
14.	Sanitary	L.F.	2,095	\$60.00	\$125,700.00	
15.	Water	L.F.	2,095	\$60.00	\$125,700.00	
PAVEMENT STRUCTURE - NORTH PARKING (58 SPACES)						\$88,683.20
16.	HMA Type E-0.3, 3.0-inch Depth Parking Lot	S.Y.	3,978	\$14.00	\$55,692.00	
17.	Dense Graded Base, 12-inch Depth - Parking Lot	S.Y.	4,184	\$6.80	\$28,451.20	
18.	Concrete Curb Ramp w/ Detectable Warning Field	EACH	2	\$1,020.00	\$2,040.00	
19.	Striping	L.S.	1	\$2,500.00	\$2,500.00	
PAVEMENT STRUCTURE - NORTH PARKING (104 SPACES)						\$91,282.40
20.	HMA Type E-0.3, 3.0-inch Depth Parking Lot	S.Y.	4,067	\$14.00	\$56,938.00	
21.	Dense Graded Base, 12-inch Depth - Parking Lot	S.Y.	4,233	\$6.80	\$28,784.40	
22.	Concrete Curb Ramp w/ Detectable Warning Field	EACH	3	\$1,020.00	\$3,060.00	
23.	Striping	L.S.	1	\$2,500.00	\$2,500.00	
PAVEMENT STRUCTURE - NORTH PARKING (13 SPACES)						\$10,481.20
24.	HMA Type E-0.3, 3.0-inch Depth Parking Lot	S.Y.	345	\$14.00	\$4,830.00	
25.	Dense Graded Base, 12-inch Depth - Parking Lot	S.Y.	384	\$6.80	\$2,611.20	
26.	Concrete Curb Ramp w/ Detectable Warning Field	EACH	2	\$1,020.00	\$2,040.00	
27.	Striping	L.S.	1	\$1,000.00	\$1,000.00	
PAVEMENT STRUCTURE - NORTH PARKING (66 SPACES)						\$94,100.40
28.	HMA Type E-0.3, 3.0-inch Depth Parking Lot	S.Y.	3,670	\$14.00	\$51,380.00	
29.	Dense Graded Base, 12-inch Depth - Parking Lot	S.Y.	3,778	\$6.80	\$25,690.40	
30.	Concrete Curb Ramp w/ Detectable Warning Field	EACH	2	\$1,020.00	\$2,040.00	

PRELIMINARY COST ESTIMATE
Sheboygan Butzen Farm Multifuse Recreational Campus
Sheboygan, WI
January 7, 2014
Site Master Plan - Base Project Cost
Rettler Project No.: 14.072



Item No.	Item Description	Units	Estimated Quantity	Unit Price	Extension	Category Sub Total
31.	24" Curb and Gutter	L.F.	545	\$22.00	\$11,990.00	
32.	Striping	L.S.	1	\$3,000.00	\$3,000.00	
PAVEMENT STRUCTURE - NORTH DRIVE						\$119,850.40
33.	HMA Type E-0.3, 3.0-inch Depth Parking Lot	S.Y.	5,510	\$14.00	\$77,140.00	
34.	Dense Graded Base, 12-inch Depth - Parking Lot	S.Y.	5,928	\$6.80	\$40,310.40	
35.	Concrete Curb Ramp w/ Detectable Warning Field	EACH	0	\$1,020.00	\$0.00	
36.	Striping	L.S.	1	\$2,500.00	\$2,500.00	
PAVEMENT STRUCTURE - SOUTH DRIVE						\$99,108.40
37.	HMA Type E-0.3, 3.0-inch Depth Parking Lot	S.Y.	4,536	\$14.00	\$63,504.00	
38.	Dense Graded Base, 12-inch Depth - Parking Lot	S.Y.	4,868	\$6.80	\$33,102.40	
39.	Concrete Curb Ramp w/ Detectable Warning Field	EACH	0	\$1,020.00	\$0.00	
40.	Striping	L.S.	1	\$2,500.00	\$2,500.00	
PAVEMENT STRUCTURE - SOUTH PARKING (66 SPACES)						\$94,100.40
41.	HMA Type E-0.3, 3.0-inch Depth Parking Lot	S.Y.	3,670	\$14.00	\$51,380.00	
42.	Dense Graded Base, 12-inch Depth - Parking Lot	S.Y.	3,778	\$6.80	\$25,690.40	
43.	Concrete Curb Ramp w/ Detectable Warning Field	EACH	2	\$1,020.00	\$2,040.00	
44.	24" Curb and Gutter	L.F.	545	\$22.00	\$11,990.00	
45.	Striping	L.S.	1	\$3,000.00	\$3,000.00	
PAVEMENT STRUCTURE - SOUTH PARKING (5 SPACES)						\$9,610.80
46.	HMA Type E-0.3, 3.0-inch Depth Parking Lot	S.Y.	209	\$14.00	\$2,926.00	
47.	Dense Graded Base, 12-inch Depth - Parking Lot	S.Y.	236	\$6.80	\$1,604.80	
48.	Concrete Curb Ramp w/ Detectable Warning Field	EACH	4	\$1,020.00	\$4,080.00	
49.	Striping	L.S.	1	\$1,000.00	\$1,000.00	
PAVEMENT STRUCTURE - SOUTH PARKING (60 SPACES)						\$58,251.60
50.	HMA Type E-0.3, 3.0-inch Depth Parking Lot	S.Y.	2,495	\$14.00	\$34,930.00	
51.	Dense Graded Base, 12-inch Depth - Parking Lot	S.Y.	2,612	\$6.80	\$17,761.60	
52.	Concrete Curb Ramp w/ Detectable Warning Field	EACH	3	\$1,020.00	\$3,060.00	
53.	Striping	L.S.	1	\$2,500.00	\$2,500.00	
PAVEMENT STRUCTURE - SOUTH PARKING (58 SPACES)						\$88,683.20
54.	HMA Type E-0.3, 3.0-inch Depth Parking Lot	S.Y.	3,978	\$14.00	\$55,692.00	
55.	Dense Graded Base, 12-inch Depth - Parking Lot	S.Y.	4,184	\$6.80	\$28,451.20	
56.	Concrete Curb Ramp w/ Detectable Warning Field	EACH	2	\$1,020.00	\$2,040.00	
57.	Striping	L.S.	1	\$2,500.00	\$2,500.00	
PAVEMENT STRUCTURE - WALKING PATHS (NORTH)						\$111,040.00
58.	HMA Type E-0.3, 3.0-inch Depth Paths	S.Y.	5,039	\$14.00	\$70,546.00	
59.	Dense Graded Base, 12-inch Depth	S.Y.	5,955	\$6.80	\$40,494.00	

PRELIMINARY COST ESTIMATE
Sheboygan Butzen Farm Multiuse Recreational Campus
Sheboygan, WI
January 7, 2014
Site Master Plan - Base Project Cost
Rettler Project No.: 14.072



Item No.	Item Description	Units	Estimated Quantity	Unit Price	Extension	Category Sub Total
PAVEMENT STRUCTURE - PLAZAS (NORTH)						\$45,684.00
60.	Concrete, 5" depth	S.F.	8,000	\$5.00	\$40,000.00	
61.	Dense Graded Base, 6-inch Depth	S.Y.	944	\$6.00	\$5,664.00	
PAVEMENT STRUCTURE - THICKENED EDGE WALK (NORTH)						\$145,243.50
62.	Thickened Edge Walk, 5" depth	S.F.	17,497	\$7.50	\$131,227.50	
63.	Dense Graded Base, 6-inch Depth	S.Y.	2,336	\$6.00	\$14,016.00	
PAVEMENT STRUCTURE - WALKING PATHS (SOUTH)						\$47,719.20
64.	HMA Type E-0.3, 3.0-inch Depth Paths	S.Y.	2,168	\$14.00	\$30,352.00	
65.	Dense Graded Base, 12-inch Depth	S.Y.	2,554	\$6.80	\$17,367.20	
PAVEMENT STRUCTURE - PLAZAS (SOUTH)						\$25,458.00
66.	Concrete, 5" depth	S.F.	4,464	\$5.00	\$22,320.00	
67.	Dense Graded Base, 6-inch Depth	S.Y.	523	\$6.00	\$3,138.00	
PAVEMENT STRUCTURE - THICKENED EDGE WALK (SOUTH)						\$107,569.50
68.	Thickened Edge Walk, 5" depth	S.F.	12,957	\$7.50	\$97,177.50	
69.	Dense Graded Base, 6-inch Depth	S.Y.	1,732	\$6.00	\$10,392.00	
225'x360' SOCCER / FOOTBALL COMBINATION FIELD						\$59,650.00
70.	Finish Grading / Crowning	S.Y.	9,000	\$1.50	\$13,500.00	
71.	Irrigation	L.S.	1	\$30,000.00	\$30,000.00	
72.	Athletic Field Seeding	S.F.	81,000	\$0.15	\$12,150.00	
73.	Soccer Goals	L.S.	1	\$4,000.00	\$4,000.00	
225'x360' SOCCER / FOOTBALL COMBINATION FIELD						\$59,650.00
225'x360' SOCCER / FOOTBALL COMBINATION FIELD						\$59,650.00
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225'x360' SOCCER / FOOTBALL COMBINATION FIELD						\$59,650.00
SOCCER/FOOTBALL COMPLEX (TWO FIELDS)						\$276,826.00
74.	Irrigation	L.S.	2	\$35,000.00	\$70,000.00	
75.	Athletic Field Seeding	S.F.	186,200	\$0.15	\$27,930.00	
76.	Soccer Goals	L.S.	2	\$4,000.00	\$8,000.00	
77.	Concrete Bleacher Pad, 5" depth	S.F.	30,068	\$5.00	\$150,340.00	
78.	Dense Graded Base, 6-inch Depth	S.Y.	3,426	\$6.00	\$20,556.00	
MISCELLANEOUS						\$150,000.00
79.	Landscaping	L.S.	1	\$150,000.00	\$150,000.00	

PRELIMINARY COST ESTIMATE
Sheboygan Butzen Farm Multiuse Recreational Campus
Sheboygan, WI
January 7, 2014
Site Master Plan - Base Project Cost
Rettler Project No.: 14.072



Item No.	Item Description	Units	Estimated Quantity	Unit Price	Extension	Category Sub Total
SUMMARY						
CONSTRUCTION ITEMS TOTAL:						\$4,241,355.00
CONTINGENCY at 5%:						\$212,067.75
CONSTRUCTION ESTIMATE SUBTOTAL:						\$4,453,422.75
GEOTECHNICAL SERVICES						\$8,500.00
DESIGN DEVELOPMENT/ CONSTRUCTION DOCUMENTS /						
STORMWATER DESIGN / PERMITTING / BIDDING /						
CONTRACT ADMINISTRATION at 7%:						\$311,739.59
CONSTRUCTION OBSERVATION at 2.5%						\$111,335.57
BASE PROJECT TOTAL						\$4,884,997.91

AMENITIES / PROJECT ADDS

SITE LIGHTING						\$196,000.00
1.	Lighting (North Parking - 58 Spaces)	EACH	5	\$3,500.00	\$17,500.00	
2.	Lighting (North Parking - 104 Spaces)	EACH	6	\$3,500.00	\$21,000.00	
3.	Lighting (North Parking - 13 Spaces)	EACH	3	\$3,500.00	\$10,500.00	
4.	Lighting (North Parking - 66 Spaces)	EACH	9	\$3,500.00	\$31,500.00	
5.	Lighting (North Drive)	EACH	6	\$3,500.00	\$21,000.00	
6.	Lighting (South Drive)	EACH	5	\$3,500.00	\$17,500.00	
7.	Lighting (South Parking - 66 Spaces)	EACH	9	\$3,500.00	\$31,500.00	
8.	Lighting (South Parking - 5 Spaces)	EACH	3	\$3,500.00	\$10,500.00	
9.	Lighting (South Parking - 60 Spaces)	EACH	5	\$3,500.00	\$17,500.00	
10.	Lighting (South Parking - 58 Spaces)	EACH	5	\$3,500.00	\$17,500.00	
225'x360' SOCCER / FOOTBALL COMBINATION FIELD						\$64,400.00
11.	Topsoil Amendment	S.Y.	9,000	\$4.50	\$40,500.00	
12.	4" Underdrain w/sock	L.F.	2,390	\$10.00	\$23,900.00	
225'x360' SOCCER / FOOTBALL COMBINATION FIELD						\$64,400.00
225'x360' SOCCER / FOOTBALL COMBINATION FIELD						\$64,400.00
225'x360' SOCCER / FOOTBALL COMBINATION FIELD						\$64,400.00
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225'x360' SOCCER / FOOTBALL COMBINATION FIELD						\$64,400.00

PRELIMINARY COST ESTIMATE
Sheboygan Butzen Farm Multiuse Recreational Campus
Sheboygan, WI
January 7, 2014
Site Master Plan - Base Project Cost
Rettler Project No.: 14.072



Item No.	Item Description	Units	Estimated Quantity	Unit Price	Extension	Category Sub Total
SOCCER/FOOTBALL COMPLEX (TWO FIELDS)						\$1,698,900.50
13.	Topsoil Amendment	S.Y.	20,689	\$4.50	\$93,100.50	
14.	4" Underdrain w/sock	L.F.	5,760	\$10.00	\$57,600.00	
15.	Football Goal Posts	L.S.	2	\$18,000.00	\$36,000.00	
16.	Score Board	EACH	2	\$15,000.00	\$30,000.00	
17.	Athletic Field Lighting	FIELD	2	\$175,000.00	\$350,000.00	
18.	Electrical Service	L.S.	1	\$5,000.00	\$5,000.00	
19.	Flag Pole	EACH	2	\$2,500.00	\$5,000.00	
20.	(2) 1,000 Seat Bleachers with Press Box	SEAT	2,000	\$250.00	\$500,000.00	
21.	4' Perimeter (Vinyl) Fencing	L.F.	2,800	\$24.00	\$67,200.00	
22.	Soccer Netting @each goal	L.S.	2	\$35,000.00	\$70,000.00	
23.	Restroom / Shelter	L.S.	1	\$485,000.00	\$485,000.00	
PLAY AREA						\$99,291.00
24.	Concrete Play Area Walkway Edging, 5" depth	S.F.	3,085	\$5.00	\$15,425.00	
25.	Dense Graded Base, 6-inch Depth	S.Y.	411	\$6.00	\$2,466.00	
26.	Poured-in-Place Play Surface	S.F.	3,760	\$15.00	\$56,400.00	
27.	Play Equipment	L.S.	1	\$25,000.00	\$25,000.00	
MISCELLANEOUS						\$1,090,000.00
28.	12' X 12' Shelters	EACH	3	\$26,000.00	\$78,000.00	
29.	12' X 24' Shelter	EACH	1	\$57,000.00	\$57,000.00	
30.	Concession/Restroom Buildings	EACH	3	\$285,000.00	\$855,000.00	
31.	Signage Allowance	L.S.	1	\$35,000.00	\$35,000.00	
32.	Entry Statement	L.S.	1	\$65,000.00	\$65,000.00	
SUMMARY						
CONSTRUCTION ITEMS TOTAL:						\$3,599,391.50
CONTINGENCY at 5%:						TBD
CONSTRUCTION ESTIMATE SUBTOTAL:						TBD
DESIGN DEVELOPMENT/ CONSTRUCTION DOCUMENTS /						
STORMWATER DESIGN / PERMITTING / BIDDING /						
CONTRACT ADMINISTRATION at 7%:						TBD
CONSTRUCTION OBSERVATION at 2.5%						TBD
AMENITIES / PROJECT ADDS TOTAL						\$0.00

Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2013**Open to Public
Inspection**

A For the 2013 calendar year, or tax year beginning , 2013, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
Sheboygan Youth Football
 Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO BOX 732
 City or town, state or province, country, and ZIP or foreign postal code
Sheboygan WI 53082-0732

D Employer identification number
391590777

E Telephone number

F Group Exemption Number ▶

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶

H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ **sheboyganyouthfootball.com**

J Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☐

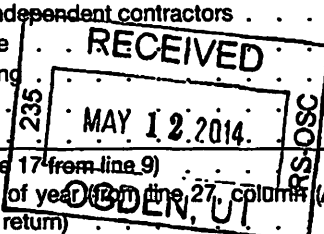
Revenue	1	Contributions, gifts, grants, and similar amounts received	1	865
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	15440
	4	Investment income	4	99
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	1467
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	29434	
c	Less: direct expenses from gaming and fundraising events	6c	23161	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	7740	
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	24144	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	1500
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	5720
	14	Occupancy, rent, utilities, and maintenance	14	8679
	15	Printing, publications, postage, and shipping	15	4059
	16	Other expenses (describe in Schedule O)	16	20841
17	Total expenses. Add lines 10 through 16 ▶	17	35749	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(15165)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	60810
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	45645

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form **990-EZ** (2013)

SCANNED JUN 27 2014



P 10

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	60810	22 45645
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	60810	25 45645
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	60810	27 45645

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 <u>Provided tackle football/cheerleading instruction to approx. 250 5th, 6th, 7th & 8th graders.</u> <u>All participants were supplied with the appropriate football/cheerleading equip. (uniforms, helmets, shoulder pads, pants & jerseys). Participants took part in practices, scrimmages & games.</u> (Grants \$) If this amount includes foreign grants, check here ☐	28a	35749
29 _____ _____ (Grants \$) If this amount includes foreign grants, check here ☐	29a	
30 _____ _____ (Grants \$) If this amount includes foreign grants, check here ☐	30a	
31 Other program services (describe in Schedule O) _____ (Grants \$) If this amount includes foreign grants, check here ☐	31a	
32 Total program service expenses (add lines 28a through 31a) ☐	32	

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<u>Bill Thiel President</u>				
<u>1703 N 37th St Sheboygan WI 53081</u>	4 hr	0	0	0
<u>Scott Schaefer Vice President</u>				
<u>2503 Rolling Meadow Dr Sheboygan WI 53083</u>	4hr	0	0	0
<u>Ted Schmetzler Secretary</u>				
<u>2001 N 19th St Sheboygan WI 53081</u>	4hr	0	0	0
<u>Bonny Zabel Treasurer</u>				
<u>2611 N 6th St Sheboygan WI 53083</u>	4hr	0	0	0
<u>Garry Jones Board Member</u>				
<u>1319 S 25th St Sheboygan WI 53081</u>	2hr	0	0	0
<u>Don Kollath Board Member</u>				
<u>N6919 Prairie Ridge Ct Sheboygan WI 53083</u>	2hr	0	0	0
<u>Dan Zitser Board Member</u>				
<u>W1906 W North Ave Sheboygan WI 53083</u>	2hr	0	0	0
<u>Dennis Sohre Board Member</u>				
<u>N7631 Bittersweet Rd Plymouth WI 53073</u>	2hr	0	0	0
<u>Bob Mair Board Member</u>				
<u>2751 Grace Ave Sheboygan WI 53081</u>	2hr	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		✓
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a		
b Did the organization file Form 1120-POL for this year?		✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► ; section 4955 ►		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ►		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ►		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		✓
41 List the states with which a copy of this return is filed ► Wisconsin		
42a The organization's books are in care of ► BONNY ZABEL Telephone no. ► 920 457 1253		
Located at ► 2611 N 6th St Sheboygan WI ZIP + 4 ► 53083		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		✓
If "Yes," enter the name of the foreign country: ►		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside the U.S.?		✓
If "Yes," enter the name of the foreign country: ►		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ► ☐		
and enter the amount of tax-exempt interest received or accrued during the tax year ► 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
c Did the organization receive any payments for indoor tanning services during the year?		✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		✓
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		✓

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		✓

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		✓

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		✓
-----------	--	---

49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		✓
------------	--	---

b If "Yes," was the related organization a section 527 organization?

49b		✓
------------	--	---

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
none				

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
none		

d Total number of other independent contractors each received

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) nonexempt charitable trusts must attach a completed Schedule A.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer
 Bonny Zabel
 Bonny Zabel- Treasurer
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name
 Preparer's signature
 Firm's name
 Firm's address

May the IRS discuss this return with the preparer shown above? ☐ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

Sheboygan Youth Football Inc

Employer identification number

39159077

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vii)**. (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%
16a 33¹/₃% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 ¹ / ₃ % or more, check this box and stop here. The organization qualifies as a publicly supported organization		☒
b 33¹/₃% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 ¹ / ₃ % or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		☐
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	30541	22791	19705	23109	16305	112451
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	51698	48888	51672	16686	7376	176320
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total. Add lines 1 through 5	82239	71679	71377	39795	23681	288771
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						288771

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	82239	71679	71377	39795	26681	288771
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	170	99	61	35	99	464
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	170	99	61	35	99	464
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)	82409	71778	71438	39830	26780	289235
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	99 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	99 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	1 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	1 %
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☒		
b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV . **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Lined area for supplemental information.

**SCHEDULE G
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Employer identification number

39159077

Sheboygan Youth Football

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|--|---|
| a ☐ Mail solicitations | e ☐ Solicitation of non-government grants |
| b ☐ Internet and email solicitations | f ☐ Solicitation of government grants |
| c ☐ Phone solicitations | g ☒ Special fundraising events |
| d ☒ In-person solicitations | |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶						

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 <u>Cookie Dough Sales</u> (event type)	(b) Event #2 _____ (event type)	(c) Other events _____ (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	23216			23216
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	23216			23216
Direct Expenses	4 Cash prizes	1315			1315
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	28			28
	8 Entertainment				
	9 Other direct expenses	14868			14868
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				16211
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				8349	

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization operates gaming activities: wisconsin

a Is the organization licensed to operate gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain: _____

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☒ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No
- 13 Indicate the percentage of gaming activity operated in:
- | | | |
|-------------------------------|-----|-------|
| a The organization's facility | 13a | 100 % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ Bonny Zabel

Address ▶ 2611 N 6th St Sheboygan WI 53083

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☒ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

Sheboygan Youth Football Inc

Employer identification number

391590777

990-EZ, #10 (Scholarship) - Three \$500 scholarships were given to three area high school students. Eligibility was based on a grade point of
least a 3.0 out of 4.0, participation in Youth Football and High School Sports, teacher recommendations and a submitted essay. The funds
were distributed once the student submitted a copy of his/her first semester transcripts.

990-EZ, #16 (Other Expenses) - Football equipment (helmets, shoulder pads, pants, jerseys), Cheerleader Uniforms
field maint. & equipment, board meetings and other football related items

Total Actual Costs for Butzen Athletic Fields – Phase 1

Rettler Corporation – Preliminary Cost Estimate

Base Project Total for Phase 1: \$3,096,244 (Rettler Corp. Pages 1 & 2 of Phase 1)	Earthwork/Demolition, Seeding/Fertilize for 5 Fields Utilities (about half of the utilities) Parking North Drive Walking Paths (North) 5 Soccer Fields
ADDITIONAL COSTS per Rettler Corporation Estimate: Amenities/Project Adds section from Rettler Corporation (Pages 2 & 3 of Phase 1), not included in Base Project Total,	
\$65,000	Entry Statement
\$570,000	Concession/Restroom Buildings (2 in Phase 1)
\$78,000	Shelters (3 in Phase 1)
\$35,000	Signage
\$101,500	Lighting (parking lots & drive)
\$45,664	Pavement Structure - Plazas (North)
\$322,000	Additional \$64,400 <i>per field</i> (for topsoil amendment and drainage on each field) (this is the part that makes the fields “tournament style”)
\$150,000	Landscaping
<i>\$ 1,367,164</i>	<i>Total Additional Costs</i>
\$68,358	Contingency costs for the above per Rettler Cost Estimate (5%)
\$100,487	Contract administration costs for the above per Rettler Cost Estimate (7%)
\$35,888	Construction observation costs for the above per Rettler Cost Estimate (2.5%)
<i>\$ 204,733</i>	<i>Total Construction Costs</i>
\$25,000	Soccer Goals for 5 fields (estimated average \$5,000 a pair)
<i>\$25,000</i>	<i>Total Additional Costs</i>
<i>\$1,596,897</i>	<i>Total Estimated Additional Costs</i>
\$4,693,141	TOTAL ACTUAL <u>ESTIMATED</u> COST FOR PHASE 1 (Base cost \$3,096,244 + \$1,596,897)
\$3,033,244.11	Current Accounted for Funding (Aurora’s “donation” \$2,233,244.11 City of Sheboygan Contribution \$800,000)
\$-1,659,897	Funds SHORT to complete Phase 1

See Page 2 for additional costs NOT included in above and annual maintenance costs.

Additional missing costs for Phase 1 not accounted for in Rettler's Preliminary Cost or unable to reasonably estimate include:

- Lighting for soccer fields
- Seating, Scoreboards
- Equipment, furniture and supplies for concessions
- Complex/Field maintenance costs during growth
- City infrastructure costs (sidewalks to Butzen complex, turn lanes, stop signs or lights, etc.)

Ongoing annual maintenance fees for 5 Soccer Fields not budgeted for:

Ongoing annual maintenance fees for the city for 5 soccer fields (\$150,000 annually - estimate based on comparable: Scheel's soccer complex in Appleton, WI). Double this after completion of Phase 2.

PHASE 2 COSTS per Rettler Estimate: an additional \$4.5 Million Dollars
(to complete the other half of the complex)

Total Actual Costs for Butzen Athletic Fields – Phase 1

Rettler Corporation – Preliminary Cost Estimate

Base Project Total for Phase 1: \$3,096,244 (Rettler Corp. Pages 1 & 2 of Phase 1)	Earthwork/Demolition, Seeding/Fertilize for 5 Fields Utilities (about half of the utilities) Parking North Drive Walking Paths (North) 5 Soccer Fields
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PHASE 2 COSTS per Rettler Estimate: an additional \$4.5 Million Dollars
(to complete the other half of the complex)

Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.**A** For the 2013 calendar year, or tax year beginning , 2013, and ending , 20**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization

Sheboygan Area Youth Soccer Organization, Inc

Number and street (or P.O. box, if mail is not delivered to street address)

2601 MacArthur Ave

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

Sheboygan WI 53083

D Employer identification number

26-2465402

E Telephone number

920 917 7147

F Group Exemption

Number ▶ n/a

G Accounting Method:☐ Cash☒ Accrual

Other (specify) ▶

n/a

I Website: ▶

sheboygan.soccer.org

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Form of organization:☒ Corporation☐ Trust☐ Association☐ Other

n/a

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

▶ \$ 71,875

Part I**Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☐

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	Contributions, gifts, grants, and similar amounts received															18,031												
	2	Program service revenue including government fees and contracts															32,050												
	3	Membership dues and assessments																											
	4	Investment income															108												
	5a	Gross amount from sale of assets other than inventory															n/a												
	5b	Less: cost or other basis and sales expenses																											
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																											
	6	Gaming and fundraising events																											
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)															n/a												
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)															n/a												
6c	Less: direct expenses from gaming and fundraising events															11,136													
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)															517													
7a	Gross sales of inventory, less returns and allowances																												
7b	Less: cost of goods sold																												
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																												
8	Other revenue (describe in Schedule O)															10,033													
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8															60,739													
Expenses	10	Grants and similar amounts paid (list in Schedule O)																											
	11	Benefits paid to or for members																											
	12	Salaries, other compensation, and employee benefits																											
	13	Professional fees and other payments to independent contractors															14,843												
	14	Occupancy, rent, utilities, and maintenance															16,443												
	15	Printing, publications, postage, and shipping																											
	16	Other expenses (describe in Schedule O)															31,775												
17	Total expenses. Add lines 10 through 16															63,061													
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)															< 2,922 >												
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)															142,625												
	20	Other changes in net assets or fund balances (explain in Schedule O)																											
	21	Net assets or fund balances at end of year. Combine lines 18 through 20															140,303												

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 108421

Form **990-EZ** (2013)

SCANNED JUN 10 2014

19

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	142,625	140,303
23 Land and buildings	-	-
24 Other assets (describe in Schedule O)	-	-
25 Total assets	142,625	140,303
26 Total liabilities (describe in Schedule O)	-	-
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	142,625	140,303

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐

Expenses
(Required for section
501(c)(3) and 501(c)(4)
organizations and section
4947(a)(1) trusts; optional
for others.)

What is the organization's primary exempt purpose? Amateur Youth Sports Activities

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 Youth Soccer programming promoting fitness, sport, education, sportsmanship and camaraderie	63,061
(Grants \$) If this amount includes foreign grants, check here ☐	28a
29	-
(Grants \$) If this amount includes foreign grants, check here ☐	29a
30	-
(Grants \$) If this amount includes foreign grants, check here ☐	30a
31 Other program services (describe in Schedule O)	-
(Grants \$) If this amount includes foreign grants, check here ☐	31a
32 Total program service expenses (add lines 28a through 31a)	63,061

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Tony Klockow President	Varies	0	0	0
Chris Lacey Vice President		0	0	0
Mike Thill Treasurer		0	0	0
John Koehler Vice President		0	0	0
Jim Veaser Secretary		0	0	0
Jon Churchill Board Member		0	0	0
Dave Richel		0	0	0
Michael Gieber		0	0	0
Joe Voelker		0	0	0
Randy Hanks		0	0	0
Jeff Wilhel		0	0	0
Tina Hunt		0	0	0
Rob Howe		0	0	0
Cameron Hunt		0	0	0
Shua Yang		0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		n/a
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		n/a
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0; section 4912 ▶ 0; section 4955 ▶ 0		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed ▶ Wisconsin		
42a The organization's books are in care of ▶ John Kordaler Telephone no. ▶ 920 459 3777 Located at ▶ 607 S Water Street, Sheboygan WI ZIP + 4 ▶ 53081		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ n/a See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶ n/a		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 n/a		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		n/a
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		n/a

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I n/a

	Yes	No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II n/a

	Yes	No
47		X

- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E n/a

48		X
----	--	---

- 49a Did the organization make any transfers to an exempt non-charitable related organization? n/a

49a		X
-----	--	---

- b If "Yes," was the related organization a section 527 organization? n/a

49b		X
-----	--	---

- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<u>None</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>

- f Total number of other employees paid over \$100,000 n/a

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
<u>None</u>	<u>n/a</u>	<u>n/a</u>

- d Total number of other independent contractors each receiving more than \$100,000 n/a

- 52 Did the organization complete Schedule A? Note. All section 501(c)(3) organizations must attach a completed Schedule A.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information provided to the preparer by the taxpayer.

Sign Here Anthony J. Klockner
Signature of officer
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name n/a
Preparer's signature
Firm's name
Firm's address

May the IRS discuss this return with the preparer shown above? ☒ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

Shelby County Area Youth Soccer Organization

Employer identification number

26-2165402

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
- (ii) A family member of a person described in (i) above? ☐
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A) n/a									
(B)									
(C)									
(D)									
(E)									
Total									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		☐
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	630	500	500	—	18,031	19,661
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	—	—	—	—	—	—
3 Gross receipts from activities that are not an unrelated trade or business under section 513	46051	43678	40034	45030	43703	218,496
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	—	—	—	—	—	—
5 The value of services or facilities furnished by a governmental unit to the organization without charge	—	—	—	—	—	—
6 Total. Add lines 1 through 5	46681	44178	40534	45030	61734	238,157
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	—	—	—	—	—	—
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	—	—	—	—	—	—
c Add lines 7a and 7b	—	—	—	—	—	—
8 Public support (Subtract line 7c from line 6.)						238,157 ✓

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	46681	44178	40534	45030	61734	238,157
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2339	1222	753	554	108	4976
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	—	—	—	—	—	—
c Add lines 10a and 10b	2339	1222	753	554	108	4976
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	—	—	—	—	—	—
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	5000	5000	5030	10000	10033	35063
13 Total support. (Add lines 9, 10c, 11, and 12.)	54020	50400	46317	55584	71875	278,196 ✓
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	85.6 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	114.5 years n/a %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	1.8 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	114.5 years n/a %
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☒		
b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

n/g

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

JAYGO, Inc

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Employer identification number

26-2165402

Part 1 - Line 16 Other Expenses

Field Improvements/Advertising

\$ 19,309

Game Equipment

5,804

Uniforms

4,942

Meetings/Miscellaneous

1,720

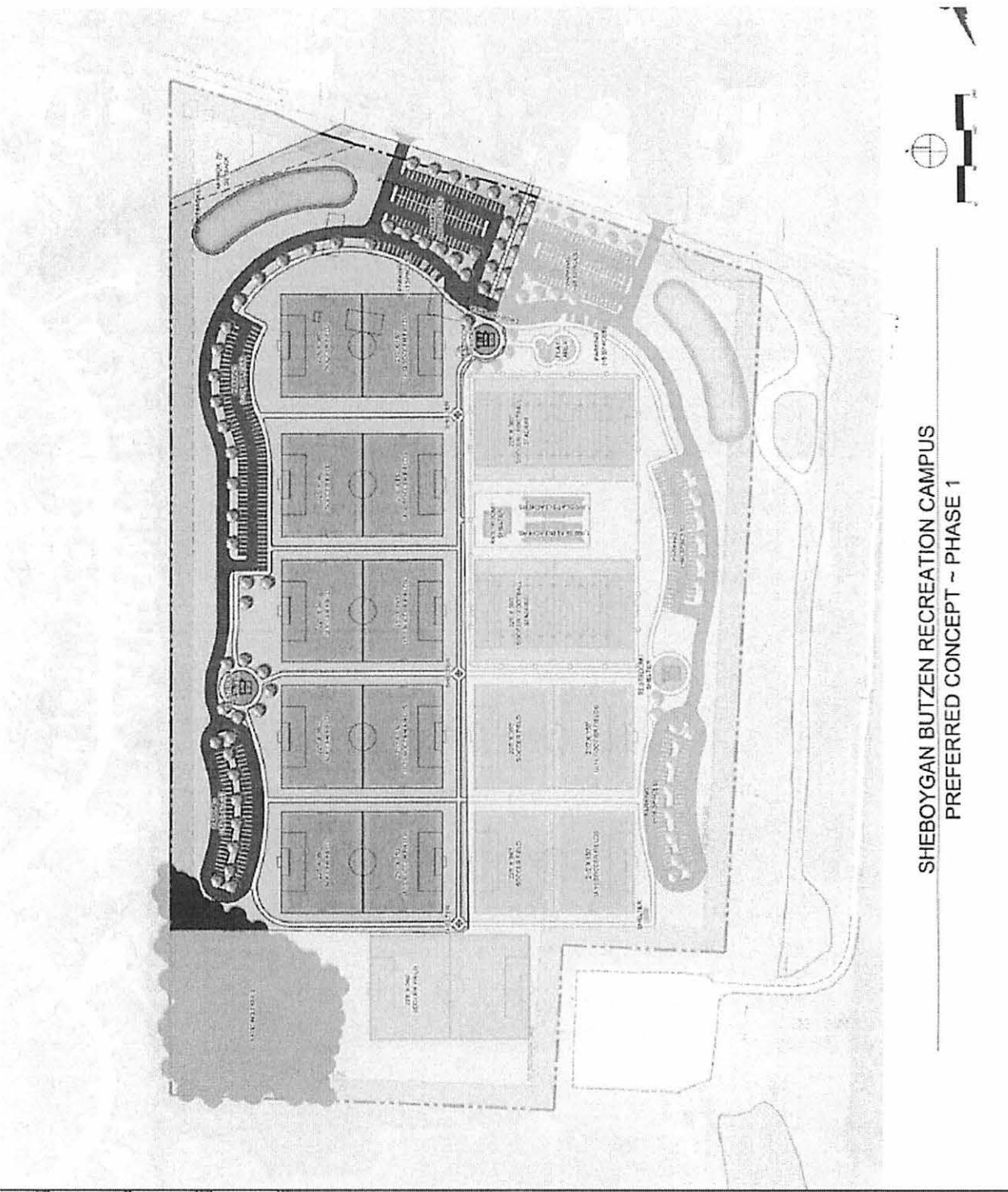
\$ 31,775

Part 1 - Line 8 Other Revenue

Sponsorships

\$ 10,033

Proposed Plans for Phase 1 of the Butzen Property



Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-1150

2014Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning , 2014, and ending , 20

B Check if applicable:
☒ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
Sheboygan Area Youth Soccer Organization, Inc
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
P.O. Box 123
 City or town, state or province, country, and ZIP or foreign postal code
Sheboygan WI 53082

D Employer identification number
26-2165402

E Telephone number
920 917 7147

F Group Exemption Number ▶ n/a

G Accounting Method: ☐ Cash ☒ Accrual Other (specify) ▶ _____

H Check ☐ If the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ lakeshoresoccerfc.org

J Tax-exempt status (check only one) - ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other n/a

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 133,928

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I. ☐

	1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Contributions, gifts, grants, and similar amounts received																												
Program service revenue including government fees and contracts																												
Membership dues and assessments																												
Investment income																												
Expenses																												
Gross amount from sale of assets other than inventory																												
Less: cost or other basis and sales expenses																												
Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																												
Gaming and fundraising events																												
Gross income from gaming (attach Schedule G if greater than \$15,000)																												
Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)																												
Less: direct expenses from gaming and fundraising events																												
Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																												
Gross sales of inventory, less returns and allowances																												
Less: cost of goods sold																												
Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																												
Other revenue (describe in Schedule O) <u>Sch. 2</u>																												
Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																												
Grants and similar amounts paid (list in Schedule O)																												
Benefits paid to or for members																												
Salaries, other compensation, and employee benefits																												
Professional fees and other payments to independent contractors																												
Occupancy, rent, utilities, and maintenance																												
Printing, publications, postage, and shipping																												
Other expenses (describe in Schedule O) <u>Sch. 2</u>																												
Total expenses. Add lines 10 through 16																												
Excess or (deficit) for the year (Subtract line 17 from line 9)																												
Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																												
Other changes in net assets or fund balances (explain in Schedule O)																												
Net assets or fund balances at end of year. Combine lines 18 through 20																												

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form 990-EZ (2014)

23

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	140,303	121,530
23 Land and buildings	-	-
24 Other assets (describe in Schedule O)	-	23,960
25 Total assets	140,303	144,490
26 Total liabilities (describe in Schedule O)	-	316
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	140,303	144,174

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐What is the organization's primary exempt purpose? Amateur Youth Soccer/Sports Activities

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 <u>Youth Soccer programming promoting fitness, sport, education, sportsmanship and camaraderie</u>		119,819
(Grants \$) If this amount includes foreign grants, check here ☐	28a	
29		-
(Grants \$) If this amount includes foreign grants, check here ☐	29a	
30		-
(Grants \$) If this amount includes foreign grants, check here ☐	30a	
31 Other program services (describe in Schedule O)		-
(Grants \$) If this amount includes foreign grants, check here ☐	31a	
32 Total program service expenses (add lines 28a through 31a)	32	119,819

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<u>Tony Kluckner</u> President	<u>Varies</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Chris Lacey</u> Vice President				
<u>Mike Thill</u> Treasurer				
<u>Jim Veese</u> Secretary				
<u>John Koehler</u> Vice President				
Michael Koehler Board member				
<u>Dave Siebel</u> +				
<u>Michael Bruber</u> +				
<u>Joe Voelker</u> +				
<u>Randy Ingels</u> +				
<u>Jeff Welsch</u> +				
<u>Tim Hurd</u> +				
<u>Rob Howe</u> +				
<u>Cameron Stewart</u> +				
<u>Shue Yang</u> +				
<u>Chris Corrad</u> +				
<u>Jon Churchill</u> +				

Part V

Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		n/a
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		L
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved		n/a
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		0
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed ▶ Wisconsin		
42a The organization's books are in care of ▶ Mike Thill Telephone no. ▶ 920 208 3789		
Located at ▶ PO Box 123 Sheboygan WI 53082 ZIP + 4 ▶		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ n/a		X
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶ n/a		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 n/a		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		n/a
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		n/a

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I *n/a*

	Yes	No
46		☒

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II *n/a*

	Yes	No
47		☒

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E *n/a*

	Yes	No
48		☒

49a Did the organization make any transfers to an exempt non-charitable related organization? *n/a*

	Yes	No
49a		☒

b If "Yes," was the related organization a section 527 organization? *n/a*

	Yes	No
49b		☒

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<i>None</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>

f Total number of other employees paid over \$100,000 *0*

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
<i>None</i>	<i>n/a</i>	<i>n/a</i>

d Total number of other independent contractors each receiving more than \$100,000 *0*

52 Did the organization complete Schedule A? Note. All completed Schedule A

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Tony Blackow, President

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

n/a

Preparer's signature

Firm's name

Firm's address

May the IRS discuss this return with the preparer shown above? See instructions.

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

Employer identification number

Sheboygan Area Youth Soccer Organization Inc

26-2165402

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations:
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-8 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) <u>2/9</u>						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
b 33 1/3% support test—2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
17a 10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		☐
b 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	500	500	—	18031	—	19,031
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	—	—	—	—	2,760	2,760
3 Gross receipts from activities that are not an unrelated trade or business under section 513	43,678	49,034	45,030	43,703	125,266	249,711
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	—	—	—	—	—	—
5 The value of services or facilities furnished by a governmental unit to the organization without charge	—	—	—	—	—	—
6 Total. Add lines 1 through 5	44,178	49,534	45,030	61,734	128,026	319,502
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	—	—	—	—	—	—
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	—	—	—	—	—	—
c Add lines 7a and 7b	—	—	—	—	—	—
8 Public support. (Subtract line 7c from line 6.)						319,502

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6	44,178	49,534	45,030	61,734	128,026	319,502
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1222	753	554	108	402	3,039
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	—	—	—	—	—	—
c Add lines 10a and 10b	1222	753	554	108	402	3,039
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	—	—	—	—	—	—
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VII)	5000	5030	10,000	10,033	5500	35,563
13 Total support. (Add lines 9, 10c, 11, and 12.)	50400	46317	55,584	71,875	133,928	358,104
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	89.2 %
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	85.6 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	0.8 %
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	1.3 %

19a 33 1/3% support tests—2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests—2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)**11** Has the organization accepted a gift or contribution from any of the following persons?

- a** A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
- b** A family member of a person described in (a) above?
- c** A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1** Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3** By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3** Parent of Supported Organizations. Answer (a) and (b) below.
- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

Part VI **Supplemental information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions.)

Part III, Line 12

Other Income - Sponsorship revenue for uniforms/equipment

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

Sheboygan Youth Soccer Org, Inc

Employer identification number

26-2165402

Sch 2 - Part I, Line 8 - Other Revenue

Rent - Indoor facility	2,760
Sponsorships	5,500
	<u>8,260</u>

Sch 2 - Part I, Line 16 - Other Expense

Game Equipment	6,478
Uniforms	10,826
Coach Education/Licensing	425
Team & Player Registration	9,255
Misc	349
	<u>27,333</u>

II

Other Matters

9.1

R. O. No. _____ - 16 - 17. By CITY CLERK. June 6, 2016.

Submitting an application from South Pier Sheboygan LLC for a change in the zoning classification of property located on interior vacant land on South Pier from Class PPUD to Class South Pier Sheboygan PUD 2016 Classification.

City Plan

City Clerk

OFFICE USE ONLY
APPLICATION NO.: _____
RECEIPT NO.: 160979
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

*Rec'd
6/2/16
Sek*

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: **HCI Properties, LLC** PHONE NO.: **414-406-2001**
ADDRESS: **10060 W. Loomis Road Franklin, WI 53132**
E-MAIL: **jgrasch@hcipropertieswi.com**

OWNER OF SITE: **South Pier Sheboygan, LLC** PHONE NO.: **414-406-2001**

2. DESCRIPTION OF THE SUBJECT SITE

ADDRESS OF PROPERTY AFFECTED: **TBD**

LEGAL DESCRIPTION: **See Attached**

PARCEL NO. **See Attached** MAP NO. **See Attached**

EXISTING ZONING DISTRICT CLASSIFICATION: **PPUD**

PROPOSED ZONING DISTRICT CLASSIFICATION: **South Pier Sheboygan PPUD**

BRIEF DESCRIPTION OF THE EXISTING OPERATION OR USE: **Vacant Land**

BRIEF DESCRIPTION OF THE PROPOSED OPERATION OR USE:
Construction of 88 Row House style apartments

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 proposed Zoning Map amendment will allow for the construction of the project under the PPUD.

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: It is required to change the current PPUD to a project specific PPUD

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 current official zoning is PPUD. As subject to our approval, we are requesting the change be site project specific to the land we are developing to South Pier Sheboygan PPUD. The change is consistent with the approved master plan.

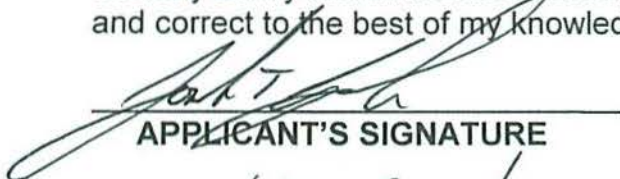
Indicate reasons why the applicant believes the proposed map amendment is in harmony with the recommendations of the City of Sheboygan Comprehensive Plan.

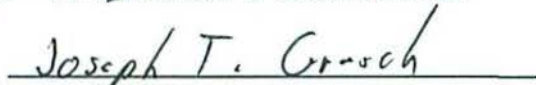
Indicate reasons why the applicant believes the proposed map amendment is in harmony with the recommendations of the City of Sheboygan Comprehensive Plan.

The proposed zoning is project specific and does not include any other development land other than our specific development plan. Our building plan, site plan and density are consistent with standards for the area.

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.



APPLICANT'S SIGNATURE


PRINT ABOVE NAME

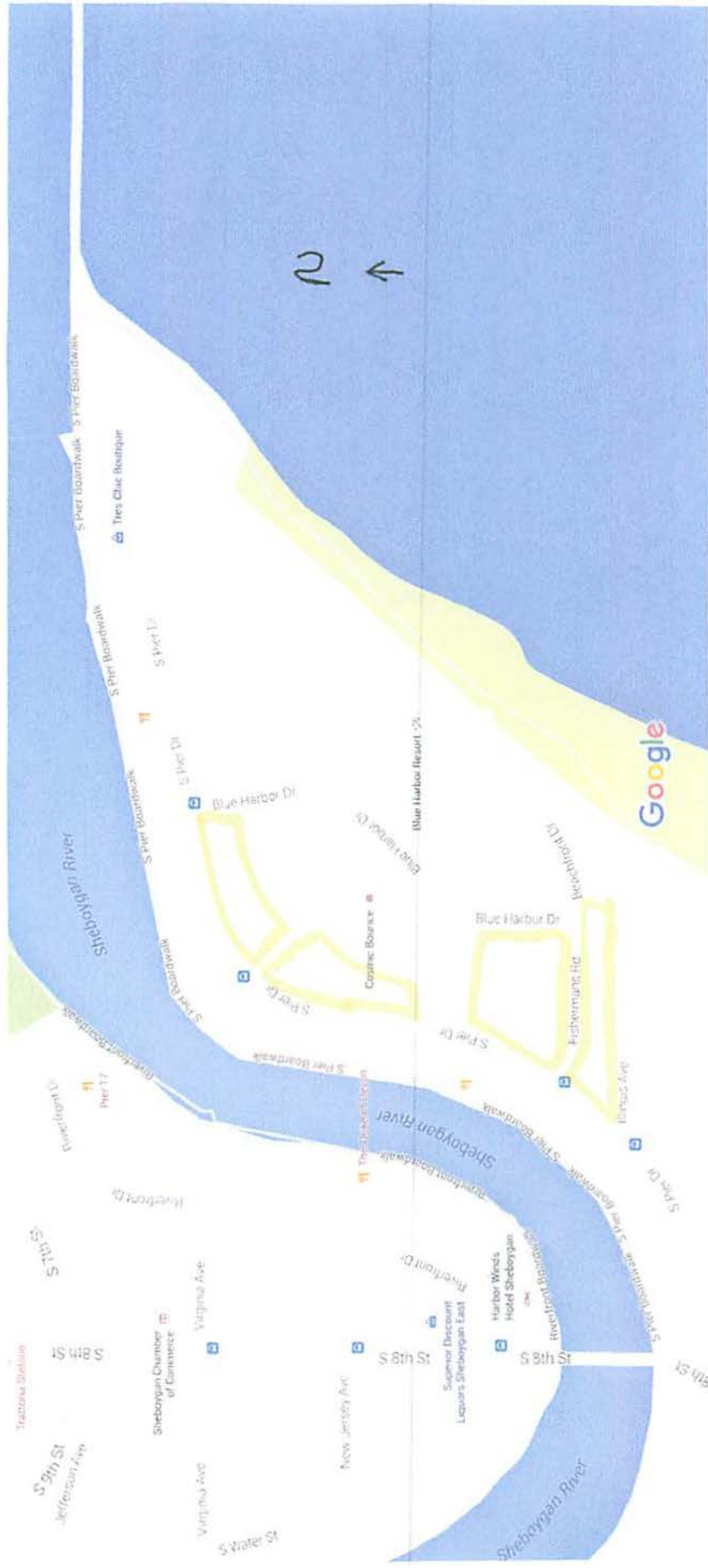
5-25-16
DATE

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.

Google Maps South Pier Apartments Area Map



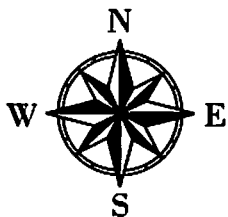
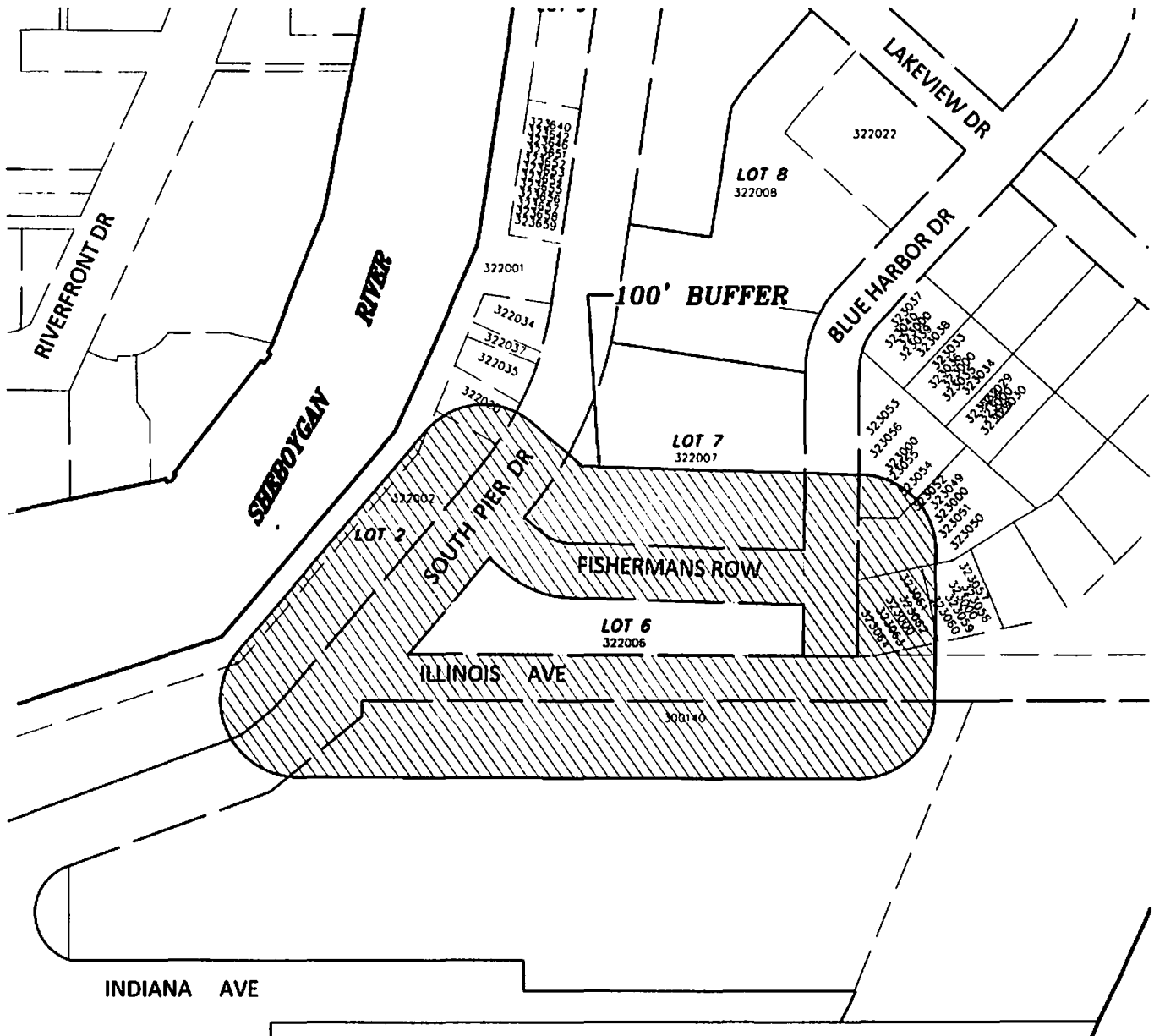
Map data ©2016 Google 200 ft

Google Maps

6

**PROPOSED ZONING CHANGE
FROM PPUD TO SOUTH PIER SHEBOYGAN PUD 2016
SECTION 26, T. 15 N., R. 23 E.**

LOT 6 OF THE SOUTH PIER PLAT, LOCATED IN THE NE 1/4 OF THE NORTHWEST 1/4 AND THE NW 1/4 OF THE NORTHEAST 1/4 OF SECTION 26, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. SAID LOT 6 CONTAINS 37,974 SQ. FT. OR 0.87 ACRES.



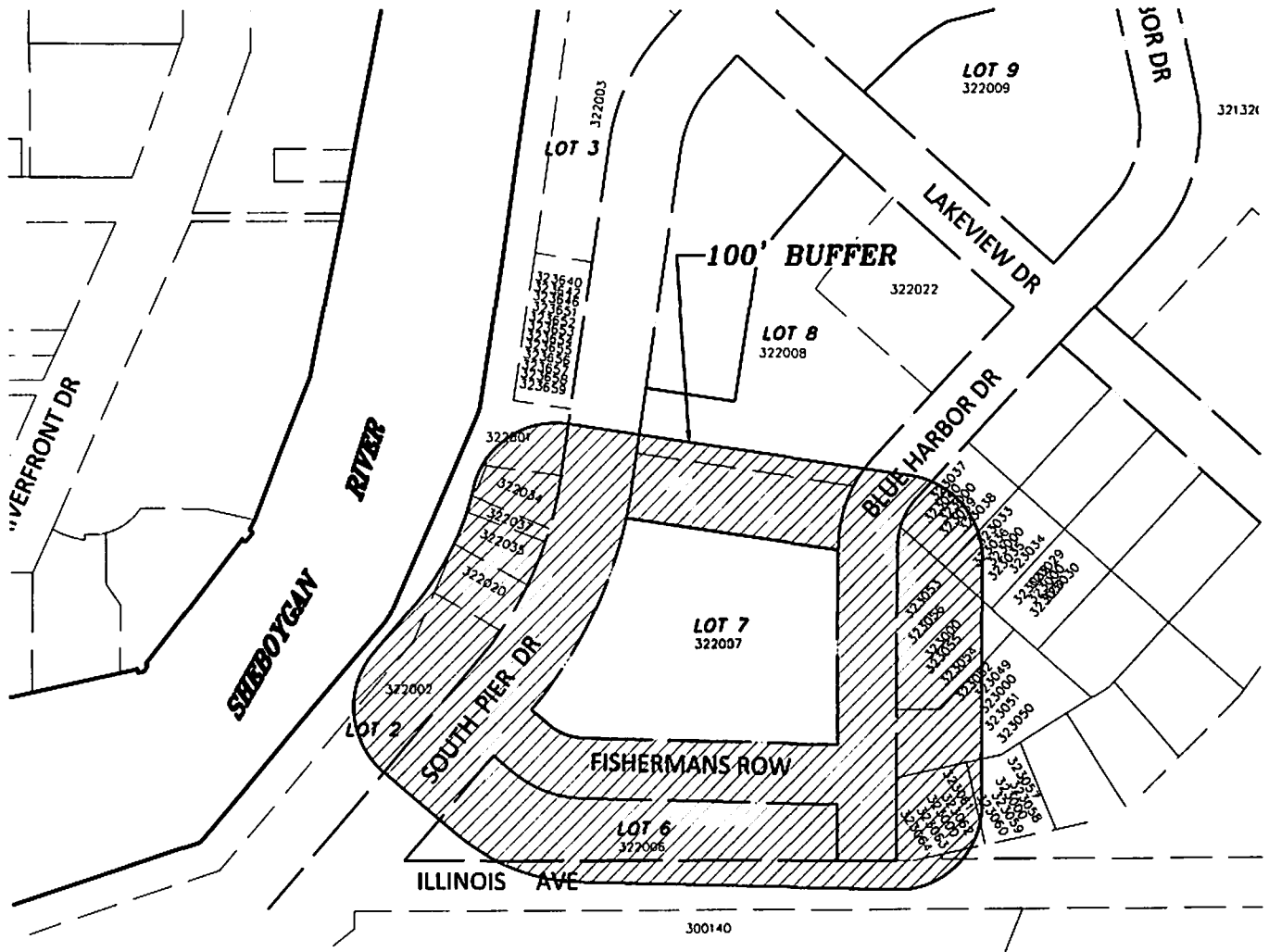
ALL SOUTH PIER AREA ZONED PPUD



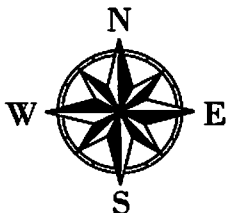
PROPOSED ZONING CHANGE FROM PPUD TO SOUTH PIER SHEBOYGAN PUD 2016 SECTION 26, T. 15 N., R. 23 E.

BEING PART OF LOT 7 OF THE SOUTH PIER PLAT, LOCATED IN THE NORTH ½ OF THE NORTHEAST ¼ OF SECTION 26, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

COMMENCING AT THE SOUTHEAST CORNER OF LOT 7 OF THE SOUTH PIER PLAT, SAID CORNER BEING THE INTERSECTION OF THE WEST R/W LINE OF BLUE HARBOR DRIVE WITH THE NORTH R/W LINE OF FISHERMANS ROW, SAID CORNER ALSO BEING THE POINT OF BEGINNING. THENCE N 88°18'23" W ALONG SAID NORTH R/W LINE 305.30', THENCE NORTHWESTERLY ALONG SAID NORTH R/W LINE 44.15' ALONG A CURVE TO THE RIGHT, HAVING A RADIUS OF 65.0' AND A CHORD BEARING OF N 68°50'46" W 43.31', THENCE N 49°23'09" W ALONG SAID NORTH R/W LINE 28.21' TO ITS INTERSECTION WITH THE EAST R/W LINE OF SOUTH PIER DRIVE, THENCE N 40°35'24" E ALONG SAID EAST R/W LINE 2.95', THENCE NORTHEASTERLY ALONG SAID EAST R/W LINE 254.28' ALONG A CURVE TO THE LEFT, HAVING A RADIUS OF 525.0' AND A CHORD BEARING OF N 26°42'53" E 251.80', THENCE S 81°22'46" E 256.89' TO A POINT ON THE WEST R/W LINE OF BLUE HARBOR DRIVE, THENCE S 00°31'41" W ALONG SAID WEST R/W LINE 231.68' TO THE POINT OF BEGINNING. SAID TRACT CONTAINS 76,170.10 SQ. FT. OR 1.75 ACRES.



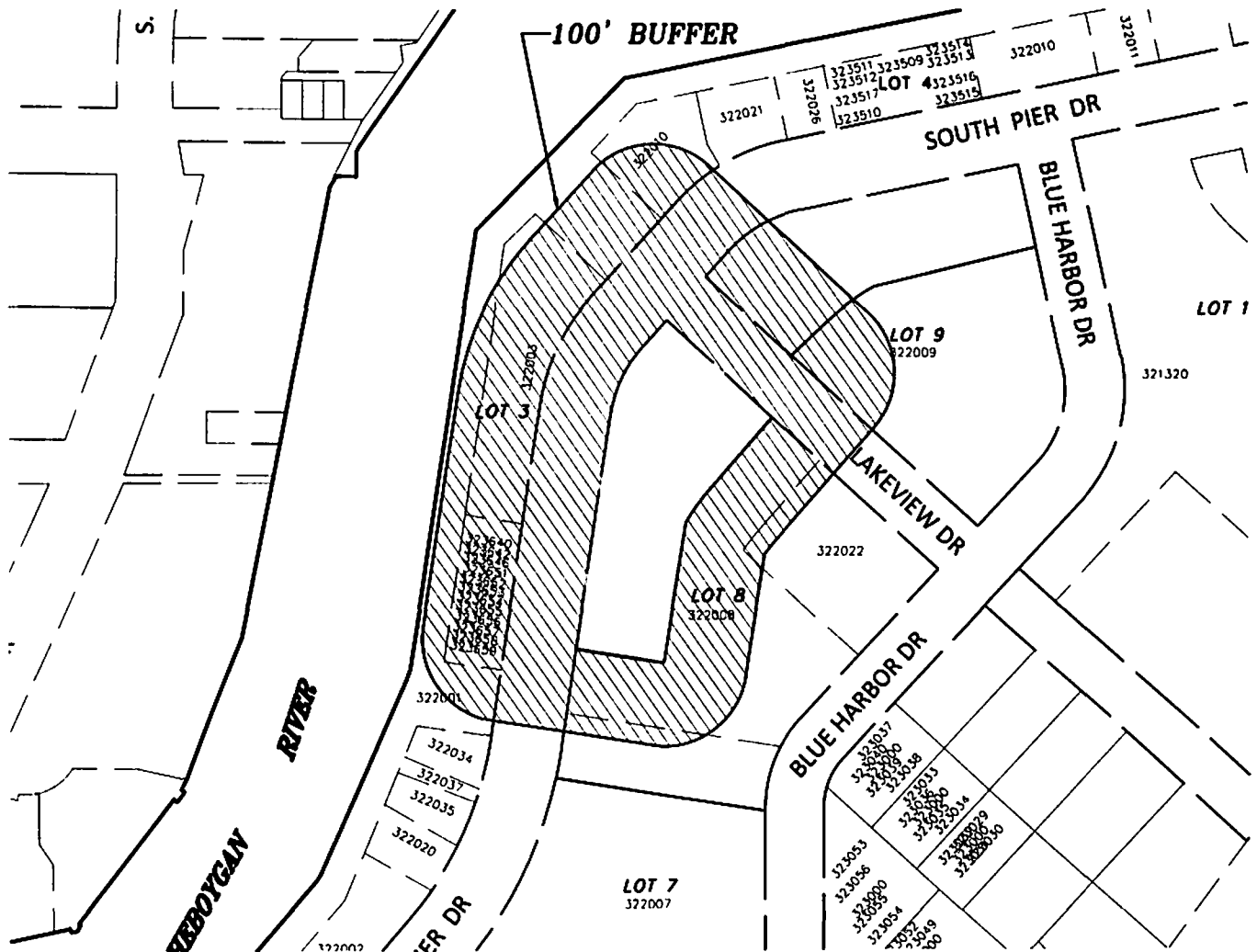
ALL SOUTH PIER AREA ZONED PPUD



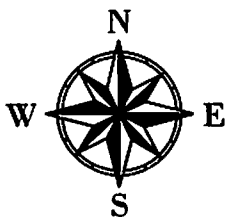
PROPOSED ZONING CHANGE FROM PPUD TO SOUTH PIER SHEBOYGAN PUD 2016 PART OF SECTIONS 23 & 26, T. 15 N., R. 23 E.

BEING PART OF LOT 8 OF THE SOUTH PIER PLAT, LOCATED IN THE SOUTHWEST $\frac{1}{4}$ OF THE SOUTHEAST $\frac{1}{4}$ OF SECTION 23 AND THE NORTHWEST $\frac{1}{4}$ OF THE NORTHEAST $\frac{1}{4}$ OF SECTION 26, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

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ALL SOUTH PIER AREA ZONED PPUD



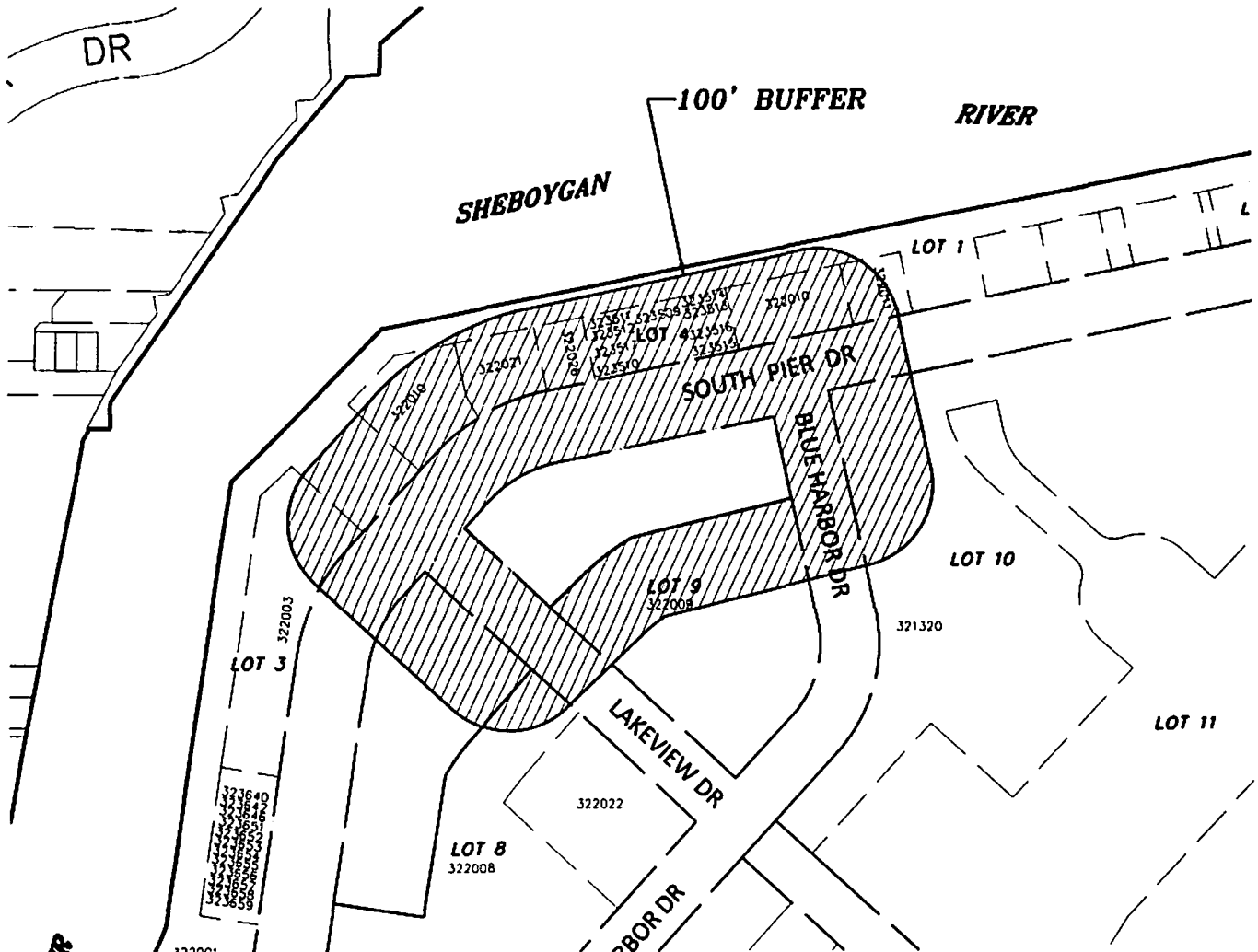
PROPOSED ZONING CHANGE

FROM PPUD TO SOUTH PIER SHEBOYGAN PUD 2016

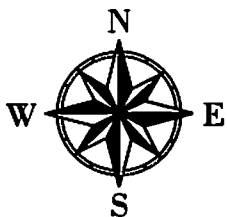
SECTION 23, T. 15 N., R. 23 E.

BEING PART OF LOT 9 OF THE SOUTH PIER PLAT, LOCATED IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 23, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

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ALL SOUTH PIER AREA ZONED PPUD



CLK322B

City Of Sheboygan
City Clerk's Office

** General Receipt **

Receipt No: 160979

License No: 0000

Date: 06/03/2016

Received By: MMD

Received From: HCI PROPERTIES LLC

Memo: ZONING APP FEE - SOUTH PIER DEVELOPMENT

Method of Payment: \$200.00 Check No. 2121

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.

South Pier Luxury Apartments

Sheboygan, WI

Construction Begins Summer 2016 / Occupancy Spring 2017

- An amazing opportunity to live close to the Sheboygan River and Lake Michigan along with the many lifestyle shops, restaurants and amenities
- 88 luxury apartments located on the beautiful and popular South Pier Peninsula
- Easy access to restaurants, boutique shops and walking trails
- Elegant row house architecture
- 1 and 2 bedroom units – all with Dens
- Private entrances and attached garages
- Designer kitchens with islands
- Open concept floor plans
- Modern in unit amenities including large decks, dishwashers, central air conditioning and Kohler Fixtures
- Amazing views of the Sheboygan River and Lake Michigan
- Leasing options from \$1095 - \$1500 per month

General Development Plan

6-1-16

Table of Contents

Table of Contents

Intent of Document	2
Project Name	2
Project Owner	2
Submitted By	2
Contacts	3
 Zoning Request & Proposed Zoning Changes	 4-8
 Site Information	
Development Parcels and size	4
Existing Land Use	4
Existing Zoning	4
Surrounding Land Uses	4
Location Map	9
Project Area Map	10
Nearby Property Owners	11-13
 Development Concept	 14
 Why PUD	 14
 GDP Master Plan	
Site Plan	15
Elevations	16
Landscaping Plan	17-18
General Signage Plan	19-20
Project CSM's / Development Lots	21-23
Project Data	24
 Site Use Descriptions	
Narrative	25
Renderings	26-27
Floorplans	28-32

Intent of Document:

The intent of the document is to provide the City of Sheboygan with a General Development Plan that summarizes the components of the South Pier Apartments project and to request PUD zoning and approval pursuant to the City of Sheboygan Zoning Code Section 15.914.

Project Name:

South Pier Apartments – Subject to change

Project Owner:

South Pier Sheboygan, LLC

HCI Properties WI, Inc.

Submitted By:

Horizon Capital Investments, LLC

Joseph T. Grasch – Partner

David Griffith – Partner

10060 W. Loomis Road

Franklin, WI 53132

414-406-2001

Contacts:

Chris Hitch – Engineer

Trio Engineering

12660D W. North Ave

Brookfield, WI 53005

Office 262-790-1480 x108

Cell 262-434-0296

David “Koz” Koscielniak – Architect

Kozitecture

12310 W. Waterford Drive

Greenfield, WI 53228

Cell 414-303-8489

Jared Burbach – Builder

Burbach Builders

W185 S8095 Racine Ave

Muskego, WI 53150

Office 262-679-5154

Cell 414-241-5858

Zoning Request & Proposed Zoning Changes:

Existing Zoning – PPUD

Proposed Zoning – South Pier Sheboygan PUD

See Proposed Zoning Change Sheets on pages 5-8.

Development Parcels:

The project area contains a total of 4.73 acres on four development parcels. Below are the specific sizes of each development parcel as represented on the actual CSM's on pages 17-19.

Site "A" - .98 Acres

Site "B" – 1.13 Acres

Site "C" – 1.75 Acres

Site "D" - .87 Acres

Existing Land Use:

All parcels are vacant land and have no current use.

Surrounding Land Uses:

North – Blue Harbor Resort, restaurants, boutique shopping, recreational retail and Park

South – Vacant land

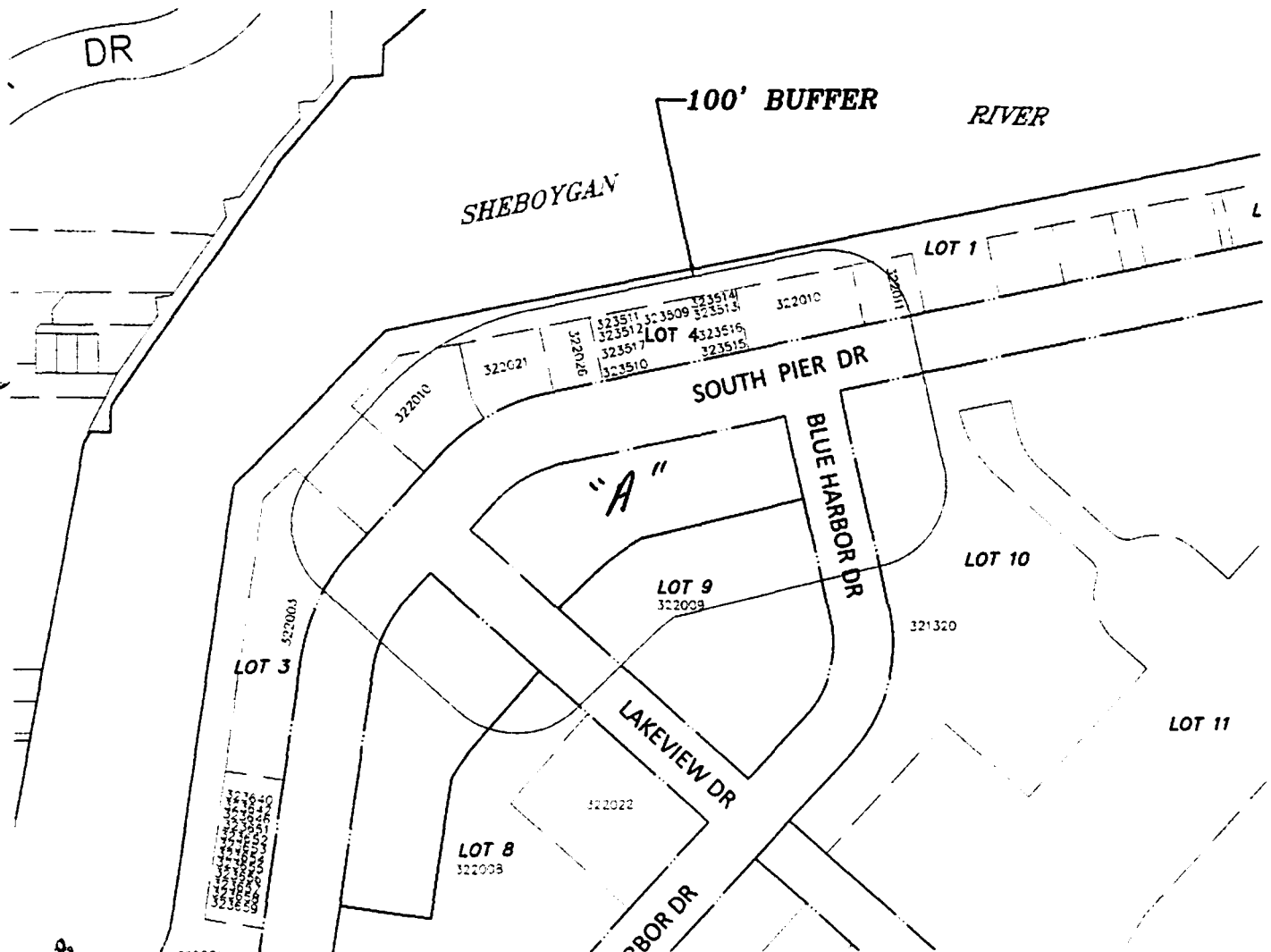
East – Blue Harbor Resort, future space port, parking lots

West – Restaurants, boutique shopping, recreational retail and vacant land

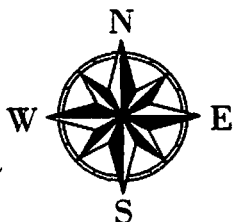
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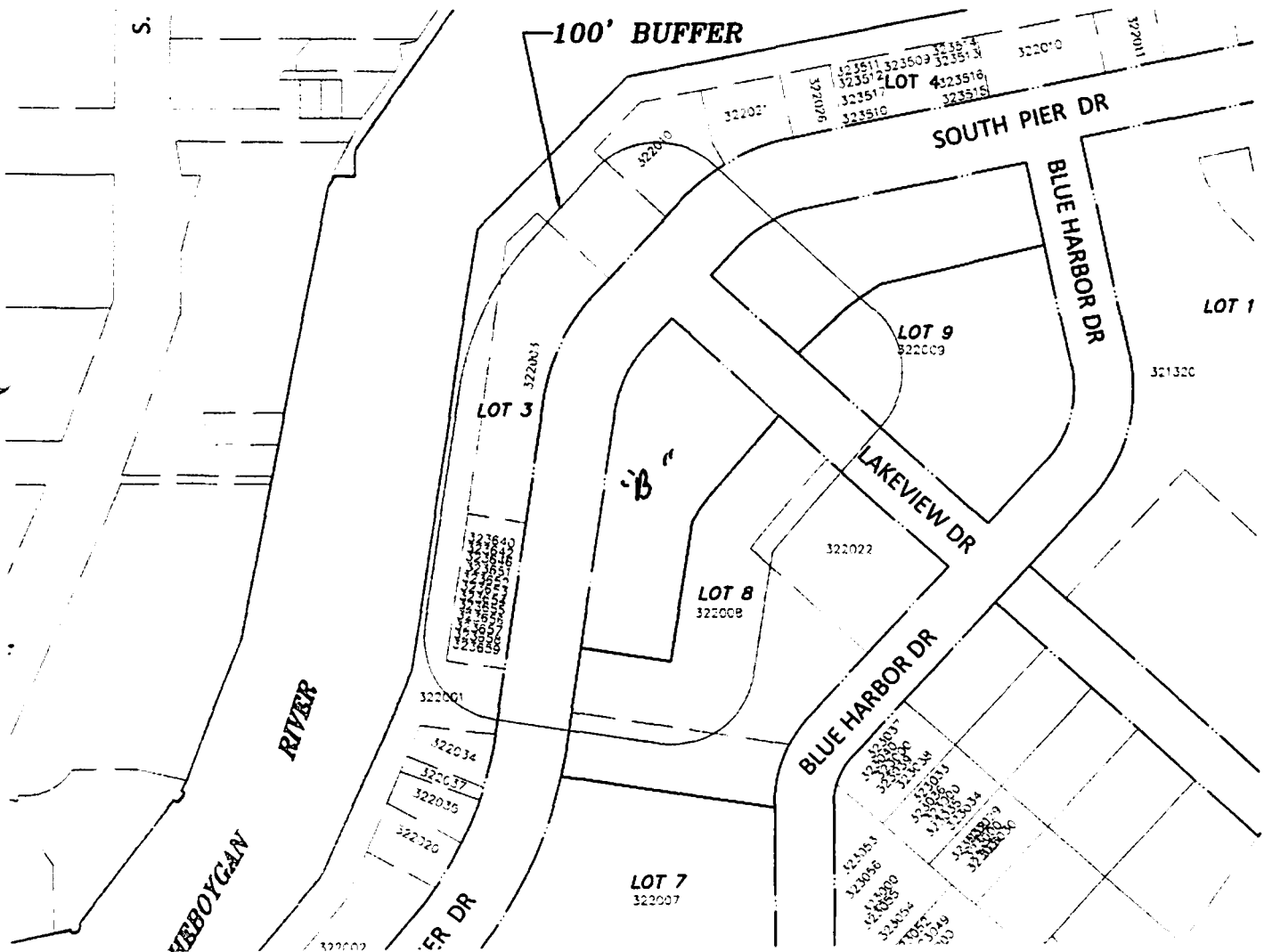
ALL SOUTH PIER AREA ZONED PPUD



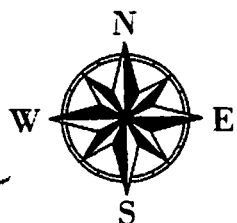
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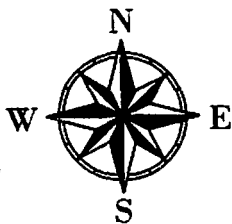
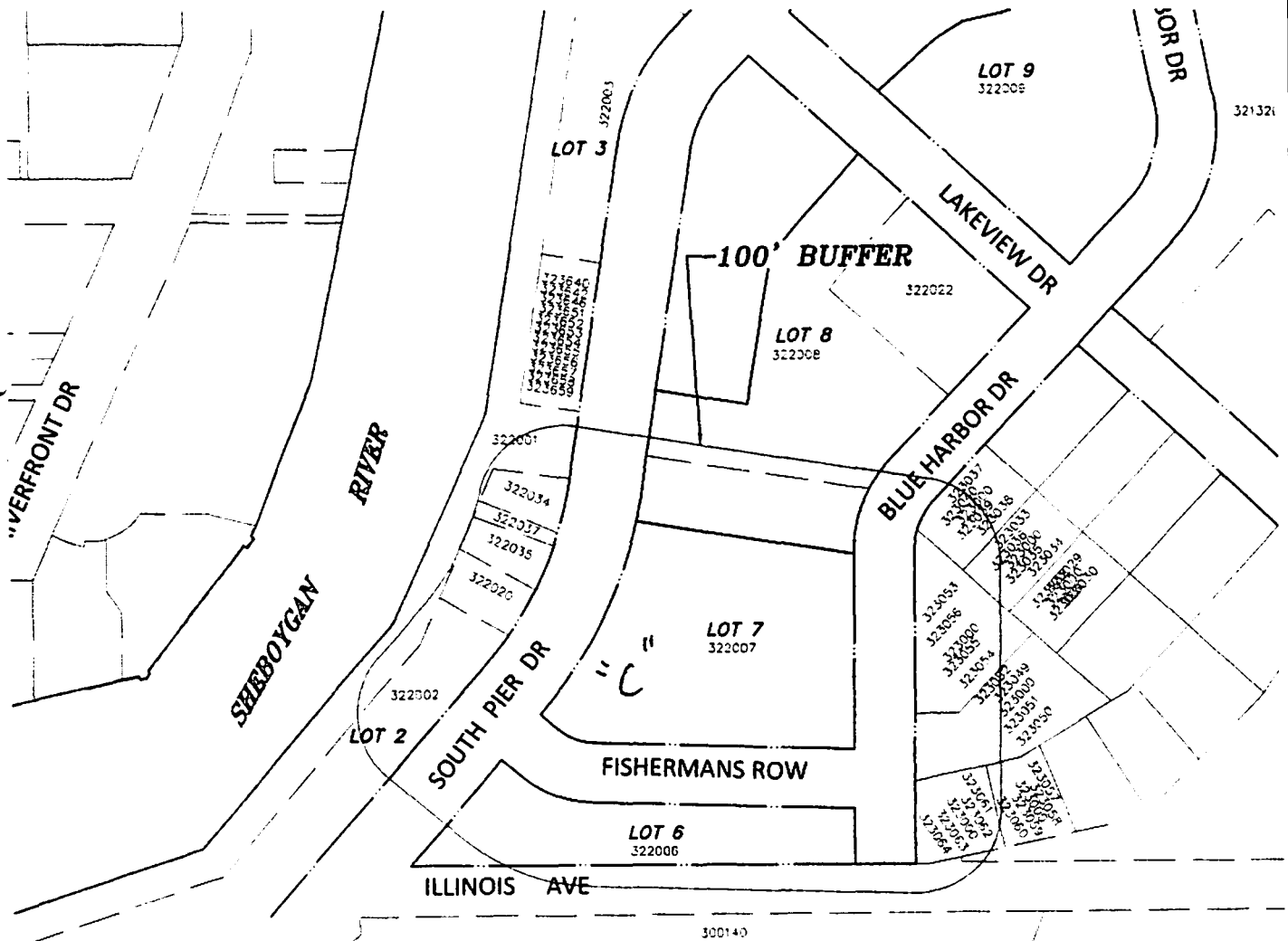
ALL SOUTH PIER AREA ZONED PPUD



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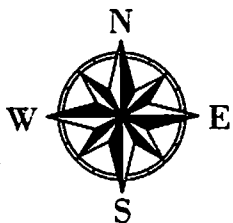
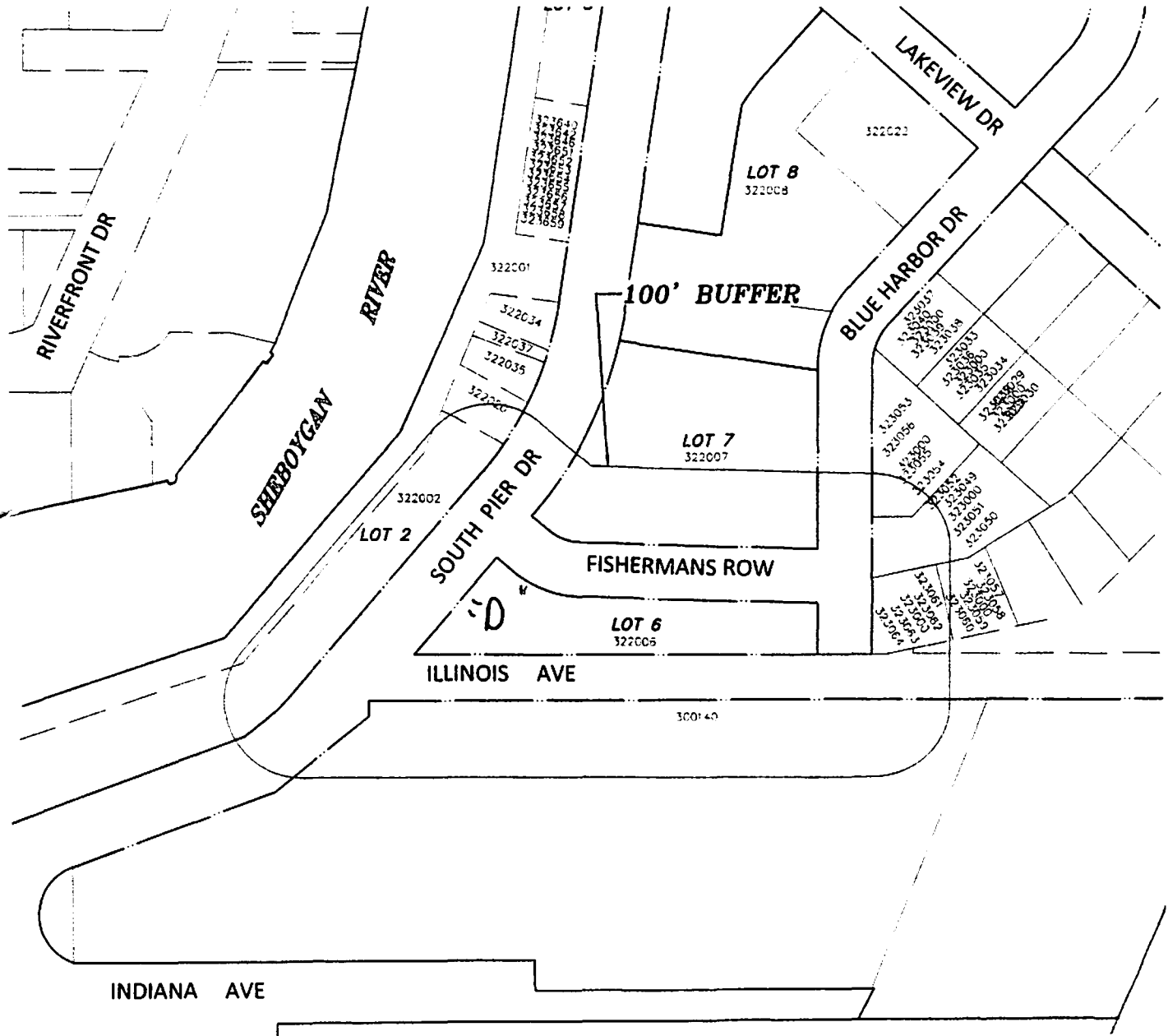


ALL SOUTH PIER AREA ZONED PPUD



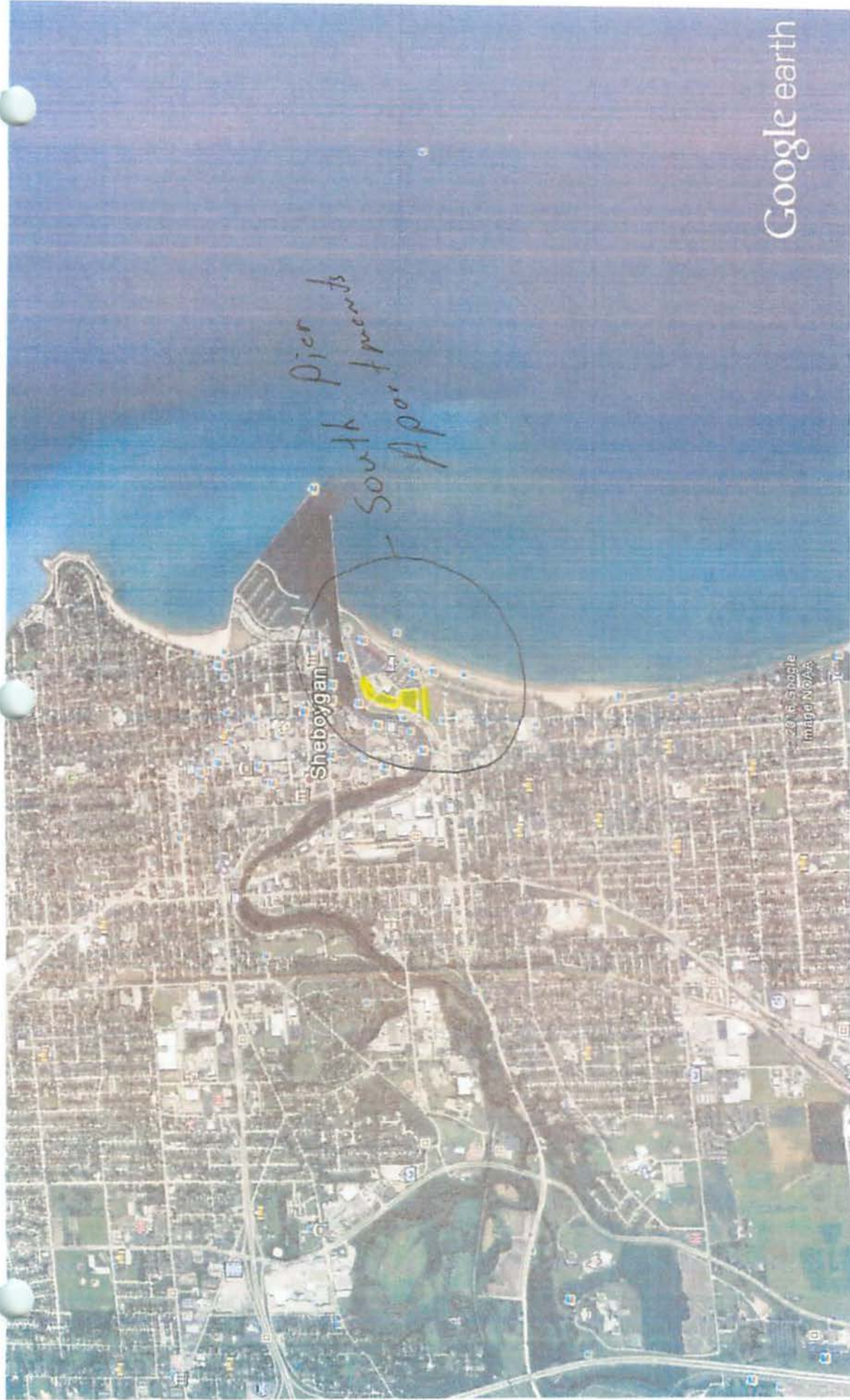
PROPOSED ZONING CHANGE FROM PPUD TO SOUTH PIER SHEBOYGAN PUD 2016 SECTION 26, T. 15 N., R. 23 E.

LOT 6 OF THE SOUTH PIER PLAT, LOCATED IN THE NE 1/4 OF THE NORTHWEST 1/4 AND THE NW 1/4 OF THE NORTHEAST 1/4 OF SECTION 26, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. SAID LOT 6 CONTAINS 37,974 SQ. FT. OR 0.87 ACRES.



ALL SOUTH PIER AREA ZONED PPUD





Google earth

miles
km





S. Commerce St & Jefferson Ave. (Shoreline Metro Office)

South Pier
Apartments

South Pier

Google earth

feet
meters

2000

800



Nearby Property Owners:

DIRECTION	TAX ID	ADDRESS	OWNER
WEST	59281322020	682 SOUTH PIER DRIVE	DAYESEYE, LLC
WEST	59281322037	668 SOUTH PIER DRIVE	PHOHIBITION BISTRO 668, LLC
WEST	59281322034	668 SOUTH PIER DRIVE	PROHIBITION BISTRO 668, LLC
WEST	59281323659	652 SOUTH PIER DRIVE	DANIEL C. WILSON
WEST	59281323658	650 SOUTH PIER DRIVE	RANDALL W. MEYER
WEST	59281323657	650 SOUTH PIER DRIVE	PAUL RADERMACHER
WEST	59281323656	650 SOUTH PIER DRIVE	MOSCHWARZ, LLC
WEST	59281323655	650 SOUTH PIER DRIVE	MOSCHWARZ, LLC
WEST	59281323654	650 SOUTH PIER DRIVE	HILDA CIESZKI
WEST	59281323653	650 SOUTH PIER DRIVE	MOSCHWARZ, LLC
WEST	59281323652	650 SOUTH PIER DRIVE	BKKC, LLC
WEST	59281323651	650 SOUTH PIER DRIVE	BKKC, LLC
WEST	59281323646	646 SOUTH PIER DRIVE	DANIEL C. WILSON
WEST	59281323642	642 SOUTH PIER DRIVE	DANIEL C. WILSON
WEST	59281323640	640 SOUTH PIER DRIVE	GREGORY ZASTROW
WEST	59281322003	VACANT LAND	RDA
WEST	59281322002	718 SOUTH PIER DRIVE	RDA
WEST	59281322010	VACANT LAND	RDA
WEST	59281322035	676 SOUTH PIER DRIVE	DAN CHARTERS WELCH
WEST	59281322021	534 SOUTH PIER DRIVE	SPARROWS POINT, LLC
WEST	59281322026	528 SOUTH PIER DRIVE	SPARROWS POINT, LLC
WEST	59281323510	510 SOUTH PIER DRIVE	ANGLERS AVE, LLC
WEST	59281323511	514 SOUTH PIER DRIVE	DAVID ALTMEYER
WEST	59281323517	518 SOUTH PIER DRIVE	ANGLERS AVE, LLC
WEST	59281323512	514 SOUTH PIER DRIVE	PAUL VREEKE
WEST	59281323516	522 SOUTH PIER DRIVE	TRES CHIC REAL
WEST	59281323513	514 SOUTH PIER DRIVE	NEW HORIZON DEVELOPMENT
WEST	59281323515	524 SOUTH PIER DRIVE	SPARTACUS PROPERTIES, LLC
WEST	59281323514	514 SOUTH PIER DRIVE	DONNA SUSCHA
WEST	59281321310	725 BLUE HARBOR DRIVE	SHEBOYGAN ACQUISITIONS, LLC
WEST	59281322022	802 BLUE HARBOR DRIVE	SHEBOYGAN ACQUISITIONS, LLC
NORTH	59281322011	434 SOUTH PIER DRIVE	R&M MOELLER, LLC
NORTH	59281322033	342 SOUTH PIER DRIVE	R&M MOELLER, LLC
NORTH	59281322001	VACANT LAND	RDA
NORTH	59281322025	VACANT LAND	RDA
NORTH	59281322032	VACANT LAND	RDA
NORTH	59281322029	422 SOUTH PIER DRIVE	M&H DEVELOPMENT, LLC
NORTH	59281322028	322 SOUTH PIER DRIVE	HARBOR POINT MINIATURE

EAST	59281323001	435 BEACHFRONT LANE	TRENNA PROPERTY
EAST	59281323002	437 BEACHFRONT LANE	736 BLUE HARBOR, LLC
EAST	59281323003	439 BEACHFRONT LANE	SHEBOYGAN ACQUISITIONS, LLC
EAST	59281323004	441 BEACHFRONT LANE	ANTHONY & KATHLEEN EVERS
EAST	59281323005	427 BEACHFRONT LANE	ROBERT & DARA SCHNEIDER
EAST	59281323006	429 BEACHFRONT LANE	BKR PROPERTIES, LLC
EAST	59281323007	431 BEACHFRONT LANE	SHEBOYGAN RESORT OPERATOR, LLC
EAST	59281323008	433 BEACHFRONT LANE	LOMAT SW DEVELOPMENT, LLC
EAST	59281323009	419 BEACHFRONT LANE	CARL & MARY KLEINHEINZ
EAST	59281323010	421 BEACHFRONT LANE	WOLFGANG R.W. HEMSCHIK
EAST	59281323011	423 BEACHFRONT LANE	T&S DEVELOPMENT CO.
EAST	59281323012	425 BEACHFRONT LANE	CLAREMONT NEW FRONTIER
EAST	59281323013	411 BEACHFRONT LANE	SCHWEIBL HOLDINGS, LLC
EAST	59281323014	413 BEACHFRONT LANE	413 BEACHFRONT, LLC
EAST	59281323015	415 BEACHFRONT LANE	415 BEACHFRONT, LLC
EAST	59281323016	417 BEACHFRONT LANE	LINDA & LAWRENCE GAVIN
EAST	59281323017	807 BEACHFRONT DRIVE	GERALD FARSYTHE
EAST	59281323018	809 BEACHFRONT DRIVE	MICHAEL & ANNEKE SCHLICHT
EAST	59281323019	811 BEACHFRONT DRIVE	JOHN R BRIGHAM
EAST	59281323020	813 BEACHFRONT DRIVE	GERALD FARSYTHE
EAST	59281323037	436 BEACHFRONT COURT	GERALD FARSYTHE
EAST	59281323038	438 BEACHFRONT COURT	SHEBOYGAN ACQUISITIONS, LLC
EAST	59281323039	440 BEACHFRONT COURT	PATER & KRISTA WODARZ
EAST	59281323040	442 BEACHFRONT COURT	OPEN OUTCRY RENTALS
EAST	59281323033	428 BEACHFRONT COURT	PHILRO, LLC
EAST	59281323034	430 BEACHFRONT COURT	STEVEN & SHEILA BOOTH
EAST	59281323035	432 BEACHFRONT COURT	BRANDON & JENNIFER NELSON
EAST	59281323036	434 BEACHFRONT COURT	WILLIAM NOONAN
EAST	59281323029	420 BEACHFRONT COURT	MICHAEL & ANNEKE SCHLICHT
EAST	59281323030	422 BEACHFRONT COURT	BRYAN & MELISSA ANDERSON
EAST	59281323031	424 BEACHFRONT COURT	424 BEACHFRONT COURT, LLC
EAST	59281323032	426 BEACHFRONT COURT	STEVEN & KAROL NELSON
EAST	59281323025	412 BEACHFRONT COURT	OSCAR REAL ESTATE, LLC
EAST	59281323026	414 BEACHFRONT COURT	THOMAS & JANET SATHER
EAST	59281323027	416 BEACHFRONT COURT	WATERBABIES, LLC
EAST	59281323028	418 BEACHFRONT COURT	PALATINE RESORT
EAST	59281323021	817 BEACHFRONT DRIVE	J. PAHAR FAMILY, LLC
EAST	59281323022	819 BEACHFRONT DRIVE	MOJOHN GROUPO, LLC
EAST	59281323023	821 BEACHFRONT DRIVE	821 BEACHFRONT DRIVE, LLC
EAST	59281323024	823 BEACHFRONT DRIVE	PAUL SCHOLL

EAST	59281323041	825 BEACHFRONT DRIVE	DAVID ROBERT & DEANNE MARIE LESLIE TRUST
EAST	59281323042	827 BEACHFRONT DRIVE	827 BEACHFRONT DRIVE, LLC
EAST	59281323043	829 BEACHFRONT DRIVE	DAD'S GROUP, LLC
EAST	59281323044	831 BEACHFRONT DRIVE	JOHN & ROBERT BRIGHAM
EAST	59281323045	833 BEACHFRONT DRIVE	833 BEACHFRONT DRIVE, LLC
EAST	59281323046	835 BEACHFRONT DRIVE	835 BEACHFRONT DRIVE, LLC
EAST	59281323047	837 BEACHFRONT DRIVE	SPLISH SPLASH, LLC
EAST	59281323048	839 BEACHFRONT DRIVE	KENNETH & VICKI ZIMMERMANN
EAST	59281323057	841 BEACHFRONT DRIVE	KEVIN & ELIZABETH KURZ
EAST	59281323058	843 BEACHFRONT DRIVE	KAREN & BILL RODDY
EAST	59281323059	845 BEACHFRONT DRIVE	DEERFIELD BLUE HARBOR
EAST	59281323060	847 BEACHFRONT DRIVE	WILLIAM & SALLY ZEINEMANN
EAST	59281323061	849 BEACHFRONT DRIVE	DONALD & MARGUERITE BARSHCHEL
EAST	59281323062	851 BEACHFRONT DRIVE	PLANETTEK, LLC
EAST	59281323063	853 BEACHFRONT DRIVE	RACHEL SHIELDS
EAST	59281323064	855 BEACHFRONT DRIVE	THOMAS & JOYCE ATKINS
EAST	59281323053	423 BEACHFRONT COURT	RACHEL SHIELDS
EAST	59281323054	425 BEACHFRONT COURT	FLAHERTY INVESTMENT
EAST	59281323055	427 BEACHFRONT COURT	AMERICAN ORTHODANTICS CORP
EAST	59281323056	429 BEACHFRONT COURT	FREDRICK ZILLNER
EAST	59281323049	415 BEACHFRONT COURT	LIFES A HOLIDAY, LLC
EAST	59281323050	417 BEACHFRONT COURT	DUSTIN & AMANDA YOUNG
EAST	59281323051	419 BEACHFRONT COURT	TIMOTHY FREY
EAST	59281323052	421 BEACHFRONT COURT	EDWARD & SUSAN DAVIS
SOUTH	59281300140	502 INDIANA	NEW MIDWEST PROPERTIES

Development Concept:

The South Pier Apartments will be a luxury apartment brand that will be a great addition to the South Pier peninsula and a major catalyst for future development. Additionally, this project will provide much needed housing for major local businesses and manufactures that are hiring new employees from out of the area. Recent market studies have discovered that there is a shortage of housing for new employees moving into the area and that there is a heavy demand for new lifestyle housing that the South Pier Apartments was designed to attract.

Why PUD:

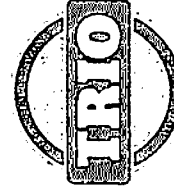
The site is currently zoned as a Pre-Planned Unit Development (PPUD) District, which means this site is unique to the city and will require special attention to land use and aesthetic design.

The South Pier Apartments PUD 2016 will allow the design flexibility to create a new high quality residential complex and maintain a pedestrian friendly / side walk / lifestyle environment

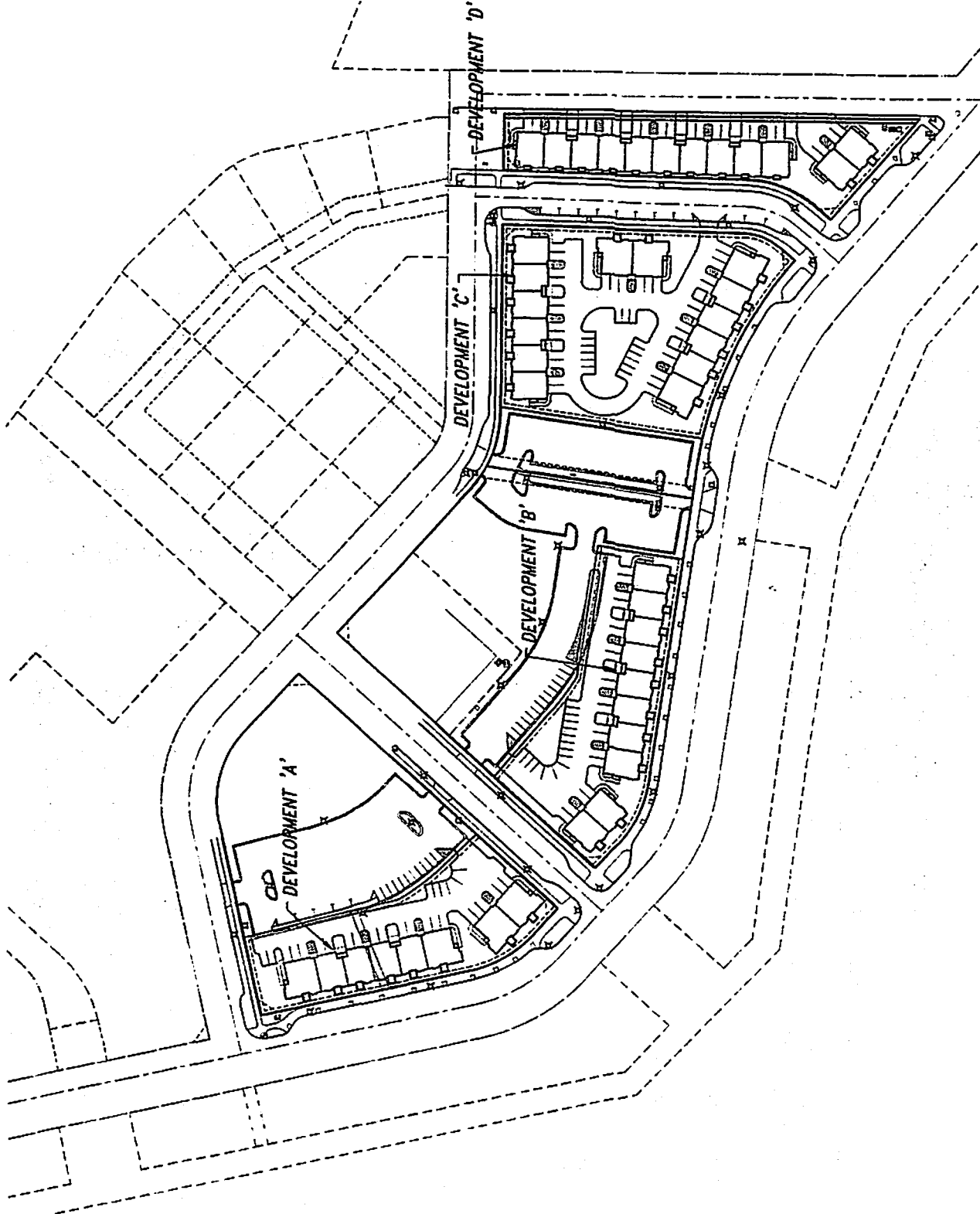
OVERALL
DEVELOPMENT PLAN
SOUTH PIER TOWNHOMES
CITY OF SHEBOYGAN, WI

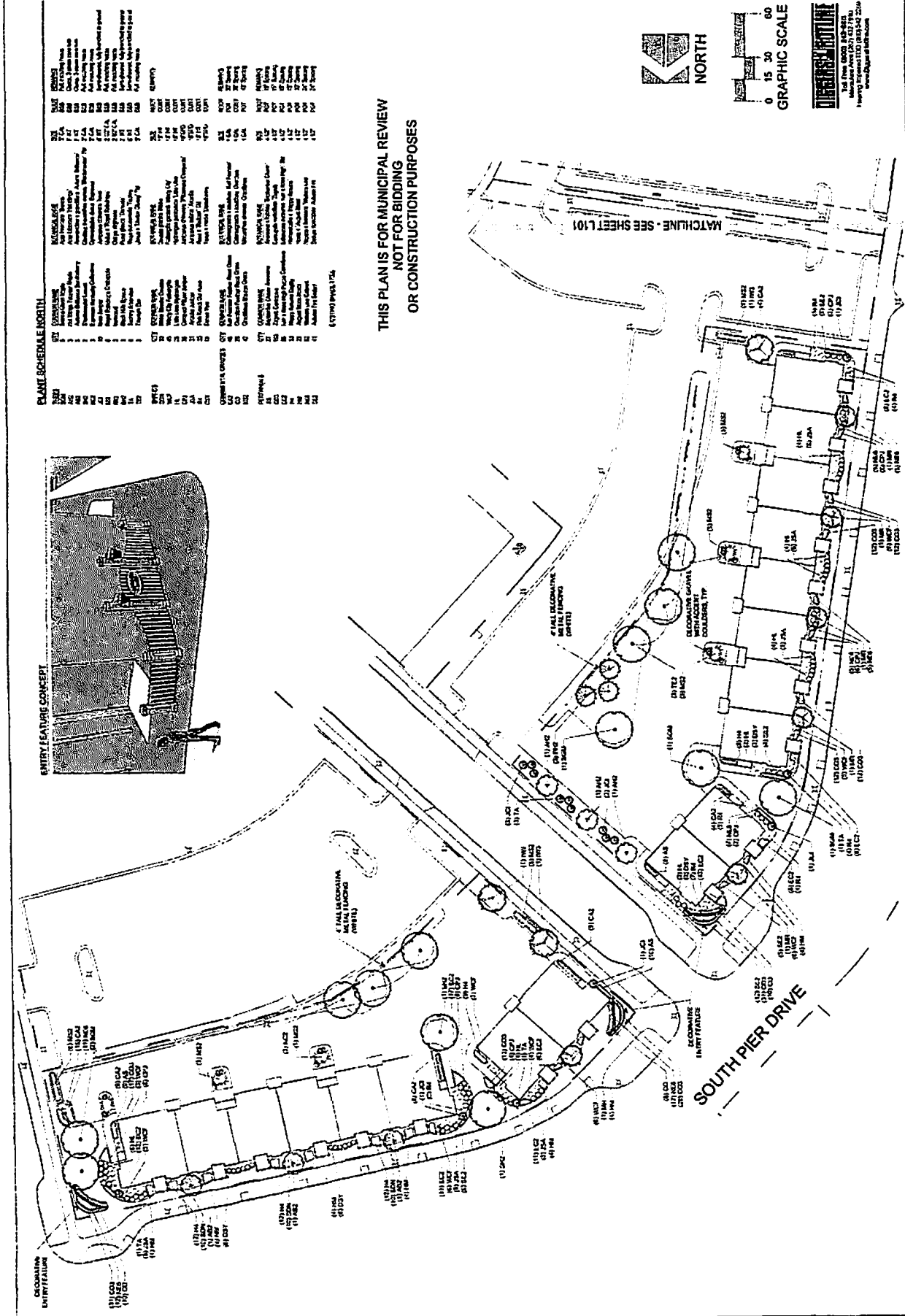
SITE DATA		PARKING COUNT	
DEVELOPMENT "A"	16 UNITS	46 SPACES	
DEVELOPMENT "B"	20 UNITS	56 SPACES	
DEVELOPMENT "C"	21 UNITS	70 SPACES	
DEVELOPMENT "D"	21 UNITS	55 SPACES	
TOTAL	8 UNITS		

FARMING ZONING DISTRICT		SOUTH PARK DISTRICT	
DEVELOPMENT "A"	1-5	1-5	
DEVELOPMENT "B"	1-5	1-5	
DEVELOPMENT "C"	5	5	
DEVELOPMENT "D"	1-5	1-5	



12500 W. NORTH AVE., SUITE 600
BIRMGHAM, AL 35262
PHONE: (205) 990-1400
FAX: (205) 990-1401
EMAIL: info@bmcsteel.com





R.A. Smith National

Beyond Surveying
and Engineering

www.ra-smith-nation.com

SOUTH PIER TOWNHOMES
CITY OF SHEBOYGAN, WI
LANDSCAPE PLAN
SOUTH

SHEET NUMBER
1100



GRAPHIC SCALE
0 15 30 60

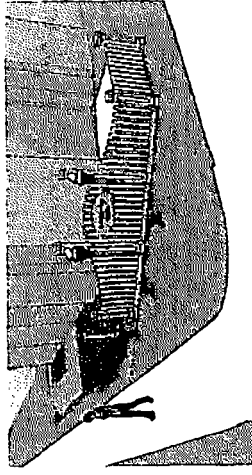
1/8" = 1'-0"
1/4" = 3'-0"
1/2" = 6'-0"
3/4" = 9'-0"
1" = 12'-0"

PLANT SCHEDULE SOUTH

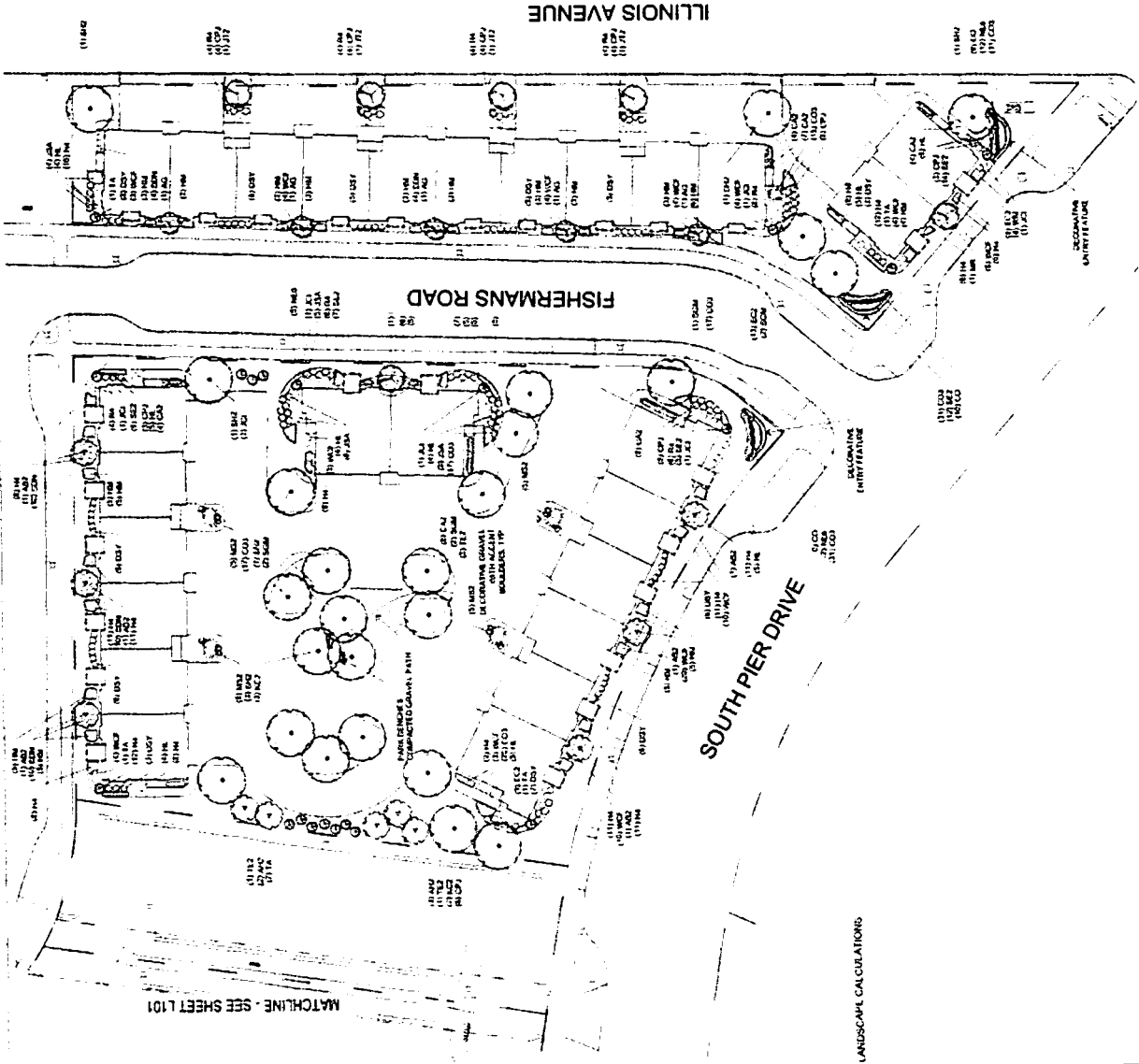
NO.	PLANT	QUANTITY	NOTES
1	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
2	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
3	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
4	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
5	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
6	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
7	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
8	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
9	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
10	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
11	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
12	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
13	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
14	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
15	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
16	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
17	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
18	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
19	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
20	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
21	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
22	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
23	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
24	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
25	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
26	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
27	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
28	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
29	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
30	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
31	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
32	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
33	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
34	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
35	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
36	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
37	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
38	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
39	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
40	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
41	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
42	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
43	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
44	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
45	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
46	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
47	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
48	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
49	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
50	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
51	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
52	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
53	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
54	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
55	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
56	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
57	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
58	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
59	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
60	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
61	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
62	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
63	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
64	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
65	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
66	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
67	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
68	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
69	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
70	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
71	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
72	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
73	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
74	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
75	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
76	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
77	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
78	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
79	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
80	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
81	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
82	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
83	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
84	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
85	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
86	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
87	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
88	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
89	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
90	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
91	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
92	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
93	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
94	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
95	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
96	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
97	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
98	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
99	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA
100	1" DBL. HYDRANGEA	10	10' DBL. HYDRANGEA

Notes: 1. See schedule for quantities and notes. 2. All plant quantities are for the entire project. 3. All plant quantities are for the entire project.

ENTRY FEATURE CONCEPT



THIS PLAN IS FOR MUNICIPAL REVIEW
NOT FOR BIDDING
OR CONSTRUCTION PURPOSES

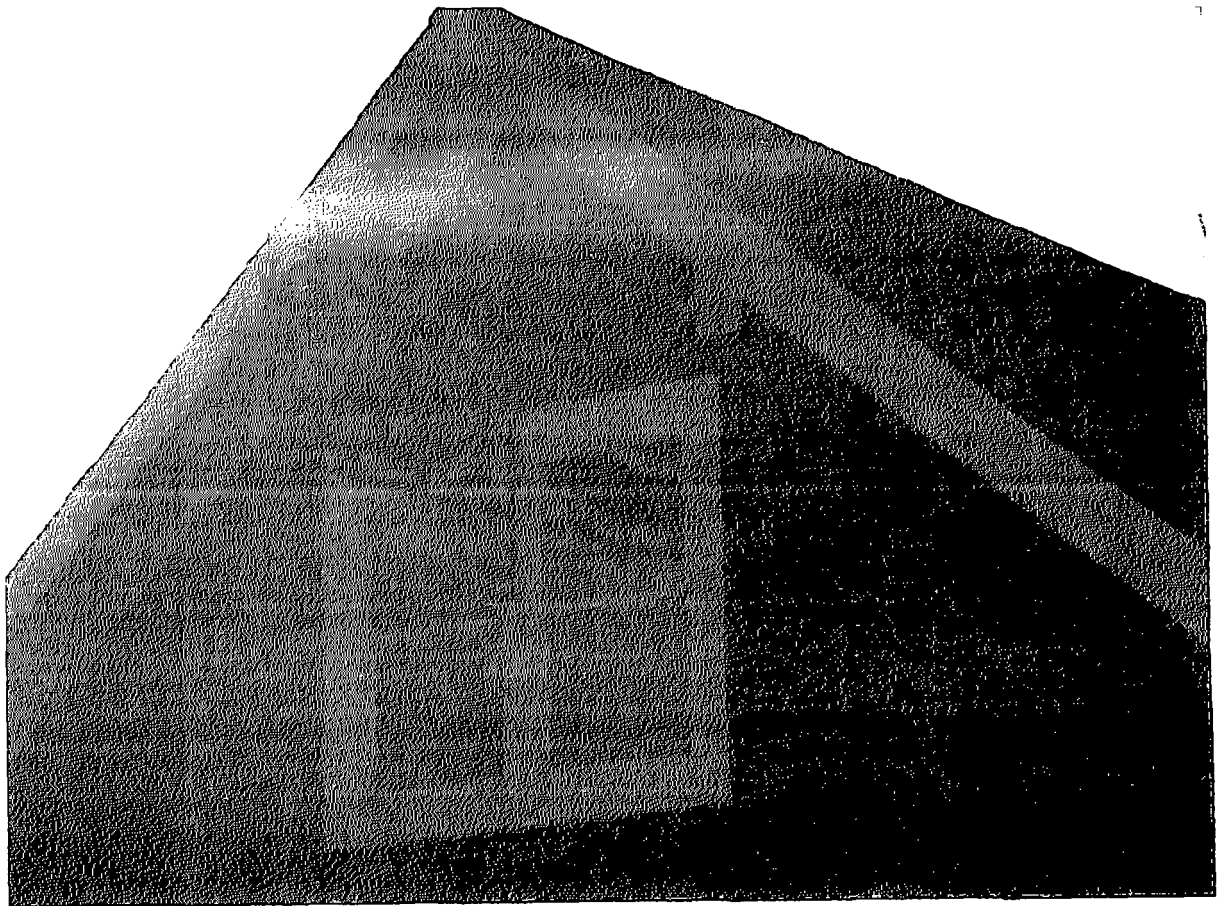


LANDSCAPE CALCULATIONS

General Signage Plan:

Project signage will be accomplished in two distinct ways.

1. Signage will be incorporated into the landscape plans as identified on pages 13-14 as Entry Feature Concept. A total of 5 such entry features will be installed at the property as identified on the landscape plans.
2. Each building will have a decorative "hanging" sign at strategic locations around the building focusing on the side elevations. All signs will be exact in terms of the hanging device, logo and color. See examples size and scale in the pictures below: Exact sign, art and hanging device TBD.

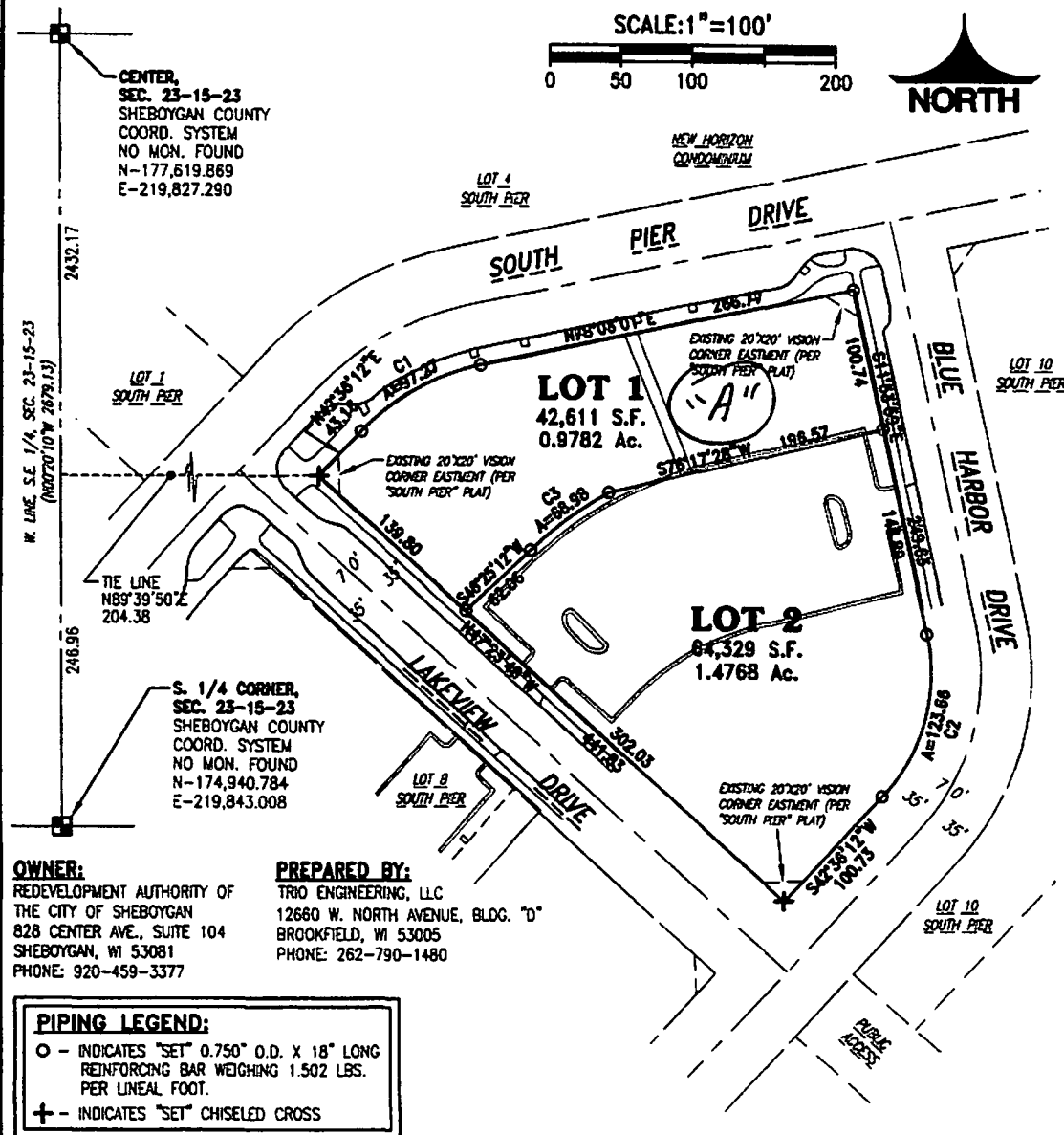
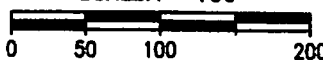




CERTIFIED SURVEY MAP NO. _____

BEING A REDMISION OF LOT 9 OF "SOUTH PIER", BEING A PART OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 23 AND THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 28, ALL IN TOWN 15 NORTH, RANGE 23 EAST, IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, WISCONSIN.

SCALE: 1"=100'



OWNER:
REDEVELOPMENT AUTHORITY OF
THE CITY OF SHEBOYGAN
828 CENTER AVE., SUITE 104
SHEBOYGAN, WI 53081
PHONE: 920-459-3377

PREPARED BY:
TRIO ENGINEERING, LLC
12660 W. NORTH AVENUE, BLDG. "D"
BROOKFIELD, WI 53005
PHONE: 262-790-1480

PIPING LEGEND:

- - INDICATES "SET" 0.750" O.D. X 18" LONG REINFORCING BAR WEIGHING 1.502 LBS. PER LINEAL FOOT.
- +

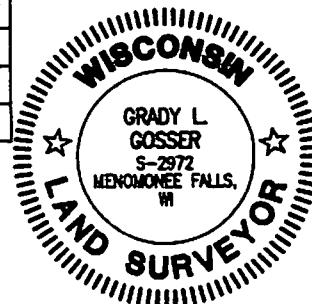
CURVE TABLE:

NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING	TANGENT IN	TANGENT OUT
C1	157.00	35°29'49"	97.27	95.72	N60°21'06.5"E	N42°36'12"E	N78°06'01"E
C2	130.00	54°30'11"	123.66	119.05	S15°21'06.5"W	S11°53'59"E	S42°36'12"W
C3	275.00	14°22'21"	68.98	68.80	S53°36'22.5"W	S60°47'33"W	S46°25'12"W

GENERAL NOTES:

- ALL BEARINGS ARE REFERENCED TO THE WISCONSIN COUNTY COORDINATE SYSTEM, SHEBOYGAN COUNTY, IN WHICH THE WEST LINE OF THE S.E. 1/4 OF SECTION 23, TOWN 15 NORTH, RANGE 23 EAST, ASSUMED TO BEAR N00°20'10"W.
- ALL ELECTRIC, TELEPHONE, AND COMMUNICATION DISTRIBUTION LINES AND LATERALS INCLUDING CATV CABLES, CONSTRUCTED AFTER THE RECORDING OF THIS CERTIFIED SURVEY MAP SHALL BE PLACED UNDERGROUND.

DRAFTED THIS 28th DAY OF APRIL, 2016
THIS INSTRUMENT WAS DRAFTED BY GRADY L. GOSSER, S-2972



JOB NO. 16-003-993-01
SHEET 1 OF 4

CERTIFIED SURVEY MAP NO.

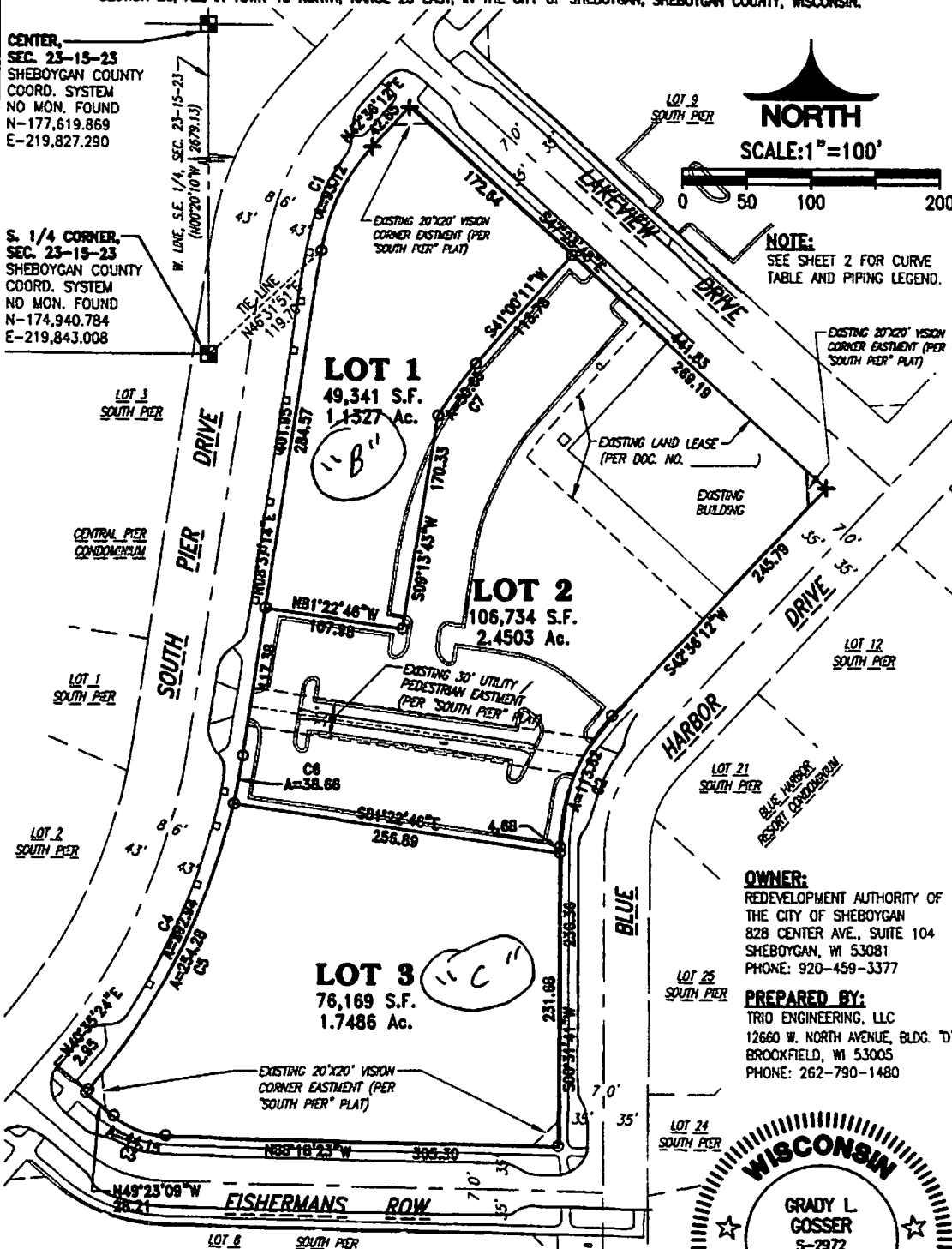
BEING A REDIVISION OF LOTS 7 AND 8 OF "SOUTH PIER", BEING A PART OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 23, THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 AND THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 28, ALL IN TOWN 15 NORTH, RANGE 23 EAST, IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, WISCONSIN.

CENTER,
SEC. 23-15-23
SHEBOYGAN COUNTY
COORD. SYSTEM
NO MON. FOUND
N-177,619.869
E-219,827.290

S. 1/4 CORNER,
SEC. 23-15-23
SHEBOYGAN COUNTY
COORD. SYSTEM
NO MON. FOUND
N-174,940.784
E-219,843.008

NORTH
SCALE: 1"=100'

NOTE:
SEE SHEET 2 FOR CURVE
TABLE AND PIPING LEGEND.



GENERAL NOTES:

- ALL BEARINGS ARE REFERENCED TO THE WISCONSIN COUNTY COORDINATE SYSTEM, SHEBOYGAN COUNTY, IN WHICH THE WEST LINE OF THE S.E. 1/4 OF SECTION 23, TOWN 15 NORTH, RANGE 23 EAST, ASSUMED TO BEAR N00°20'10\"W.
- ALL ELECTRIC, TELEPHONE, AND COMMUNICATION DISTRIBUTION LINES AND LATERALS INCLUDING CATV CABLES, CONSTRUCTED AFTER THE RECORDING OF THIS CERTIFIED SURVEY MAP SHALL BE PLACED UNDERGROUND.

DRAFTED THIS 28th DAY OF APRIL, 2016
THIS INSTRUMENT WAS DRAFTED BY GRADY L. GOSSER, S-2972

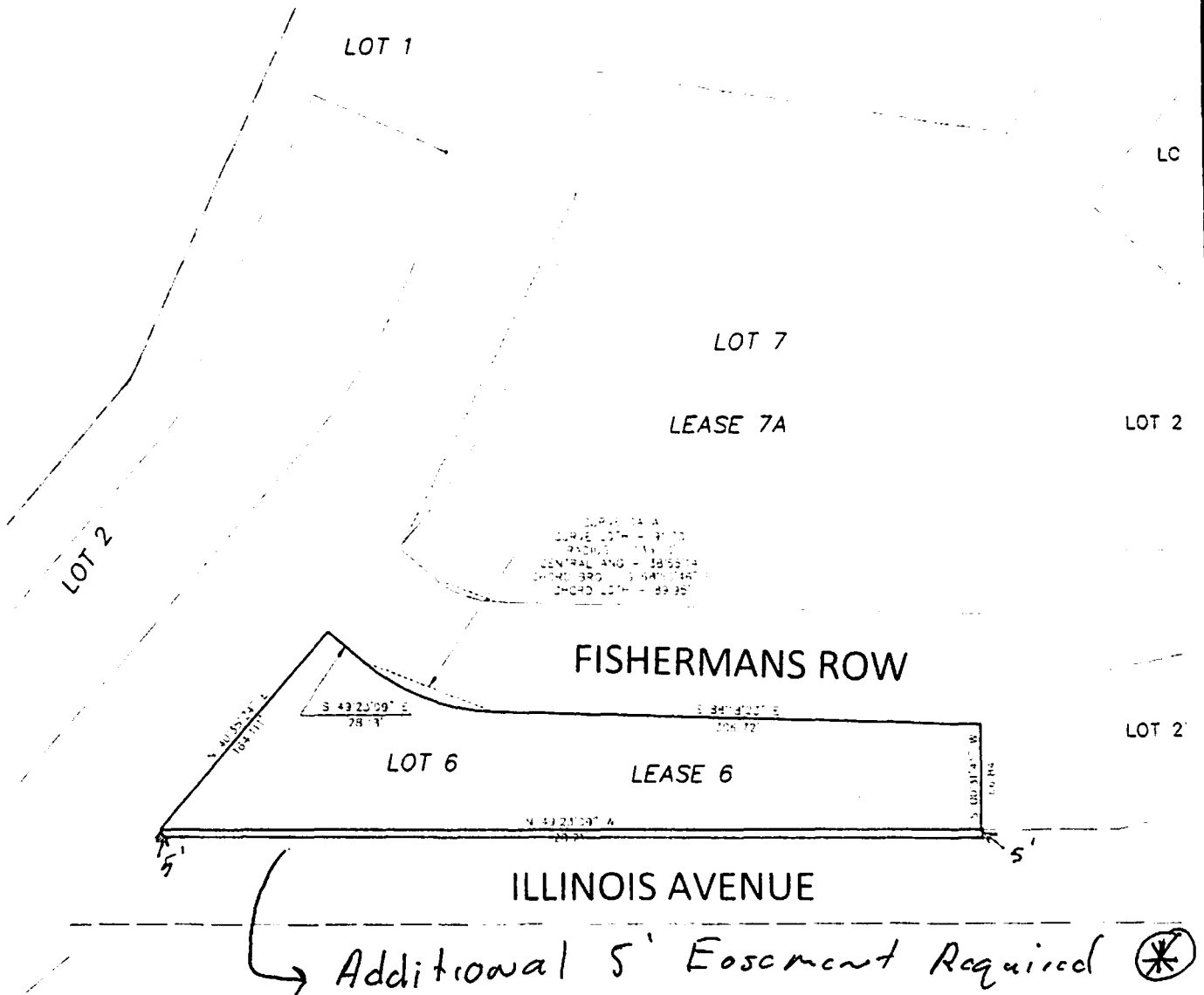
OWNER:
REDEVELOPMENT AUTHORITY OF
THE CITY OF SHEBOYGAN
828 CENTER AVE., SUITE 104
SHEBOYGAN, WI 53081
PHONE: 920-459-3377

PREPARED BY:
TRIO ENGINEERING, LLC
12660 W. NORTH AVENUE, BLDG. "D"
BROOKFIELD, WI 53005
PHONE: 262-790-1480



JOB NO. 16-003-993-01
SHEET 1 OF 5

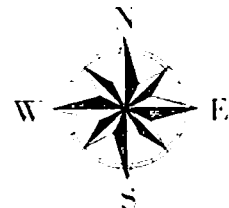
GROUND LEASE DESCRIPTION
 LOT 6, PLAT OF SOUTH PIER
 SECTIONS 26, T. 15 N., R. 23 E.



BEING LOT 6 OF THE PLAT OF SOUTH PIER, LOCATED IN THE NORTH $\frac{1}{4}$ OF SECTION 26, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. SAID LOT CONTAINS 37,974 SQ. FT. OR 0.87 ACRES.



LEGAL & PARCEL MAP



0 100' 200'

Project Data:

<u>NUMBER</u>	<u>TYPE</u>		<u>FOOTAGE</u>	<u>Total Footage</u>	<u>UNIT RENT</u>	<u>COST / SQ. FT</u>
6	1 Bed / 1 Bath / Den / Lower - End Cap	1A	984	5,904	1.125	1.14
26	1 Bed / 1 Bath / Den / Lower - Interior	1B	984	25,584	1.095	1.11
4	1 Bed / 1 Bath / Den / Lower - End Cap - 4 Unit	1A	984	3,936	1.175	1.19
4	2 Bed / 2 Bath / Den / Lower / 2 Car Garage - End Cap	1F	1,130	4,520	1.450	1.28
4	2 Bed / 2 Bath / Den / Lower / 2 Car Garage - End Cap - 4 Unit	1F	1,130	4,520	1.500	1.33
10	2 Bed / 2 Bath / Den / Upper - End Cap	2A	1,444	14,440	1.475	1.02
8	2 Bed / 2 Bath / Den / Upper - End Cap - 4 Unit	2A	1,444	11,552	1.500	1.04
26	2 Bed / 2 Bath / Den / Upper - Interior	2B	1,444	37,544	1.445	1.00

Site Data:

Development "A"		
Total Lot Size	0.978 AC	100.0%
Greenspace	0.303 AC	31.0%
Building	0.302 AC	30.9%
Parking	0.373 AC	38.1%
Development "B"		
Total Lot Size	1.133 AC	100.0%
Greenspace	0.356 AC	31.4%
Building	0.344 AC	30.4%
Parking	0.433 AC	38.2%
Development "C"		
Total Lot Size	1.749 AC	100.0%
Greenspace	0.639 AC	36.5%
Building	0.508 AC	29.1%
Parking	0.602 AC	34.4%
Development "D"		
Total Lot Size	0.872 AC	100.0%
Greenspace	0.199 AC	22.8%
Building	0.414 AC	47.5%
Parking	0.259 AC	29.7%
Overall Development		
Total Lot Size	4.732 AC	100.0%
Greenspace	1.497 AC	31.6%
Building	1.568 AC	33.2%
Parking	1.667 AC	35.2%

Project Narrative:

The South Pier Luxury Apartments project will occupy 4 parcels previously identified as Lot A, B, C & D totaling 88 units on 4.73 Acres of land.

Our site use is designed to maximize existing amenities and infrastructure to create a “lifestyle” community focused around the existing restaurants and shops as well as the Sheboygan River and Lake Michigan.

Our development concept is “Residential Row” in design consistent with the approved architectural design standards for the area. Exceptional exterior building materials and attention to detail will make this project one of a kind in Sheboygan and possibly even the Midwest. Interior amenities such as kitchen islands in all units, solid surface kitchens, central air conditioning, large open concept floor plans, and much more will draw sophisticated higher income young professionals, executives and empty nesters.

Specific project details include the following:

- 9 Buildings
- 88 Total units ranging from 4 -20 unit buildings
- Great Parking 230 total parking spaces / 2.61 spaces per unit
- 1 and 2 bedroom units – All have dens
- 1 and 2 car attached garages
- Generous unit sizes ranging from 984 to 1444 square feet
- Beautiful architecture and colors
- Lush landscaping
- Lifestyle community with easy access to restaurants, shopping, Lake Michigan and walking trails, and the Sheboygan River and River Walk.



**DISTINCTIVE
DESIGN
STUDIO**
**LJM
Architects**

SOUTH PIER APTS.

HCI Properties

REVISIONS

Date	Description
06/01/16	ARCH REVIEW

**ARCH
REVIEW**

**EXTERIOR
RENDERING**

ISSUE DATE: 06/01/16

RENDER BY: BURANT

CHECKED BY: PESKIE

G000

SCALE:

WRITTEN DIMENSIONS ON THESE DOCUMENTS SHALL HAVE PRECEDENCE OVER SCALED DIMENSIONS. CONTRACTORS SHALL VERIFY AND BE RESPONSIBLE FOR ALL DIMENSIONS AND CONDITIONS ON THE JOB.

DISTINCTIVE DESIGN STUDIO / STEVEN M. PESKIE EXPRESSLY RESERVES THEIR COMMON LAW COPYRIGHT AND OTHER PROPERTY RIGHTS IN THESE DOCUMENTS. THESE DOCUMENTS ARE NOT TO BE REPRODUCED, CHANGED, OR COPIED IN ANY FORM OR MANNER WHATSOEVER, NOR ARE THEY TO BE ASSIGNED TO ANY THIRD PARTY WITHOUT FIRST OBTAINING THE EXPRESS WRITTEN PERMISSION AND CONSENT OF DISTINCTIVE DESIGN STUDIO / STEVEN M. PESKIE.



SOUTH PIER APTS.



REVISIONS

Date	Description
06/01/16	ARCH REVIEW

ARCH REVIEW

EXTERIOR RENDERING

ISSUE DATE: 06/01/16

RENDER BY: BURANT

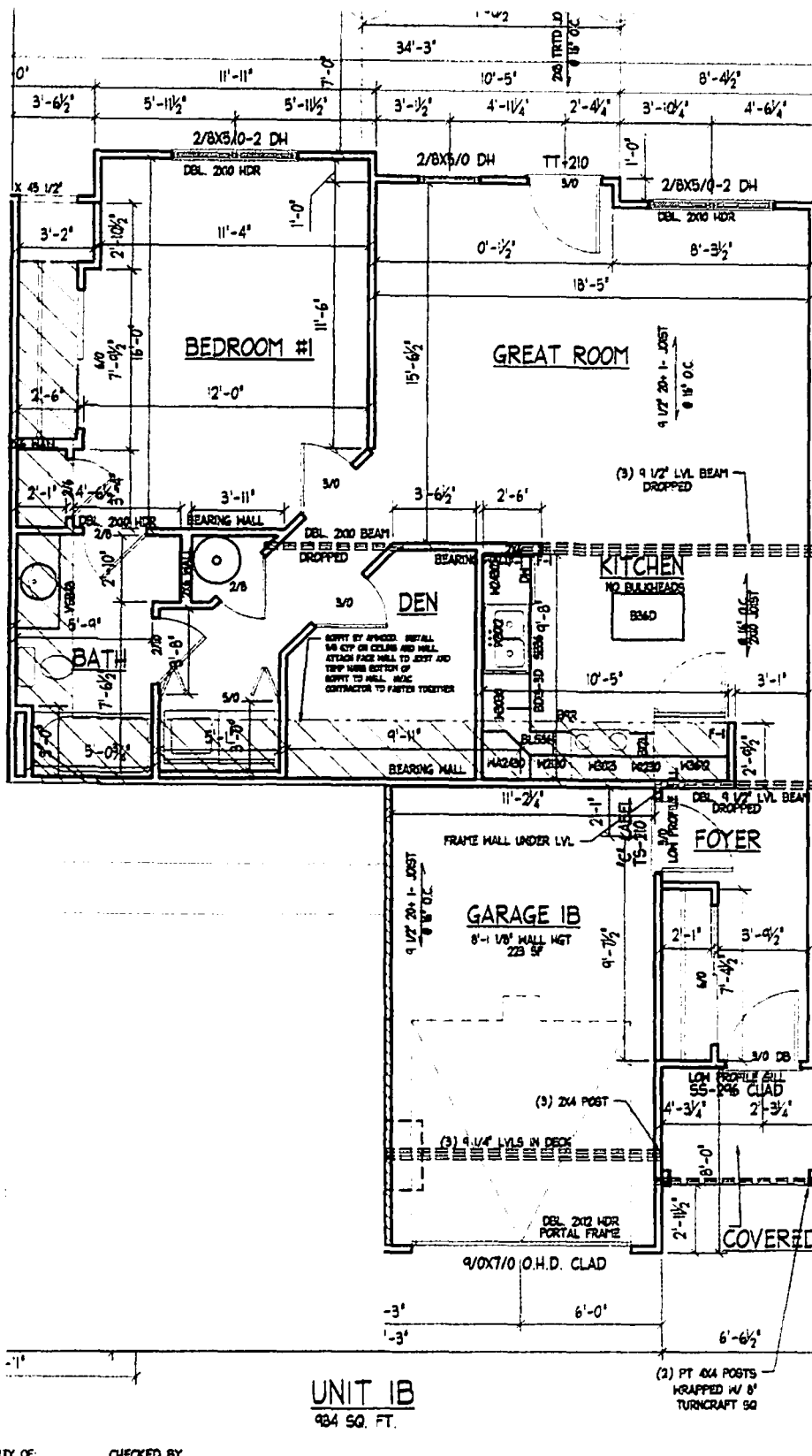
CHECKED BY: PESKIE

G001

SCALE

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DISTINCTIVE DESIGN STUDIO, LJM ARCHITECTS, HCI PROPERTIES, STEVEN M. PESKIE EXPRESSLY RESERVES THEIR COMMON LAW COPYRIGHT AND OTHER PROPERTY RIGHTS IN THESE DOCUMENTS. THESE DOCUMENTS ARE NOT TO BE REPRODUCED, CHANGED, OR COPIED IN ANY FORM OR MANNER WHATSOEVER, NOR ARE THEY TO BE ASSIGNED TO ANY THIRD PARTY WITHOUT FIRST OBTAINING THE EXPRESS WRITTEN PERMISSION AND CONSENT OF DISTINCTIVE DESIGN STUDIO / STEVEN M. PESKIE.



THIS IS THE PROPERTY OF:

Amwood
A Division of Amwood Homes, Inc.
P.O. Box 311 - Janesville, WI 53547-0311
608-756-2889 fax 608-756-3443
www.amwoodhomes.com

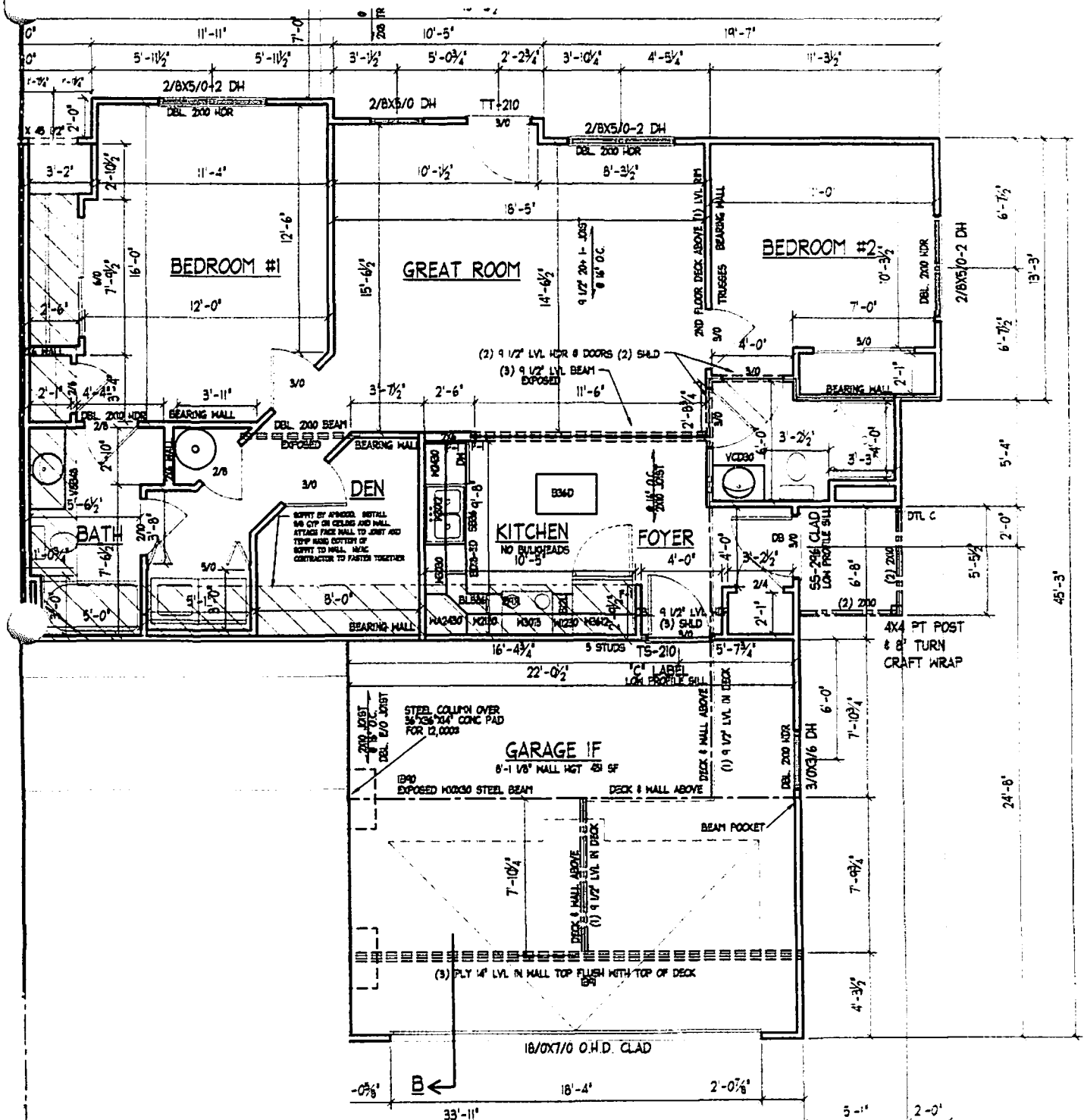
CHECKED BY: **GENERAL NOTES**

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- Amwood Homes, Inc. and/or its dealer shall have construction lien rights for use of their blueprints, drawings, plans and/or specifications.

WLB
BURBACK BUILDERS - SHEBOYGAN 12 UNIT

CODE	BY	DATE	CODE	BY	DATE
Plan / Custom			Processor	JDP	05/03/16
Revision			Revision	JDP	05/06/16
Revision			Revision		
Revision			Foundation		

Cust. No. **9003**
P.O. No. **9031**
Job No. **ML-604**
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UNIT 1F
1130 SQ. FT.

THIS IS THE PROPERTY OF:



P.O. Box 311 - Janesville, WI 53547-0311
608-756-2989 fax 608-756-3443
www.amwoodhomes.com

CHECKED BY:

GENERAL NOTATIONS:

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WLB

BURBACK BUILDERS - SHEBOYGAN 12 UNIT

CODE	BY	DATE	CODE	BY	DATE
Plan / Custom			Processor		JP 05/06/16
Revision			Revision		JP 05/06/16
Revision			Revision		
Revision			Foundation		

Cust. No.

9003

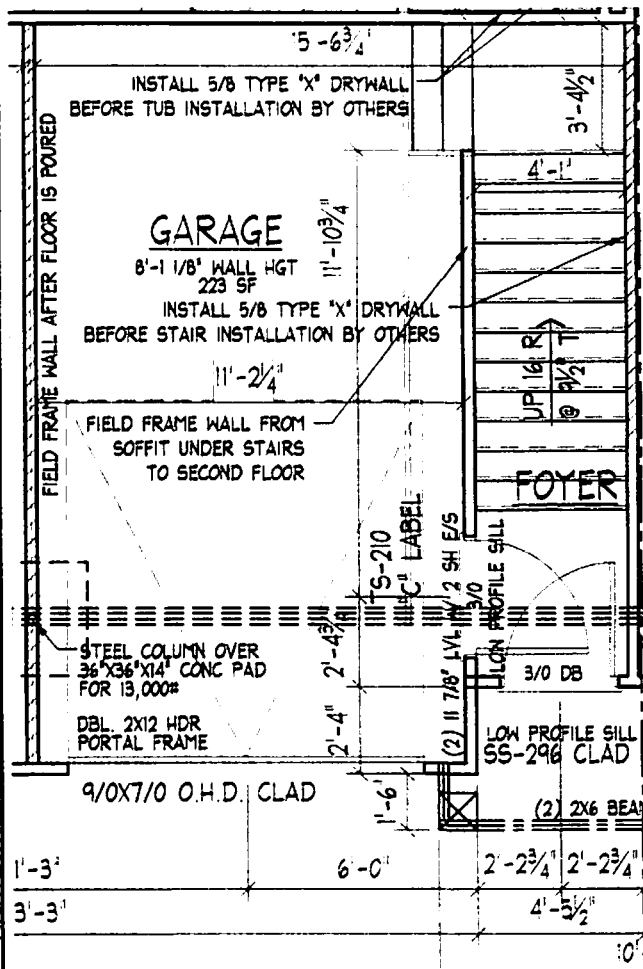
F.O. No.

9031

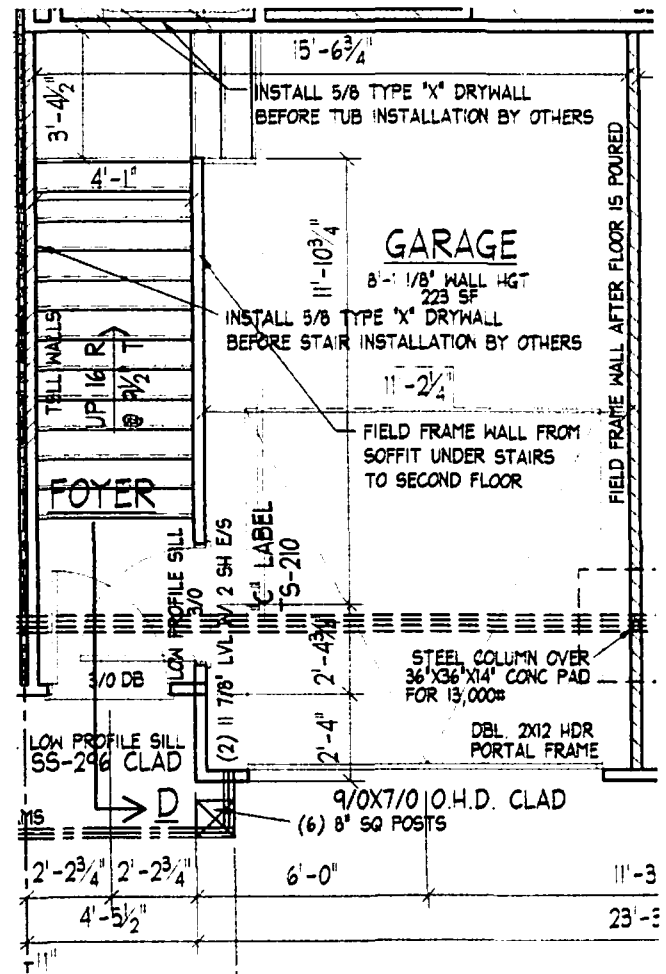
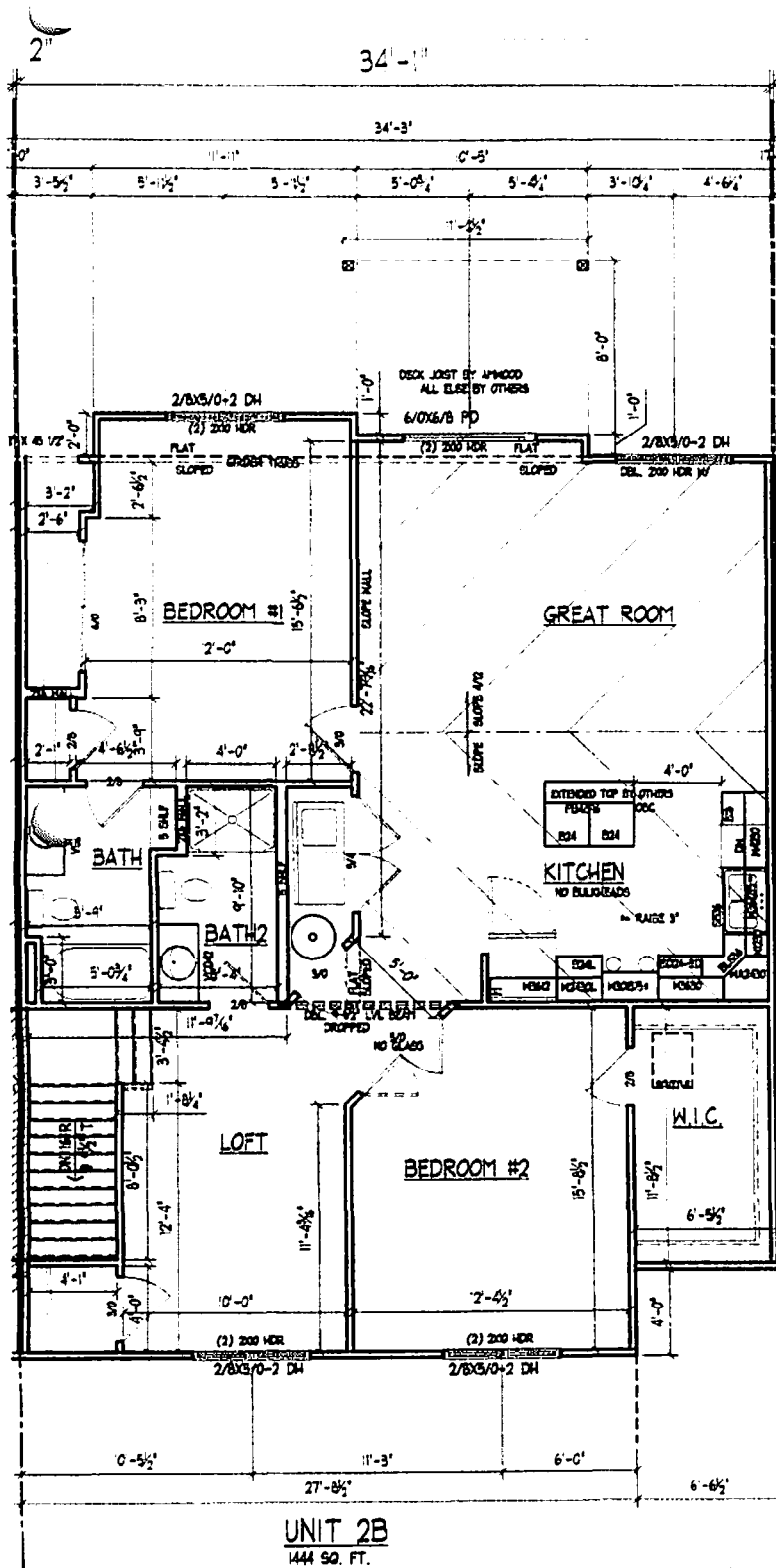
Job No.

ML-604

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31



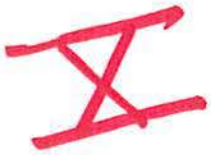
THIS IS THE PROPERTY OF:
Amwood
P.O. Box 311 - Janesville, WI 53547-0311
508-756-2589 Fax: 508-756-3443
www.amwoodhomes.com

CHECKED BY:
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BURBACK BUILDERS - SHEBOYGAN 12 UNIT					
CODE	BY	DATE	CODE	BY	DATE
Plan / Custom			Processor	JDP	05/08/16
Revision			Revision	JDP	05/06/16
Revision			Revision		
Revision			Foundation		

Cust. No.
9003
F.O. No.
9031
Job No.
ML-604
©1997 AMWOOD, INC.



Other Matters

9.2

Gen. Ord. No. - 16 - 17 . By Alderpersons Donohue and Hou-Seye.
June 6, 2016.

AN ORDINANCE amending the City of Sheboygan Official Zoning Map of the Sheboygan Zoning Ordinance to change the Use District Classification of property located on interior vacant land on South Pier from Class PPUD to Class South Pier Sheboygan PUD 2016 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 from Class PPUD to Class South Pier Sheboygan PUD 2016 Classification:

Lot 6 Description

LOT 6 OF THE SOUTH PIER PLAT, LOCATED IN THE NE 1/4 OF THE NORTHWEST 1/4 AND THE NW 1/4 OF THE NORTHEAST 1/4 OF SECTION 26, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. SAID LOT 6 CONTAINS 37,974 SQ. FT. OR 0.87 ACRES.

Lot 7 Description

BEING PART OF LOT 7 OF THE SOUTH PIER PLAT, LOCATED IN THE NORTH 1/2 OF THE NORTHEAST 1/4 OF SECTION 26, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

COMMENCING AT THE SOUTHEAST CORNER OF LOT 7 OF THE SOUTH PIER PLAT, SAID CORNER BEING THE INTERSECTION OF THE WEST R/W LINE OF BLUE HARBOR DRIVE WITH THE NORTH R/W LINE OF FISHERMANS ROW, SAID CORNER ALSO BEING THE POINT OF BEGINNING. THENCE N 88°18'23" W ALONG SAID NORTH R/W LINE 305.30', THENCE NORTHWESTERLY ALONG SAID NORTH R/W LINE 44.15' ALONG A CURVE TO THE RIGHT, HAVING A RADIUS OF 65.0' AND A CHORD BEARING OF N 68°50'46" W 43.31', THENCE N 49°23'09" W ALONG SAID NORTH R/W LINE 28.21' TO ITS INTERSECTION WITH THE EAST R/W LINE OF SOUTH PIER DRIVE, THENCE N 40°35'24" E ALONG SAID EAST R/W LINE 2.95', THENCE NORTHEASTERLY ALONG SAID EAST R/W LINE 254.28' ALONG A CURVE TO THE LEFT, HAVING A RADIUS OF 525.0' AND A CHORD BEARING OF N 26°42'53" E 251.80', THENCE S 81°22'46" E 256.89' TO A POINT ON THE WEST R/W LINE OF BLUE HARBOR DRIVE, THENCE S 00°31'41" W ALONG SAID WEST R/W LINE 231.68' TO THE POINT OF BEGINNING. SAID TRACT CONTAINS 76,170.10 SQ. FT. OR 1.75 ACRES.

City Plan

Lot 8 Description

BEING PART OF LOT 8 OF THE SOUTH PIER PLAT, LOCATED IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 23 AND THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 26, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

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Lot 9 Description

BEING PART OF LOT 9 OF THE SOUTH PIER PLAT, LOCATED IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 23, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

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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.

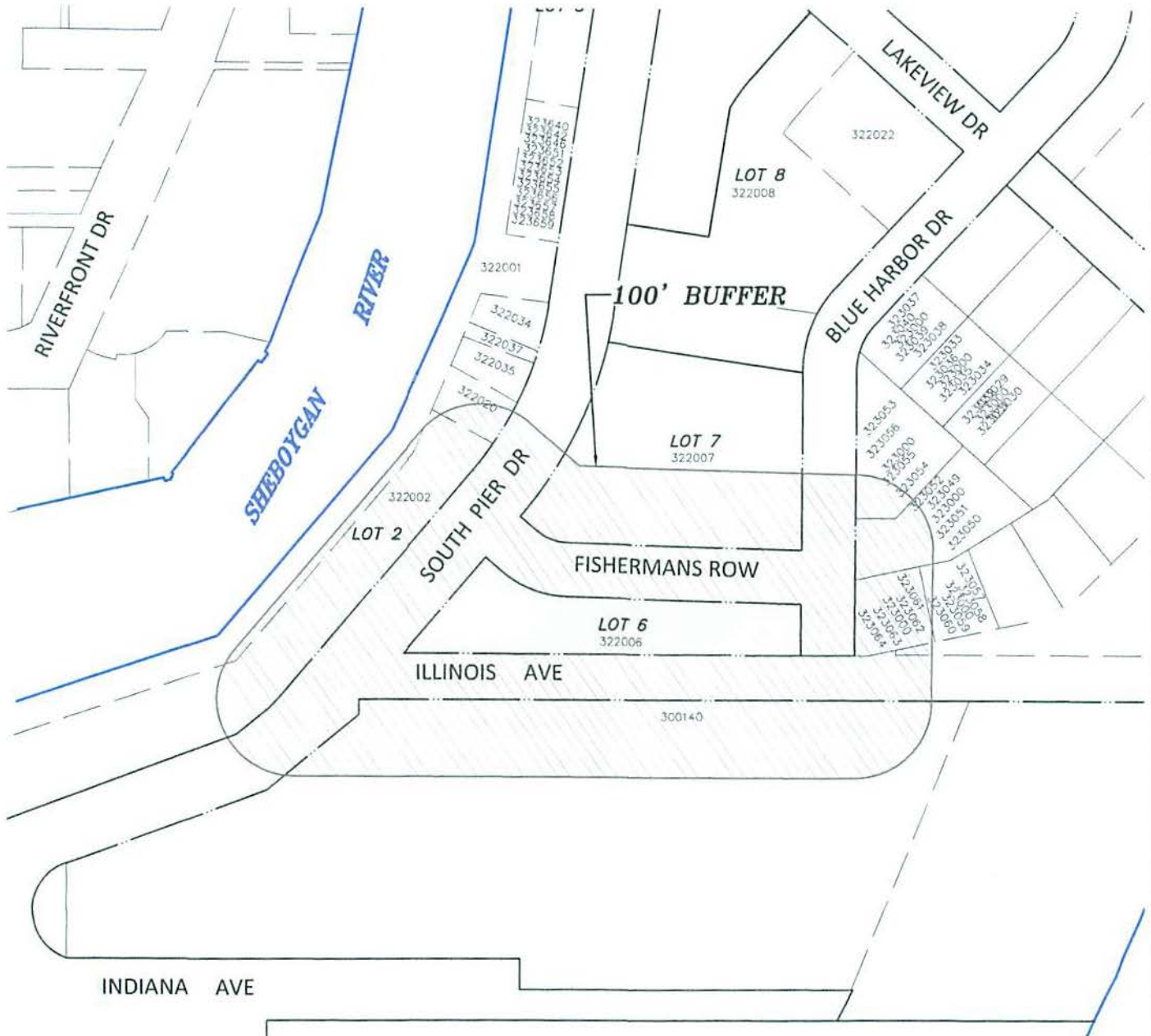
I HEREBY CERTIFY that the foregoing Ordinance was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

PROPOSED ZONING CHANGE
FROM PPUD TO SOUTH PIER SHEBOYGAN PUD 2016
SECTION 26, T. 15 N., R. 23 E.

LOT 6 OF THE SOUTH PIER PLAT, LOCATED IN THE NE 1/4 OF THE NORTHWEST 1/4 AND THE NW 1/4 OF THE NORTHEAST 1/4 OF SECTION 26, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. SAID LOT 6 CONTAINS 37,974 SQ. FT. OR 0.87 ACRES.



ALL SOUTH PIER AREA ZONED PPUD



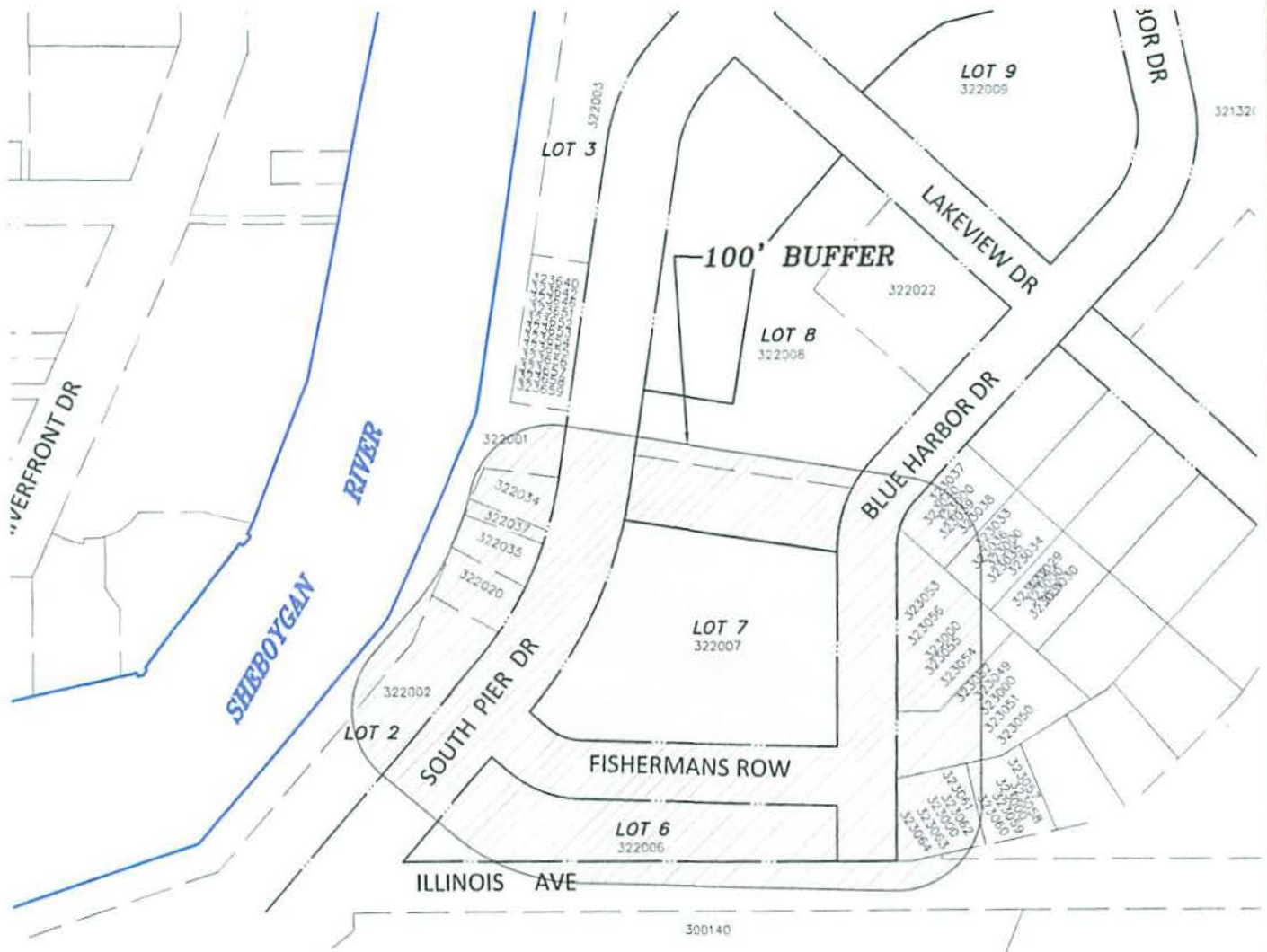
PROPOSED ZONING CHANGE

FROM PPUD TO SOUTH PIER SHEBOYGAN PUD 2016

SECTION 26, T. 15 N., R. 23 E.

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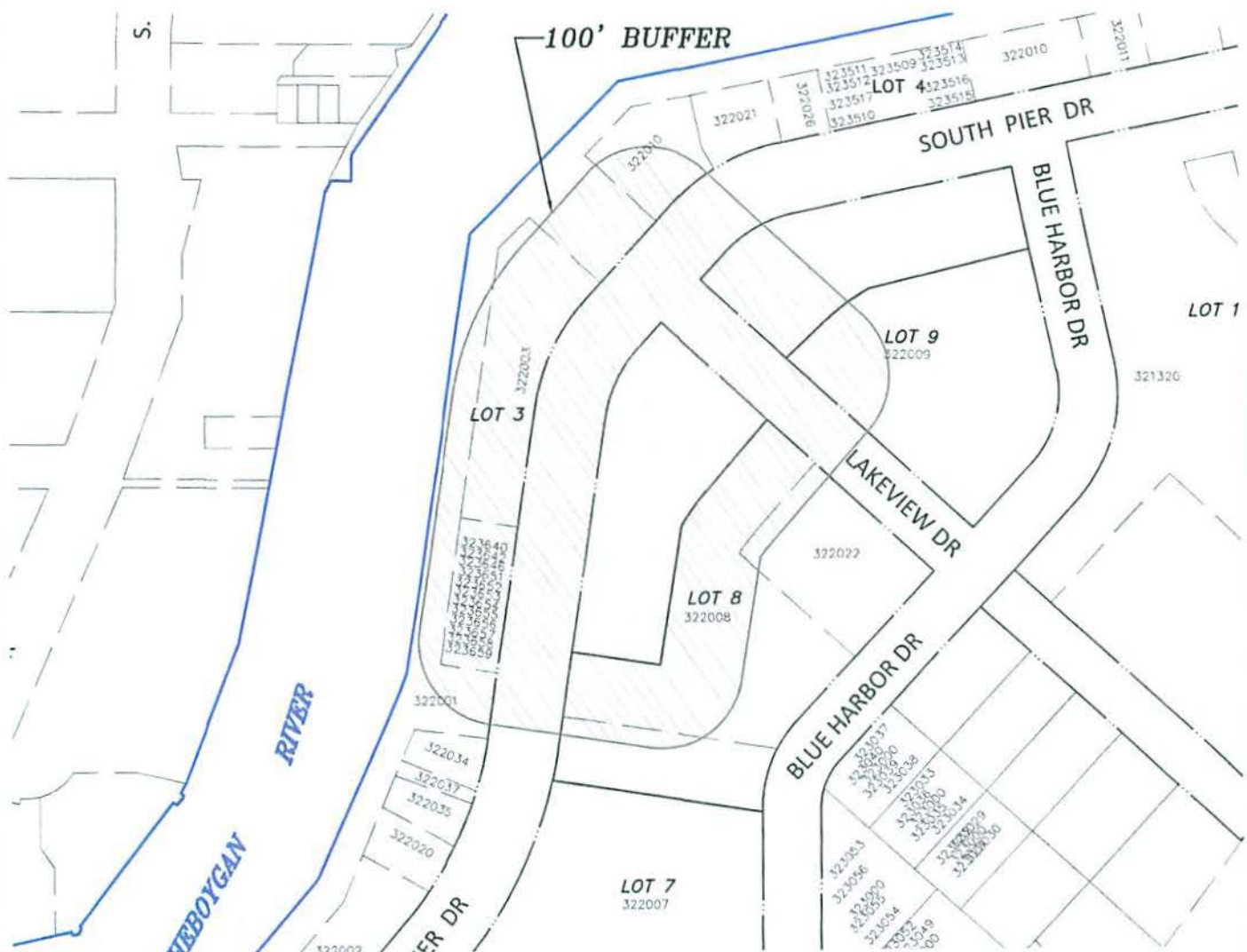
ALL SOUTH PIER AREA ZONED PPUD



PROPOSED ZONING CHANGE FROM PPUD TO SOUTH PIER SHEBOYGAN PUD 2016 PART OF SECTIONS 23 & 26, T. 15 N., R. 23 E.

BEING PART OF LOT 8 OF THE SOUTH PIER PLAT, LOCATED IN THE SOUTHWEST $\frac{1}{4}$ OF THE SOUTHEAST $\frac{1}{4}$ OF SECTION 23 AND THE NORTHWEST $\frac{1}{4}$ OF THE NORTHEAST $\frac{1}{4}$ OF SECTION 26, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

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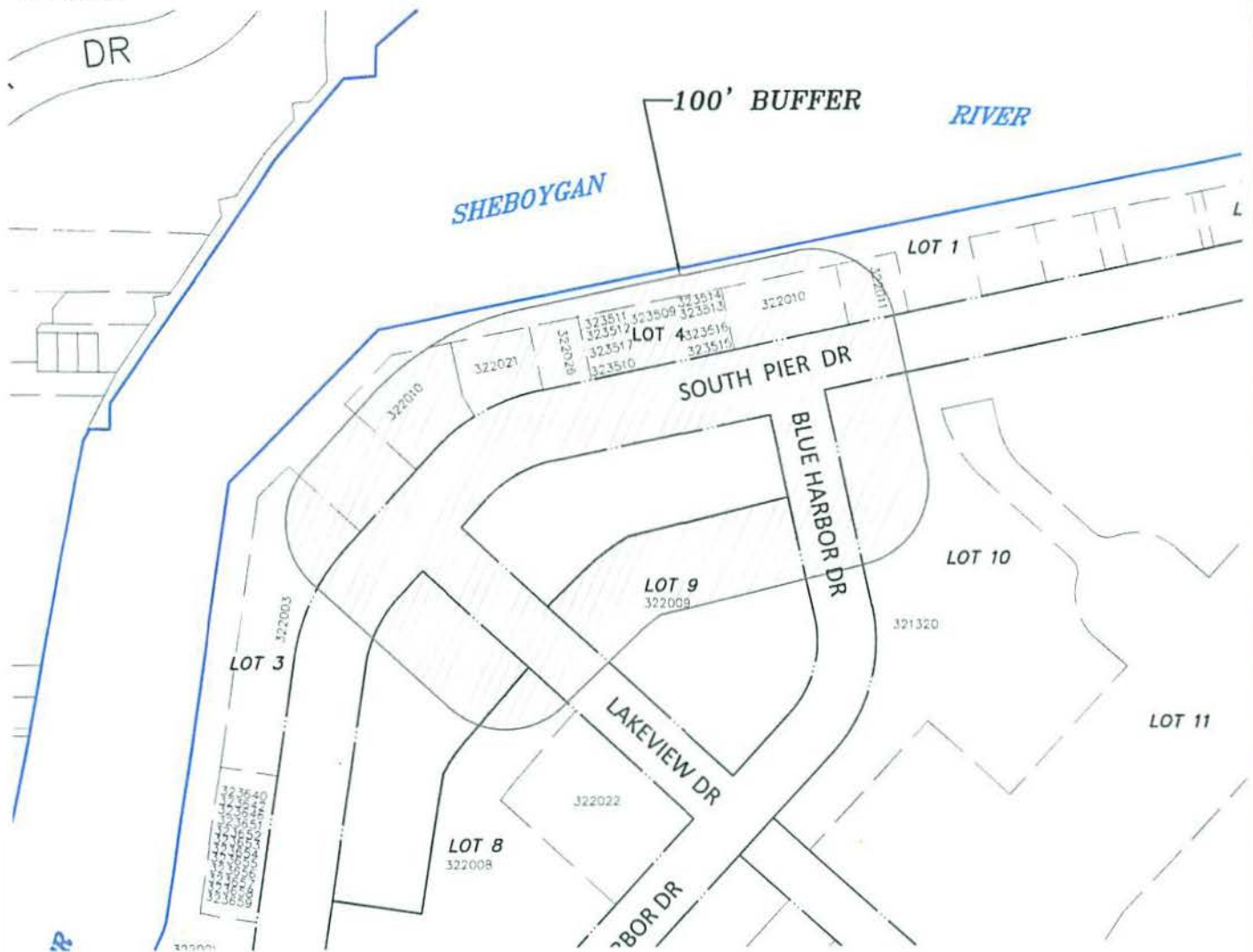
ALL SOUTH PIER AREA ZONED PPUD



PROPOSED ZONING CHANGE FROM PPUD TO SOUTH PIER SHEBOYGAN PUD 2016 SECTION 23, T. 15 N., R. 23 E.

BEING PART OF LOT 9 OF THE SOUTH PIER PLAT, LOCATED IN THE SOUTHWEST $\frac{1}{4}$ OF THE SOUTHEAST $\frac{1}{4}$ OF SECTION 23, T. 15 N., R. 23 E. IN THE CITY OF SHEBOYGAN, SHEBOYGAN COUNTY, STATE OF WISCONSIN. BEING MORE PARTICULARLY DESCRIBED AS

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ALL SOUTH PIER AREA ZONED PPUD



Other Matters

9.3

II

R. O. No. - 16 - 17. By CITY CLERK. June 6, 2016.

Submitting a communication from Randy Olm, CPA, Schenck SC, regarding a real estate tax assessment adjustment for 1536 N. 18th St.

Finance

City Clerk

0.0

II

Richards, Susan

From: Buss, Nancy
Sent: Monday, June 06, 2016 9:43 AM
To: Richards, Susan
Subject: FW: Real estate tax assessment adjustment 1536 n 18th st., City of Sheboygan

From: Olm, Randy K. [<mailto:Randy.Olm@schencksc.com>]
Sent: Thursday, June 02, 2016 11:47 AM
To: Buss, Nancy; Richards, Susan
Subject: Real estate tax assessment adjustment 1536 n 18th st., City of Sheboygan

Nancy,

I tried calling you yesterday about this, but was unable to get through. So I then called the assessor's office and they sent me to Laura at the county. She gave me some background and told me the City does their own refunds but she would do the recalc of the 2015 tax bill and then pass that back to you.

This morning I sent her the copy of the state's adjustment notice and you can see her reply. Looks like it's up to City Finance to do the calc and refund.

So to make this official, on behalf of my client 1536 18th street, llc, I am requesting a refund of overpaid taxes for 2015 based on the redetermination of the assessed value for 2015.

This property transferred hands on July 31, 2015 and was purchased from American Orthodontics. American Ortho was the owner of record on the Jan 1, 2015 assessment date so they also authorized me as their agent to appeal the assessment to the state within the 60 day window, on their behalf and I was the agent for the buyer too. That is why AO's name is on the redetermination letter from the state.

My client's name was on the 2015 tax bill and they have paid the first half bill and will have to pay the second half bill, so they should get the refund. Laura though maybe the check would have to go back to American ortho, but she wasn't aware that the purchaser's name was already on the 2015 tax bill.

We'd like to get an official rework of the bill as soon as possible as the tenant is also involved in paying some of tax bill for 2015 and 2016 and we need to get what they are now paying adjusted based on the revised bill. Would appreciate if you could give me a call next week and let me know what timelines there might be on this process.

I will be back in the office on Monday.

Randy Olm, CPA

Shareholder

Schenck SC

712 Riverfront Drive, Suite 301

Sheboygan, WI 53081

920-458-0341 office | 920-458-8974 fax

randy.olm@schencksc.com

My Bio www.schencksc.com/randy-olm | www.facebook.com/schencksc | www.twitter.com/schencksc

Named one of the Top 25 Best Accounting Firms to Work For by Vault

Check out our upcoming workshops and webinars at www.schencksc.com/events

Any accounting, business or tax advice contained in this email, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues or as a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties unless expressly indicated.

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CORRECTION

STATE BOARD OF ASSESSORS NOTICE OF DETERMINATION

This notice corrects an error in the March 22, 2016 Notice of Determination

AMERICAN ORTHODONTICS INC, PETITIONER
APPEAL NO. 81-041-REO-15
STATE IDENTIFICATION NO. 81-59-281-R000001429
LOCATION: 1536 N 18TH ST

COPY

Parcel 5928 1629 590

VS

WISCONSIN DEPARTMENT OF REVENUE, RESPONDENT

TO:
AMERICAN ORTHODONTICS INC
3524 WASHINGTON AVE
PO BOX 1048
SHEBOYGAN WI 53082-1048

AND:
SUSAN RICHARDS - CLERK
C OF SHEBOYGAN
828 CENTER AVE
SHEBOYGAN WI 53081-4442

PLEASE TAKE NOTICE that the objection to the 2015 assessment for the above-listed parcel has been reviewed by the State Board of Assessors pursuant to sec. 70.995(8)(a), Wis. Stats., and that this Board has determined that the property in question be assessed as follows:

	AGGREGATE RATIO: 0.995643990			
	ORIGINAL 2015 FULL VALUE ASSESSMENT	REVISED 2015 FULL VALUE ASSESSMENT	ORIGINAL 2015 EQUATED VALUE ASSESSMENT	REVISED 2015 EQUATED VALUE ASSESSMENT
LAND	\$191,200	\$191,200	\$190,400	\$190,400
IMPROVEMENT	\$1,233,800	\$327,300	\$1,228,400	\$325,900
TOTAL	\$1,425,000	\$518,500	\$1,418,800	\$516,300

Interest per sec. 70.511(2)(b), Wis. Stats., is applicable.

You shall be deemed to have accepted this determination unless you notify the Wisconsin Tax Appeals Commission of your desire to present testimony before that Commission challenging the assessed value here determined. The proper forms may be obtained by writing or calling:

Wisconsin Tax Appeals Commission
5005 University Ave Ste 110
Madison, WI 53705
(608) 266-1391

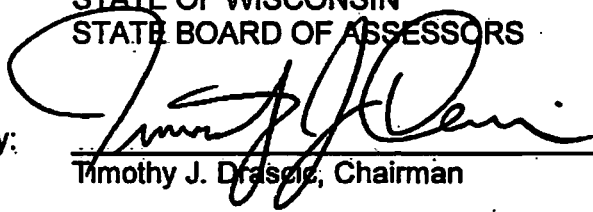
APPEALS MUST BE FILED WITH THE TAX APPEALS COMMISSION WITHIN 60 DAYS OF THE DATE ON THIS ORDER as set forth in sec. 73.01(5), Wis. Stats.

Dated at Madison, Wisconsin, this 6th day of April 2016

cc: RANDALL OLM CPA
SCHENCK SC
712 RIVERFRONT DR
SHEBOYGAN WI 53081-4665
Bonnie Jorstad, WI Tax Appeals Commission
Green Bay Manufacturing & Utility District Office

STATE OF WISCONSIN
STATE BOARD OF ASSESSORS

By:


Timothy J. Drasler, Chairman

In accordance with sec. 70.995(8)(a), Wis. Stats., determinations made by the Wisconsin State Board of Assessors (BOA) may be appealed by both the taxpayer and the municipality. Appeals must be made to the Wisconsin Tax Appeals Commission within 60 days of the issuance date of the Board of Assessor Determination. The Tax Appeals Commission will contact you after receiving the appeal. If you need to confirm that there is no further appeal, the Tax Appeals Commission contact number is (608) 266-1391.

COPY

If an appeal is filed to the BOA, state statutes require you to do the following:

Assessed Value

Municipality

- If the assessed value is **sustained** - no further action is required.
- If the assessed value is **reduced**, after the delivery of the equated assessment roll, change the equated assessment roll value for the appropriate year using the procedure found in sec. 70.48, Wis. Stats.
- If the assessed value is **increased**, after delivery of the equated assessment roll, the Wisconsin Department of Revenue (DOR) will add the value as omitted property on the next year's roll.

Note: When the appeal is ultimately resolved, remove the appeal pending notice from the original equated assessment roll.

Property Tax

Taxpayer

- If the assessed value is **sustained**, no further action; no change in taxes.
- If the assessed value is **reduced**, and your tax bill was based on the reduced assessment, no further action is required.
- If the assessed value is **reduced**, and your tax bill was based on the original assessment, sec. 70.511, Wis. Stats., applies. Send a claim for a refund of excess taxes paid plus interest, by November 1, to the municipal clerk. (If a further appeal produces an additional change, DOR will notify you of that change).
- If the assessed value is **increased**, and your tax bill was based on the original assessment, DOR will send you a Notice of Omitted Property Assessment (during the next assessment year) for the increase, and the municipality will bill you for the additional taxes on the next tax roll.

Municipality

- If the assessed value is **sustained**, no change in taxes.
- If the assessed value is **reduced**, and the tax bill was based on the original assessment, refund the taxes and interest in response to the taxpayer's claim. If the taxpayer files the claim on or before November 1, you must pay the refund by the following January 31. If taxes are refunded, the municipality may proceed under sec. 74.41, Wis. Stats., and file an "Inquiry Related to Rescinded or Refunded Taxes" (Form PC-201) with the DOR. Before you electronically submit Form PC-201 (<http://www.revenue.wi.gov/forms/govtvc/pc-201.pdf>), the amount of the rescinded/ refunded tax must have been \$500 or more or your tax district must have accumulated a total of at least \$5,000 of rescinded/refunded taxes which were levied for the same year. Questions regarding Form PC-201 can be emailed to lgs@revenue.wi.gov.
- If the assessed value is **increased**, and the tax bill was based on the original assessment, there is no change in original taxes. DOR will provide you with an Omitted Property Assessment Notice and Roll (with the next equated assessment roll).

Interest

Municipality

- If the assessed value is **reduced**, and the tax bill was based on the original assessment, interest must be paid to the taxpayer per sec. 70.511(2)(b) Wis. Stats., "...Interest on the claim shall be paid to the taxpayer when the claim is paid at the average annual discount rate determined by the last auction of 6-month U.S. treasury bills before the objection per day for the period of time between the time when the tax was due and the date that the claim was paid. If the taxpayer requests a postponement of proceedings before the reviewing authority, interest on the claim shall permanently stop accruing at the date of the request. If the hearing is postponed at the request of the taxpayer, the reviewing authority shall hold a hearing on the appeal within 30 days after the postponement is requested unless the taxpayer agrees to a longer delay. If the reviewing authority postpones the hearing without a request by the taxpayer, interest on the claim shall continue to accrue. No interest may be paid if the reviewing authority determines under s. 70.995(8)(a) that the value of the property was reduced because the taxpayer supplied false or incomplete information...". If the exception applies, it will be noted on the face of this determination.
- Interest rates can be found at the Federal Reserve Board: H.15 Release - Selected Releases and Historical Data (<http://www.federalreserve.gov/releases/h15/data.htm>)



State of Wisconsin • DEPARTMENT OF REVENUE • MEMORANDUM

DIVISION OF STATE AND LOCAL FINANCE MANUFACTURING & UTILITY BUREAU

2130 Rte. 41, Room 100, Sheboygan, WI 53081-8971
Mail Drop #6-97
P.O. Box 8971
Sheboygan, Wisconsin 53708-8971
PHONE (608) 266-1147
FAX (608) 264-6897

COPY

DATE: April 6, 2016

TO: American Orthodontics Inc.
Susan Richards – Clerk, City of Sheboygan
Randall Olm, CPA – Agent for American Orthodontics

FROM: Tim Drascic, Director-Manufacturing & Utility Bureau

RE: 2015 State Board of Assessors Determination (81-041-REO-15)

Enclosed find a corrected State Board of Assessors Notice of Determination for 2015 appeal 81-041-REO-15, a real estate appeal for property located at 1536 N 18th Street in the City of Sheboygan. An error was made in the generation of the original Notice of Determination dated and mailed on March 22, 2016. The original notice indicated that the 2015 assessment on this property was sustained.

The State Board of Assessors actually voted to reduce the 2015 assessment on this property. Incorrect data was entered into our appeal database used to generate the original notice.

Copies of the corrected notice of determination were mailed to all parties on Wednesday, April 6, 2016. I apologize for our error.

If you have any questions, please call me at (608) 266-3845

Thank you,

Timothy J. Drascic, Director
Manufacturing & Utility Bureau

Cc: BOA file (81-041-REO-15)

**STATE OF WISCONSIN
REAL ESTATE PROPERTY TAX BILL FOR 2015**

9/1

PARCEL NUMBER: 59281629590

**CITY OF SHEBOYGAN
SHEBOYGAN COUNTY**

Correspondence should refer to Parcel Number.

Assessed Value Land	Ass'd Value Improve	Tot Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improve	Tot Est. Fair Mkt.	☐ A star in this box mean unpaid prior year taxes
190,400	1,228,400	1,418,800	99.564	191,200	1,233,800	1,425,000	

TAXING JURISDICTION	2014	2015	2014	2015	% Tax Change	A. Change Construction NET PROPERTY TAX 36,765.98
	Est. State Aids Allocated Tax Dist	Est. State Aids Allocated Tax Dist	Net Tax	Net Tax		
STATE			241.90	241.73	-1.1	
COUNTY	1,607,575	1,536,231	7,821.59	8,011.76	2.4	
C-SHEBOYGAN	13,295,672	13,211,594	13,170.17	13,472.70	2.3	
SCHL - 5271	51,856,061	53,454,830	14,912.90	13,975.53	-6.3	
TCDB 11	19,585	2,850,205	1,110.71	1,141.48	2.8	
RECEIVED						
DEC 14 2015						
TOTAL	67,478,893	71,052,860	37,257.27	36,843.20	-1.1	
		First Dollar Credit	79.15	77.22	-2.4	
		Lottery & Gaming Credit				
		Net Property Tax	37,178.12	36,765.98	-1.1	
School taxes reduced by school levy tax credit	2,974.50	IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.		Net Assessed Value Rate (Does NOT reflect Credits)	25.9678587	Warning: If not paid by due dates, installment option is lost and total tax is delinquent and subject to interest and, if applicable, penalty. Failure to pay on time. See Reverse
1536 N. 18TH ST.		1536 18TH STREET, LLC 443 N MAIN ST SHEBOYGAN FLS WI 53085-3316				1st Installment by JANUARY 31, 2016 18,382.99
						2nd Installment by JULY 31, 2016 18,382.99

SEC 16 T15N R23E PRT OF SE SW & SW SE SEC 16
DESC AS: COM IN E LINE OF ZICKHARD'S DIVISION 150'
* BALANCE OF DESCRIPTION - SEE TAX ROLL *

7UPLA S15 00221

TEAR HERE

SEE REVERSE SIDE FOR IMPORTANT INFORMATION
RETAIN THIS PORTION AS YOUR COPY

TEAR HERE

**TEAR OFF THIS STUB AND INCLUDE WITH FIRST INSTALLMENT PAYMENT
REAL ESTATE PROPERTY TAX BILL FOR 2015**



RP51691

Please make payments to the City of Sheboygan up through January 31st.
Payments after January 31st should be directed to the County Treasurer.

Parcel Number: 59281629590

Name: 1536 18TH STREET, LLC
443 N MAIN ST
SHEBOYGAN FLS WI 53085-3316

Parcel Address: 1536 N. 18TH ST.

Pay 1st Installment - \$18,382.99

Or

Pay Full Payment - \$36,765.98

By January 31, 2016

Municipality/Location	Collection Dates	Times	Bank Collection Site In Person In Lobby Only	Bank Lobby Hours Tax Bill Must Accompany Payment
City of Sheboygan	In person payments should be made at 1 of the 4 Wisconsin Bank & Trust lobby locations.		Wisconsin Bank & Trust Lobby 4210 Highway 42, Sheboygan 655 S Taylor Drive, Sheboygan 604 N 8th Street, Sheboygan 3220 S Business Drive, Sheboygan	Lobby hours: Bring tax bill and payment. Mon-Fri 9:00 AM - 5:00 PM Closed at Noon 12/24, all day 11/26, 12/25, 1/01, & 1/18.

Online Payments: Visit www.sheboyganwi.gov - Click on property tax payment options banner on homepage. Service Fees will apply.

Drop Box: City Hall, 828 Center Avenue, Sheboygan, WI 53081. Box located at the front door to the building.

Dates Municipality Closed: NA

Other Drop Off Site: None

Telephone: 920-459-0292

Tax payment information online at www.sheboyganwi.gov.

Click on property tax payment options.

Warning: If not paid by due dates, installment option is lost and total tax is delinquent

Make check payable and mail to:

City of Sheboygan
828 Center Ave, Suite 205
Sheboygan WI 53081

PARCEL NUMBER: 59281628760

Correspondence should refer to Parcel Number.

**CITY OF SHEBOYGAN
SHEBOYGAN COUNTY**

Assessed Value Land	Ass'd Value Improve	Tot Assessed Value	Avg. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improve	Tot Est. Fair Mkt.	☐ A star in this box m unpaid prior year to
14,600	4,300	18,900	99.584	14,700	4,300	19,000	Construction
TAXING JURISDICTION		2014 Est. State Aids Allocated Tax Dist	2015 Est. State Aids Allocated Tax Dist	2014 Net Tax	2015 Net Tax	% Tax Change	NET PROPERTY TAX 413.5
STATE		1,607,575	1,536,231	3.31	3.22	-2.7	Job #
COUNTY		13,295,672	13,211,594	107.05	106.73	-3	Cost Code
C-SHEBOYGAN		51,856,061	53,454,830	180.26	179.47	-4	G/L Acct
SCHL - 5271		719,585	2,850,205	204.11	186.17	-8.8	Approved
TCDB 11				15.20	15.21	.1	Date Posted
		478,893	71,052,860	509.93	490.80	-3.8	Initials
			First Dollar Credit	79.15	77.22	-2.4	TOTAL DUE FOR FULL PAYME PAY BY JANUARY 31, 2016
			Lottery & Gaming Credit				\$413.58
			Net Property Tax	430.78	413.58	-4.0	
School taxes reduced by school levy tax credit		39.62	IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.		Net Assessed Value Rate (Does NOT reflect Credits)		Warning: If not paid by due dates, installm option is lost and total tax is delinquent an subject to interest and, if applicable, penal Failure to pay on time. See Reverse
					25.9678587		1st installment by JANUARY 31, 2016 206.79
							2nd installment by JULY 31, 2016 206.79

1525 N. 19TH ST.

ZICKHARDS DIVISION S 10' OF LOT 5 & ALL OF LOT 4

72KRD 00105

1536 18TH STREET LLC
C/O ANDREW CHAPPA
443 N MAIN ST
SHEBOYGAN FLS WI 53085-3316

SEE REVERSE SIDE FOR IMPORTANT INFORMATION
RETAIN THIS PORTION AS YOUR COPY

TEAR HERE

TEAR HERE

**TEAR OFF THIS STUB AND INCLUDE WITH FIRST INSTALLMENT PAYMENT
REAL ESTATE PROPERTY TAX BILL FOR 2015**



RP51601

Please make payments to the City of Sheboygan up through January 31st.
Payments after January 31st should be directed to the County Treasurer.

Parcel Number: 59281628760

Name: 1536 18TH STREET LLC
C/O ANDREW CHAPPA
443 N MAIN ST
SHEBOYGAN FLS WI 53085-3316

Parcel Address: 1525 N. 19TH ST.

Pay 1st Installment - \$206.79
Or
Pay Full Payment - \$413.58
By January 31, 2016

Municipality/Location	Collection Dates	Times	Bank Collection Site In Person In Lobby Only	Bank Lobby Hours Tax Bill Must Accompany Payme
City of Sheboygan	In person payments should be made at 1 of the 4 Wisconsin Bank & Trust lobby locations.		Wisconsin Bank & Trust Lobby 4210 Highway 42, Sheboygan 655 S Taylor Drive, Sheboygan 604 N 8th Street, Sheboygan 3220 S Business Drive, Sheboygan	Lobby hours: Bring tax bill and payment. Mon-Fri 9:00 AM - 5:00 PM Closed at Noon 12/24, all day 11/26, 12/25, 1/01, & 1/18.

Online Payments: Visit www.sheboyganwi.gov - Click on property tax payment options banner on homepage. Service Fees will apply.

Drop Box: City Hall, 828 Center Avenue, Sheboygan, WI 53081. Box located at the front door to the building.

Dates Municipality Closed: NA

Other Drop Off Site: None

Telephone: 920-459-0292

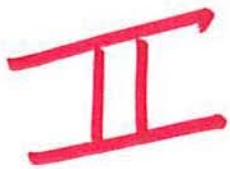
Tax payment information online at www.sheboyganwi.gov.

Click on property tax payment options.

Make check payable and mail to:

**City of Sheboygan
828 Center Ave, Suite 205
Sheboygan WI 53081**

Warning: If not paid by due dates, installment option is lost and total tax is delinquent
and subject to interest and applicable penalty. (See Reverse)



R. O. No. _____ - 16 - 17. By CITY CLERK. June 6, 2016.

Submitting various license applications for the period ending December 31, 2016, June 30, 2017 and June 30, 2018.

Law & Lic

City Clerk

CHANGE OF PREMISE

<u>No.</u>	<u>Name</u>	<u>Address</u>
1936	Black Pig (Permanent)	821 N. 8 th St. - change to include all of the first floor, 2 nd , floor mezzanine, 3 rd floor and the 4 th floor mezzanine.
1005	Al & Al's	1502 S. 12 th St. - two-day event to be held 9/30/16 to 10/1/16 to include Clara Ave. from 12 th St. intersection west 90' & 75' south of Clara/S. 12 th St. intersection.
2805	Blue Harbor Resort	725 Blue Harbor Dr. - one-day events to be held 7/4/16 & 9/24/16 to include Current premise and the lawn area outside of restaurant (north end of bldg.)
2566	That Place on 8 th I	1432 S. 8 th St. - one-day event to be Held 6/25/16 to include current premise and parking lot east of building.
1809	The Wharf	733 Riverfront Dr. - one-day event to be held 7/20/16 to include the current premise and the parking lot between the Duke of Devon and The Wharf and front of both establishments.
1809	The Wharf	733 Riverfront Dr. - two-day event to be held 8/6/16 to 8/7/16 to include the Current premise and the parking lot between the Duke of Devon and The Wharf and front of both establishments.

3001 Ranieri Four of A Kind	811 Indiana Ave. - one-day event to be Held 7/4/16 to include current premise & south, east & west parking lots.
3186 Suscha's Bar	1054 Pennsylvania Ave. - one-day event to be held 6/25/16 to include current premise and the parking lot north & east of current premise.

CIGARETTE/TOBACCO LICENSE (June 30, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2389	Epicure Lounge, The	1116 Michigan Ave.
2889	Family Dollar Stores #5587	2821 N. 15 th St.
3043	SR Tobacco	2529 S. Business Dr.
1392	Suscha News, LLC	1117 N. 8 th St.

MOBLIE HOME PARK LICENSE (June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1366	Sommers Woodhaven Mobile Home	4441 S. 12 th St.

SIDEWALK CAFÉ PERMIT LICENSE (April 14, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2742	8 th Street Ale Haus	1132 N. 8 th St.

THEATRE LICENSE (June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1219	Marc Cinemas	3226 Kohler Memorial Dr.

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

<u>No.</u>	<u>Name</u>	<u>Address</u>
3204	J Mart	2206 N. 15 th St.

"CLASS A" LIQUOR LICENSE (RENEW) (June 30, 2017)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2929	Aldi #94	919 S. Taylor Dr.
2765	Jakes Liquor I	2019 S. Business Dr.
3132	Pick 'N Save #6432	1317 N. 25 th St.
3133	Pick 'N Save #6433	2625 S. Business Dr.
2702	Tietzs Piggly Wiggly	2905 N. 15 th St.

CLASS "A" BEER LICENSE (June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2404	Dicks Northeast Standard I	905 Erie Ave.
2336	El Durango	1035 Indiana Ave.
2984	Everest Enterprises	1710 Indiana Ave.
3113	Harbor Petro	905 Indiana Ave.
3170	Minit Mart #1	1508 S. 8 th St.
3171	Minit Mart #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. Taylor Dr.
3176	Minit Mart #7	1211 Weeden Creek Rd.
3169	Minit Mart #8	1006 Geele Ave.
2631	North 8 Oriental Store	2002 N. 8 th St.
2519	Northside Clark	2709 N. 15 th St.
2864	Sheboygan BP	1030 S. 14 th St.
3189	Shopko Stores #116	518 S. Taylor Dr.
3007	Tidy Store of Sheboygan	810 N. 14 th St.
1424	Walgreens #06097	3320 S. Business Dr.
2088	Walgreens #6570	1029 N. 14 th St.
2601	Walgreens #12020	2702 Calumet Dr.

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

<u>No.</u>	<u>Name</u>	<u>Address</u>
2840	4 th Street Tap	520 N. 4 th St.
2742	8 th Street Ale Haus	1132 N. 8 th St.
3075	8 th Street Pub & Eatery	1501 S. 8 th St.
1005	Al & Al's Bar & Grill	1502 S. 12 th St.
2693	Beans on 12 th	1823 N. 12 th St.
3159	Big Mikes Sports Bar & Grill	911 Indiana Ave.
1936	Black Pig	821 N. 8 th St.
3044	Blondies Bar & Grill	1034 Michigan Ave.
3160	Bomallies	2427 Calumet Dr.
2381	Bourbon Street Pub & Grill	1536 Indiana Ave.
2762	Braveheart Pub I	2120 Calumet Dr.
3146	Bumps Grill Tavern	1902 S. 12 th St.
1419	Bunker, The	1138 Union Ave.
2772	Club Michigan I	908 Michigan Ave.
2373	Duke of Devon, The	739 Riverfront Dr.
1752	End Zone, The	904 Indiana Ave.
1525	Fountain Park Lounge	922 N. 8 th St.
3136	Franks Place	3023 N. 15 th St.
2977	Geno Nottolini's Pizza	933 Indiana Ave.
3056	Gotta Getcha In Oasis	840 Wilson Ave.
3117	Harbor Lights IV	434 Pennsylvania Ave.
1734	Holiday Inn-Express	3823 Germaine Ave.

2849 Hops Haven	1327 N. 14 th St.
1926 Il Ritrovo	515 S. 8 th St.
1810 Jakums	2601 N. 15 th St.
2807 Knights of Clumbus I	833 Center Ave.
1199 Lakeshore Lanes	2519 S. Business Dr.
3086 Las Brisas	1129 S. 8 th St.
2085 Legend Larry's Wings & Things	733 Pennsylvania Ave.
1795 Luigis Italian Restaurant	2910 Kohler Memorial Dr.
3107 Luz De Luna	9200 Michigan Ave.
2740 Mannings Irish Pub I	3015 N. 15 th St.
1217 Maple Lanes	3107 S. Business Dr.
3118 Mi Ranchito	1235 Indiana Ave.
2301 Mojo	1235 Pennsylvania Ave.
1234 Muellers Bar	1501 Union Ave.
3066 N Z's Bar & Grill	1022 Michigan Ave.
3120 Northstar I	3004 N. 8 th St.
1699 On The House	1153 High Ave.
2563 Penn Ave Pub II	827 Pennsylvania Ave.
1252 Peteks Tavern	2702 S. 8 th St.
3098 Pier 17	539 Riverfront Dr.
1267 Poor Richards	1105 Geele Ave.
3001 Ranieri's Four of A Kind	811 Indiana Ave.
1288 Riverview Club	626 N. 15 th St.
2135 Sandees Cool Runnings	1202 Michigan Ave.
3087 Santanas Place	1019 Erie Ave.
1680 Scenic Bar LLC	1635 Indiana Ave.
1925 Screamers	2201 N. 15 th St.
1345 Sheboygan Outboard Club	732 N. Water St.
1346 Sheboygan Pine Club	1716 Geele Ave.
1353 Sheboygan Yacht Club	214 Pennsylvania Ave.
3183 Sprechers Restaurant & Pub	820 Indiana Ave.
3162 Sundance Saloon	1509 S. 12 th St.
2943 Superior Bar & Grill LLC	2607 Superior Ave.
1397 Tappers Bar & Grill	1702 S. 17 th St.
3178 Tasty Sheboygan	1423 Union Ave.
2566 That Place on 8 th	1432 S. 8 th St.
3069 Time and a Half	2518 N. 15 th St.
1411 Tommys Bar	2335 N. 15 th St.
1412 Trattoria Stefano	522 S. 8 th St.
2774 Union Ave Tap	1401 Union Ave.
2427 Urbane	1231 N. 8 th St.
1420 VFW Post #9156	552 S. Evans St.
3119 Vibe Bar	2513 S. 8 th St.
2513 Vreekes Tavern I	935 Michigan Ave.
2921 Walkabout, The	2401 Calumet Dr.
2029 Weill Center	826 N. 8 th St.

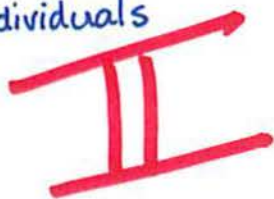
FERMENTED MALT BEVERAGE LICENSE (June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2409	AmericInn	3664 S. Taylor Dr.

2299 Chinatown Kitchen	1107 N. 8 th St.
3094 Dickeys Barbecue Pit	2719 Calumet Dr.
3202 Dragon Bar & Grill I	1307 Huron Ave.
2706 Fayer's Pizza	1821 Calumet Dr.
3111 Glas - The Green Coffeehouse	924 N. 14 th St.
3129 Greece E Spoon	1217 N. 8 th St.
3135 New China Buffet	571 S. Taylor Dr.
3055 Noodles & Company	555 S. Taylor Dr.
3018 Pho VN	2209 S. Business Dr.
2696 Sheboygan Family Restaurant	2704 S. Business Dr.
2339 Toys Thai Laos Restaurant	1229 N. 8 th St.
1809 Wharf, The	733 Riverfront Dr.
2604 Z Spot Espresso & Coffee	1024 Indiana Ave.

CLASS "C" WINE LICENSE (June 30, 2017) (RENEW)

<u>No.</u>	<u>Name</u>	<u>Address</u>
2409	AmericInn	3664 S. Taylor Dr.
3202	Dragon Bar & Grill I	1307 Huron Ave.
2706	Fayer's Pizza	1821 Calumet Dr.
3129	Greece E Spoon	1217 N. 8 th St.
3055	Noodles & Company	555 S. Taylor Dr.
3018	Pho VN	2209 S. Business Dr.
2696	Sheboygan Family Restaurant	2704 S. Business Dr.
2604	Z Spot	1024 Indiana Ave.



R. O. No. _____ - 16 - 17. By CITY CLERK. June 6, 2016.

Submitting various license applications for the period ending December 31, 2016 and June 30, 2018.

Law & Lic

City Clerk

BEVERAGE OPERATOR'S LICENSE (NEW) (June 30, 2018)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1365	Alten, Jennifer N.	1416A New York Ave.
7927	Altwies, John H.	2103A S. 7 th St.
1394	Balma, Nicholas R.	2903 S. 8 th St.
1041	Batt, Lisa M.	2725 S. 17 th St.
1277	Behr, Kayla C.	2312 N. 7 th St.
8495	Beinemann, Jesse P.	2840 Cty Trk. V.
1324	Beninghaus, Trenton R.	1522 N. 9 th St.
1325	Born, Christy L.	2326 S. 11 th St.
4823	Borth, Jamie L.	1640 Main Ave.
1345	Bruinooge, Taylor A.	3404 N. 8 th St.
1386	Brunette, Ashley N.	4901 S. 15 th St.
1310	Dean, Shane M.	1724 S. 21 st St.
1436	Dekker, David J.	1731 Plainwood Dr.
1438	Easton, Angela M.	1579 W. Portview Dr., #103 Port Wash.
1271	Farmer, Brandon L.	1340 Pershing Ave.
1375	Felipez, Hayden	830 N. Water St.
1328	Fisher, Brandon T.	4331 Moenning Rd.
1276	Heinecke, Brooke A.	704 Woodview Ave.
1273	Jaishi, Kabita	916 Mulberry Ln., Kohler
1422	Jakum, Terri L.	2640 Black Fox Ct.
1314	Johnston, Kristen D.	1608A N. 11 th St.
1366	Kaplan, Joshua M.	1408 Meadow Lane #H, Oostburg
1364	Kasprzak, Kimberly M.	1828 S. 13 th St.
4734	Kilty, Jennifer L.	1623 N. 13 th St.
1432	Klessig, Kurt R.	1731 S. 13 th St.
1309	Knudson, Nicole L.	1820 N. 7 th St.
1315	Konecke, Steven F.	520 Center Ln., Kohler
1427	Lee, Eva M.	354 N. Redding Cir, Belgium

III

1405 Leibl, Katherine D.	4730 Willow Creek Ln.
7938 Lester, Elsa	1539 N. 20 th St.
1284 Mack, Tamieka M.	950 Weeden Creek Rd.
1164 McCoy, Karin	932 Ontario Ave.
1421 Meyer, Jessica M.	3320 S. 11 th Pl.
1383 Nunn, Stacey B.	2428 Camelot Blvd, #101
1424 Nytsch, Jayde Elizabeth	2510 N. 15 th St.
0108 Ranieri, John M.	2017 N. 6 th St.
1285 Roehre, Hayley L.	64 West St., Elkhart Lake
1381 Roth, Heather V.	908 Bell Ave.
1410 Schlenvogt, Paul D.	620 St. Clair Ave., #103
1395 Schmidt, Courtney M.	929 High Ave.
1385 Schnell, Tristan L.	3012 Geele Ave.
1308 Scholz, Heidi J.	620 S. 8 th St., #204
1360 Stewart, Daryl W.	1412 N. 4 th St.
1372 Stroo, Richard A.	2219 Terrace View, #2B
6325 Thompson, Susan R.	1615 Spruce Ct.
1299 Wanner, Rebecca A.	908 Lincoln Ave.
1348 Wilmot, Laurin N.	3609 Granite Rd.
1429 Zory, Jon T.	1412 Geele Ave.

BEVERAGE OPERATOR'S LICENSE (RENEW) (June 30, 2018)

<u>No.</u>	<u>Name</u>	<u>Address</u>
0631	Abraham, Caitlin R.	1834 Geele Ave.
5930	Alten, Candace A.	1327 N. 13 th St.
0564	Atkinson, Wendy J.	1256 Kaufmann Ave.
9783	Bakewell, Brianna L.	1919 N. 9 th St.
0522	Beaumont, Jake M.	2319 Calumet Dr.
4725	Beimel, Kathleen M.	1407 Main Ave.
5274	Beltran, Terri L.	3731 Main Ave.
5626	Beninghaus, Jena M.	1411 N. 28 th St.
9563	Berger, Ruth E.	734 Darmouth Dr., Sheb. Falls
9864	Boden, Dylan S.	1549 N. 23 rd St.
5171	Bogenshuetz, Nathan L.	1021 Trienens Rd., Plymouth
8036	Bogenshuetz, Tamara Linn	1021 Trienens Rd., Plymouth
6709	Bonelli, Leo P.	2417 W. Koning Dr.
1134	Brock, Joann M.	705 N. 38 th St.
4105	Brown, Jeffrey D.	5108 Evergreen Dr.
3683	Buechel, Teri A.	1915 N. 19 th St.
0656	Chavez, Amanda M.	1320A S. 19 th St.
0567	Clough, Christopher R.	621 Bell Ave.
7338	Coffin, Kurt P. (Club)	1335 Columbus Ave.
0364	Cruz, Felipe	774 Pine St, Sheb. Falls
8367	Czubkowski, Pamela L.	35 S. Hiawatha Circle

2938 Dean, Lisa Y.	1427 S. 16 th St.
1250 Dewane, Elaine M.	2839 N. Apache Rd.
8950 Dietrich, Cassandra L.	1606 S. 17 th St.
6645 Eggen, Cheryl L.	2420 Elm Ave.
7926 Eigenberger, Sheila L.	2208 S. 12 th St.
4034 Ertel, Michael L.	2400 Fairfield Ln., Plymouth
6523 Evans, Gerri L.	2130 N. 23 rd St.
8870 Felde, Connie G.	N2498 Saux Trl. Rd., Oostburg
5717 Felde, Trevor A.	1344 Geele Ave.
8582 Gilman, Lindsay M.	214 Second St., Sheb. Falls
2672 Grabner, Thomas A.	1706 Grams Ct.
4411 Green, Candise S.	5108 Evergreen Dr.
5285 Grub, Jason E.	1716 Wisconsin Ave.
5286 Grub, Timothy M.	2123 Carmen Ave.
1431 Guenther, Victor C.	2621 N. 25 th St.
3679 Hajenga, Gail J.	2606 S. 7 th St.
9648 Hawkins, Tanner D.	2010 S. 25 th St.
9904 Heitzmann, Mary A.	2206 Sunflower Ave.
2872 Hendrikse, Larry A.	1416 Logan Ave.
6387 Hiebing, Robert F.	5537 Timberline Ln.
5364 Hiebing, Suzanne M.	5537 Timberline Ln.
0647 Hoffmann, Dustin K.	1515 N. 7 th St.
7950 Hoffmann, Eileen B.	710 Whitcomb Ave.
6452 Hohmann, Luanne J.	1236 Eisner Ave.
1522 Holler, Kristi L.	3115 Whistling Ct.
8897 Holm, Patrick F.	611 N. Water St.
1530 Hoppert, Laurie A.	2510 S. 18 th St.
5696 Hutton, Charles F.	1140 High Ave.
3816 Kautzer, Kathleen A.	1625 Spruce Ct.
5633 Kempf, Shireen A.	916 Mayflower Ave., #4
4068 Kester, Becky L.	1129 Lincoln Ave.
9655 Kielbicki, Kim C.	2210 N. 26 th St.
7872 Kinyon, Kirt D. (Club)	724 N. 15 th St.
1649 Knaak, William A.	1342 Winter Ct.
8881 Knight, Nicole M.	1635 Blocki Ct.
5763 Kohler, William R.	531 Clifton Ave.
7090 Krause, Steven R.	1640 S. 17 th St.
5023 Krepsky, Jill M.	1318 N. 31 st St.
2195 Kussard, Heidi K.	1904 N. 28 th St.
5924 Lehman, Tarrie L.	709 Spring Ave.
6971 Lensen, Wendy A.	W6434 Francis Ave., Cascade
7400 MacDonald, Jason T.	2431 N. 29 th St.
1807 Markham, Cheryl A.	2222 Kroos Ct.
0436 Martin, Emily M.	2214 N. 8 th St.
5801 Martin, Jay L. (Club)	1228 Bluff Ave.
8964 Mayer-Sills, Theresa	1617 S. 13 th St.
9602 McCall, Jazzmin L.	2808 N. 21 st St.

2710 McDaniel, Chantelle L.	1418 Ontario Ave.
2456 McDaniel, Michelle LD	2250A Calumet Dr.
9803 McFarland, Angela M.	1414 N. 17 th St.
1843 Menzer, Lee A.	633 N. 27 th St.
0681 Mesun, Nicole M.	2509 Henry St.
5138 Metz, Nicole L.	1523 N. 23 rd St.
1864 Meyer, Michael E.	2925 Lakeshore Dr.
7140 Miller, Joan	1909 Mead Ave.
0557 Miller, Laura M.	1315 Georgia Ave.
1682 Morton, Patricia A.	3114 N. 9 th St.
0369 Moyer, Jessica H.	4057 Country Meadows Dr.
1913 Niesing, Mary M.	618A N. 9 th St.
5641 Norling, Matthew L.	930 N. 27 th St.
8986 Obremski, Kevin P.	1625 Terry Andrea Ave.
2352 Orvis, Parmalee	1821 S. 12 th St.
6661 Pearson, Lisa Marie	1122 S. 19 th St.
0388 Pelzek, Tara M.	2101 Wiemann Ave.
5018 Peper, Tammi L.	3515 N. 10 th St., #112
3359 Petermann, Richard J.	4408 White Oak Ln.
3515 Ploetz, Craig A.	1632 Camelot Blvd.
6372 Potter Jr., Roy A.	2625 S. 8 th St.
3731 Reinke, Steven G.	2228 S. 8 th St.
9740 Renzelmann, Grant C.	2212 Cooper Ave.
9571 Renzelman, Wendy J.	1637A Geele Ave.
9025 Rigsby, Joseph W.	2608 Camelot Blvd.
0453 Riste, Stacy L.	3444 S. 17 th St.
4338 Roerdink, Sherri L.	1529 Division Ave.
0547 Romanoski, Jared P.	1414 N. 17 th St.
8761 Ruge, Alan F.	1815 S. 19 th St.
2063 Ruppel, David M.	N4442 Van Treeck Trl, Sheb. Falls
2459 Rutherford, Pamela J.	W2111 Ourtown Rd., Sheb. Falls
9621 Scharrer-Quasius, Cindy T.	4217 S. 12 th St.
0670 Schlafke, Davis M.	620 St. Clair Ave., #205
2091 Schleinz, John T.	2236 Plymouth Ln.
0686 Schoerner, Makayla A.	3434B Eisner Ct.
0559 Schultz, Todd	51 N. Hiawatha Cir.
0372 Segovia, Nicole M.	1904 N. 9 th St.
9898 Seipel, Andrew W.	20 Winnebago Pl.
0674 Sheldon, Robin C.	2225 Wedemeyer St.
4786 Sheraski, Robert F.	1410 N. 27 th St.
4221 Shimkoski, Ryan L.	2714 Union Ave.
2181 Snow, Theresa M.	934B Geele Ave.
2178 Stanul, Michael A.	1721 Niagara Ave.
9834 Suemnicht, Joy L.	417 N. Stafford St., Plymouth
8190 Sullivan, Courtney M.	622A Bell Ave.
0683 TeBeest, Amanda R.	1328 S. 9 th St.
0648 Van Akkeren, Olivia C.	1629A S. 8 th St.

0502 Vitale, Vincenzo A.	1128 N. 29 th St.
8960 Voelker, Kathleen M.	2112 Elm Ave.
0437 Vue, Jaia	1603 N. 12 th St.
8109 Waechter, Patti A.	3528 High Cliff Cir.
0586 Wagner, Jessica A.	1022 Falls Parc Dr., #12
1302 Wallner, Heidi A.	2220 S. 16 th St.
4283 Webb, Sandra L.	1911 S. 14 th St.
5793 White, Jody L.	1736 N. 27 th St.
8959 Wilson, Michelle R.	1643 Weeden Creek Rd.
3502 Wolff, Richard A.	1622 N. 25 th St.
0393 Yang, Donna N.	1027 N. 17 th St.
8868 Yankunas, Barbara J.	629 E Jefferson Ave., Cleveland
0645 Zalewski, Jennifer L.	3324 S. 18 th St.
8170 Zenk, Travis A.	2123A S. 16 th St.
2355 Ziegler, Jan M.	1312 Kentucky Ave.

TAXICAB DRIVERS LICENSE (NEW) (December 31, 2016)

<u>No.</u>	<u>Name</u>	<u>Address</u>
6884	Adomavich, David H.	1107 Erie Ave.
5224	Gaumer, Michael B.	2127 N. 10 th St.

TRANSIENT MERCHANTS LICENSE (December 31, 2016)

<u>No.</u>	<u>Name</u>	<u>Address</u>
1290	Atkins, Alec D.	7738 Plainview Dr., Franklin