

CITY OF PORT WASHINGTON, OZAUKEE COUNTY, WI COMMON COUNCIL MEETING TUESDAY, JUNE 18, 2024 AT 6:30 P.M.

Port Washington City Hall, 100 W. Grand Avenue, Port Washington, WI 53074

AGENDA

- 1. ROLL CALL
- 2. PLEDGE OF ALLEGIANCE TO THE FLAG
- 3. CONSENT AGENDA

All items listed under the Consent Agenda are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a Council member so requests, in which event the item will be removed and considered at this point on the agenda.

- A. Approve Minutes of Previous Meeting
- **B.** Accept Monthly Invoices
- 4. MAYOR'S BUSINESS
 - A. Proclamation for Years of Service for Gary Fischer
 - B. Appointment to Boards, Committees and Commissions for the 2024-2025 Term
 - C. Mayor Updates
- 5. OFFICERS/STAFF REPORT
 - A. City Administrator Updates
- 6. PUBLIC COMMENTS/APPEARANCES

Your comments are welcome. Please limit comments to three (3) minutes. If you need more time, contact the City Administrator, and ask that your topic be placed on a Common Council Agenda.

- 7. FROM STANDING COUNCIL COMMITTEES
 - A. GENERAL GOVERNMENT AND FINANCE COMMITTEE
 - 1. Presentation of 2023 Audited Financial Statements by CliftonLarsonAllen (CLA)
 - 2. Consideration and Possible Action on Original and Renewal of Alcohol Licenses and Cabaret Licenses for the July 1, 2024-June 30, 2025 License Year
 - 3. Consideration and Possible Action on Authorizing a Public Facility and Impact Fee Study
 - 3. Public Hearing to Update Chapter 450 of the Port Washington Municipal Code Relating to Floodplain Zoning
 - 4. Ordinance 2024-7: An Ordinance Repealing and Recreating Chapter 450 of the City Code Relating to Floodplain Zoning- 2nd Reading

8. FROM CITY BOARDS/COMMISSIONS

A. PLAN COMMISSION

- 1. Public Hearing on a Conditional Use Grant Request for Outdoor Eating and/or Drinking for the Cavelier Wine Bar Located at 407 E. Jackson Street
- 2. Consideration and Possible Action on a Conditional Use Grant and Land Covenant to Allow Outdoor Eating and/or Drinking for the Cavelier Wine Bar: 407 E. Jackson Street; 324 Lake Street LLC and Kelly Brown, Applicant
- 9. UNFINISHED BUSINESS
- **10. NEW BUSINESS**
- 11. PUBLIC COMMENTS/APPEARANCES
- **12. MOTION TO CONVENE** in closed session pursuant to wis. stat. § 19.85 (1)(g) to confer with legal counsel who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.
- **13. MOTION TO CONVENE** in closed session per Wis. Stat. § 19.85(1)(e), i.e., deliberating or negotiating the purchase of public property, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, to-wit: devise bargaining strategies and discuss financial and other terms and conditions of potential sale and development of the approximately 39-acre parcel of City-owned vacant land, commonly known as the former Schanen Farm, located along the south side of STH 33 west of CTH LL (Tax Parcel No. 16-030-15-002.00).
- **14. RECONVENE INTO OPEN SESSION** to take action relating to the closed session items, if any.
- 15. ADJOURNMENT

Special Accommodations: Persons with disabilities requiring special accommodations for attendance at the meeting should contact the City Clerk's Office at (262) 284-7224. Every effort will be made to arrange accommodations for all meetings, please provide notice at least one (1) business day prior to a meeting.

Notice of Possible Quorum: Notice is hereby given that Common Council members or members of other governmental bodies who are not members of this board, commission or committee may be present at this meeting to gather information about a subject over which they have decision-making authority. In that event this meeting may also constitute a simultaneous meeting of the Council or of such other governmental bodies. Whether a simultaneous meeting is occurring depends on whether the presence of one or more Council members or members of such other governmental bodies results in a quorum of the Council or of such other governmental bodies and, if there is a quorum, whether any agenda items listed above involve matters within the Council's or the other governmental bodies' jurisdiction. If a simultaneous meeting is occurring, no action other than information gathering will be taken at the simultaneous meeting. [State ex rel. Badke vs. Greendale Village Board, 173 Wis. 2d 553 (1993).]

NOTE: To help protect public health, persons desiring to monitor this meeting remotely by telephone conference, rather than in person, may call (262) 268-4270, and then dial the Pass/Access Code of 9801 when prompted to do so.



CITY OF PORT WASHINGTON, OZAUKEE COUNTY, WI SPECIAL COMMON COUNCIL WORK SESSION

TUESDAY, JUNE 4, 2024 AT 5:30 P.M.

Port Washington City Hall, 100 W. Grand Avenue, Port Washington, WI 53074 LOWER LEVEL CONFERENCE ROOM

MINUTES

- 1. ROLL CALL- Mayor Ted Neitzke IV convened the meeting of the Common Council at 5:30 p.m. Members present were Alderpersons Deborah Postl, Paul Neumyer, Mike Gasper, Dan Benning, Jonathan Pleitner, Patrick Tearney, and John Sigwart. Also present was City Administrator Melissa Pingel, City Clerk Susan Westerbeke.
- 2. REVIEW AND DISCUSSION ON CAPITAL IMPROVEMENT PROJECTS (CIP) AND FUTURE PLANNING, DEBT SERVICE NEEDS, TAX LEVY, AND OTHER IMPACTS- Mayor presented the process by which Council will define the future Strategic Plan, Boards, Committees and Commissions (BCC's) Charters, and Key Performance Indicators (KPI's). Discussion was held on the following: 25-year Capital plan, Five-year Technology plan, 25-year Facility plan, Street Department building, City Hall building, Northside infrastructure, Southside infrastructure, Marina expansion/improvements, Coal Dock Park improvements, Library building improvement, Lighthouse, bluff retention, and Community Senior Center. The Council provided their input and timelines for current and future planning. Discussion was held. The information gathered at this meeting will be condensed into a report for review at future meeting.
- **3. ADJOURNMENT-** MOTION MADE BY ALD. NEUMYER, SECONDED BY ALD. POSTL TO ADJOURN AT 6:25 P.M. Motion carried unanimously.

Respectfully submitted, Susan L. Westerbeke, City Clerk



CITY OF PORT WASHINGTON, OZAUKEE COUNTY, WI COMMON COUNCIL MEETING TUESDAY, JUNE 4, 2024 AT 6:30 P.M.

Port Washington City Hall, 100 W. Grand Avenue, Port Washington, WI 53074

MINUTES

- 1. ROLL CALL- Mayor Ted Neitzke IV convened the meeting of the Common Council at 6:30 p.m. Members present were Alderpersons Deborah Postl, Paul Neumyer, Mike Gasper, Dan Benning, Jonathan Pleitner, Patrick Tearney, and John Sigwart. Also present was City Administrator Melissa Pingel, City Clerk Susan Westerbeke, City Attorney Eric Eberhardt, Public Works Director Rob Vanden Noven, Director of Planning and Development Bob Harris.
- 2. PLEDGE OF ALLEGIANCE TO THE FLAG- The Pledge of Allegiance was recited.
- **3. CONSENT AGENDA-** MOTION MADE BY ALD. BENNING, SECONDED BY ALD. PLEITNER TO APPROVE THE CONSENT AGENDA AS PRESENTED. Motion carried unanimously.
- **4. MAYOR'S BUSINESS-** The Mayor thanked the Council and Leadership Team for the Work Session and future project planning.
- 5. OFFICERS/STAFF REPORTS- None.
- **6. PUBLIC COMMENTS/APPEARANCES-** Ald. Sigwart and Ald. Tearney shared comments regarding Memorial Day and the recent passing of a city resident Merton Lueptow, respectively.
- 7. FROM STANADING COUNCIL COMMITTEES
 - A. GENERAL GOVERNMENT AND FINANCE COMMITTEE
 - 1. Consideration and Possible Action on Authorizing Bray Architects to Proceed with Final Design of the Public Safety Building- The City Administrator reviewed information related to the previous meetings held with Bray Architects, CD Smith, the City Attorney, and city staff. The General Government and Finance Committee (GGF) met prior to this meeting to review and discuss the project phases. Ald. Pleitner and Ald. Benning reviewed discussion held at the GGF on value engineering and the Owner's Representative (MC Group) review. The Public Works Director introduced Rick Miller, the Owners Representative from MC Group, who review the proposed design schedule. The tasks provided by the construction manager were reviewed which include budget management, bid solicitation, and construction contract management. Proposed construction would occur through spring 2025. Wetland delineation is complete with additional work with the DNR to follow. Discussion was held regarding funding, project cost, and land acquisition. General Government and Finance Committee reviewed this item and recommend approval. MOTION MADE BY ALD BENNING, SECONDED BY ALD. PLEITNER TO AUTHORIZE BRAY ARCHITECTS TO PROCEED WITH FINAL DESIGN OF THE PUBLIC SAFETY BUILDING AS PRESENTED. AYE: 4 NAY: 2 (GASPER, TEARNEY); ABSTAIN: 1 (SIGWART). Motion carried.
 - Consideration and Possible Action on an Agreement with CD Smith, performing as the Construction Manager as Constructor for the Proposed Public Safety Building where the basis of payment is the Cost of the Work Plus a Fee with Guaranteed Maximum Price- The Public Works Director introduced Cory Henschel of CD Smith and reported on the construction manager/builder's role during the design stage is to provide input on the design so to guide the owner and architect toward a more constructible, less expensive building. The construction manager (CM) is also responsible for providing highly accurate construction cost estimates during the design. This partnership streamlines construction in that the CM has a higher level of project understanding and involvement in plan development which should lead to a smoother construction process with fewer surprises regarding delivery and constructability. Finally, by going with the CM method of delivery, the City gets to select the prime contractor, rather than the typical low bid process where the City is required to accept the bid of the lowest responsible bidder. Rick Miller, the Owner's Representative from MC Group addressed the design phases within the designated budget. Discussion was held on the process related to the calculation of the guaranteed maximum price. General Government and Finance Committee reviewed this agreement and recommend approval. MOTION MADE BY ALD. PLEITNER, SECONDED BY ALD. BENNING TO APPROVE THE AGREEMENT WITH CD SMITH, PERFORMING AS THE CONSTRUCTION MANAGER AS CONSTRUCTOR FOR THE PROPOSED PUBLIC SAFETY BUILDING WHERE THE BASIS PAYMENT IS THE COST OF WORK PLUS A FEE WITH GUARANTEED MAXIMUM PRICE AS PRESENTED. AYE: 6; ABSTAIN: 1 (SIGWART). Motion carried.

- **3. Ordinance 2024-7: An Ordinance Repealing and Recreating Chapter 450 of the City Code Relating to Floodplain Zoning-** 1st Reading- City Engineer Roger Strohm reviewed Ordinance 2024-7 and related historical information. On January 31, 2024, the Federal Emergency Management Agency (FEMA) sent the City a notice that FEMA issued the final flood hazard determination for Ozaukee County (flood plain maps) which go in effect on July 31, 2024. For the City to remain covered by the National Flood Insurance Program (NFIP), it must do the following: 1) Adopt the current effective Flood Insurance Study (FIS) report and Flood Insurance Rate Map (FIRM). In layman's terms these documents are known as the flood study and flood plain maps; 2) Either amend existing regulations or adopt the standards of 44 CFR Par 60.3(d) and (e) into one new, comprehensive set of regulations. On February 2, 2024, the Department of Natural Resources (DNR) provided the City with a model ordinance that accomplishes the two bullet points above. The attached ordinance follows the DNR model ordinance except to number the sections consistent with our ordinances. The NFIP provides affordable flood insurance to residents of the City for flood damage. One notable change based on 2019 Act 175 is that there are instances where the repair/modification of an existing structure in the flood plain can exceed 50% of the value of the structure. Discussion was held. This proposed Ordinance will be considered at the next meeting.
- 8. FROM CITY BOARDS/COMMISSIONS- None.
- 9. UNFINISHED BUSINESS- None.
- 10. NEW BUSINESS
 - Resolution 2024-6: Compliance Maintenance Annual Report for the Wastewater Utility- Wastewater Utility Superintendent Dan Buehler was present to review the Compliance Maintenance Annual Report (CMAR) and all the categories on behalf of the Wastewater Utility. The CMAR is the annual report required by the Wisconsin DNR to measure performance of the Wastewater Utility. It covers the compliance and maintenance of the treatment plant and associated collection system. The report is graded in letters A through F for 10 different categories (previously 9) to obtain a grade point average (GPA) for the utility. The newest category is ammonia discharge. The Port Washington facility received "A's" in 10 of 10 categories for a GPA of 4.0. MOTION MADE BY ALD. SIGWART, SECONDED BY ALD. NEUMYER TO APPROVE RESOLUTION 2024-6: COMPLIANCE MAINTENANCE ANNUAL REPORT FOR THE WASTEWATER UTILITY AS PRESENTED. Motion carried unanimously.
- **11. PUBLIC COMMENTS/APPEARANCES-** Rich Proctor spoke regarding the need for an active and safe Senior Center in the community.
- 12. MOTION TO CONVENE in closed session per Wis. Stat. § 19.85(1)(e), i.e., deliberating or negotiating the purchase of public property, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, to-wit: devise bargaining strategies and discuss financial and other terms and conditions of potential purchase and development of vacant land in the City of Port Washington, known as part of Tax Parcel No. 161140016.002, and located north of W. Dodge St., east of N. Holden St., south of W. Walters St., and west of N. Montgomery St. The Mayor read the closed session item. MOTION MADE BY ALD. POSTL, SECONDED BY ALD. NEUMYER TO CONVENE IN CLOSE SESSION AT 7:12 P.M. ROLL CALL VOTE TAKEN. AYE: POSTL, NEUMYER, GASPER, BENNING, PLEITNER, TEARNEY, SIGWART. Motion carried unanimously.
- **13. RECONVENE INTO OPEN SESSION** to take action relating to the closed session items, if any.- MOTION MADE BY ALD. POSTL, SECONDED BY ALD. NEUMYER AT 7:44 P.M. TO RECONVENE INTO OPEN SESSION. ROLL CALL VOTE TAKEN: AYE: POSTL, NEUMYER, GASPER, BENNING, PLEITNER, TEARNEY, SIGWART. Motion carried unanimously. No action was taken.
- **14. ADJOURNMENT-** MOTION MADE BY ALD. GASPER, SECONDED BY ALD. POSTL TO ADJOURN AT 7:46 P.M. Motion carried unanimously.

Respectfully submitted, Susan L. Westerbeke, City Clerk

Paid Invoice Report - MONTHLY INVOICE FOR COMMON COUNCIL Check issue dates: 5/1/2024 - 5/31/2024

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Report Criteria:

Detail report type printed

Name	Invoice Number	GL Account	Description	Invoice Date	Invoice Amount	Check Number	Check Issue Date
ABT MAILCOM	48713	060690300000	BILL PROCESSING	05/07/2024	1,529.34	256071	05/17/2024
	48713	040457340370	BILL PROCESSING	05/07/2024	1,529.34	256071	05/17/2024
Total 1080:					3,058.68		
ACC BUSINESS	241070884	015751710340	PHONE LINES	04/27/2024	290.13	256014	05/03/2024
7,00 200111200	241070884	040454620340	PHONE LINES	04/27/2024	174.08	256014	05/03/2024
	241070884	232355110340	PHONE LINES	04/27/2024	116.05	256014	05/03/2024
	241070884	019355210340	PHONE LINES	04/27/2024	139.26	256014	05/03/2024
	241070884	017954120340	PHONE LINES	04/27/2024	58.03	256014	05/03/2024
	241070884	019055130340	PHONE LINES	04/27/2024	92.84	256014	05/03/2024
	241070884	060692100000	PHONE LINES	04/27/2024	116.05	256014	05/03/2024
	241070884	017552550340	PHONE LINES	04/27/2024	58.03	256014	05/03/2024
	241070884	017052300340	PHONE LINES	04/27/2024	116.06	256014	05/03/2024
	241091341	016052100340	DIGITAL PHONE LINES	04/27/2024	932.16	256014	05/03/2024
Total 4379:					2,092.69		
ADVANCE AUTO PARTS	2049-477745	017954120360	BRAKE PADS	04/24/2024	338.18	256072	05/17/2024
	2049-477745	019355410550	BRAKE PADS	04/24/2024	338.17	256072	05/17/2024
	2049-477769	017954120360	SUPPLIES	04/25/2024	44.52	256072	05/17/2024
	2049-477769	019355410550	SUPPLIES	04/25/2024	44.52	256072	05/17/2024
	2049-477909	017954110370	BRAKE LUBE	04/30/2024	21.15	256151	05/28/2024
	2049-478046	019355410550	BATTERY	05/03/2024	172.06	256072	05/17/2024
	2049-478236	017954110370	BRAKE HOSE	05/08/2024	20.79	256151	05/28/2024
	2049-478533	019355410550	WIRING KIT	05/17/2024	38.54	256151	05/28/2024
Total 1092:					1,017.93		
ADVANCE PROFESSIONAL	S04176-202405	019355410550	PARTS	05/16/2024	38.54	256152	05/28/2024
Total 5045:					38.54		
AHLBORN EQUIPMENT	402363	019355410370	SUPPLIES	05/02/2024	165.86	256073	05/17/2024
	402363	017956130370	EQUIPMENT	05/02/2024	117.28	256073	05/17/2024
Total 4495:					283.14		
AIRGAS USA LLC	5507348782	017954110370	AIRGAS	04/30/2024	509.91	256153	05/28/2024
	5507493253	017552550370	OXYGEN	04/30/2024	175.20	256153	05/28/2024
Total 1107:					685.11		
ALASKAN ICE COMPANY	202004786	050554545470	MARINA ICE	05/02/2024	306.30	256154	05/28/2024
	202004789	050554545470	IVERSON ICE	05/04/2024	99.45	256154	05/28/2024
	202004790	050554545470	NICKY BOX ICE	05/04/2024	107.10	256154	05/28/2024
	202004806	050554545470	NICKY BOX ICE	05/15/2024	76.50	256154	05/28/2024
	202004807	050554545470	IVERSON ICE	05/15/2024	22.95	256154	05/28/2024
	202004808	050554545470	MARINA ICE	05/15/2024	266.30	256154	05/28/2024
	202004809	050554545470	MARINA ICE	05/15/2024	87.50	256154	05/28/2024
Total 5049:					966.10		
ALBERTS HYDROVAC LLC	2721	040464700403	LS 3 CAPITAL VALVE REPLACE	05/15/2024	1,800.00	256155	05/28/2024

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Invoice GL Account Invoice Invoice Check Check Name Number Description Date Amount Number Issue Date 2721 B 040464700406 LS 6 CAPITAL VALVE REPLACE 05/15/2024 3,850.00 256155 05/28/2024 Total 1111: 5,650.00 **AMERICAN LEGION POST 82** 050124 013044110000 REIMBURSEMENT OF EVENT F 05/03/2024 05/01/2024 100.00 256015 050224 019344620610 MEMORIAL DAY CEREMONY AT 05/02/2024 256015 05/03/2024 75.00 Total 5041: 175.00 **ANSAY & ASSOCIATES** 27296 050554545910 RENEWAL 05/09/2024 16,722.05 256156 05/28/2024 Total 1446: 16,722.05 ARNOLD'S ENVIRONMENTAL S 0000011473 019355412380 NON FLUSHABLE RECURRING 05/13/2024 100.00 256157 05/28/2024 Total 5038: 100 00 017052300390 ASCENSION WI EMP SOLUTION 417725 PRE EMPLOYMENT PHYSICAL 04/30/2024 415.50 256074 05/17/2024 417725 017552550390 PRE EMPLOYMENT PHYSICAL 256074 04/30/2024 415.50 05/17/2024 Total 1210: 831.00 ASSOCIATED APPRAISAL CON 174166 015351520380 PROFESSIONAL SERVICES 05/01/2024 5,691.15 256016 05/03/2024 Total 1217: 5,691.15 AT&T 262268801604 040454620340 **EMERGENCY LINE** 04/22/2024 1,066.99 256017 05/03/2024 262284161504 040454610340 REMOTE SITE 04/22/2024 256017 05/03/2024 69.04 Total 1221: 1,136.03 AUGUST WINTER & SONS INC 72723 2 040464700400 WWTP UPGRADES 03/28/2024 138.700.00 256018 05/03/2024 73723 3 040464700400 WWTP UPGRADES 04/30/2024 107,635.00 256075 05/17/2024 Total 5031: 246,335.00 750317 AURORA HEALTH CARE 016052100440 **BLOOD DRAW** 05/13/2024 25.00 256158 05/28/2024 Total 1237: 25 00 AUTOMOTIVE SOLUTIONS LLC 20415 017052300550 **EXHAUST REPAIRS TO CV456** 04/25/2024 545 75 256019 05/03/2024 20423 017552550390 FLOOR MATS FOR NEW M450 05/02/2024 209.86 256076 05/17/2024 Total 1243: 755.61 BADGER FIREFIGHTERS ASSO 017052300410 TUITION TO ATTEN EV FIRE CL 05/09/2024 55.00 256077 05/17/2024 Total 1259: 55.00 **BAKER & TAYLOR BOOKS** 2038228812 232355110510 BOOK 04/18/2024 256020 05/03/2024 111.91 05/03/2024 2038239396 232355110510 **BOOKS** 04/23/2024 1,245.11 256020 05/03/2024 2038245828 232355110510 BOOK 04/29/2024 358.03 256020 2038260742 232355110510 **BOOK** 04/30/2024 315.60 256078 05/17/2024 2038262147 232355110510 BOOK 04/30/2024 369.90 256078 05/17/2024 2038276456 232355110510 **BOOKS** 05/10/2024 303.00 256159 05/28/2024 2038292486 232355110510 **BOOK** 05/16/2024 312.28 256159 05/28/2024 H68680420 232355110510 BOOK 04/23/2024 256020 05/03/2024 22.48

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Invoice GL Account Invoice Invoice Check Check Name Number Description Date Amount Number Issue Date H68776110 232355110510 DVD 04/23/2024 20.23 256020 05/03/2024 Total 1267: 3,058.54 BASSETT MECHANICAL 6512940 017954120360 **HVAC REPAIR** 04/28/2024 533.00 256160 05/28/2024 6512972 017954120360 HVAC REPAIR 05/12/2024 387.00 256160 05/28/2024 Total 1276: 920.00 BEACON ATHLETICS LLC 0586786-IN 141465410840 BLEACHERS FOR MUNICIPAL B 03/07/2024 8,516.00 256161 05/28/2024 Total 1284: 8,516.00 BEAR GRAPHICS INC 0939160 015051320370 **ENVELOPES** 05/15/2024 1,497.67 256162 05/28/2024 Total 1285: 1 497 67 016052100355 BOEHLKE BOTTLED GAS CORP 418055 **PROPANE** 04/04/2024 488.72 256079 05/17/2024 016052100355 420161 **PROPANE** 256079 04/15/2024 759.12 05/17/2024 422509 016052100355 **PROPANE** 04/26/2024 753.38 256079 05/17/2024 423164 016052100355 **PROPANE** 04/29/2024 29.56 256079 05/17/2024 Total 1333: 2,030.78 **BOUND TREE MEDICAL LLC** 85328685 017552550370 **EMS SUPPLIES** 04/26/2024 1,328.57 256163 05/28/2024 85348137 017552550370 **EMS SUPPLIES** 05/14/2024 1,080.83 256163 05/28/2024 85356924 017552550370 PARAMEDIC DRUGS 05/22/2024 38.69 256163 05/28/2024 Total 1343: 2,448.09 814081 05/07/2024 BRAKE & EQUIPMENT CO INC 424258500511 AIR RIDE KIT FOR TRUCK 1,040.38 256164 05/28/2024 814834 019355410610 **SUPPLIES** 256164 05/28/2024 05/16/2024 259.82 Total 1348: 1,300.20 BREW CITY DIGITAL LLC INV-000012 232355110390 WEB CODING 03/11/2024 500.00 Multiple Multiple Total 1357: 500.00 **BROAD REACH** BOOKS 1660567 232355110510 05/01/2024 288.58 05/17/2024 256080 Total 3851: 288.58 BROWN, KELLY 043024 080114295001 DRAW 3 04/30/2024 6,168.35 256021 05/03/2024 Total 5022: 6,168.35 CARDMMBER SERVICE - IMPO 4/20/2024 015051330440 SOCIETYFORHUMANRESOURC 05/10/2024 264.00 20240430 05/08/2024 4/20/2024 015051330800 CHECKR INC CHECKR.COM HT 05/10/2024 20240430 05/08/2024 164.97 4/20/2024 015051330370 AMZN Mktp US*KL9IO5SU3 Amz 05/10/2024 26.28 20240430 05/08/2024 4/20/2024 040454620370 ULINE *SHIP SUPPLIES 800-29 114.82 20240430 05/08/2024 05/10/2024 4/20/2024 ADOBE *ADOBE 05/08/2024 040454620700 408-536-05/10/2024 21.09 20240430 4/20/2024 040454620360 3BG SUPPLY CO 800-609-5 05/10/2024 188.48 20240430 05/08/2024 4/20/2024 040454620360 ZORO TOOLS INC 855-2899 05/10/2024 133.54 20240430 05/08/2024 4/20/2024 040454620360 ZORO TOOLS INC 855-2899 05/10/2024 40.67 20240430 05/08/2024 4/20/2024 040454620360 ZORO TOOLS INC 855-2899 05/10/2024 24.15 20240430 05/08/2024 4/20/2024 040454620370 AMZN Mktp US*SM9521VA3 Amz 05/10/2024 75.08 20240430 05/08/2024

470/20024	Name	Invoice Number	GL Account	Description	Invoice Date	Invoice Amount	Check Number	Check Issue Date
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ADDITIONAL 098054464390				·				
4/20/2024				SHELTERLOGIC.COM 800-5	05/10/2024			
400/00204								
HOMEDEPOT CAM 800-43								
4202024								
42/20/2024 424/258900317 THE HOME DEPOT 4919 GRA 05/10/2024 185.07 20/204030 05/00/2024 42/202024 424/258900317 THE HOME DEPOT 4919 GRA 05/10/2024 185.07 20/204030 05/00/2024 42/202024 10/20/2024 17 THE HOME DEPOT 4919 GRA 05/10/2024 185.07 20/204030 05/00/2024 42/20/2024 10/20/2024 17 THE HOME DEPOT 4919 GRA 05/10/2024 91.63 20/204030 05/00/2024 42/20/2024 10/20/20/20/20/20/20/20/20/20/20/20/20/20								
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4/20/2024 060693000000 SQ *WEST SHORE WATER P go 05/10/2024 100.00 20240430 05/08/2024 4/20/2024 060664300000 WWW COSTCO COM 800-9 05/10/2024 34.81 20240430 05/08/2024 4/20/2024 060664300000 AMZN Mktp US*RC0NO5043 Am 05/10/2024 10.49 20240430 05/08/2024 4/20/2024 060692600500 UWCC REGISTRATIONS 608- 05/10/2024 1,595.00 20240430 05/08/2024 4/20/2024 060664200000 USPS PO 5667000074 PORT 05/10/2024 5.10 20240430 05/08/2024		4/20/2024	015451540540	USPS PO 5667000074 PORT	05/10/2024	1.55	20240430	05/08/2024
4/20/2024 060664300000 WWW COSTCO COM 800-9 05/10/2024 34.81 20240430 05/08/2024 4/20/2024 060664300000 AMZN Mktp US*RC0NO5043 Am 05/10/2024 10.49 20240430 05/08/2024 4/20/2024 060692600500 UWCC REGISTRATIONS 608- 05/10/2024 1,595.00 20240430 05/08/2024 4/20/2024 060664200000 USPS PO 5667000074 PORT 05/10/2024 5.10 20240430 05/08/2024		4/20/2024	060666200000	THE HOME DEPOT #4919 GRA	05/10/2024	160.13	20240430	05/08/2024
4/20/2024 060664300000 AMZN Mktp US*RC0NO5043 Am 05/10/2024 10.49 20240430 05/08/2024 4/20/2024 060692600500 UWCC REGISTRATIONS 608- 05/10/2024 1,595.00 20240430 05/08/2024 4/20/2024 060664200000 USPS PO 5667000074 PORT 05/10/2024 5.10 20240430 05/08/2024		4/20/2024	060693000000	SQ *WEST SHORE WATER P go	05/10/2024	100.00	20240430	05/08/2024
4/20/2024 060664300000 AMZN Mktp US*RC0NO5043 Am 05/10/2024 10.49 20240430 05/08/2024 4/20/2024 060692600500 UWCC REGISTRATIONS 608- 05/10/2024 1,595.00 20240430 05/08/2024 4/20/2024 060664200000 USPS PO 5667000074 PORT 05/10/2024 5.10 20240430 05/08/2024		4/20/2024	060664300000	WWW COSTCO COM 800-9	05/10/2024	34.81	20240430	05/08/2024
4/20/2024 060692600500 UWCC REGISTRATIONS 608- 05/10/2024 1,595.00 20240430 05/08/2024 4/20/2024 060664200000 USPS PO 5667000074 PORT 05/10/2024 5.10 20240430 05/08/2024		4/20/2024		AMZN Mktp US*RC0NO5043 Am	05/10/2024	10.49	20240430	05/08/2024
4/20/2024 060664200000 USPS PO 5667000074 PORT 05/10/2024 5.10 20240430 05/08/2024				•				

Name	Invoice Number	GL Account	Description	Invoice Date	Invoice Amount	Check Number	Check Issue Date
	4/20/2024	060664300000	AMZN Mktp US*IJ5L709Z3 Amzn.	05/10/2024	572 87	20240430	05/08/2024
	4/20/2024	060692100000	AMZN Mktp US*9X9YH6U93 Amz	05/10/2024		20240430	05/08/2024
	4/20/2024	060692100000	Amazon.com*4502B2LB3 Amzn.	05/10/2024		20240430	05/08/2024
	4/20/2024	060664200000	DREWS TRUE VALUE PORT	05/10/2024		20240430	05/08/2024
	4/20/2024	060666200000	THE HOME DEPOT #4919 GRA	05/10/2024		20240430	05/08/2024
	4/20/2024	060666200000	DT *DULUTH TRADING CO 866-	05/10/2024		20240430	05/08/2024
	4/20/2024	015754210370	ADOBE *ADOBE 408-536-	05/10/2024	151.04	20240430	05/08/2024
	4/20/2024	016052100510	APPLE.COM/BILL 866-712-7	05/10/2024		20240430	05/08/2024
	4/20/2024	016052100510	APPLE.COM/BILL 866-712-7	05/10/2024		20240430	05/08/2024
	4/20/2024	016052100400	DOJ EPAY RECORDS CHECK 60	05/10/2024		20240430	05/08/2024
	4/20/2024	016052100440	ASAP 207-842-5599	05/10/2024		20240430	05/08/2024
	4/20/2024	016052100370	BUDDYS SPORTS GRILL RACI	05/10/2024	71.12	20240430	05/08/2024
	4/20/2024	016052100410	IAPE 4029357733 C	05/10/2024	395.00	20240430	05/08/2024
	4/20/2024	016052100510	APPLE.COM/BILL 866-712-7	05/10/2024	11.59	20240430	05/08/2024
	4/20/2024	016052100370	TST* GRUMPY TROLL Mount	05/10/2024	117.36	20240430	05/08/2024
	4/20/2024	016052100370	COUSINSSUBS HTTPSC	05/10/2024		20240430	05/08/2024
	4/20/2024	017954120370	TIMECLOCKS 888-860-25	05/10/2024		20240430	05/08/2024
	4/20/2024	017954110370	ZORO TOOLS INC 855-2899	05/10/2024	191.13	20240430	05/08/2024
	4/20/2024	017954110370	Amazon.com*RH64I1KX1 Amzn.	05/10/2024	141.99	20240430	05/08/2024
	4/20/2024	017956130370	AMZN Mktp US*RA73C6G52 Am	05/10/2024	38.38	20240430	05/08/2024
	4/20/2024	017956130370	Amazon.com*PE16O6FM3 Amz	05/10/2024	49.99	20240430	05/08/2024
	4/20/2024	017954410370	AMZN Mktp US*4669H5BR3 Amz	05/10/2024	9.99	20240430	05/08/2024
	4/20/2024	017956130370	AMZN Mktp US*DR0KK9O73 Am	05/10/2024	53.28	20240430	05/08/2024
	4/20/2024	017954110370	ZORO TOOLS INC 855-2899	05/10/2024	42.09-	20240430	05/08/2024
	4/20/2024	017954110370	AMAZON RET* 114-157702 WW	05/10/2024	28.68	20240430	05/08/2024
	4/20/2024	017954110370	ZORO TOOLS INC 855-2899	05/10/2024	107.99-	20240430	05/08/2024
	4/20/2024	017954350370	WWW.APWA.NET WWW.A	05/10/2024	150.00	20240430	05/08/2024
	4/20/2024	017954410370	GRIMCO INC clover.com	05/10/2024	153.73	20240430	05/08/2024
	4/20/2024	017954110370	AMAZON.COM*G78369Z33 SE	05/10/2024	16.82	20240430	05/08/2024
	4/20/2024	017954410370	AMAZON RET* 111-868758 WW	05/10/2024	27.03	20240430	05/08/2024
	4/20/2024	017954310370	AMZN Mktp US*XL96E5RD3 Amz	05/10/2024	35.98	20240430	05/08/2024
	4/20/2024	017954410370	AMZN Mktp US*Y366V4JW3 Amz	05/10/2024	25.54	20240430	05/08/2024
	4/20/2024	019055130855	COSTCO WHSE #0628 GRAF	05/10/2024	56.97	20240430	05/08/2024
	4/20/2024	019055130850	COSTCO WHSE #0628 GRAF	05/10/2024	37.47	20240430	05/08/2024
	4/20/2024	019055130370	COSTCO WHSE #0628 GRAF	05/10/2024	14.99	20240430	05/08/2024
	4/20/2024	019055130540	USPS PO 5667000074 PORT	05/10/2024	93.84	20240430	05/08/2024
	4/20/2024	019055130370	MEIJER # 274 GRAFTON	05/10/2024	9.99	20240430	05/08/2024
	4/20/2024	019055130855	CANTEEN DINING CAFE BLO	05/10/2024	2,554.90	20240430	05/08/2024
	4/20/2024	019055130855	TST* DOCKSIDE DELI Port Wa	05/10/2024	39.33	20240430	05/08/2024
	4/20/2024	019055130855	SENDIK'S GRAFTON GRAFT	05/10/2024	107.64	20240430	05/08/2024
	4/20/2024	017052300550	AMZN Mktp US*RH0SD8M42 Am	05/10/2024		20240430	05/08/2024
	4/20/2024	017052300370	AMZN Mktp US*TF96I8183 Amzn	05/10/2024		20240430	05/08/2024
	4/20/2024	017052300550	AMZN Mktp US*EP2P88IR3 Amz	05/10/2024		20240430	05/08/2024
	4/20/2024	017052300620	MENARDS WEST BEND WI WE	05/10/2024		20240430	05/08/2024
	4/20/2024	017052300360	uBreakiFix by Asurion Nashville	05/10/2024		20240430	05/08/2024
	4/20/2024	017052300350	BP#8833196GETGO #7538 INDI	05/10/2024	95.25	20240430	05/08/2024
	4/20/2024	050554545370	WAL-MART #1650 SAUKVIL	05/10/2024		20240430	05/08/2024
	4/20/2024	050554545370	AMZN Mktp US*DG7787ZC3 Amz	05/10/2024		20240430	05/08/2024
	4/20/2024	050554545370	AMZN Mktp US*WE6KW3CQ3 A	05/10/2024		20240430	05/08/2024
	4/20/2024	019355255370	AMZN Mktp US*800CA0BK3 Am	05/10/2024		20240430	05/08/2024
	4/20/2024	019355258370	AMZN Mktp US*RA13C1562 Amz	05/10/2024		20240430	05/08/2024
	4/20/2024	019355255370	AMZN Mktp US*RH4CM6W51 A	05/10/2024		20240430	05/08/2024
	4/20/2024	019355255370	AMZN Mktp US*Y19HG0HO3 Am	05/10/2024		20240430	05/08/2024
	4/20/2024	019355258370	COSTCO WHSE #0628 GRAF	05/10/2024		20240430	05/08/2024
	4/20/2024	019355210380	ADOBE *ADOBE 408-536-	05/10/2024		20240430	05/08/2024
	4/20/2024	019355210560	TWILIO SENDGRID WWW.T	05/10/2024		20240430	05/08/2024
	4/20/2024	019355255370	AMZN Mktp US*3U1J46143 Amz	05/10/2024	11.55	20240430	05/08/2024

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Invoice GL Account Invoice Invoice Check Check Name Number Description Date Amount Number Issue Date 4/20/2024 019355210370 AMZN Mktp US*5Q3G98WF3 Am 05/10/2024 23.95 20240430 05/08/2024 4/20/2024 019355255370 AMZN Mktp US*583432DJ3 Amz 108.26 20240430 05/08/2024 05/10/2024 4/20/2024 019355210370 AMZN MKTP US*HS9FI72Q3 SE 05/10/2024 5.66 20240430 05/08/2024 4/20/2024 019355255370 AMZN MKTP US*HS9FI72Q3 SE 05/10/2024 124.97 20240430 05/08/2024 4/20/2024 AMZN Mktp US*BP8T59D83 Amz 05/08/2024 019355255370 05/10/2024 11.95 20240430 4/20/2024 Spotify USA 05/08/2024 019355210560 877-7781161 05/10/2024 11.59 20240430 AMZN Mktp US*0H2SR06I3 Amz 4/20/2024 019355255370 05/10/2024 38 42 20240430 05/08/2024 ADOBE *ADOBE 408-536-4/20/2024 05/10/2024 20240430 05/08/2024 015754210370 31.64 4/20/2024 015754210370 ADOBE *ADOBE 408-536-05/10/2024 240.45 20240430 05/08/2024 4/20/2024 040454610370 Amazon web services aws.ama 05/10/2024 .97 20240430 05/08/2024 4/20/2024 015754210370 ADOBE *ADOBE 408-536-05/10/2024 31.64 20240430 05/08/2024 4/20/2024 015754210410 COUSINS SUBS #1158 **PORT** 05/10/2024 70.96 20240430 05/08/2024 4/20/2024 015754210370 GIH*GLOBALINDUSTRIALEQ 80 05/10/2024 260.84 20240430 05/08/2024 4/20/2024 015251412370 QUILL CORPORATION quill.c 05/10/2024 112.95 20240430 05/08/2024 4/20/2024 015051320370 QUILL CORPORATION quill.c 05/10/2024 40.99 20240430 05/08/2024 4/20/2024 015251412370 AMZN Mktp US*RH28N4X91 Amz 196.02 20240430 05/08/2024 05/10/2024 4/20/2024 040454610370 AMZN Mktp US*RH8SF6LD1 Am 05/10/2024 105.98 20240430 05/08/2024 4/20/2024 015251412370 PIGGLY WIGGLY #86 PORT 05/10/2024 12.67 20240430 05/08/2024 OFFICEMAX/DEPOT 6698 GRA 4/20/2024 015251412370 05/10/2024 25.21 20240430 05/08/2024 4/20/2024 015754210370 ADOBE *ADOBE 408-536-05/10/2024 21.09 20240430 05/08/2024 4/20/2024 015754210370 ADOBE *ADOBE 408-536-05/10/2024 23.99 20240430 05/08/2024 Total 4720: 22,226.48 CARLIN HORICULTURAL SUPPL 3055212-00 019355410630 VERMICULITE MEDIUM 04/30/2024 162.00 256166 05/28/2024 Total 1410: 162.00 CARRICO AQUATIC RESOURCE 20242361 019355230380 CO2 BULK FILL 05/01/2024 187 50 256081 05/17/2024 2024427 019355230380 WATER MANANGEMENT 05/01/2024 3,500.00 256081 05/17/2024 Total 1415: 3,687.50 CASPERS TRUCK EQUIPMENT 0060531-IN 424258500512 **PUMP BODY** 04/12/2024 11,697.75 256022 05/03/2024 Total 1423: 11,697.75 CATHERINE KIENER 042924 019055130370 FOOD REIMBURSEMENT 04/29/2024 45.35 05/03/2024 256023 042924 019055130855 FOOD REIMBURSEMENT 04/29/2024 29.02 256023 05/03/2024 Total 1426: 74.37 CEDAR CREEK MOTORSPORT 98136638 017052300550 **REPAIRS TO ATV 454** 04/09/2024 554.00 256082 05/17/2024 98136800 017052300550 **REPAIRS TO ATV 454** 04/24/2024 1,698.53 256082 05/17/2024 Total 1432: 2,252.53 CEDAR LAKE SALES & SERVIC 302701 017052300550 PREVENTATIVE MAINT 05/22/2024 611.45 256167 05/28/2024 Total 1434: 611.45 CEDARBURG SENIOR CENTER MSO MAY24 TRIP COST FOR PORT TRAVEL 019055130850 05/13/2024 733.77 256168 05/28/2024 Total 1437: 733.77 CHARTER COMMUNICATIONS 0426884010501 017052300340 INTERNET 05/01/2024 46.11 256083 05/17/2024 0426884010501 016052100340 INTERNET 05/01/2024 256083 05/17/2024 276.82

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Name	Invoice Number	GL Account	Description	Invoice Date	Invoice Amount	Check Number	Check Issue Date
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	0426884010501	015751710340	INTERNET	05/01/2024	339.94	256083	05/17/2024
	0426884010501	232355110340	INTERNET	05/01/2024	439.92	256083	05/17/2024
	0426884010501	050554545340	INTERNET	05/01/2024	519.94	256083	05/17/2024
	0426884010501	019355210340	INTERNET	05/01/2024	399.93	256083	05/17/2024
	0426884010501	019055130340	INTERNET	05/01/2024	129.98	256083	05/17/2024
	0426884010501	040454620340	INTERNET	05/01/2024	399.93	256083	05/17/2024
	0426884010501	060692100000	INTERNET	05/01/2024	239.96	256083	05/17/2024
	1523740010507	016052100440	HDTV	05/07/2024	51.09	256169	05/28/2024
Total 4334:					3,256.95		
CHEMTRADE CHEMICALS LLC	90103913	060664100000	4090 PAC WTP CHEMICAL	05/02/2024	8,511.80	256084	05/17/2024
Total 1460:					8,511.80		
CINTAS FIRST AID & SAFETY	5208689055	060664300000	WTP MEDICAL SUPPLIES	04/26/2024	79.27	256085	05/17/2024
	5211251900	019355410370	SUPPLIES	05/13/2024	34.82	256170	05/28/2024
Total 1481:					114.09		
CITY OF PORT WASHINGTON	5/24/2024	040454610330	#1 SEWAGE PUMP HOUSE	05/24/2024	55.04	256171	05/28/2024
	5/24/2024	040454610330	#3 SEWAGE PUMP STATION	05/24/2024	49.27	256171	05/28/2024
	5/24/2024	040454610330	#6 SEWAGE PUMP STATION	05/24/2024	43.50	256171	05/28/2024
	5/24/2024	019355310330	ANTOINE PARK	05/24/2024	84.54	256171	05/28/2024
	5/24/2024	017954120330	CITY GARAGE	05/24/2024	567.90	256171	05/28/2024
	5/24/2024	019355410330	CITY GARAGE	05/24/2024	141.97	256171	05/28/2024
	5/24/2024	017954120330	CITY GARAGE (FP)	05/24/2024	221.60	256171	05/28/2024
	5/24/2024	019355410330	CITY GARAGE (FP)	05/24/2024	55.40	256171	05/28/2024
	5/24/2024	015751710330	CITY HALL	05/24/2024	208.14	256171	05/28/2024
	5/24/2024	015751710330	CITY HALL (FP)	05/24/2024	174.00	256171	05/28/2024
	5/24/2024	019355310330	COAL DOCK PARK EAST	05/24/2024	500.00	256171	05/28/2024
	5/24/2024	019355310330	COAL DOCK PARK WEST	05/24/2024	91.50	256171	05/28/2024
	5/24/2024	019355310330	COLUMBIA PARK	05/24/2024	43.50	256171	05/28/2024
	5/24/2024	019355410330	COMMUNITY GARDENS	05/24/2024	43.50	256171	05/28/2024
	5/24/2024	060664200000	FILTRATION PLANT	05/24/2024	70.48	256171	05/28/2024
	5/24/2024	017552550330	FIRE DEPT	05/24/2024	90.52	256171	05/28/2024
	5/24/2024	017052300330	FIRE DEPT	05/24/2024	183.77	256171	05/28/2024
	5/24/2024	017552550330	FIRE DEPT (FP)	05/24/2024	28.71	256171	05/28/2024
	5/24/2024	017052300330	FIRE DEPT (FP)	05/24/2024	58.29	256171	05/28/2024
	5/24/2024	019355412330	FISH CLEAN ST (COAL DOCK)	05/24/2024	160.89	256171	05/28/2024
	5/24/2024	050554545330	FISH CLEANING STATION	05/24/2024	132.34	256171	05/28/2024
	5/24/2024	019355310330	FRANKLIN ST BUBBLER	05/24/2024	84.54	256171	05/28/2024
	5/24/2024	019355310330	HILL SCHOOL PARK	05/24/2024	132.54	256171	05/28/2024
	5/24/2024	019355410330	JUDGE EGHART HOUSE	05/24/2024	84.54	256171	05/28/2024
	5/24/2024	019355310330	KOLBACH PARK	05/24/2024	84.54	256171	05/28/2024
	5/24/2024	019355310330	LIONS PARK	05/24/2024	84.54	256171	05/28/2024
	5/24/2024	019355412330	LOWER LAKE PARK	05/24/2024	160.89	256171	05/28/2024
	5/24/2024	040454610330	LS #2	05/24/2024	792.82	256171	05/28/2024
	5/24/2024	050554545330	MARINA BLDG	05/24/2024	132.54	256171	05/28/2024
	5/24/2024	050554545330	MARINA EAST	05/24/2024	175.00	256171	05/28/2024
	5/24/2024	050554545330	MARINA PUBLIC RESTROOM	05/24/2024	132.54	256171	05/28/2024
	5/24/2024	050554545330	MARINA SHOWERS	05/24/2024	216.04	256171	05/28/2024
	5/24/2024	050554545330	MARINA SLIPS	05/24/2024	323.16	256171	05/28/2024
	5/24/2024	050554545330	MARINA WEST	05/24/2024	175.00	256171	05/28/2024
	5/24/2024	016052100330	POLICE DEPT	05/24/2024	412.54	256171	05/28/2024
	5/24/2024	016052100330	POLICE DEPT (FP)	05/24/2024	174.00	256171	05/28/2024
	5,, _ 5, _ ·			33,2 1,202 -1	17 7.00	_00171	33, 20, 2027

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Invoice GL Account Invoice Invoice Check Check Name Number Description Date Amount Number Issue Date 5/24/2024 019355310330 POOL /REC CENTER 05/24/2024 616.64 256171 05/28/2024 5/24/2024 019355230330 POOL BATHHOUSE 05/24/2024 216.04 256171 05/28/2024 5/24/2024 019355310330 PORTVIEW PARK 05/24/2024 84.54 256171 05/28/2024 5/24/2024 019355412330 **ROTARY PARK LS#1** 05/24/2024 132.54 256171 05/28/2024 5/24/2024 019355310330 SCHANEN ACRES 05/28/2024 05/24/2024 43.50 256171 5/24/2024 SENIOR CENTER 05/28/2024 019055130330 05/24/2024 256171 141.24 5/24/2024 019355310330 SKATEBOARD PARK 05/24/2024 256171 05/28/2024 84 54 5/24/2024 019355310330 STACKER PARK 256171 05/28/2024 05/24/2024 43.50 5/24/2024 019355310330 TJ BASEBALL FIELD 05/24/2024 175.00 256171 05/28/2024 5/24/2024 019355412330 UPPER LAKE PARK 05/24/2024 216.04 256171 05/28/2024 5/24/2024 019355412330 UPPER LAKE PARK RESTROOM 05/24/2024 272.74 256171 05/28/2024 5/24/2024 019355310330 WHITEFISH PARK 05/24/2024 84.54 256171 05/28/2024 5/24/2024 232355110330 WJ NIEDERKORN LIBRARY 05/24/2024 348.34 256171 05/28/2024 5/24/2024 040454620330 WWTP 05/24/2024 950.46 256171 05/28/2024 Total 1488: 9,579.75 CITY OF PORT WASHINGTON P 052124 010110010850 2024 START UP CAS FOR PIRAT 05/21/2024 1,650.00 256172 05/28/2024 Total 1489: 1,650.00 CIVIC SYSTEMS LLC CVC24752 060692100000 MASS METER IMPORT 04/30/2024 75.00 256173 05/28/2024 Total 1493: 75.00 CLIA LABORATORY PROGRAM 051324 017552550440 CERTIFICATE FEE 05/13/2024 248.00 256174 05/28/2024 248.00 Total 1503: CLIFTONLARSONALLEN LLP L241300752 015051320760 **AUDIT FEES** 05/17/2024 6,693.75 256175 05/28/2024 L241300752 060692300000 **AUDIT FEES** 05/17/2024 1,338.75 256175 05/28/2024 L241300752 040457340560 **AUDIT FEES** 05/17/2024 892.50 256175 05/28/2024 Total 4442: 8,925.00 CODERED SECURITY 17248 050574545402 SECURITY CAMERAS 05/09/2024 19,020.00 256176 05/28/2024 Total 4840: 19.020.00 COMPLETE OFFICE OF WISCO 016052100370 700489 OFFICE SUPPLIES 05/07/2024 256086 05/17/2024 63.64 706816 016052100370 **OFFICE SUPPLIES** 05/16/2024 95.74 256177 05/28/2024 Total 1522: 159.38 **CONWAY SHIELD** 0521208 017052300360 ANNUAL PREVENTITIVE MAITE 04/25/2024 429.50 256087 05/17/2024 Total 1530: 429.50 **CORE & MAIN** U187844 060666300000 **NEW LARGE WATER METERS** 04/05/2024 3,633.96 256024 05/03/2024 HYDRANT EXTENSIONS 04/11/2024 U690490 060666200000 256024 05/03/2024 2,965.00 827.67 U692097 060666200000 HYDRANT EXTENSIONS 04/11/2024 256024 05/03/2024 04/15/2024 210,000.00 05/03/2024 U713367 060134600000 **MFTFRS** 256024 U717575 060134600000 METER PROGRAMMER 04/16/2024 600.00 256024 05/03/2024 U727265 060667300000 REPAIR CLAMPS WATER MAIN 04/17/2024 733.98 256024 05/03/2024 Total 1533: 218,760.61

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Name	Invoice Number	GL Account	Description	Invoice Date	Invoice Amount	Check Number	Check Issue Date
CULLIGAN	502X06216206	015051320380	INSTALLATION	04/30/2024	910.70	256088	05/17/2024
Total 1550:					910.70		
DARCY DEVENS	043024	019355255440	PORT YOUTH THEATRE ALADDI	04/30/2024	500.00	256025	05/03/2024
Total 4546:					500.00		
DAVE'S EXCAVATION & GRADIN	3746	019355410630	SMOOTH DRUM BASEBALL FIE	05/13/2024	570.00	256178	05/28/2024
Total 1592:					570.00		
DELL MARKETING LP	10745950143	016052100700	NEW COMPUTER	04/30/2024	919.56	256026	05/03/2024
Total 4447:					919.56		
DIGGERS HOTLINE INC	240 4 70901 240 4 70901 240 4 70901 240 4 70901	060666200000 040454610370 017954450370 019355410610	SERVICE TICKETS SERVICE TICKETS SERVICE TICKETS SERVICE TICKETS	04/30/2024 04/30/2024 04/30/2024 04/30/2024	263.31 263.31 263.31 263.34	256089 256089 256089 256089	05/17/2024 05/17/2024 05/17/2024 05/17/2024
Total 1660:					1,053.27		
DIGICORP INC	350613 350693 350777	015051320700 015051320700 015051320700	DATA LABOR DATA LABOR DATA LABOR	04/30/2024 04/30/2024 05/15/2024	128.00 1,088.00 3,115.83	256027 256090 256179	05/03/2024 05/17/2024 05/28/2024
Total 1661:					4,331.83		
DOWNING, MARY	043024	019055130850	BREWER GAME REFUND	04/30/2024	67.00	256028	05/03/2024
Total 4094:					67.00		
DREWS TRUE VALUE	286799 287201 287238 287413 287452 287486 287513 287517 287595 287612 287641 287660 287684 287709 287713 287714 287737 287764 287766 287768 287819 287829 287848 287852	060664200000 017954450370 060666200000 060666200000 017954450370 017954450370 017954450370 017954450370 017954450370 017954450370 017954450370 017954450370 017954450370 017954450370 017954450370 017954450370 019355410370 040454620360 060667300000 060667300000 019355410370 019355410370 019355410370 019355410370 019355410370	MISC SUPPLIES	03/28/2024 04/10/2024 04/11/2024 04/11/2024 04/17/2024 04/17/2024 04/18/2024 04/18/2024 04/22/2024 04/23/2024 04/23/2024 04/25/2024 04/25/2024 04/25/2024 04/25/2024 04/26/2024 04/26/2024 04/29/2024 04/29/2024 04/29/2024 04/30/2024 04/30/2024	17.43 15.70 64.53 33.62 14.97 55.48 32.02 17.14 7.16 12.57 13.64 3.17 22.00 5.44 53.98 5.17 36.67 17.41 329.00 28.26 4.46 25.59 18.01 23.07	256029 256029 256029 256029 256029 256029 256029 256029 256029 256029 256029 256029 256029 256029 256091 256091 256091 256091 256091 256091 256091	05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/17/2024 05/17/2024 05/17/2024 05/17/2024 05/17/2024 05/17/2024 05/17/2024 05/17/2024 05/17/2024 05/17/2024

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	207060	017054210270	MISC SLIDDLIES	04/20/2024	25.05	256190	05/20/2024
	287860 287887	017954310370 019355410370	MISC SUPPLIES MISC SUPPLIES	04/30/2024 05/01/2024	35.95 19.73	256180 256091	05/28/2024 05/17/2024
	287897	016052100550	MISC SUPPLIES	05/01/2024	6.13	256091	05/17/2024
	287902	019355410370	MISC SUPPLIES	05/01/2024	7.83	256091	05/17/2024
	287906	017956130370	MISC SUPPLIES	05/01/2024	12.22	256180	05/28/2024
	287907	019355210390	MISC SUPPLIES	05/01/2024	17.73	256091	05/17/2024
	287924	040454620360	TOOLS	05/02/2024	59.42	256029	05/03/2024
	287952	016052100370	MISC SUPPLIES	05/02/2024	17.73	256091	05/17/2024
	287958	019355410370	MISC SUPPLIES	05/02/2024	15.10	256091	05/17/2024
	287962	050554545370	DRILL BITS	05/02/2024	10.73	256180	05/28/2024
	287970	019355410630	MISC SUPPLIES	05/03/2024	17.14	256180	05/28/2024
	288042	050554545370	CABLE TIES	05/06/2024	11.20	256180	05/28/2024
	288051	019355410370	MISC SUPPLIES	05/06/2024	77.34	256091	05/17/2024
	288073	017052300550	MISC SUPPLIES	05/06/2024	13.90	256091	05/17/2024
	288080	019355410370	MISC SUPPLIES	05/07/2024	34.04	256091	05/17/2024
	288081	060667700000	MISC SUPPLIES	05/07/2024	82.49	256091	05/17/2024
	288085	019355410370	MISC SUPPLIES	05/07/2024	19.59	256091	05/17/2024
	288093	019355410370	MISC SUPPLIES	05/07/2024	48.79	256091	05/17/2024
	288096	019355410370	MISC SUPPLIES	05/07/2024	9.41	256091	05/17/2024
	288106	019355410370	MISC SUPPLIES	05/07/2024	5.26	256091	05/17/2024
	288107	060664300000	MISC SUPPLIES	05/07/2024	42.96	256091	05/17/2024
	288115	019355410370	MISC SUPPLIES	05/07/2024	11.67	256091	05/17/2024
	288116	017954410370	MISC SUPPLIES	05/07/2024	53.80	256180	05/28/2024
	288141	017954120370	MISC SUPPLIES	05/08/2024	14.36	256180	05/28/2024
	288155	017954410370	MISC SUPPLIES	05/08/2024	279.99	256180	05/28/2024
	288158	017956130370	MISC SUPPLIES	05/08/2024	134.96	256180	05/28/2024
	288161	017956130370	MISC SUPPLIES	05/08/2024	52.20	256180	05/28/2024
	288175	017954410370	MISC SUPPLIES	05/09/2024	56.69	256180	05/28/2024
	288179	017052300360	MISC SUPPLIES	05/09/2024	2.92	256091	05/17/2024
	288189	050554545370	SPRAY PAINT AND TARP	05/09/2024	74.80	256180	05/28/2024
	288216	017954310370	MISC SUPPLIES	05/09/2024	13.82	256180	05/28/2024
	288300	050554545370	WHITE PAINT	05/12/2024	29.49	256180	05/28/2024
	288307	017954120370	MISC SUPPLIES	05/13/2024	20.86	256180	05/28/2024
	288327	019355410370	MISC SUPPLIES	05/13/2024	5.20	256180	05/28/2024
	288328	017956130370	MISC SUPPLIES	05/13/2024	74.17	256180	05/28/2024 05/28/2024
	288362 288387	017954410370 019355230370	MISC SUPPLIES MISC SUPPLIES	05/14/2024	17.76	256180	05/28/2024
	288393			05/15/2024	4.23 100.66	256180 256180	05/28/2024
	288411	017954410370	MISC SUPPLIES MISC SUPPLIES	05/15/2024 05/15/2024			05/28/2024
	288414	019355410370 019355410630	MISC SUPPLIES	05/15/2024	44.09 93.38	256180 256180	05/28/2024
	288452	019355410370	MISC SUPPLIES	05/16/2024	23.91	256180	05/28/2024
	288506	019355410370	MISC SUPPLIES	05/18/2024	17.14	256180	05/28/2024
	288550	019355410370	MISC SUPPLIES	05/20/2024	35.09	256180	05/28/2024
	288553	019355410370	MISC SUPPLIES	05/20/2024	23.04	256180	05/28/2024
	288556	019355410370	MISC SUPPLIES	05/20/2024	4.39	256180	05/28/2024
	288560	019355410630	MISC SUPPLIES	05/20/2024	60.80	256180	05/28/2024
	288594	019355410370	MISC SUPPLIES	05/21/2024	7.16	256180	05/28/2024
Total 1700:					2,677.76		
EGELHOFF LAWN MOWER SER	323105 323107	019355410610 019355410610	FS KM LINE ATTACHMENT AUT BATTER, SHEERS, OIL	05/16/2024 05/16/2024	407.98 234.97	256181 256181	05/28/2024 05/28/2024
Total 1723:					642.95		
EMANUELSON, MARK	052324	040457340370	REIMBURSEMENT REFRIDGER	05/23/2024	25.00	256182	05/28/2024

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	17552	016052100355	CAR 11 PROPANE LEAK REPAI	05/04/2024	506.22	256189	05/28/2024
Total 1859:					2,714.56		
GALLS LLC	027616605	016052100420	CLOTHES	04/10/2024	316.37	256034	05/03/2024
	027632970	016052100410	MEJCHAR PANTS	04/11/2024	93.50	256034	05/03/2024
	027704756	016052100420	COLLAR BRASS 4 SETS	04/18/2024	153.63	256097	05/17/2024
	027826545	016052100420	UNIFORM GEAR	05/01/2024	359.32	256190	05/28/2024
Total 1875:					922.82		
GENERAL COMMUNICATIONS I	331937	016052100570	REPAIR TO RADAR ANTENNA C	05/02/2024	65.00	256098	05/17/2024
Total 1891:					65.00		
SENERAL FIRE EQUIPMENT C	151460	016052100570	REPLACE COMP DOCK	05/13/2024	193.00	256191	05/28/2024
Total 1892:					193.00		
GFC LEASING CO	100917261	060692100000	VARIOUS	05/06/2024	127.77	256099	05/17/2024
or o element do	100917261	015051320370	VARIOUS	05/06/2024	157.01	256099	05/17/2024
	100917261	232355110560	VARIOUS	05/06/2024	57.72	256099	05/17/2024
	100917261	019355210510	VARIOUS	05/06/2024	126.36	256099	05/17/2024
	100917261	016052100560	VARIOUS	05/06/2024	127.71	256099	05/17/2024
	100917261	019656700370	VARIOUS	05/06/2024	35.84	256099	05/17/2024
	100917261	019055130380	VARIOUS	05/06/2024	139.92	256099	05/17/2024
	100917261	017052300390	VARIOUS	05/06/2024	64.63	256099	05/17/2024
	100917261	017552550390	VARIOUS	05/06/2024	91.33	256099	05/17/2024
	100917261	015754210370	VARIOUS	05/06/2024	203.64	256099	05/17/2024
	100917261	015754210370	VARIOUS	05/06/2024	155.98	256099	05/17/2024
	100917261	050554545370	VARIOUS	05/06/2024	50.71	256099	05/17/2024
Total 1902:					1,338.62		
GFOA	3151669	015451540410	CLASS REGISTRATION	05/17/2024	280.00	256192	05/28/2024
Total 1904:					280.00		
GIS BENEFITS	32412AG20240	010121341241	BENEFITS	05/01/2024	1,094.50	256100	05/17/2024
Total 5043:					1,094.50		
GRASSHOPPERS LAWN CARE	4237	017052300620	MOWING, FERTILIZE TURF, CLE	05/01/2024	320.00	256193	05/28/2024
Total 1931:					320.00		
10011							
BREISCH PLUMBING & HEATIN	57650	050554545360	REPAIR ROTARY PARK BATHR	04/16/2024	652.00	256194	05/28/2024
	57674	019355410390	WORK AT HILL SCHOOL PARK	04/23/2024	388.75	256101	05/17/2024
	57700	050554545360	URINAL VALVES AND SENSORS	04/25/2024	1,545.00	256035	05/03/2024
	57724	050554545360	REPLACE DRINKING FOUNTAIN	05/08/2024	2,415.00	256194	05/28/2024
	57733	017052300620	BACK FLOW TEST	05/08/2024	278.75	256194	05/28/2024
	57753	040454610370	LS 6 RP VALVE	05/16/2024	241.25	256194	05/28/2024
Total 1957:					5,520.75		
GREMMER & ASSOC INC	8 APR 24	060695000395	STAKING WATER MAIN	04/11/2024	1,985.52	256036	05/03/2024

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Total 1958:					5,595.52		
HARTER'S LAKESIDE DISPOSA	692620 692620	017954710380 030354711380	RECYCLING RECYCLING	04/30/2024 04/30/2024	43,753.47 20,651.40	256196 256196	05/28/2024 05/28/2024
Total 4386:					64,404.87		
HAWKINS INC	6750387	060664100000	DE-CHLOR	05/07/2024	955.50	256102	05/17/2024
Total 1998:					955.50		
HEIMS SHOE STORE	030933	017052300360	REPAIRS TO PFDS	05/16/2024	32.00	256197	05/28/2024
Total 2009:					32.00		
HEIN ELECTRIC SUPPLY CO IN	S100102181.00 S100102181.00	017052300620 017052300620	STATION ELECTRIC REPAIR STATION ELECTRIC REPAIR	05/07/2024 05/07/2024	13.25 22.87	256198 256198	05/28/2024 05/28/2024
Total 2010:					36.12		
HERITAGE PUBLISHING CO INC	57416 57416 57431 57431 57435	019355210510 019355255370 019355230370 019355250370 019355255370	POSTERS POSTERS BANNERS BANNERS PROGRAMS FOR ALADDIN JR	04/19/2024 04/19/2024 05/03/2024 05/03/2024 05/03/2024	1,875.00 40.05 213.00 213.00 1,235.00	256037 256037 256103 256103 256103	05/03/2024 05/03/2024 05/17/2024 05/17/2024 05/17/2024
Total 2018:					3,576.05		
HYDRO CORP	CI-00004	060666400000	CROSS CONNECTION INSPECT	04/30/2024	1,428.00	256104	05/17/2024
Total 2054:					1,428.00		
IDEXX DISTRIBUTION INC	3151022983	060664200000	LAB TESTING SUPPLIES	04/29/2024	1,074.42	256105	05/17/2024
Total 2068:					1,074.42		
ILLINOIS LEAP	0000708	016052100410	BECKI CONFERENCE	05/06/2024	349.00	256106	05/17/2024
Total 4761:					349.00		
J MILLER ELECTRIC INC	8919	019355410630	MATERIAL SALES	05/14/2024	113.88	256199	05/28/2024
Total 2104:					113.88		
JILL CASPER	043024	019055130370	GREETING CARDS	04/30/2024	37.94	256038	05/03/2024
Total 4618:					37.94		
JOHN THILL LLC	189926 189927 189929 189931 189932	019355410390 017954420360 050554545360 019355410390 017954420360	SERVICE CALL STREET LIGHT REPAIR PILOT LIGHT FOR GAS LABOR marking wires	04/30/2024 04/30/2024 05/10/2024 05/15/2024 05/15/2024	120.00 400.00 240.00 172.50 80.00	256107 256200 256200 256200 256200	05/17/2024 05/28/2024 05/28/2024 05/28/2024 05/28/2024
Total 2242:					1,012.50		

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JONES, JUDITH	041824	232355110510	LOST BOOK FOUND	04/18/2024	24.95	256039	05/03/2024
Total 5039:					24.95		
JSM SECURE INC	76517	040454620360	CAMERA SYSTEM REPAIR	05/16/2024	500.00	256201	05/28/2024
Total 2270:					500.00		
K&H STORAGE LLC	6-2024	016052100440	STORAGE	05/01/2024	75.00	256040	05/03/2024
Total 2285:					75.00		
KEMIRA WATER SOLUTIONS IN	9017836276	040454620660	FERROUS	05/10/2024	2,775.71	256108	05/17/2024
Total 2320:					2,775.71		
KETTLE MORAINE YMCA INC	02192024 03202024 05162024 12212023	015051320390 015051320390 015051320390 015051320390	MONTHLY MEMBERSHIP MONTHLY MEMBERSHIP MONTHLY MEMBERSHIP MONTHLY MEMBERSHIP	02/19/2024 03/20/2024 05/01/2024 05/01/2024	240.00 240.00 240.00 240.00	256109 256109 256202 256202	05/17/2024 05/17/2024 05/28/2024 05/28/2024
Total 2327:					960.00		
KING, MARGARET M	051524	019055130800	TAI CHI FUNDAMENTALS INSTR	05/15/2024	340.00	256203	05/28/2024
Total 4428:					340.00		
KIRSTIN LARSON	042924	016052100350	GAS REIMBURSEMENT	04/29/2024	61.17	256043	05/03/2024
Total 3852:					61.17		
KRAINZ, PAT	052124	019055130850	BREWER TRIP REFUND	05/21/2024	67.00	256204	05/28/2024
Total 5047:					67.00		
KRUEPKE PRINTING INC	175262 175263 175264 175265 175476	050554545370 050554545370 050554545370 050554545370 015752410370	BOAT DOCKING INFO SHEETS NOTE BOOKS DAILY LAUNCH BOOKS KEY CARDS COMMERCIAL INSPECTION TIC	04/24/2024 04/24/2024 04/24/2024 04/24/2024 04/30/2024	210.00 238.00 352.00 32.50 197.50	256041 256041 256041 256041 256110	05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/17/2024
Total 2371:					1,030.00		
LAKE EFFECT QUARTET	050824	019055130855	SPRING EVENT ENTERTAINME	05/08/2024	275.00	256111	05/17/2024
Total 5042:					275.00		
LAKELAND SUPPLY INC	239340	050554545370	REST ROOM SUPPLIES	04/26/2024	1,064.44	256042	05/03/2024
Total 2387:					1,064.44		
LANE-E-BOB	005242	019355322370	GARDEN CLUB	05/06/2024	480.00	256205	05/28/2024
Total 4183:					480.00		
LAWSON PRODUCTS INC	9311537439	017954110370	SUPPLIES	05/14/2024	418.85	256206	05/28/2024

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Invoice GL Account Invoice Invoice Check Check Name Number Description Date Amount Number Issue Date Total 2407: 418.85 LEE RECREATION LLC 16329-24 019355410630 **SWING CHAIN** 05/17/2024 373.00 256207 05/28/2024 373.00 Total 2415: **TOPSOIL** LIESENER SOILS INC 0219226-IN 017954450370 04/10/2024 256208 05/28/2024 420.00 0219505-IN 019355410630 SOIL 05/22/2024 420.00 256208 05/28/2024 Total 2429: 840.00 060667300000 LINCOLN CONTRACTORS SUP 197573 WATER MAIN REPLACEMENT T 05/07/2024 1,273.53 256112 05/17/2024 Total 2433: 1,273.53 LOCHEN EQUIPMENT 001--1005335 019355410360 05/17/2024 **BOLT SHEAR** 7.40 256209 05/28/2024 001-1006199 019355410360 FITTING KIT 04/02/2024 120.78 256209 05/28/2024 **BLADE** 001-1006949 019355410370 05/14/2024 116.58 256209 05/28/2024 001-1006992 017956130370 WEED WHACKER HEAD 05/16/2024 29.99 256209 05/28/2024 001-1007060 017956130370 LAWN MOWER CASTERS 05/20/2024 140.23 256209 05/28/2024 001-1007072 017956130370 OIL SEAL 05/21/2024 16.03 256209 05/28/2024 Total 2453: 431.01 LYNN LODL 043024 019055130800 INSTRUCTION 04/30/2024 220.50 256113 05/17/2024 Total 2466: 220.50 MEACHAM NURSERY LLC IV24-8904 017954430630 STREET TREES 04/17/2024 6,107.00 256210 05/28/2024 Total 2556: 6,107.00 MID MORAINE MUNICIPAL ASS 032724 015051320390 RESERVATION FOR MAY DINNE 03/27/2024 35.00 256211 05/28/2024 Total 2618: 35.00 MID STATE EQUIPMENT H22171 017954110370 **GASKETS** 04/22/2024 152.82 05/03/2024 256044 019355410360 H24176 **SUPPLIES** 05/21/2024 256212 05/28/2024 94.00 Total 2620: 246.82 MIDWEST SPORT AND TURF SY 042824 424258500314 RETENTION FOR SYNTHETIC T 04/28/2024 3,948.75 256045 05/03/2024 Total 4964: 3,948.75 MILWAUKEE JOURNAL SENTIN MJ1007458 MA JOURNAL 05/01/2024 40.98 017954310370 256213 05/28/2024 Total 2654: 40.98 MOLLY SCHERR 043024 019055130800 INSTRUCTOR PAY, SENIOR CE 256114 05/17/2024 04/30/2024 150.00 Total 4395: 150.00 MONARCH LIBRARY SYSTEM 416233 232355110560 SYSTEM SERVICES 05/06/2024 22,418.70 256115 05/17/2024

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Total 2668:					22,418.70		
MONITORING SERVICES LLC	3799	019055130620	ANNUAL SERVICE FOR FIRE AL	05/01/2024	552.00	256214	05/28/2024
Total 2670:					552.00		
MONITRONICS	3124976	016052100360	FIRE SYSTEMS	05/01/2024	64.80	256116	05/17/2024
Total 1078:					64.80		
MONROE TRUCK EQUIPMENT I	47322	424258500512	AIR CAB SUSPENSION KIT	04/18/2024	6,291.00	256046	05/03/2024
Total 2671:					6,291.00		
MORAINE PARK TECHNICAL CO	S0095583	017052300410	TESTING FEE	05/09/2024	160.00	256117	05/17/2024
Total 2676:					160.00		
MORRELL, JEAN	040924 052424	232355110900 232355110900	REIMBURSEMENT REIMBURSEMENT	04/09/2024 05/24/2024	185.35 188.01	256215 256215	05/28/2024 05/28/2024
Total 4510:					373.36		
NAPA Total 2706: NEUENS FREDONIA LUMBER C	50269-284283 5269-283807 5269-283974 5269-284282 5269-284749 5269-285265 5269-285314 5269-286625 5269-286728 5269-286783	017954110370 017954110370 017954110370 017954110370 017954120360 019355410550 017954110370 017954110370 017954110370 017954110370 017954110370	SOLENOID ABSORBENT FILTER SOLENOID SHOCK SHOCK SUPPLIES FILTER TRUCK BED COATING RETAINER BELT TREATED MCA	04/22/2024 04/17/2024 04/18/2024 04/22/2024 04/24/2024 04/29/2024 04/29/2024 05/08/2024 05/08/2024 05/09/2024	32.56 83.94 5.33 60.62 168.33 168.33 48.30 93.63 41.98 33.42 46.99 783.43	256047 256047 256047 256047 256118 256118 256216 256216 256216 256216	05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/17/2024 05/17/2024 05/28/2024 05/28/2024 05/28/2024 05/28/2024
Total 2735:					126.97		
NEU'S BUILDING CENTER INC	4692200 4697715	017954450370 017954410370	DRILLS SPARK PLUG	04/25/2024 05/06/2024	319.98	256048 256217	05/03/2024 05/28/2024
Total 4220:					323.27		
NORTH CENTRAL LABORATORI	502518 503279	060664200000 060664200000	BUFFER SOLUTION LAB WTP LAB SUPPLIES	04/16/2024 05/01/2024	919.68 88.88	256049 256120	05/03/2024 05/17/2024
Total 2755:					1,008.56		
NORTHERN LAKE SERVICE INC	2406630	060664200000	2ND QUARTER DBP TESTING	04/30/2024	382.78	256121	05/17/2024
Total 2764:					382.78		
O&W COMMUNICATIONS	69639	019055130340	LABOR	04/30/2024	644.01	256122	05/17/2024

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Total 2776:					644.01		
OTTEN, LAURIN	050924	019055130800	FLOW YOGA INSTRUCTOR	05/09/2024	484.75	256123	05/17/2024
Total 4465:					484.75		
DZAUKEE COUNTY HIGHWAY D	BILL0033734	017954112690	DIESEL	03/31/2024	3,812.62	256050	05/03/2024
	BILL0033734	017954112350	GASOLINE	03/31/2024	1,026.09	256050	05/03/2024
	BILL0033736	060667300000	FLEET FUEL	03/31/2024	421.91	256124	05/17/2024
	BILL0033738	017052300350	FUEL	03/31/2024	362.40	256124	05/17/2024
	BILL0033738	017052300690	FUEL	03/31/2024	209.33	256124	05/17/2024
	BILL0033738	017552550350	FUEL	03/31/2024	848.05	256124	05/17/2024
	BILL0033739	019355410350	FUEL	03/31/2024	484.43	256124	05/17/2024
	BILL0033740	015754210350	FUEL	03/31/2024	75.45	256124	05/17/2024
	BILL0033741	050554545351	MARINA TRUCK GAS	03/31/2024	33.34	256050	05/03/2024
	BILL0033851	017954112690	DIESEL	04/30/2024	342.47	256218	05/28/2024
	BILL0033852	016052100350	GASOLINE	04/30/2024	1,132.52	256218	05/28/2024
	BILL0033855	017052300350	FUEL	04/30/2024	365.01	256218	05/28/2024
	BILL0033855	017552550350	FUEL	04/30/2024	1,037.80	256218	05/28/2024
	BILL0033855	017052300690	FUEL	04/30/2024	195.33	256218	05/28/2024
	BILL0033856	019355410350	FUEL	04/30/2024	568.32	256218	05/28/2024
Total 2809:					10,915.07		
ZAUKEE COUNTY LAND AND	041924	232355110900	PLANTS	04/19/2024	401.56	256051	05/03/2024
Total 5040:					401.56		
PALS, STEVEN	052124	050549430000	SLIP REFUND MAIN MARINA	05/21/2024	5,167.39	256219	05/28/2024
	052124	050549495000	SLIP REFUND DOCK BOX	05/21/2024	60.00	256219	05/28/2024
Total 5044:					5,227.39		
PARKSIDE AUTO CENTER	17463	016052100355	CAR 7 TIRES AND CONTROL A	04/22/2024	1,111.98	256220	05/28/2024
	17475	016052100550	CAR 12 ALTERNATOR	04/25/2024	1,026.97	256052	05/03/2024
	17492	016052100550	CAR 7 BRAKES	05/02/2024	1,101.00	256125	05/17/2024
	17495	016052100550	CAR 2 BATTERY	05/06/2024	308.50	256125	05/17/2024
Total 2830:					3,548.45		
OMP'S TIRE	70136918	017954110370	STREETS TIRES	05/17/2024	305.00	256221	05/28/2024
	70136918	019355410550	PARKS TIRES	05/17/2024	305.00	256221	05/28/2024
Total 2888:					610.00		
PORT PUBLICATIONS INC	00176130	019055130390	FITNESS INSTRUCTOR AD	04/26/2024	90.00	256126	05/17/2024
	00176153	015051320700	AFFIDAVIT PUBLICATION & POL	04/25/2024	418.06	256053	05/03/2024
	00176233	015051320510	AFFIDAVIT PUBLICATION & POL	05/02/2024	184.71	256126	05/17/2024
	00176376	015051320510	AFFIDAVIT PUBLICATION & POL	05/16/2024	538.61	256222	05/28/2024
Total 2893:					1,231.38		
PORT WASHINGTON POLICE D	052424	016052100370	PETTY CASH	05/24/2024	84.78	256223	Multiple
	052424	016052100410	PETTY CASH	05/24/2024	54.05	256223	Multiple
	052424	016052100370	PETTY CASH	05/24/2024	84.78-		•
	052424	016052100410	PETTY CASH	05/24/2024	54.05-		

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Total 4902:					.00		
PORT WASHINGTON SENIOR C	100	019055130855	ST PATRICK MILK AND COFFEE	05/22/2024	60.00	256224	05/28/2024
Total 2906:					60.00		
PORT WASHINGTON TOURISM	050524	121256310380	MAY PAYMENT	05/05/2024	18,000.00	256127	05/17/2024
Total 2908:					18,000.00		
PRIMORIS ELECTRIC INC	052024	424258500105	2003 SIDEWALK RETAINER UNI	05/20/2024	4,493.50	256225	05/28/2024
Total 4648:					4,493.50		
PROFESSIONAL COMMUNICATI	65135	016052100340	PHONE SYSTEM REPAIRS	05/02/2024	348.00	256128	05/17/2024
	65137	015051320390	LABOR	05/02/2024	208.50	256128	05/17/2024
	65140	040454620340	PHONE SERVICE	05/02/2024	173.00	256128	05/17/2024
Total 2931:					729.50		
PTS CONTRACTORS INC	791-23	060695000395	ROAD PROJECT WATER	05/08/2024	240,097.30	256226	05/28/2024
	791-23	424258500101	ROAD PROJECT STORM SEWE	05/08/2024	49,404.02	256226	05/28/2024
Total 2940:					289,501.32		
QUARLES & BRADY LLP	6727393	060642800100	WATER SYSTEM REVENUE	04/24/2024	30,000.00	256227	05/28/2024
Total 2949:					30,000.00		
RELIANT FIRE APPARATUS INC	CI007769 CI007777	017052300550 017052300550	REPAIR PARTS FOR T460S FIR REPAIR PARTS FOR T460S FIR	05/13/2024 05/15/2024	59.89 44.38	256228 256228	05/28/2024 05/28/2024
Total 3003:					104.27		
ROSALIA SLAWSON	020524	232355110430	TRAVEL REIMBURSEMENT	02/05/2024	299.09	256129	05/17/2024
	020524	232355110430	MEALS REIMBURSEMENT	02/05/2024	35.92	256129	05/17/2024
Total 3209:					335.01		
RUDIG TROPHIES	88830	141455410800	CASTINGS	05/09/2024	465.86	256229	05/28/2024
Total 4664:					465.86		
SABEL MECHANICAL LLC	240304	040454620360	REPAIR PRESSURE SAFETY RI	05/16/2024	5,708.00	256230	05/28/2024
	240305	040464700406	LS 6 CAPITAL PROJECT VALVE	05/16/2024	6,604.00	256230	05/28/2024
Total 3111:					12,312.00		
SAUKVILLE FEED SUPPLIES	8116	019355410630	STRAW	04/10/2024	64.00	256231	05/28/2024
	8151	017956130370	LAWN SEED	04/16/2024	302.94	256231	05/28/2024
	8162	017956130370	EZ MULCH	04/17/2024	70.11	256231	05/28/2024
	8174	017956130370	EZ MULCH	04/18/2024	70.11	256231	05/28/2024
	8192	017956130370	LAWN SEED	04/22/2024	273.60	256231	05/28/2024
Total 3133:					780.76		

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SCHMIT BROS AUTO INC	39143	017954110370	OIL ADDITIVE	04/18/2024	20.32	256054	05/03/2024
Total 3144:					20.32		
SCHMITZ READY MIX INC	1099156-IN	040454610370	FILL SANITARY	04/24/2024	497.00	256130	05/17/2024
Total 3146:					497.00		
SCHREINER, RANDY	042724	060666500000	REIMBUR-WORK PANTS	04/27/2024	33.99	256131	05/17/2024
Total 4430:					33.99		
SECURITAS TECHNOLOGY CO	6004103731 6004127433	015051320560 016052100580	STANDARD LABOR MAINTENANCE/MONITORING	04/26/2024 05/01/2024	285.00 220.71	256132 256232	05/17/2024 05/28/2024
Total 3244:					505.71		
SHARBUNO JEWELERS	#6560	017052300390	GEAR LOCKER NAME PLATES	04/30/2024	30.00	256133	05/17/2024
Total 3178:					30.00		
SHARON BROWN	043024	019055130800	INSTRUCTION	04/30/2024	10.50	256134	05/17/2024
Total 3180:					10.50		
SHEBOYGAN WARNING SYSTE	229	016052100560	CIVIL DEFENSE SIREN MAINTE	04/25/2024	495.00	256055	05/03/2024
Total 4785:					495.00		
SHELLY HEASLIP	042524 050824	016052100420 016052100370	UNIFORM ALLOWANCE SHOES CAKE	04/25/2024 05/08/2024	178.28 24.99	256056 256135	05/03/2024 05/17/2024
Total 3187:					203.27		
SHERWIN INDUSTRIES INC	SC052160 SC052184	017954310370 017954310370	ROAD SAVER ROAD SAVER	05/07/2024 05/09/2024	3,156.08 6,205.32	256233 256233	05/28/2024 05/28/2024
Total 3191:					9,361.40		
SHORT ELLIOTT HENDRICKSO	465621 466222	060695000400 015754210390	WTP UPGRADE PORWA LATTICE TOWER	04/22/2024 05/07/2024	34,476.13 1,291.08	256057 256234	05/03/2024 05/28/2024
Total 3196:					35,767.21		
SIDNEY, MILLER	051524	016043620000	OVERPAYMENT ON PARKING TI	05/15/2024	55.00	256235	05/28/2024
Total 5050:					55.00		
SILK SCREEN SPECIALISTS IN	28153 28173 28174 28175 28176 28178 28207	060666200000 019355322370 019355322370 019355322370 019355322370 019355322370 019355410370	SAFETY SHIRTS HATS & CAPS SS TEES SCREEN BREWERS CUBS PIRA SCREEN WHITE SOX HATS & CAPS SEASONAL CLOTHING	04/18/2024 04/25/2024 04/25/2024 04/25/2024 04/25/2024 04/25/2024 05/08/2024	382.97 377.00 543.00 772.00 378.00 803.00 916.80	256058 256058 256058 256058 256058 256058 256058	05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/03/2024 05/28/2024

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Total 3201:					4,172.77		
SPECTRUM	8348 10 311 00	017052300390	INTERENET	04/23/2024	24.78	256059	05/03/2024
Total 3232:					24.78		
STATE INDUSTRIAL PRODUCTS	903344881	017954110370	LUBRICANT	05/14/2024	745.92	256237	05/28/2024
Total 3250:					745.92		
STERICYCLE	8007086523	015751710380	SHREDDING	05/03/2024	229.92	256136	05/17/2024
Total 3199:					229.92		
STRAND ASSOCIATES INC	0210841 0210842	040458200700 040464700400	SPRING ST INTERCEPTOR WWTP UPGRADES	05/09/2024 05/09/2024	3,123.47 17,834.91	256238 256238	05/28/2024 05/28/2024
Total 3277:					20,958.38		
SUBURBAN LABORATORIES IN	220712 222287 223060 223893 224710	040454620710 040454620710 040454620710 040454620710 040454620710	LAB SERVICES JAN LAB SERVICES FEB LAB SERVICES APRIL LAB SERVICES APRIL LAB SERVICES	01/30/2024 01/31/2024 02/29/2024 04/01/2024 04/30/2024	2,333.27 2,279.17 1,525.73 1,896.11 838.30	256137 256137 256137 256137 256137	05/17/2024 05/17/2024 05/17/2024 05/17/2024 05/17/2024
Total 4138:					8,872.58		
SUPERIOR CHEMICAL CORP	390611 390636	019355412370 017954120370	CLEANING SUPPLIES SUPPLIES	05/06/2024 05/06/2024	234.92 187.50	256239 256239	05/28/2024 05/28/2024
Total 3296:					422.42		
TELEFLEX LLC	9508459052	017552550370	IO SUPPLIES	05/20/2024	677.50	256240	05/28/2024
Total 3333:					677.50		
TELLO'S GRILLE & CAFE	1 MAR 24	019055130855	ST PATS LUNCH	03/15/2024	660.00	256060	05/03/2024
Total 3334:					660.00		
THE CUPCAKE-A-RHEE	052224	019055130855	DESSERT FOR SPRING FLING	05/22/2024	289.00	256241	05/28/2024
Total 3815:					289.00		
THE PENWORTHY CO	0598281-IN	232355110510	BOOKS	03/21/2024	1,431.70	256138	05/17/2024
Total 3350:					1,431.70		
THE VILLAGE PRINTER INC	39588	015051320370	BUSINESS CARDS	05/08/2024	80.00	256139	05/17/2024
Total 3354:					80.00		
TIMOTHY PROITE	051524	040454620410	REIMBURSEMENT	05/15/2024	51.75	256242	05/28/2024
Total 3400:					51.75		

Total 3494:

Total 3497:

VILLAGE OF GRAFTON

Total 3524:

134963

63871

63885

016052100500

019055130850

019055130850

USELDINGS

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TOTAL ENERGY SYSTEMS LLC	INV115281	040454610370	LS 5 SERVICE	03/05/2024	1,155.23	256140	05/17/2024
Total 4893:					1,155.23		
TRANS UNION RISK & ALTERNA	365576-202404	016052100400	PEOPLE SEARCHES	05/01/2024	75.00	256141	05/17/2024
Total 3435:					75.00		
TRUCK EQUIPMENT INC	1072100-00	060695000390	UTILITY BODY AND LIFTGATE 2	05/01/2024	29,185.00	256142	05/17/2024
	1072118-00	060695000390	UTILITY BODY FOR 2024 F -250	04/30/2024	24,875.00	256142	05/17/2024
Total 4828:					54,060.00		
ULINE	176440869 177224442 177224442	060665100000 017552550580 017552550370	BREAKROOM CABINET FINAL ITEMS FROM FAP FUNDS FINAL ITEMS FROM FAP FUNDS	04/03/2024 04/22/2024 04/22/2024	1,180.60 180.00 13.92	256061 256061 256061	05/03/2024 05/03/2024 05/03/2024
	177258861 177492116	017954430370 019355412370	TWINE SUPPLIES	04/23/2024 04/29/2024	109.20 840.60	256143 256243	05/17/2024 05/28/2024
Total 4589:					2,324.32		
JNIQUE MANAGEMENT SERVI	6125385	232355110560	COLLECTIONS	05/01/2024	46.60	256144	05/17/2024
Total 3471:					46.60		
JNITED STATES POST OFFICE	050124	019055130540	NEWSLETTER POSTAGE	05/01/2024	326.96	256062	05/03/2024
Total 2917:					326.96		
US CELLULAR	06438378922 06438378922 0648151291 0648210515 0648359704 0648474636	017052300340 017552550340 019355210340 015754210340 017954120340 016052100340	PHONE BILL PHONE BILL CELL PHONE CELL PHONE CELL PHONE CELL PHONE	04/16/2024 04/16/2024 04/16/2024 04/16/2024 04/16/2024 04/16/2024	29.91 67.56 242.24 97.49 219.05 1,034.27	256145 256145 256063 256063 256063 256063	05/17/2024 05/17/2024 05/03/2024 05/03/2024 05/03/2024
Total 3488:					1,690.52		
JSA BLUE BOOK	351793 INV00334393 INV00334695	040454620360 060664200000 060664200000	TEST GAS SAMPLE BOTTLES LAB LAB GLASSWARE	04/27/2024 04/15/2024 04/15/2024	507.85 41.95 141.10	256244 256064 256064	05/28/2024 05/03/2024 05/03/2024
Total 3493:					690.90		
USA TODAY	UT4822966 MA	232355110510	PAPER	05/01/2024	397.61	256245	05/28/2024

CITIZENS POLICE ACADEMY P

PORT TRAVELERS FOR 04/10/2

PORT TRAVELER FIRESIDE TRI

397.61

358.35

358.35

1,018.78

1,136.08

2,154.86

256065 05/03/2024

256066 05/03/2024

256246 05/28/2024

04/15/2024

04/22/2024

05/08/2024

Paid Invoice Report - MONTHLY INVOICE FOR COMMON COUNCIL

Page: 22 Jun 04, 2024 08:49AM

Name	Invoice Number	GL Account	Description	Invoice Date	Invoice Amount	Check Number	Check Issue Date
VILLAGE OF SAUKVILLE	042524	019355322560	FLAG FOOTBALL PRACTICE/GA	04/25/2024	400.00	256067	05/03/2024
Total 3526:					400.00		
VISUAL IMAGE PHOTOGRAPHY	13999	019355258370	PHOTOGRAPHY SERVICES HIP	04/23/2024	300.00	256068	05/03/2024
Total 4773:					300.00		
W L CONSTRUTION SUPPLY IN	33829	017954450370	SAW BLADE	03/27/2024	418.90	256247	05/28/2024
Total 5048:					418.90		
WATERTECH	PS-INV1012916 PS-INV1012932	040454620360 040454620360	FOAM BUSTER ODOR CONTROL WWTP	05/16/2024 05/16/2024	840.41 7,563.24	256248 256248	05/28/2024 05/28/2024
Total 4841:					8,403.65		
WAUKESHA COUNTY TECHNIC	S0829165	016052100410	IN SERVICE TRAINING	04/30/2024	1,065.06	256146	05/17/2024
Total 3558:					1,065.06		
WEST MARINE PRO	1750593	050554545370	FISH CLEANING	04/29/2024	150.84	256069	05/03/2024
Total 3587:					150.84		
WI DEPT OF JUSTICE	19	016052100410	SHELLY TRAINING	05/07/2024	700.00	256147	05/17/2024
Total 4604:					700.00		
WI DEPT OF NATURAL RESOUR	246003340-202	040454620440	ANNUAL DUES	05/03/2024	10,154.36	256148	05/17/2024
Total 3613:					10,154.36		
WI STATE LABORATORY	769039 773765	060664200000 060664200000	FLUORIDE SPLIT SAMPLE FLUORIDE SAMPLE	02/29/2024 04/30/2024	29.00	256070 256149	05/03/2024 05/17/2024
Total 3628:					58.00		
WILLOW LANE EDUCATION	R660566	232355110510	BOOKS	05/01/2024	187.92	256150	05/17/2024
Total 4689:					187.92		
WISCONSIN DNR	246156460-202	424258500702	STORM WATER FEES	05/03/2024	1,500.00	256249	05/28/2024
Total 4185:					1,500.00		
WISCONSIN HUMANE SOCIETY	2891	017653130380	STRAY SERVICES	05/09/2024	60.00	256250	05/28/2024
Total 3673:					60.00		
WISCONSIN PUBLIC FINANCE	051624	060642800100	SAFE DRINKING WATER LOAN	05/16/2024	15,000.00	256251	05/28/2024
Total 3683:					15,000.00		
Grand Totals:					1,547,510.		

CITY OF PORT WASHINGTON	Paid Invoice Report - MONTHLY INVOICE FOR COMMON COUNCIL Check issue dates: 5/1/2024 - 5/31/2024						Page: 23 Jun 04, 2024 08:49AM		
Name	Invoice Number	GL Account	Description	Invoice Date	Invoice Amount	Check Number	Check Issue Date		
Report Criteria: Detail report type printed									

City of Port Washington

TO: Common Council FROM: City Administrator Melissa Pingel

DATE: June 12, 2024

SUBJECT: June Administration Department Report

Council Work Session Results

Thank you to all for participating in the June 4, 2024, Work Session. All data from the session was placed into a Summary Report.

• Next steps: Compilation of Lists / Priorities

My work with Senior Leadership will continue as we synthesize these priorities outlined during the June 4 Work Session with our CIP and budget process. During the upcoming months, we will provide the Council with a tentative proposal plan for review. We realize there may be additional projects/expenses which were not available during the work session. The tentative proposal plan will include any additions and highlight which of the projects/expenses may were missing from the original June 4 Work Session list.

• Presentation: Possible Special Session

As the Council meets once in July, the tentative proposal plan may be presented during a special session in August, or in conjunction with, the 2025 budget process which Finance Director/Treasurer Emanuelson currently has in process.

Department Meeting Updates

I have been meeting with the Department Heads to discuss their 2023 Annual Reports and discuss their 2024/2025 Department Goals. These meetings also have been about how I can better support their Department needs and efforts. I have met with the following Departments thus far:

- 1. Library
- 2. Finance
- 3. Senior Center
- 4. Water Utility
- 5. Police
- 6. Marina
- 7. Streets

I am hoping to have the rest of the meetings complete prior to the end of June and I will bring this information forth to Council in the coming months.

Monthly Updates: I hope you enjoy the Departmental updates for June!

Updates not submitted at the time of City Administrators submission: Police Department

City of Port Washington

TO: Common Council FROM: Gary Peterson, Bldg. Inspector

DATE: June 11, 2024

SUBJECT: Building Inspection Monthly Report

BACKGROUND: For the month of May the department issued the following type/number of permits:

Change of Occupancy - 0

Commercial and/or Industrial New - 3

Commercial Building Permit Alterations – 0

Commercial Building Permit Misc – 2

Commercial Building Permit Roof - 1

Electrical – 23

HVAC - 7

Plumbing – 23

Razing, Moving - 0

Deck – 1

Residential Driveway - 10

Fence - 4

Windows - 0

Siding - 1

Garages - 0

Misc, Reroof, Shed, Fence, Etc. - 10

Residential Foundation Repair - 2

Residential Remodeling -5

Residential New Single Family – 3

Residential New Two Family - 0

Signs - 3

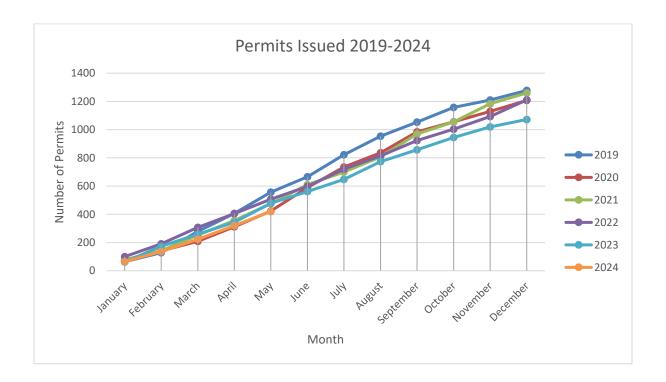
Water Meter – 2

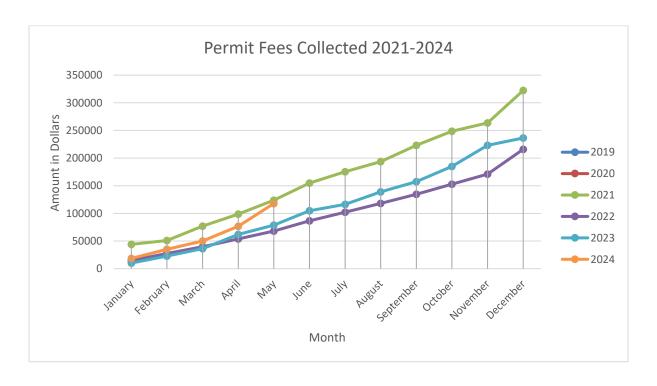
Sprinkler - 0

This is a total of 100 permits with \$41,107.43 in fees collected.

Building Inspection

The two charts below provide the number of permits issued and the fees collected during the past several years. The 2024 data will be entered monthly into the charts to make a comparison with past years. The permit fee information for 2019 and 2020 included impact fees, and therefore was not entered, as a direct comparison could not be made with 2021, 2022, and 2023.





City of Port Washington

TO: Common Council FROM: Susan Westerbeke, City Clerk

DATE: June 12, 2024

SUBJECT: City Clerk's Monthly Report

2024 Election Update - The next election will be the Partisan Primary to be held on August 13, 2024. This being a federal election absentee ballots will be mailed the week of June 27th to voters with Absentee Applications on file. Voter registration and Absentee Ballot Applications may be filed at this time online at myvote.wi.gov, by mail or in person at the City Clerk's office. Beginning July 25th, we enter the Late Registration period at which time voters are required to file their applications in person with the City Clerk.

<u>Annual Licensing Renewals</u> – We are finalizing all licensing applications for establishments which include Alcohol, Tobacco, Cabaret, Amusement, Outdoor Dining, and renewal of Operator Licenses for the July 1, 2024 – June 30, 2024, licensing year. The Alcohol and Cabaret Licenses appear on the June 18th General Government and Finance Committee and Common Council agendas for consideration, recommendation and approval. Once approvals have been received all licenses will be created and issued to the establishments.

<u>Board of Review-</u> 2024 Board of Review Meetings will be conducted on Tuesday, June 25 from 4:00-6:00pm or to adjournment. After Property owners have met with the Assessor to discuss their assessment questions, if the Property owner would like to appeal that Assessment, they may appear at the Board of Review to state their case. To be included on the Board of Review hearing schedule the Property owner should file an Objection Form 48 hours prior to the meeting with the City Clerk.

The City Assessor can be reached at 920-749-1995 or at www.apraz.com.

Upcoming City Events

- Port Washington Farmers Market Series by Port Main Street June 15th October 26th
- Cheers to Dad Beer Garden & Summer Kick-Off June 16th
- Third Thursdays Series by Port Washington Main Street June 20th September 19th
- Friends of Port Washington Parks & Recreation Beer Garden Series- June 20th September 21st
- Paint on Port Week by Port Main Street- June 21st
- Port Washington Lions Beer Garden June 29th

<u>City Newsletter</u> - The June 2024 Newsletter was distributed on June 6. It's available on the city website. Paper copies are available at City Hall, the Senior Center, and the Library.



City of Port Washington

TO: Common Council **FROM:** Roger Strohm, City Engineer

DATE: June 18, 2024

SUBJECT: Engineering Monthly Report

Water Plant Upgrade:

- Generator contract is executed and approved by EDA. Delivery is scheduled for June 28. Generator kickoff meeting will be held next week.
- We are discussing with CD Smith to hold off mobilization until after Fish Days
- To date \$37,126.39 of the construction administration budget of \$1,210,942 has been invoiced. \$0 of the \$18,198,184 of the construction budget has been earned.

Change orders pending:

➤ (\$295,680) Credit for aggregate pier foundation.

Wastewater Plant Upgrade:

- On schedule
- Major work includes the grit classifier
 - To date, \$128,509.90 of the construction administration budget of \$750,000 has been invoiced. \$904,469 of the \$11,028,000 of the construction budget has been earned.
 - Change orders pending:
- > +\$5,065 to replace disconnected pressure sensors with a spool piece.
- ➤ +\$3,757 to modify a pipe support due to interference from an existing elbow
- ➤ +\$4,161 to fix a crack in one of the anaerobic digesters that developed during late fall:

2024 Alley Project:

- Alley project has started. Alleys include: Off Webster south of Jackson, behind Bievers Maytag, east of S. Spring St. and north of Lincoln.
- Completion is anticipated by July 15.

2024 Road Improvement Project:

- Water main being installed on Scott Road
- Road grading, pavement, and curb and gutter removals on Husting Street and moving to Antoine Drive and Lakeview Avenue this week.
- Project is anticipated to be complete by the end of August.
- To date, \$603,790.09 of the \$2,999,000 construction budget is earned.

Bike/Pedestrian Plan: Kickoff meeting was held. A public participation plan is being developed. Plan will be completed by June 2025.

Spring Street Interceptor: No change in status. We are waiting on WE Energies.

City of Port Washington

TO: Common Council FROM: Jon Crain Superintendent of Parks & Forestry

DATE: 6-18-2024

SUBJECT: Parks and Forestry Monthly Report

This past month has been very busy getting the parks ready for the summer season. All of the rain has made it a challenge to keep up with mowing. Our seasonal staff has started filtering in and we will now be in a more comfortable position to keep up with maintenance of the City's parks and boulevards.

The pool repairs (grinding and mortaring joints) were completed successfully and the pool has been filled. Opening day was Friday, June 7^{th} .

Kolbach Park has come a long way. The pickleball courts have been color coated and epoxy-striped, the new lights have been installed, and the shelter renovation is now complete. We've received a lot of good feedback from residents and have seen the usage and rentals of the park greatly increase. There is also a new rain garden that has been installed in the NW corner of the park where there used to be a small baseball diamond. A new baseball diamond has been created in the NE corner of the park. The rain garden concept began as a design from students at UWM which was then modified by the Great Lakes Bird Observatory. From there it became a collaboration with the City and The Great Lakes Bird Observatory to install. The City performed the excavating and amended the soil. The plants were all paid for by a grant, and planted with volunteers and park staff. There is still more to be done at the park including a new path connecting the shelter to Jefferson St. The patio will be extended on the west side of the pavilion. We will also be doing more invasive species removal along the east and west park borders in fall.



City of Port Washington

TO: Common Council FROM: JD Hoile, Street Commissioner

DATE: June 18, 2024

SUBJECT: Monthly Update



The Streets Division removing the concrete swale and installing drain tile in Kolbach park in preparation for adding an asphalt path from Jefferson St to the pickle ball courts. The Streets division also dug the rain garden in Kolbach Park off W Whitefish Rd.



The Streets Division welcomes new hire Eric Goelz to the team. Eric Replaces Pat Meer who Joined the Parks and Forestry Division.



The Streets Division completed its first asphalting of the year patching water main breaks and sewer manhole repairs (at Rec Dept pictured).





The Streets Division repairing Storm and Sanitary manholes on W. Walters St.

City of Port Washington

TO: Common Council **FROM:** Dan Buehler, WWTP Supt.

DATE: June 18, 2024

SUBJECT: June Activity Report

May Accomplishments

- April Spreadsheet for Hauler Discharge inventory and Industrial surcharges submitted to City Hall for invoicing.
- Completed April Discharge Monitoring Report and submitted to DNR.
- Completed many Lift Station and Plant work orders regarding inspections and preventative maintenance.
- Ordered other various supplies for the lab, plant, and lift stations.
- Finished 2023 Compliance Maintenance annual report and will be submitting to DNR in June.
- Down-loaded plant effluent temperature data logger information and transferred it to the April DMR.
- Energenecs completed training on the new DMR reporting system for monthly reports a much easier and faster system of reporting this has been an excellent upgrade.
- Completed isolation valve installation with Evoqua personnel present on sludge line leading to the secondary digester.
- Ordered rebuild kits for 2 Flame trap units and 1 pressure relief valve for Dystor gas dome air blower system.
- Ordered 1 actuator for Dystor air blower system to replace original actuator.
- Received 4 free drums (Over \$4400 value) of polymer from Watertech Inc. when we had a bad drum of product on site that was not working.

June Projects

- Monthly discharge monitoring report to complete.
- Work with operators on lift stations and Plant Standard Operating Procedures, time permitting.
- Working on getting Donohue Engineering approved for generator/electrical upgrade for Lift Station 3.
- Submit Compliance Maintenance Annual Report
- Address any new SCADA issues that surface with the new upgraded system. Currently addressing alarm descriptions issues.
- Complete work with 5-year capital plan.
- Working on acquiring 6 empty clean totes for the upcoming Ferrous tank replacement in July we will be pumping ferrous from totes for at least 1 to 2 weeks.

WWTP Upgrades Updates

- August Winter will not be affecting the Beach parking lot as previously planned- they are unable to set up a large crane on-site, so the work on the digester covers must now be performed in-place.
- A construction progress meeting occurred the week of May 20th.
- Aeration piping is now being installed on the new supports. This piping will be insulated to reduce noise from the blowers.
- Building ventilation ductwork replacements and new installations have begun new holes being cut in the roofs to accommodate.
- The new Grit declassifier has now been installed and start- up was June 11.

- New motors are now being installed on the screw pumps and startup was also on June 11 for the first pump.
- Screw pump covers installation has begun. We are now waiting for stainless cover supports for these covers to complete this job.... Painted mild steel was previously supplied.

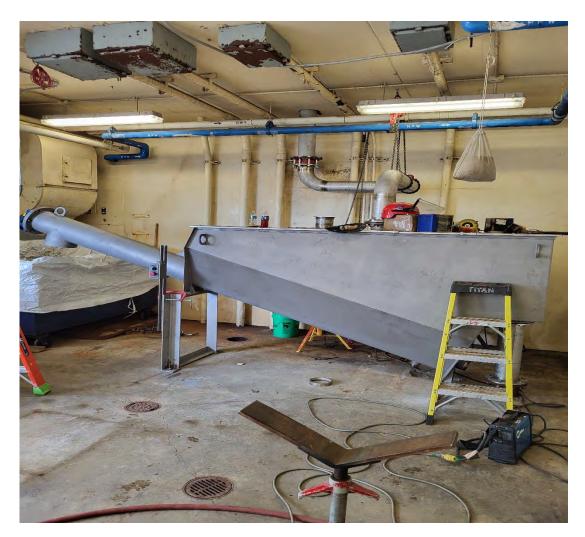


Figure 1 - New Grit Declassifier - June 11 start-up

City of Port Washington

TO: Common Council **FROM:** Dan Fisher, Water Utility Superintendent

DATE: June 18, 2024

SUBJECT: Water Utility Monthly Report

Water Distribution Hydrant Flushing: Field Operators provided maintenance, inspected, and flushed almost 650 hydrants in just under three weeks. Flushing the hydrants in our system is an extremely important program that ensures water quality throughout the distribution system. Flushing also gives operators the opportunity to maintenance and test flows on any hydrant.

Water Meter Change-Outs: Even during hydrant flushing duties, Field Operators were able to change-out almost 100 water meters in the month of May. We plan on replacing around 150 in June. If you receive a letter from the Water Utility, please contact the number listed to make an appointment. A typical water meter change out will take 15-30 minutes to complete. There is NO COST to a homeowner.

Pressure Reducing Valve (PRV): The water distribution has different pressure zones. PRV's are used to help regulate difference in high and low pressures. They also act as a backup



ver Community on the Great Jakes

to feed water from a high-pressure zone into a lower-pressure zone if needed. Unfortunately, one of our key PRV's failed and was past the point of repair. Field staff assisted contractors with the removal and installation of a new PRV. This new valve will be added to the Utilities new preventative maintenance plan for all new equipment and infrastructure.

Consumer Confidence Report (CCR): The 2023 Consumer Confidence Report is posted on the City of Port Washington's Water Utility webpage. The U.S. Environmental Protection Agency (EPA) requires drinking water utilities to provide an annual CCR to help consumers understand where their drinking water comes from, to help make better informed decisions about health, and protection of the environment. https://www.portwashingtonwi.gov/home/showpublisheddocument/4189/638505835858424225

The City of Port Washington Water Utility had NO WATER QUALITY VIOLATIONS in 2023. The Utility continues to MEET or EXCEED all FEDERAL and STATE REQUIREMENTS.

For more water quality questions and information, contact Dan Fisher, dfisher@portwashington.gov

City of Port Washington

TO: Common Council FROM: Dennis Cherny, Harbormaster

DATE: June 18, 2024

SUBJECT: Marina Monthly Report



The month of May was a record for the Marina. The fishing was spectacular all month long. The Coho bite started early this year with fishermen limiting out in less than an hour in most cases. The Marina more than doubled the number of launches in the month of May compared to previous years, with more than 1000 Daily Launches in May alone and sold over 200 Season Launch Passes. The parking lots were full of vehicles and trailers every day of the week, which is unheard of this early in the season. The fish cleaning station was running day and night. The Marina is now looking forward to the arrival of the Chinook Salmon to keep the busy streak going!





Vibrant flags are up for the summer all around the Marina providing a festive atmosphere!





Flowers have been planted (thanks Sue!) and mulched by marina staff, adding that finishing touch to the Marina landscape!

City of Port Washington

TO: Common Council **FROM**: Mark Emanuelson, Finance Director

DATE: June 18, 2024

SUBJECT: Finance Department Monthly Update

May 2024:

Annual Audit: For financial reporting and accounting purposes, staff had requested that our auditing accounting firm evaluate if the Marina fund would qualify to be converted from a special revenue fund to an enterprise fund. An enterprise fund is a self-supporting government fund that sells goods and services to the public for a fee and does not rely upon property taxes to support operations. The Marina fund and operations clearly meet those parameters. This has several technical accounting implications for the transition and will be completed as part of the 2023 audit.

UPDATE: Staff and the auditing team have completed the accounting work to convert the Marina from a special revenue fund into an enterprise fund for financial reporting purposes.

PSC reporting: The water utility's annual PSC report was due May 1st. Historically, the city has contracted with our auditing firm to file this report. Staff has now taken over this role and has completed the transition to map the city's GL accounts to the correlating PSC reporting lines and are preparing the other non-financial worksheets that will be needed to complete this report. This is one of the city's major annual reports.

UPDATE: This work has been completed and the annual PSC report has been filed.

State Report C: The city's annual State of Wisconsin Municipal Finance Report C was also due May 1st but has an automatic extension until May 15th for municipalities with a population over 2,500. Historically, the city has contracted with our auditing firm to file this report. Staff has now taken over this role and has completed the transition to map the city's GL accounts to the correlating State C reporting lines and other worksheets that will be needed to complete this report. This is one of the city's major annual reports.

UPDATE: This work has been completed and the Municipal Finance Report has been filed.

Other reports: The room tax report has been completed and filed. The ARPA annual report has been completed and filed. The city is not eligible to file an expenditure restraint report in 2024 as the local tax levy divided by the city's TID out equalized value was less than 5 mills in 2024. The 2024 expenditure restraint payment was \$17,880. Staff anticipates that we will be eligible to file in 2025. Staff has also filed the annual TID reports with the State of Wisconsin.

Financial Software Implementation: Over the course of the next 12 months, the city will be implementing a new financial software system from the firm BS&A. While we are in the queue for implementation, our implementation team has not yet been assigned as they work to complete previous engagements. In advance of the formal implementation process staff has begun to receive pre-implementation documentation requests from the vendor. These will be completed by the Finance Department with the assistance and feedback of other department heads as needed..

UPDATE: Staff currently expects to be assigned an implementation team by the end of June.

5-Year Financial Plan: Staff has begun the preparation and roll forward of the worksheets for the city's 2025-2029 5-year financial plan to reflect updated information since the previous plan. A review of future infrastructure needs, and capital projects for the next 5 years has begun and should be completed by the end of June.

Staff has also prepared a number of worksheets in advance of the 5-year financial plan to assist elected officials in evaluating the potential fiscal impacts of future capital needs on the city's debt limit and associated tax levies for debt service under several different scenarios and debt service structures. These worksheets were presented for review to the GGFC at a special workshop on May 13th. Staff anticipates additional feedback on this topic in June.

1st **Quarter Budget Report**: This report was presented to the General Government and Finance Committee on May 7th.

SAM.GOV: Staff has renewed the City's SAM.GOV registration related to our eligibility to receive payments from Federal Grants.

City of Port Washington

TO: Common Council

FROM: Deputy Chief Joe DeBoer

DATE: June 12, 2024

SUBJECT: Fire Department Monthly Report

The Fire Department has the following items to report:

- 1. The Fire Department finished the month of May with 165 calls for service. Of these emergency responses, 143 were EMS-related, and 22 were fire-related.
- 2. In 2023, the City of Port Washington enacted Ordinance 2023-12 that assessed a graduated fee to assisted-living facilities, nursing care facilities, or private ambulance providers who utilize emergency services to lift an uninjured patient who has fallen despite having care staff available. At the time, the Fire Department responded to more than 100 calls a year that met the listed criteria. Since implementing the ordinance, the department has responded to less than ten calls meeting the same criteria. The combined work of the Common Council, City Attorney, and Fire Department to implement the new risk reduction strategy has been an overwhelming success and allowed EMS crews to be more readily available for emergent calls for service.
- 3. On Thursday, May 16th, the Fire Department had the opportunity to host members of the Port Washington Police Department's Citizens Academy. During their visit, participants toured the fire station, practiced CPR skills, learned about ladder operations, and had an opportunity to fly the department's drone. This was a great opportunity for both departments to work together and demonstrate the services we provide to our community's residents.



Citizen Academy participants practicing their hands-only CPR skills after instruction by department personnel.



Citizen Academy participants pose with EMT Allie Molenda as they get ready to take a ride in the department's 100ft ladder truck.

City of Port Washington

TO: Common Council FROM: Emily Blakeslee, Assistant City Administrator / HR Director

DATE: 06.18.24

SUBJECT: June HR Division Update

HR Division Budget Planning

Prelim personnel budget planning is underway. 2025 personnel requests are due to HR Director by June 30th. Employee benefit strategic planning upcoming on June 25th. Property and liability review and planning underway.

Performance Process

The 2023 Performance Review process is almost complete. Managers will be sitting down with their employees to share reviews by month end. Merit increases, if applicable, go into effect July 1.

Seasonal Onboarding

Seasonal employment is in full swing. Onboarding is ongoing and should be fully completed by the end of the week.

Staffing Update

Upcoming Retirements

Gary Fischer, Street Maintenance – Last Day, July 5th Catherine Kiener, Senior Center – Last Day, August 14th Mark Mitchell, Fire Chief – Last Day, October 31st

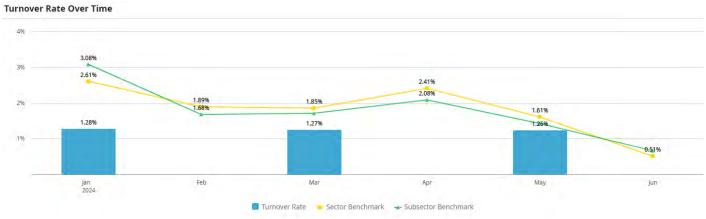
New Hires

Kim Frakes, Accounting Assistant – First Day, June 10th Josh Schultz, Water Utility Treatment Plant Operator – First Day, June 11th

Accepting Applications

Street Maintenance

KPIs



City of Port Washington

TO: Common Council

FROM: W.J. Niederkorn Library

DATE: 6/11/24

SUBJECT: Library Monthly Report

• Tom and Rosalia are continuing to work on our library's application for the Flexible Facilities Program Grant available through the state. The deadline to apply is July 11.

- Summer Reading Challenge festivities are underway! This year's theme is Adventure Begins at your Library/La Aventura Comienza en tu Biblioteca. All ages are invited to participate with the goal of reading 600 min by July 31. Thank you to the Friends of the W.J. Niederkorn Library for sponsoring our whole Summer Reading Program!
- Our Summer Reading Kickoff event was a lot of fun! We had 168 patrons stop in to register, decorate a donut, enjoy coffee and juice, and enter to win our prize drawing for a Nintendo Switch. As of June 11, we have 450 patrons registered!







• Pride Month started in June, and in partnership with PW Pride, we offered a queer craft night with several different craft projects including bracelet making, rock painting, and collaging for individuals to be able to express themselves. We had a very large and positive turnout for this event!

- The Antiques Appraisal Show with Mark Moran was super popular and hugely successful! All time slots were filled up with individuals who brought antique items from jewelry to paintings, and some oddball items like a clockwork wolf. Some items were more than a century old and were estimated at a few thousand dollars in value. Overall, the show was very entertaining!
- Teen Café wrapped up at the end of May with a special Jaws movie showing and murder mystery games. It will take a break this summer and resume again in the fall.
- We are excited to offer a young adult series
 this summer, 'Teen Tuesdays at 2.' We will
 start with an anime drawing program in June. Artist Paul Merklein will walk tweens and teens
 through anime drawing basics in a one-hour workshop.
- We are collaborating with the Parks Department this summer to offer a monthly storytime at Possibility Playground. Miss Amy will be leading these storytimes on June 25, July 23, and August 13, weather permitting.
- ABCmouse learning games are now available on one of the computers in the Children's Library. These award-winning games are geared for ages 2-8 and help instill confidence in reading, math, and more.



- May was full of outreach opportunities for the Youth Department. We participated in the Saukville Elementary School High Interest Day, dropped in for our monthly visit to Tiny Sprouts Child Care Center, and visited Lincoln Elementary School to promote our Summer Reading Challenge.
- Alyssa was invited to talk to residents at Lincoln Village about the library. Residents were able to sign up for library cards. They liked the idea of beginning a short story discussion group and receiving materials to rotate monthly. Additionally, the group will take trips to the library to browse and check out their own materials.

Planning & Development Department Update

Work on the new City zoning code continues. At its May meeting, the Plan Commission
was briefed by City's zoning consultant, GRAEF, on current zoning practices that are
increasingly being adopted or at least considered by communities going through their
own zoning code updates. Below are some issues GRAEF used as current practice
examples.

Across the nation, the following items are gaining traction as practices that have been working well for community goals.

Practice 1

Elimination of Minimum Parking Requirements

Practice 2

Creation of Parking Maximums

Practice 3

Accessory Dwelling Units

Practice 4

Reduction and Elimination of Lot and Structure Size Minimums

Practice 5

Mixed-Use Zoning

Practice 6

Allowing Ground-Floor Residential in Commercial Zones

Practice 7

Removal of Exclusionary Zoning

Practice 8

Home Occupations

Practice 9

Expansion of Staff Approvals

Practice 10

Reduction or Elimination of Conditional Uses

Practice 11

Form-Based Code

 Following recent City approvals, Inventor's Brewpub will be adding outdoor seating along the Harborwalk. Once set-up, patrons will be able to eat and drink outdoors while looking out over the North Slip.





City of Port Washington

TO: Common Council **FROM:** Recreation **DATE:** 5/28/24

SUBJECT: Programs and Events

Recreation

- 1) We are almost ½ way through the first season of Recreational Baseball. It has been an incredible start and we really appreciate Port Washington Youth Baseball and Softball for the opportunity. Our numbers have grown in comparison with their final season last year and we hope to continue that trend. As special thank you to our volunteer coaches who have been working to make this a successful season. We have received some feedback already as well as have been evaluating our processes and are already working to make improvements for next year.
- 2) Upcoming programs for the Summer include(* denotes new program or class): Get Golf Ready, 1st-3rd grade and 4th-8th grade Tennis Camp, Youth Volleyball, Junior Golf Camps, Tiny Twirlers dance class, Microsoccer, Beginner Soccer, Cross Country Camp, Track Club, Youth Skateboarding Camp, Youth Theatre Camp, Summer Gymnastics sessions, Summer Park, Safety Town, Safe at Home classes*, Babysitter Training classes, Cookie Decorating Classes*, Metal Sign Making Class*, Co-ed Tennis League, Cornhole League, Intro to Pickleball*, Pickleball open play, Hiking Challenge, Port Summer Theatre, Flag Football, and Rec Cheer. There is still time to register for many of these programs.
- 3) We had a historic number of individuals come out for auditions for *Heathers: The Musical*. We had a total of 76 come out for auditions and for the first time, had to make cuts to ensure the actors' safety on stage. If ticket sales and show attendance follow this trend, I anticipate that this will end up being an extremely successful show. Rehearsals begin 5/28, tickets will be available starting in June and shows will be July 25-27.
- 4) We have selected movies for our two Friday Night Flicks this Summer. On June 14th we will be showing *Elemental*, in Veteran's Memorial Park. And on Aug 9th we will be showing *Brother Bear* in Upper Lake Park in conjunction with our annual campout event.
- 5) We are almost fully staffed for summer programs, but still looking to add a few more instructors for track, cross country, and soccer. Staff training and orientation is scheduled to begin on 6/6.

Aquatics -

- 1) The pool was filled and chems balanced on schedule this year and is holding water.
- 2) Lifeguards and Pool attendants have concluded training on June 6.
- 3) Our staffing situation is once again solid, and our community should see the entire pool in operations MOST of the season. There will likely still be a few days when an amenity may be closed due to not having the required number of staff. We will work to communicate those days via our social media page so users will know prior to arriving.
- 4) Pool will open June 7th!
- 5) Session 1 of swim lessons begins on June 17th. We have ones again partnered with Lane4 The Alex Kultgen Memorial to provide scholarships to families who need lessons but cannot afford them. This is an incredible partnership, and we are so thankful to have the opportunity to help families learn to swim who may otherwise not be able to get lessons. They have given more scholarships this season as they continue their mission to serve our community in a special way. We are still accepting registrations for sessions 2, 3, and 4 this summer.

6) For the first time we will be participating in the "WORLD'S LARGEST SWIM LESSON" on June 20 @ 10 am which is an affordable single day water safety swim lesson that takes place at aquatic facilities around the world in efforts to raise water safety awareness. We are partnering with the Lane4 – The Alex Kultgen Memorial Foundation to bring this opportunity to Port Washington! Anyone interested is encouraged to register ahead of time to ensure we have appropriate staff numbers.

City of Port Washington

TO: Common Council

FROM: Port Washington Adult Community Senior Center Program Manager

DATE: May 21, 2024

SUBJECT: Monthly Report

Final plans are being implemented for the Ozaukee Senior Games, a cooperative event coordinated by Port Washington, Grafton, and Cedarburg Senior Centers. It looks like there will be 75 participants this year. One of the final pieces is assigning volunteers from the membership & sponsors who have an interest in assisting with the hosting/running of events with staff.

On May 16 the Spring Fling with Volunteer Recognition was held at the American Legion in Saukville. This venue has the capacity for our large group events as well as parking. There were 84 Volunteers recognized who donate time as office volunteers, newsletter assemblers, game or program leaders, Board members, and Community Ambassadors (the Senior Singers).

The Program Manager is seeking qualified instructors for Chair Yoga, Zumba Gold, and other fitness classes.

Summer leagues for Horseshoes and bocce are being planned.

Press releases are being sent as part of the marketing strategy along with flyers in the community. These supplement the Rec Guide and Leisure Times.

City of Port Washington

TO: Common Council

FROM: Mark Emanuelson, Finance Director / Treasurer

DATE: June 18, 2024

SUBJECT: Presentation of 2023 Audited Financial Statements.

ISSUE: Presentation of 2023 Audited Financial Statements by CliftonLarsonAllen (CLA).

STAFF RECOMMENDATION: This is not an action item.

RECOMMENDED MOTION: This is not an action item.

BACKGROUND/DISCUSSION: A presentation of the City's final audited financial statements is made to the Common Council annually. These reports reflect all year-end accounting entries, disclosures, notes, and financial reporting presentations in accordance with the applicable Government Accounting Standards Board (GASB) principals and practices.

STRATEGIC PLAN:

- 1. Strategic Direction: Ranking Priorities to Identify Funding Sources.
- **2. Impact on Strategic Direction:** The annual financial report provides a comprehensive presentation of the city's fiscal activities and financial position.

LEGAL:

- 1. City Attorney Review: None
- 2. Legal Comments & Conclusions: None
- 3. Statutory References: None

FISCAL IMPACT: None.

1. Amount of Recommendation/Cost of Project:

Initial Project Cost Estimate: N/A
Approved Budget Project Cost: N/A
Prior Year Expenditures: N/A
Total Project Costs to Date: N/A

- 2. Source of Funding: Property taxes
- 3. Operating and Maintenance Cost: N/A

BOARD/COMMITTEE/COMMISSION RECOMMENDATION: This is not an action item.

PUBLIC OUTREACH: N/A

IF APPROVED, NEXT STEPS: N/A.

ATTACHMENTS:

• 2023 Financial Statements and Management Communications

CITY OF PORT WASHINGTON, WISCONSIN GOVERNANCE COMMUNICATIONS DECEMBER 31, 2023



CITY OF PORT WASHINGTON, WISCONSIN TABLE OF CONTENTS DECEMBER 31, 2023

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City Council and Management City of Port Washington Port Washington, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Port Washington, Wisconsin (the City) as of and for the year ended December 31, 2023, and have issued our report thereon dated June 7, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement letter dated January 2, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the basic financial statements.

The City changed accounting policies related to subscription-based information technology agreements by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 96, Subscription-Based Information Technology Agreements, as of January 1, 2023. The impact of the adoption was immaterial to the financial statements.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

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. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management. The most sensitive estimate affecting the financial statements was:

Management's estimate of the other postemployment benefits liability and related deferred outflows/inflows of resources is based on information received from Key Benefits Concepts LLC. We evaluated the key factors and assumptions used to develop the net other postemployment benefits liability and related deferred outflows/inflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all 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.

Corrected misstatements

The following material misstatements detected as a result of audit procedures were corrected by management:

• During the audit process, the Finance Director and CLA reviewed the accounting treatment related to the accrual of the City's health reimbursement account liability. As part of the analysis of the terms of the City provided benefit and historical accounting treatment, a restatement journal entry that was material to the City's financial statements was identified and recorded.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on 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 our audit.

Circumstances that affect the form and content of the auditors' report

As previously communicated to you, the report included an emphasis of matter paragraph. As described in Note 4.D. to the basic financial statements, the City recorded a prior period adjustment to decrease liabilities in the governmental funds in the amount of \$1,078,594 and governmental activities in the amount of \$291,422.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated June 7, 2024.

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 entity'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. We were informed by management that there were no consultations with other accountants.

Significant issues discussed with management prior to engagement

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

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary in relation to the financial statements as a whole

With respect to the general fund detailed comparison of budgeted and actual revenues, general fund detailed comparison of budgeted and actual expenditures, and the nonmajor combining financial statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, 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 or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated June 7, 2024.

City Council and Management City of Port Washington

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

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

Sheboygan, Wisconsin June 7, 2024

Governmental Fund Balances

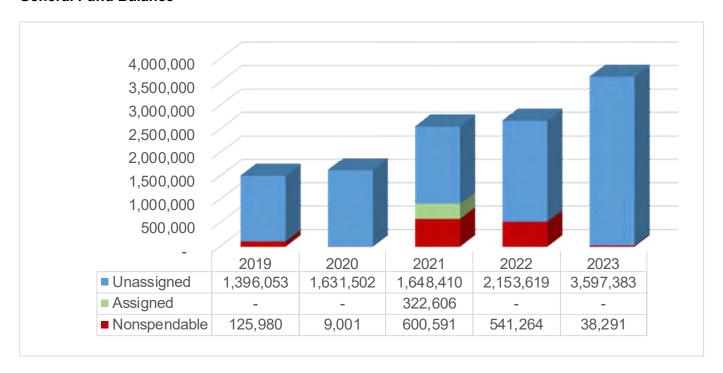
Presented below is a summary of the City's governmental fund balances on December 31, 2023 and 2022. This information is provided for assessing financial results for 2023 and for indicating financial resources available at the start of the 2024 budget year.

	2023	2022	
General Fund:			
Nonspendable for:			
Prepaid Items	\$ 18,068	\$ 39,369	
Delinquent Taxes	20,223	17,319	
Long-Term Receivables	-	484,576	
Unassigned	3,597,383	2,153,619	
Total General Fund Balance	3,635,674	2,694,883	
Debt Service Fund	92,887	(170,951)	
Special Revenue Funds:			
Library	201,666	124,205	
Revolving Loan	866,545	834,095	
ARPA Fund	51,234	15,575	
Marina	-	419,461	
Open Spaces	426,769	281,698	
Tree Replacement	149,193	174,142	
Payments to Townships	375	1,396	
Senior Center	-	14,987	
Recycling/Garbage	39,730	34,748	
Tourism		(8)	
Total Special Revenue Funds	1,735,512	1,900,299	
Capital Projects Funds:			
Capital and Special Projects	4,133,588	-	
2019 Capital Borrowing	-	87	
2021 Capital Borrowing	-	108,438	
2022 Capital Borrowing	-	827,645	
Tax Incremental District No. 2	238,723	1,218,655	
Tax Incremental District No. 3	(143,926)	(134,923)	
Tax Incremental District No. 4	2,768	825	
Franklin Street Streetscape	-	34,826	
Coal Dock Project	-	49,798	
Breakwater Project		(329,610)	
Total Capital Projects Funds	4,231,153	1,775,741	
Total Governmental Fund Balances	\$ 9,695,226	\$ 6,199,972	

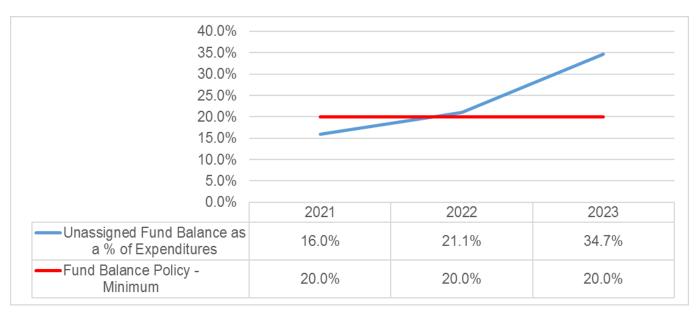
Overall the City's general fund increased by \$940,791 which includes the impact of the general fund portion of the prior period adjustment of \$999,728.

Following is a fund balance analysis of the General Fund for fiscal years 2019 through 2023. This information is presented to assist City management in assessing fund balance levels at the end of fiscal year 2023 and the trend over the past four years.

General Fund Balance



Unassigned Fund Balance as a Percentage of Expenditures



Wastewater Operating Results

A comparative summary of the Wastewater Utility's operating results for the years ended December 31, 2023 and 2022, appears below.

	2023	2022
Operating Revenues:	ф о осе ооо	0.700.600
Charges for Services Other	\$ 2,966,880 12,394	2,739,609 11,138
Total Operating Revenues	2,979,274	2,750,747
Operating Expenses:		
Operation and Maintenance	1,566,225	1,163,071
Depreciation	787,474	792,625
Total Operating Expenses	2,353,699	1,955,696
Operating Income	625,575	795,051
Nonoperating Revenues (Expenses):		
Interest Income	245,012	(43,040)
Interest and Fiscal Charges	(23,540)	(38,551)
Other	62,066	279,686
Total Nonoperating Revenues (Expenses)	283,538	198,095
Income Before Contributions and Transfers	909,113	993,146
Capital Contributions	649,830	112,263
Transfers Out	(8,243)	(211,140)
Change in Net Position	1,550,700	894,269
Net Position - January 1,	18,326,958	17,432,689
Net Position - December 31	\$ 19,877,658	\$ 18,326,958

The Wastewater Utility reported operating income of \$625,575 compared to \$795,051 for the prior year.

Water Utility Operating Results

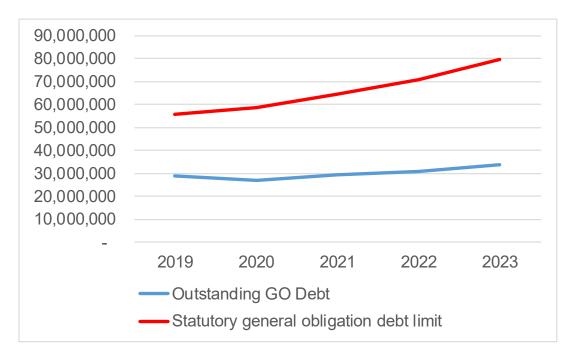
A comparative summary of the Water Utility's operating results for the years ended December 31, 2023 and 2022, appears below.

	2023	2022
Operating Revenues:	.	.
Charges for Services	\$ 3,400,873	\$ 3,043,585
Other	169,369	163,388
Total Operating Revenues	3,570,242	3,206,973
Operating Expenses:		
Operation and Maintenance	1,960,765	1,776,881
Depreciation	611,307	539,674
Total Operating Expenses	2,572,072	2,316,555
Operating Income	998,170	890,418
Nonoperating Revenues (Expenses):		
Interest Income	277,999	(13,911)
Interest and Fiscal Charges	(177,618)	(181,262)
Total Nonoperating Revenues (Expenses)	100,381	(195,173)
		(100,110)
Income Before Capital Contributions and Transfers	1,098,551	695,245
Capital Contributions	701,626	39,223
Transfers Out	(388,230)	(405,948)
	(000,00)	(100,010)
Change in Net Position	1,411,947	328,520
Net Position - January 1	20,236,421	19,907,901
Net Position - December 31	\$ 21,648,368	\$ 20,236,421

The Water Utility reported an operating income of \$998,170 compared to \$890,418 for the prior year.

General Obligation Debt

Presented below is a comparison of the City's outstanding GO debt compared to the statutory debt limit.



The City's general obligation debt limitation was \$79,708,640 and the outstanding general obligation debt totaled \$33,725,822, representing 42% of the City's statutory debt capacity at December 31, 2023.

APPENDIX



CITY OF PORT WASHINGTON

June 7, 2024

CliftonLarsonAllen LLP 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 Port Washington, which comprise the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information as of December 31, 2023, and the respective changes in 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 on 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 misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of June 7, 2024, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2023.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated January 2, 2024, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements 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.
- 2. We acknowledge and have fulfilled 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.
- 3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 4. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

- 5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.
- 6. Related party relationships and transactions, including, but not limited to, 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 the requirements of U.S. GAAP.
- 7. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8. We have not identified or been notified of any uncorrected financial statement misstatements. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
- 9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 10. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
- 11. 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 entity's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.
- 12. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
- 13. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
- 14. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 15. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 16. We are unable to determine the possibility of a withdrawal liability in a multiple-employer benefit plan.
- 17. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

Information Provided

- 1. 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 (including information obtained from within and outside of the general and subsidiary ledgers), 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 entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
- 5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 6. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
- 7. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
- 9. There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.
- 10. The entity 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 as made known to you and disclosed in the financial statements.
- 11. We have a process to track the status of audit findings and recommendations.

- 12. 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.
- 13. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 14. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of Port Washington, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 15. 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.
- 16. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
- 17. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
- 18. We are responsible for determining whether we have received, expended, or otherwise been the beneficiary of any federal awards during the period of this audit. No federal award, received directly from federal agencies or indirectly as a subrecipient, was expended in an amount that cumulatively totals from all sources \$750,000 or more. For this representation, "award" means financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, user grants, or contracts used to buy goods or services from vendors.
- 19. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 20. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
- 21. The financial statements properly classify all funds and activities.
- 22. 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.
- 23. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.

- 24. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 25. 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.
- 26. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 27. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 28. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
- 29. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 31. We have appropriately disclosed the entity'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.
- 32. 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.
- 33. We acknowledge our responsibility for presenting the general fund detailed comparison of budgeted and actual revenues and expenditures and the nonmajor fund combining statements (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. 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. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
- 34. As part of your audit, you prepared the draft financial statements, related notes, and supplementary information. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements, related notes, and supplementary information. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
- 35. We have evaluated the adequacy and results of the lease accounting services performed and accept responsibility for the results. We acknowledge our responsibility for our lease asset and lease liability

(lease schedule) based on the lease information provided by us. We have reviewed our lease contracts and related lease schedule and have determined and accept responsibility for all inputs, outputs, assumptions and estimates included in the lease schedule, including specific review of underlying contracts for accuracy of data input. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your lease services; have made all significant management judgments and decisions; and have assumed all management responsibilities. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.

- 36. In regards to the proposing routine journal entries and depreciation services performed by you, we have:
 - a. Made all management judgments and decisions and assumed all management responsibilities.
 - b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.
 - e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.

	71/7		1	1	2/2	
Signature:		_ Title: _	0	1/0	1/20	/



CITY OF PORT WASHINGTON, WISCONSIN

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2023



CITY OF PORT WASHINGTON, WISCONSIN TABLE OF CONTENTS YEAR ENDED DECEMBER 31, 2023

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INDEPENDENT AUDITORS' REPORT

City Council
City of Port Washington
Port Washington, Wisconsin

Report on the Audit of the Financial Statements Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Port Washington, Wisconsin (the City) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2023, 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.

Basis for Opinions

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

Emphasis of Matter

As described in Note 4.D. to the basic financial statements, the City restated beginning fund balance in the general, marina and library governmental funds and beginning net position for governmental activities in the amounts of \$999,728, \$43,219, \$35,647, and \$291,422, respectively, to correct errors in the previously issued financial statements. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due
 to fraud or error, and design and perform audit procedures responsive to those risks. Such
 procedures include examining, on a test basis, evidence regarding the amounts and disclosures
 in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of expressing an
 opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is
 expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions and other postemployment benefits as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. 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 the 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 the missing information.

Supplementary 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 general fund detailed comparison of budgeted and actual expenditures, and the nonmajor combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, general fund detailed comparison of budgeted and actual revenues, general fund detailed comparison of budgeted and actual revenues, general fund detailed comparison of budgeted and actual revenues, general fund detailed comparison of budgeted 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 June 7, 2024 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 solely 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 effectiveness of the City's 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.

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

Sheboygan, Wisconsin June 7, 2024

BASIC FINANCIAL STATEMENTS

CITY OF PORT WASHINGTON, WISCONSIN STATEMENT OF NET POSITION DECEMBER 31, 2023

	Governmer	ntal E	Business-Type				Component Unit		
	Activities	3	Activities		Totals		BID		
ASSETS					,		,		
Cash and Investments	\$ 15,647	,549 \$	8,339,907	\$	23,987,456	\$	15,521		
Receivables:									
Taxes and Special Charges	3,843	3,180	-		3,843,180		75,995		
Delinquent Taxes	20	,223	-		20,223		-		
Accounts	663	3,108	1,384,797		2,047,905		-		
Leases	383	3,023	307,988		691,011		-		
Loans	446	5,714	-		446,714		-		
Prepaid Items	18	3,068	36,040		54,108		-		
Restricted and Other Assets:									
Cash and Investments		-	3,580,969		3,580,969		-		
Capital Assets, Nondepreciable	4,616	,983	1,676,728		6,293,711		-		
Capital Assets, Depreciable, Net	44,152	.097	40,419,173		84,571,270		-		
Total Assets	69,790		55,745,602		125,536,547		91,516		
DEFERRED OUTFLOWS OF RESOURCES			4 440 070		0.404.054				
Pension Related Amounts	7,015	,376	1,418,978		8,434,354		-		
Net Other Postemployment									
Benefit-Related Amounts),725	103,681		634,406				
Total Deferred Outflows of Resources	7,546	5,101	1,522,659		9,068,760		-		
LIABILITIES									
LIABILITIES Accounts Boundle	4 000		400.040		4 444 040				
Accounts Payable	1,002		108,316		1,111,242		-		
Accrued and Other Current Liabilities		5,121	200,340		1,156,461		-		
Due to Other Governments		5,261	-		76,261		-		
Accrued Interest Payable		5,326	47,262		253,588		-		
Unearned Revenues	780	,699	133,217		913,916		-		
Long-Term Obligations:									
Due Within One Year	3,860	,	1,937,865		5,798,141		-		
Due in More than One Year	30,007	',311	9,930,760		39,938,071		-		
Net Pension Liability	1,871	,843	377,172		2,249,015		-		
Net Other Postemployment Benefits Liability:									
Due Within One Year	117	',451	23,074		140,525		-		
Due in More than One Year		,415	181,801		1,112,216				
Total Liabilities	39,809	,629	12,939,807		52,749,436		-		
DEFERRED INFLOWS OF RESOURCES									
Property Taxes Levied for Subsequent Year	8,428	3,621	-		8,428,621		75,995		
Lease Related	383	3,023	307,988		691,011		-		
Pension Related Amounts	3,937	',473	795,813		4,733,286		-		
Other Postemployment Benefit Related Amounts	740	,761_	144,732		885,493				
Total Deferred Inflows of Resources	13,489	,878	1,248,533		14,738,411		75,995		
NET POSITION									
NET POSITION	40.050		04 557 000		50 007 700				
Net Investment in Capital Assets Restricted:	19,350),124	31,557,666		50,907,790		-		
Loan Programs	966	545			966 545				
Library		6,545 666	-		866,545 201,666		-		
,		,666	-				-		
Tax Incremental District Development		,491	045.040		241,491		-		
Debt Service	92	2,887	945,613		1,038,500		-		
Equipment Replacement	0.004	-	1,500,000		1,500,000		- 15 504		
Unrestricted	3,284	,826	9,076,642		12,361,468		15,521		
Total Net Position	\$ 24,037	,539 \$	43,079,921	\$	67,117,460	\$	15,521		

CITY OF PORT WASHINGTON, WISCONSIN STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2023

			Program Revenues		Net (Expense) Revenue and Changes in Net Po			
		Charges for	Operating Grants	Capital Grants	Governmental	Business-Type		Component Unit
Functions/Programs	Expenses	Services	and Contributions	and Contributions	Activities	Activities	Totals	BID
Governmental Activities:								
General Government	\$ 1,544,388	\$ 177,383	\$ -	\$ -	\$ (1,367,005)	\$ -	\$ (1,367,005)	\$ -
Public Safety	5,017,694	1,114,686	149,554	-	(3,753,454)	-	(3,753,454)	-
Public Works	4,424,570	242,007	912,648	2,535	(3,267,380)	-	(3,267,380)	-
Health and Human Services	267,245	-	-	-	(267,245)	-	(267,245)	-
Culture and Recreation	3,043,069	416,257	161,177	-	(2,465,635)	-	(2,465,635)	-
Conservation and Development	1,726,861	6,250	15,263	-	(1,705,348)	-	(1,705,348)	-
Interest and Fiscal Charges	664,358				(664,358)		(664,358)	
Total Governmental Activities	16,688,185	1,956,583	1,238,642	2,535	(13,490,425)	-	(13,490,425)	-
Business-Type Activities:								
Water Utility	2,749,690	3,570,242	-	701,626	-	1,522,178	1,522,178	-
Wastewater Utility	2,377,239	2,979,274	-	649,830	-	1,251,865	1,251,865	-
Marina	1,198,581	1,418,790				220,209	220,209	
Total Business-Type Activities	6,325,510	7,968,306		1,351,456		2,994,252	2,994,252	
Total	\$ 23,013,695	\$ 9,924,889	\$ 1,238,642	\$ 1,353,991	(13,490,425)	2,994,252	(10,496,173)	-
Component Unit:								
BID	\$ 70,208	\$ -	\$ -	\$ -				(70,208)
	GENERAL REVENU	ES						
	Taxes:							
	Property Taxes				7,062,657	-	7,062,657	-
	Tax Increments				743,068	-	743,068	-
	Other Taxes				323,652	-	323,652	-
		Grants and Other Co	ontributions					
		Specific Functions			4,053,183	-	4,053,183	-
	Interest and Invest	ment Earnings			462,541	543,911	1,006,452	113
	Miscellaneous				882,927	62,066	944,993	77,949
	TRANSFERS				(916,313)	916,313	_	
	Total Genera	l Revenues and Trar	nsfers		12,611,715	1,522,290	14,134,005	78,062
	CHANGE IN NET PO	SITION			(878,710)	4,516,542	3,637,832	7,854
	Net Position - Januar	y 1, as Originally Re	ported		24,624,827	38,563,379	63,188,206	7,667
	Restatement				291,422		291,422	
	Net Position - Beginn	ing of Year, as Resta	ated		24,916,249	38,563,379	63,479,628	7,667
	NET POSITION - EN	D OF YEAR			\$ 24,037,539	\$ 43,079,921	\$ 67,117,460	\$ 15,521

CITY OF PORT WASHINGTON, WISCONSIN BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2023

				Capital		Nonmajor			
	0		Debt	а	nd Special	Go	overnmental		T-4-1-
ASSETS	 General		Service		Projects		Funds		Totals
Cash and Investments	\$ 5,350,729	\$	2,149,212	\$	4,208,797	\$	3,938,811	\$	15,647,549
Receivables:	1,308,480		1 755 075		45,821		722 604		2 0 42 400
Taxes and Special Charges Delinguent Taxes	20,223		1,755,275		45,621		733,604		3,843,180 20,223
Accounts	383,108		_		_		280,000		663,108
Leases	383,023		_		_		-		383,023
Loans	-		_		_		446,714		446,714
Due from Other Funds	105,155		-		-		-		105,155
Prepaid Items	 18,068								18,068
Total Assets	\$ 7,568,786	\$	3,904,487	\$	4,254,618	\$	5,399,129	\$	21,127,020
LIABILITIES, DEFERRED INFLOWS OF									
RESOURCES, AND FUND BALANCES									
LIABILITIES									
Accounts Payable	\$ 244,833	\$	-	\$	21,530	\$	736,563	\$	1,002,926
Accrued and Other Current Liabilities	293,338		-		-		7,874		301,212
Due to Other Funds	-		-		-		105,155		105,155
Due to Other Governments	76,261		-		-				76,261
Unearned Revenues	 20,256				-		760,443		780,699
Total Liabilities	634,688		-		21,530		1,610,035		2,266,253
DEFERRED INFLOWS OF RESOURCES									
Property Taxes Levied for Subsequent Year	2,841,504		3,811,600		99,500		1,676,017		8,428,621
Lease Related	383,023		-		-		-		383,023
Unavailable Revenue	 73,897		-		-		280,000		353,897
Total Deferred Inflows of Resources	3,298,424		3,811,600		99,500		1,956,017		9,165,541
FUND BALANCES									
Nonspendable	38,291		-		-		-		38,291
Restricted	-		92,887		4,133,588		1,309,702		5,536,177
Committed	-		-		-		667,301		667,301
Unassigned	 3,597,383		- 02.007		4 422 500		(143,926)		3,453,457
Total Fund Balances	 3,635,674		92,887		4,133,588		1,833,077	_	9,695,226
Total Liabilities, Deferred Inflows									
of Resources, and Fund Balances	\$ 7,568,786	\$	3,904,487	\$	4,254,618	\$	5,399,129	\$	21,127,020

CITY OF PORT WASHINGTON, WISCONSIN RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION OF THE GOVERNMENTAL ACTIVITIES DECEMBER 31, 2023

Total Fund Balances as Shown on Previous Page	\$ 9,695,226
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.	48,769,080
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	353,897
Some deferred outflows and inflows of resources are not reported in the funds.	
Deferred Outflows Related to Pensions Deferred Inflows Related to Pensions Deferred Outflows Related to Other Postemployment Benefits Deferred Inflows Related to Other Postemployment Benefits Long-term liabilities are not due and payable in the current period and,	7,015,376 (3,937,473) 530,725 (740,761)
therefore, are not reported in the funds.	
Bonds and Notes Payable Premium on Debt Compensated Absences Net Pension Liability Net Other Postemployment Benefit Liability Other Long-Term Liability - HRA Liability Accrued Interest on Long-Term Obligations	(32,045,822) (799,332) (1,022,433) (1,871,843) (1,047,866) (654,909) (206,326)
Net Position of Governmental Activities Reported on the Statement of Net Position	\$ 24,037,539

CITY OF PORT WASHINGTON, WISCONSIN STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS YEAR ENDED DECEMBER 31, 2023

		Delt		Capital		Nonmajor			
	Canaral		Debt Service	а	nd Special	Go	overnmental Funds		Totalo
REVENUES	General		Service		Projects		Fullus		Totals
Taxes	\$ 3,306,167	\$	3,346,492	\$	_	\$	1,476,718	\$	8,129,377
Special Assessments	-	•	2,535	•	-	•	-	•	2,535
Intergovernmental	3,799,115		´ -		53,000		1,284,237		5,136,352
Licenses and Permits	342,538		-		-		-		342,538
Fines and Forfeits	70,847		-		-		-		70,847
Public Charges for Services	1,169,766		-		-		254,726		1,424,492
Intergovernmental Charges for Services	68,228		-		-		129,116		197,344
Miscellaneous	1,097,353		_		21,902		1,019,464		2,138,719
Total Revenues	9,854,014		3,349,027		74,902		4,164,261		17,442,204
EXPENDITURES									
Current:									
General Government	1,712,893		_		-		229,709		1,942,602
Public Safety	4,709,589		_		-		438,850		5,148,439
Public Works	2,404,193		-		-		249,994		2,654,187
Health and Human Services	3,683		-		-		39,956		43,639
Culture and Recreation	1,414,941		-		-		658,581		2,073,522
Conservation and Development	129,113		-		-		1,578,036		1,707,149
Debt Service:									
Principal	-		2,690,000		-		355,273		3,045,273
Interest and Fiscal Charges	-		657,441		106,513		89,978		853,932
Capital Outlay					2,400,478		1,401,829		3,802,307
Total Expenditures	10,374,412		3,347,441		2,506,991		5,042,206		21,271,050
EXCESS OF REVENUES OVER (UNDER)									
EXPENDITURES	(520,398)		1,586		(2,432,089)		(877,945)		(3,828,846)
OTHER FINANCING SOURCES (USES)									
Long-Term Debt Issued	-		-		5,460,000		-		5,460,000
Premium on Debt Issued	-		-		236,493		-		236,493
Proceeds from Sale of Capital Assets	-		-		19,335		-		19,335
Transfers In	461,461		262,252		992,685		85,188		1,801,586
Transfers Out	-		-		(142,836)		(1,129,072)		(1,271,908)
Total Other Financing Sources (Uses)	461,461		262,252		6,565,677		(1,043,884)		6,245,506
NET CHANGE IN FUND BALANCES	(58,937)		263,838		4,133,588		(1,921,829)		2,416,660
Fund Balances - January 1, as Originally Reported	2,694,883		(170,951)		-		3,676,040		6,199,972
Restatement	999,728						78,866		1,078,594
Fund Balances - Beginning of Year, as Restated	3,694,611		(170,951)				3,754,906		7,278,566
FUND BALANCES - END OF YEAR	\$ 3,635,674	\$	92,887	\$	4,133,588	\$	1,833,077	\$	9,695,226

CITY OF PORT WASHINGTON, WISCONSIN RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE CHANGE IN NET POSITION OF THE GOVERNMENTAL ACTIVITIES YEAR ENDED DECEMBER 31, 2023

Net Change in Fund Balances as Shown on Previous Page	\$	2,416,660
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 Expenditures in Governmental Fund Statements Depreciation Expense Reported in the Statement of Activities Net Book Value of Disposals		3,431,419 (1,924,087) (81,406)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.		(648,188)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		(0.17.13)
Long-Term Debt Issued Premium on Debt Issued Principal Repaid		(5,460,000) (236,493) 3,045,273
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued Interest on Long-Term Debt Amortization of Premiums Other Long-Term Liability - HRA Liability Compensated Absences Net Pension Asset Net Pension Liability Deferred Outflows of Resources Related to Pensions Deferred Inflows of Resources Related to Pensions Net Other Postemployment Benefits Deferred Outflows of Resources Related to Other Postemployment Benefits Deferred Inflows of Resources Related to Other Postemployment Benefits Transfer from Governmental Activities to Businss-Type Activities		43,997 145,577 89,044 198,503 (2,752,537) (1,871,843) 1,615,833 2,543,683 227,002 54,651 (269,807) (1,445,991)
Channe in Nat Besition of Covernmental Astinities on Boundted in the Statements of Astinities	Φ.	(070 740)

(878,710)

Change in Net Position of Governmental Activities as Reported in the Statements of Activities

CITY OF PORT WASHINGTON, WISCONSIN STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL – GENERAL FUND YEAR ENDED DECEMBER 31, 2023

								/ariance al Budget -
		Bud	dget				ļ	Positive
	Original			Final		Actual		legative)
REVENUES								
Taxes	\$	3,820,444	\$	3,820,444	\$	3,306,167	\$	(514,277)
Intergovernmental		3,749,676		3,749,676		3,799,115		49,439
Licenses and Permits		402,220		402,220		342,538		(59,682)
Fines and Forfeits		168,000		168,000		70,847		(97,153)
Public Charges for Services		1,079,175		1,079,175		1,169,766		90,591
Intergovernmental Charges								
for Services		68,228		68,228		68,228		<u>-</u>
Miscellaneous		724,207		724,207		1,097,353		373,146
Total Revenues		10,011,950		10,011,950		9,854,014		(157,936)
EXPENDITURES								
Current:								
General Government		2,215,631		2,215,631		1,712,893		502,738
Public Safety		4,556,871		4,556,871		4,709,589		(152,718)
Public Works		2,186,914		2,186,914		2,404,193		(217,279)
Health and Human Services		9,200		9,200		3,683		5,517
Culture and Recreation		1,395,488		1,395,488		1,414,941		(19,453)
Conservation and Development		142,846		142,846		129,113		13,733
Total Expenditures		10,506,950		10,506,950		10,374,412		132,538
DEFICIENCY OF REVENUES UNDER EXPENDITURES		(495,000)		(495,000)		(520,398)		(25,398)
OTHER FINANCING SOURCES								
Transfers In		495,000		495,000		461,461		(33,539)
NET CHANGE IN FUND BALANCE		-		-		(58,937)		(58,937)
Fund Balance - Beginning of Year		2,694,883		2,694,883		2,694,883		-
Restatement						999,728		999,728
Fund Balance - January 1, Restated		2,694,883		2,694,883		3,694,611		999,728
FUND BALANCE - END OF YEAR	\$	2,694,883	\$	2,694,883	\$	3,635,674	\$	940,791

CITY OF PORT WASHINGTON, WISCONSIN STATEMENT OF NET POSITION PROPRIETARY FUNDS DECEMBER 31, 2023

	Wastewater	Water		
	Utility	Utility	Marina	Totals
ASSETS				
CURRENT ASSETS				
Cash and Investments	\$ 3,821,291	\$ 3,797,140	\$ 721,476	\$ 8,339,907
Receivables:				
Customer Accounts	548,700	836,097	-	1,384,797
Leases	-	53,343	-	53,343
Prepaid Items	-	36,040	-	36,040
Total Current Assets	4,369,991	4,722,620	721,476	9,814,087
NONCURRENT ASSETS				
Restricted and Other Assets:				
Cash and Investments	1,806,257	1,774,712	-	3,580,969
OTHER ASSETS				
Leases Receivable	-	254,645	-	254,645
Total Noncurrent Assets	1,806,257	2,029,357	-	3,835,614
CAPITAL ASSETS				
Nondepreciable	560,936	1,115,792	-	1,676,728
Depreciable, Net	14,880,911	22,755,476	2,782,786	40,419,173
Total Capital Assets	15,441,847	23,871,268	2,782,786	42,095,901
Total Assets	21,618,095	30,623,245	3,504,262	55,745,602
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Amounts	497,043	875,804	46,131	1,418,978
Other Postemployment Benefit Related Amounts	37,232	66,449	-	103,681
Total Deferred Outflows of Resources	534,275	942,253	46,131	1,522,659

CITY OF PORT WASHINGTON, WISCONSIN STATEMENT OF NET POSITION PROPRIETARY FUNDS (CONTINUED) DECEMBER 31, 2023

		Ent	erprise Funds				
	 Vastewater		Water				
	Utility		Utility		Marina		Totals
LIABILITIES							
CURRENT LIABILITIES							
Accounts Payable	\$ 25,166	\$	71,772	\$	11,378	\$	108,316
Accrued and Other Current Liabilities	69,570		106,879		23,891		200,340
Unearned Revenue	-		-		133,217		133,217
Current Portion of:							
Compensated Absences	19,161		41,059		11,598		71,818
Net Other Postemployment Benefits Liability	8,206		14,868		_		23,074
General Obligation Debt	-		_		230,000		230,000
Bond Anticipation Notes	_		960,000		_		960,000
Debt Premium	16,213		26,329		8,505		51,047
Payable from Restricted Assets:	•		,		•		•
Current Portion of Revenue Bonds	100,000		525,000		_		625,000
Accrued Interest	6,200		33,462		7,600		47,262
Total Current Liabilities	244,516		1,779,369		426,189		2,450,074
LONG-TERM OBLIGATIONS							
Less Current Portion:							
General Obligation Debt	_		_		1,487,230		1,487,230
Revenue Bonds	1,470,461		6,810,191		-, .0., ,200		8,280,652
Compensated Absences	30,747		86,284		45,847		162,878
Net Pension Liability	132,631		233,198		11,343		377,172
Net Other Postemployment Benefits Liability	65,261		116,540		- 11,010		181,801
Total Long-Term Liabilities	1,699,100		7,246,213		1,544,420		10,489,733
Total Liabilities	1,943,616		9,025,582		1,970,609		12,939,807
DEFERRED INFLOWS OF RESOURCES							
Lease Related	-		307,988		_		307,988
Pension Related Amounts	279,135		490,789		25,889		795,813
Other Postemployment Benefits							
Related Amounts	51,961		92,771		_		144,732
Total Deferred Inflows of Resources	331,096		891,548		25,889		1,248,533
NET POSITION							
Net Investment in Capital Assets	13,998,590		16,502,025		1,057,051		31,557,666
Restricted:							
Debt Service	156,640		788,973		_		945,613
Equipment Replacement	1,500,000		-		_		1,500,000
Unrestricted	 4,222,428		4,357,370		496,844		9,076,642
Total Net Position	\$ 19,877,658	\$	21,648,368	\$	1,553,895	\$	43,079,921

CITY OF PORT WASHINGTON, WISCONSIN STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS YEAR ENDED DECEMBER 31, 2023

	Enterprise Funds							
		Nastewater		Water				
		Utility		Utility		Marina		Totals
OPERATING REVENUES								
Charges for Services	\$	2,966,880	\$	3,400,873	\$	1,418,790	\$	7,786,543
Other		12,394		169,369				181,763
Total Operating Revenues		2,979,274		3,570,242		1,418,790		7,968,306
OPERATING EXPENSES								
Operation and Maintenance		1,566,225		1,960,765		1,063,092		4,590,082
Depreciation		787,474		611,307		108,327		1,507,108
Total Operating Expenses		2,353,699		2,572,072		1,171,419		6,097,190
OPERATING INCOME		625,575		998,170		247,371		1,871,116
NONOPERATING REVENUES (EXPENSES)								
Investment Income		245,012		277,999		20,900		543,911
Interest and Fiscal Charges		(23,540)		(177,618)		(27,162)		(228,320)
Miscellaneous		62,066		-		-		62,066
Total Nonoperating Revenues								
(Expenses)		283,538		100,381		(6,262)		377,657
INCOME BEFORE CAPITAL CONTRIBUTIONS								
AND TRANSFERS		909,113		1,098,551		241,109		2,248,773
Capital Contributions		649,830		701,626		-		1,351,456
Transfers In		-		-		1,908,671		1,908,671
Transfers Out		(8,243)		(388,230)		(595,885)		(992,358)
CHANGE IN NET POSITION		1,550,700		1,411,947		1,553,895		4,516,542
Net Position - Beginning of Year		18,326,958		20,236,421				38,563,379
NET POSITION - END OF YEAR	\$	19,877,658	\$	21,648,368	\$	1,553,895	\$	43,079,921

CITY OF PORT WASHINGTON, WISCONSIN STATEMENT OF CASH FLOWS PROPRIETARY FUNDS YEAR ENDED DECEMBER 31, 2023

		Enterprise Funds			
	Wastewater	Wastewater Water			
	Utility	Utility	Marina	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Received from Customers	\$ 3,057,184	\$ 3,308,220	\$ 1,466,696	\$ 7,832,100	
Cash Paid for Employee Wages and Benefits	(570,882)	(1,089,917)	(1,135,167)	(2,795,966)	
Cash Paid to Suppliers	(915,773)	(729,613)	(58,489)	(1,703,875)	
Net Cash Provided by					
Operating Activities	1,570,529	1,488,690	273,040	3,332,259	
CASH FLOWS FROM NONCAPITAL					
FINANCING ACTIVITIES					
Due To/From Other Funds	-	110,316	-	110,316	
Transfer Out	(8,243)	(388,230)	(595,885)	(992,358)	
Net Cash Used by Noncapital					
Financing Activities	(8,243)	(277,914)	(595,885)	(882,042)	
CASH FLOWS FROM CAPITAL AND					
RELATED FINANCING ACTIVITIES					
Acquisition of Capital Assets	(1,251,168)	(2,344,236)	-	(3,595,404)	
Capital Contributions	649,830	701,626	-	1,351,456	
Lease Payments Received	-	51,409	-	51,409	
Proceeds from Long-Term Debt	-	-	540,000	540,000	
Premium on Long-Term Debt	-	-	23,389	23,389	
Principal Paid on Long-Term Debt	(188,727)	(510,000)	(175,000)	(873,727)	
Interest Paid on Long-Term Debt	(45,213)	(208,358)	(36,834)	(290,405)	
Net Cash Provided (Used) by Capital	•				
and Related Financing Activities	(835,278)	(2,309,559)	351,555	(2,793,282)	
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Received	245,012	277,999	20,900	543,911	
CHANGE IN CASH AND CASH INVESTMENTS	972,020	(820,784)	49,610	200,846	
Cash and Investments - Beginning of Year	4,655,528	6,392,636	671,866	11,720,030	
CASH AND INVESTMENTS - END OF YEAR	\$ 5,627,548	\$ 5,571,852	\$ 721,476	\$ 11,920,876	

CITY OF PORT WASHINGTON, WISCONSIN STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (CONTINUED) YEAR ENDED DECEMBER 31, 2023

			Ente	erprise Funds				
	V	/astewater	water Water					
		Utility		Utility		Marina		Totals
RECONCILIATION OF OPERATING				,				
INCOME TO NET CASH PROVIDED BY								
OPERATING ACTIVITIES								
Operating Income	\$	625,575	\$	998,170	\$	247,371	\$	1,871,116
Adjustments to Reconcile Operating								
Income to Net Cash Provided								
by Operating Activities:								
Depreciation		829,356		611,307		108,327		1,548,990
Depreciation Charged to Sewer Utility		(41,882)		41,882		-		-
Miscellaneous Revenue		62,066		-		-		62,066
Change in Liability (Asset) and Deferred								
Outflows and Inflows of Resources:								
Net Pension Asset/Liability		332,872		573,491		29,453		935,816
Deferred Outflows Related to Pension		(107,090)		(210,002)		(10,255)		(327,347)
Deferred Inflows Related to Pension		(192,355)		(310,469)		(16,754)		(519,578)
Net Other Postemployment Benefits Liability		(17,351)		(58,297)		-		(75,648)
Deferred Outflows Related to Other								
Postemployment Benefits		(3,235)		2,309		-		(926)
Deferred Inflows Related to Other								
Postemployment Benefits		18,637		17,049		-		35,686
Change in Deferred Inflows from Leases		-		(51,409)		-		(51,409)
Change in Operating Assets and Liabilities:								
Accounts Receivables		15,844		(210,613)		-		(194,769)
Prepaid Items		-		1,214		-		1,214
Accounts Payable		(16,212)		27,737		(155,716)		(144,191)
Accrued and Other Current Liabilities		69,570		106,879		23,891		200,340
Unearned Revenue		-		-		47,906		47,906
Compensated Absences		(5,266)		(50,558)		(1,183)		(57,007)
Net Cash Provided by Operating								
Activities	\$	1,570,529	\$	1,488,690	\$	273,040	\$	3,332,259
RECONCILIATION OF CASH AND								
INVESTMENTS TO THE STATEMENT								
OF NET POSITION								
Cash and Investments in Current Assets	\$	3,821,291	\$	3,797,140	\$	721,476	\$	8,339,907
Cash and Investments in Restricted Assets		1,806,257		1,774,712		-		3,580,969
Total Cash and Investments	\$	5,627,548	\$	5,571,852	\$	721,476	\$	11,920,876
Noncash capital and related financing activities								
Transfer from Governmental Activities	\$	-	\$	-	\$	1,445,991	\$	-

CITY OF PORT WASHINGTON, WISCONSIN STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUND DECEMBER 31, 2023

	<u>Custodial Fund</u> Tax Collection Fund		
ASSETS			
Cash and Investments	\$ 7,722,805		
Receivables:			
Taxes	6,591,984		
Total Assets	14,314,789		
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	14,314,789		
NET POSITION			
Fiduciary Net Position - Restricted for Other Governments	\$ -		

CITY OF PORT WASHINGTON, WISCONSIN STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUND YEAR ENDED DECEMBER 31, 2023

	Custodial Fund Tax Collection Fund
ADDITIONS Taxes and Special Charges Collected	\$ 14,120,592
DEDUCTIONS Payments to Other Taxing Jurisdictions	14,120,592
CHANGES IN NET POSITION	-
Net Position - Beginning of Year	
NET POSITION - END OF YEAR	\$ -

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Port Washington, Wisconsin (the City), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below:

A. Reporting Entity

The City is a municipal corporation governed by an elected seven member City Council. In accordance with U.S. GAAP, the basic financial statements are required to include the City and any separate component units that have a significant operational or financial relationship with the City. The City has identified the following component units that are required to be included in the basic financial statements.

Discretely Presented Component Unit

Business Improvement District

The government-wide financial statements include the Business Improvement District (the BID) as a component unit. The BID is a legally separate organization. The board of the BID is appointed by the mayor. Wisconsin statutes provide for circumstances whereby the City can impose its will on the BID, and also create a potential financial benefit to or burden on the City. As a component unit, the BID's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended December 31, 2023. The BID does not issue separate financial statements.

B. Joint Venture

The Mid-Moraine Municipal Court (Municipal Court) provides municipal court services for the following members:

Washington CountyOzaukee CountyCity of HartfordCity of CedarburgCity of West BendCity of Mequon

Village of GermantownCity of Port WashingtonVillage of JacksonVillage of FredoniaVillage of KewaskumVillage of GraftonVillage of NewburgVillage of SaukvilleVillage of SlingerVillage of Thiensville

Town of Hartford
Town of Trenton

The members share in the annual costs of the Municipal Court proportionate to the individual municipality's annual case load. The City's share of the cost to operate the Municipal Court in 2023 was 7.1%.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Joint Venture (Continued)

The governing committee of the Municipal Court is made up of employees from each community. Local representatives are appointed by the chief executive officer of each community. The committee recommends its own budget which is ratified by each community member. The committee also controls the financial affairs of the Municipal Court. The City believes that the municipal court will continue to provide similar services in the future.

Financial information of the Mid-Moraine Municipal Court as of December 31, 2023, is available directly from the Mid-Moraine Municipal Court in West Bend, Wisconsin.

C. Government-Wide and Fund Financial Statements

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

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

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

The City reports the following major governmental funds:

General Fund

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

Debt Service Fund

The City's general debt expenditures are accounted for in this fund.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Government-Wide and Fund Financial Statements (Continued)

Capital and Special Projects Fund

This fund is used to account for and report financial resources to be used for construction projects related to capital borrowing.

The City reports the following major enterprise funds:

Wastewater Utility Fund

This fund accounts for the operations of a sewage collection system for city residents, business entities and public authorities.

Water Utility Fund

This fund accounts for the operations of a water distribution system which provides water service to city residents, business entities and public authorities.

Marina Fund

This fund accounts for the operations of the city Marina for residents, business entities and public authorities.

The City reports the following nonmajor governmental funds:

Special Revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specific purposes.

- Revolving Loan
- Library
- Tourism
- Open Spaces
- Tree Replacement
- Payments to Townships
- Senior Center
- Recycling/Garbage
- ARPA

Capital Projects funds account for the acquisition or construction of major capital facilities other than those financed by proprietary fund types.

- 2019 Capital Borrowing
- Franklin Street Streetscape
- Coal Dock Project
- TID No. 2
- TID No. 3
- Breakwater Project
- TID No. 4
- 2021 Capital Borrowing
- 2022 Capital Borrowing

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Government-Wide and Fund Financial Statements (Continued)

Additionally, the City reports the following fund types:

 The City accounts for assets held for individuals or other government agencies in custodial funds. The tax collection custodial fund accounts for property taxes and special charges collected on behalf of other governments.

D. Measurement Focus and Basis of Accounting

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers emergency medical service revenues to be available if they are collected within 90 days and all other 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.

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.

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

1. Cash and Investments

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

2. Property Taxes and Special Charges Receivable

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

In addition to its levy, the City also levies and collects taxes for the Port Washington-Saukville School District, Grafton School District, Ozaukee County, and Milwaukee Area Technical College. Collections and remittances of taxes for other entities are accounted for in the tax roll custodial fund.

3. Accounts Receivable

Accounts receivable of \$383,108 have been reported in the General Fund net of an allowance for uncollectible accounts. This balance represents net accounts receivable of \$188,655 related to general accounts receivable and \$194,453 relates to emergency medical service billings. Emergency medical services reported gross accounts receivable of \$765,156 and also recognized an allowance of \$570,703, resulting in a net of \$194,453.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

4. Loans Receivable

The City has received federal grant funds for economic development loan programs and has passed the funds to various businesses and individuals in the form of loans. The City records a loan receivable when the loan has been made and the funds disbursed. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

It is the City's policy to record revenue when the initial loan is made from the federal grant funds. The net amount of the loan receivable is included in restricted fund balance. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year-end are presented as restricted fund balance in the fund financial statements.

5. Leases Receivable

The City determines if an arrangement is a lease at inception. Leases are included in lease receivables and deferred inflows of resources in the statements of net position and fund financial statements.

Lease receivables represent the City's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the lease term, reduced by any provision for estimated uncollectible amounts. Interest revenue is recognized ratably over the contract term.

Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term.

Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resources if (a) a guarantee payment is required and (b) the amount can be reasonably estimated. Amounts received for the exercise price of a purchase option or penalty for lease termination are recognized as a receivable and an inflow of resources when those options are exercised.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

5. Leases Receivable (Continued)

The City has elected to recognize payments received for short-term leases with a lease term of 12 months or less as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statements of net position and fund financial statements.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the City has elected to use their incremental borrowing rate to calculate the present value of expected lease payments.

6. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as "advances to other funds".

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

7. Prepaid Items

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

8. 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 for furniture and office equipment, \$10,000 for vehicles and operating equipment, and \$50,000 for infrastructure assets, and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

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

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

Assets	<u></u>
Buildings	20 to 90 Years
Machinery and Equipment	3 to 20 Years
Infrastructure	20 to 100 Years
Utility System	7 to 100 Years

9. Compensated Absences

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

10. Deferred Outflows/Inflows of Resources

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

10. Deferred Outflows/Inflows of Resources (Continued)

Governmental funds may report deferred inflows of resources for unavailable revenues. The City reports unavailable revenues for loans receivable and other long-term receivables. These inflows are recognized as revenues in the government-wide financial statements.

11. 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.

12. Pensions

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

12. Pensions (Continued)

Defined Contribution Pension Plan

The City contributes to the Service Award Program (SAP), a defined contribution pension plan, for its volunteer fire fighters, first responders and emergency medical technicians. SAP is administered by UBS Financial Services, Inc.

The City determines annually the amount it will contribute on behalf of each individual in the program. Participants are fully vested to receive a service award once he or she attains 15 years of service for a municipality and paid a service award upon reaching the age of 60. A participant who has discontinued providing eligible service after performing a minimum 10 years of service shall be partially vested and may elect to receive a partial service award at any time after reaching age 53. Nonvested accounts are forfeited if the individual ceases to perform creditable service for a period of 12 months or more and distributed equally among all other open accounts sponsored by the participating municipality at the time of the forfeiture.

For the year ended December 31, 2023, the City contributed \$11,000 to the plan, and the City recognized pension expense of \$11,000.

13. Other Postemployment Benefits (OPEB)

Defined Benefit Plan

Qualifying employees are provided with other postemployment benefits. The OPEB is a single employer defined benefit plan administered by the City. For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, the City has used values provided by their actuary. Benefit payments are recognized when due and payable in accordance with the benefit terms.

Local Retiree Life Insurance Fund

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense (revenue). Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

14. Fund Equity

Governmental Fund Financial Statements

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

- Nonspendable Fund Balance. Amounts that are not in spendable form (such as prepaid items) 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 City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them (resolution).
- Assigned Fund Balance. Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as either restricted or committed. The City Council has authorized, by resolution, the finance committee 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 adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

14. Fund Equity (Continued)

Government-Wide and Proprietary Fund Statements

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

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

F. 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 2 STEWARDSHIP AND COMPLIANCE

A. Budgets and Budgetary Accounting

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

- 1. During November, City management submits to the City 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 City Council action.
- 2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- During the year, formal budgetary integration is employed as a management control device for the General Fund, certain special revenue funds, debt service funds and certain capital project funds.
- 4. Expenditures may not exceed appropriations provided at the function level. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council.
- 5. Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services.

The City did not have any material violations of legal or contractual provisions for the fiscal year ended December 31, 2023.

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

B. Excess of Expenditures Over Budget Appropriations

The following functions of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2023, as follows:

		Excess			
Fund		penditures			
General Fund:					
Public Safety	\$	141,343			
Public Works		228,654			
Culture and Recreation		19,453			

C. Deficit Fund Equity

The following fund had deficit fund balance as of December 31, 2023:

	De	eficit Fund
Fund	 E	Balance
TID No. 3	 \$	143,926

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

D. 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 2023 and 2024 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2023 budget was 2.47%. The actual limit for the City for the 2024 budget was 1.22%. Debt service for debt authorized after July 1, 2005, is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005, and in certain other situations.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

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

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

Time deposits; repurchase agreements; securities issued by federal, state, and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the City's cash and investments totaled \$35,291,230 on December 31, 2023, as summarized below:

Petty Cash and Cash on Hand	\$ 2,400
Deposits with Financial Institutions	16,042,509
Investments:	
State and Municipal Bonds	421,067
Negotiable Certificates of Deposits	3,374,574
Money Market Mutual Funds	35,115
Federal Farm Credit Bank	460,736
Federal Home Loan Bank	407,379
Wisconsin Local Government Investment Pool	 14,547,450
Total	\$ 35,291,230

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:	
Cash and Other Investments	\$ 23,987,456
Restricted Cash and Investments	3,580,969
Fiduciary Fund Statement of Net Position:	
Cash and Investments	 7,722,805
Total	\$ 35,291,230

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following fair value measurements as of December 31, 2023:

	Fair Value Measurements Using:					
	Level 1			Level 2	Level 3	
Investments	<u> </u>					
State and Municipal Bonds	\$	-	\$	421,067	\$	-
Negotiable Certificates of Deposits		-		3,374,574		-
Money Market Mutual Funds		-		35,115		-
Federal Farm Credit Bank		-		460,736		-
Federal Home Loan Bank				407,379		
Total	\$	_	\$	4,698,871	\$	-

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

Custodial Credit Risk

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

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Custodial Credit Risk

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

As of December 31, 2023, \$14,693,443 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. Of this amount, all was collateralized with securities held by the pledging financial institution or its trust department or agent.

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 a nationally recognized statistical rating organizations. Presented below is the actual rating as of year-end for each investment type.

				rempt rom			Not
Investment Type		Amount	Disc	closure	AAA	Aa	Rated
State and Municipal Bonds	\$	421,067	\$	-	\$ 132,674	\$ 288,393	\$ -
Negotiable Certificates of Deposits		3,374,574		-	-	-	3,374,574
Money Market Mutual Funds		35,115		-	-	=,	35,115
Federal Farm Credit Bank		460,736		-	460,736	-	-
Federal Home Loan Bank		407,379		-	407,379	-	=
Wisconsin Local Government							
Investment Pool		14,547,450		-	-		14,547,450
Totals	\$ ^	19,246,321	\$		\$ 1,000,789	\$ 288,393	\$ 17,957,139

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (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 the market interest rate. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter and longer term investments and by timing cash flows form maturities so a portion of the portfolio is maturing or coming close to maturity evenly overtime as necessary to provide the cash flow and liquidity needed for operations.

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

		Remaining Maturity (in Months)							
		12 Months	13 to 24	25 to 60	More Than				
Investment Type	Amount	or Less	Months	Months	60 Months				
State and Municipal Bonds	\$ 421,067	\$ 421,067	\$ -	\$ -	\$ -				
Negotiable Certificates of Deposits	3,374,574	2,792,512	582,062	-	-				
Money Market Mutual Funds	35,115	35,115	=	-	=				
Federal Farm Credit Bank	460,736	-	-	460,736	-				
Federal Home Loan Bank	407,379	-	-	407,379	-				
Wisconsin Local Government									
Investment Pool	14,547,450	14,547,450		<u>-</u>					
Totals	\$ 19,246,321	\$ 17,796,144	\$ 582,062	\$ 868,115	\$ -				

B. Lease Receivable

A summary of the City's leases terms and interest rates is as follows:

Governmental Activities

Cell Tower Leases. Monthly installments ranging from \$2,367 to \$3,332 plus interest at 1.00%, due dates ranging from 2025 to 2031.

Business-Type Activities

Cell Tower Lease. Monthly installments ranging from \$1,895 to \$3,142 plus interest at 1.00%, due date of 2028.

Certain leases provide for increases in future minimum annual rental payments based on defined increases.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Lease Receivable (Continued)

Total lease payments to be received under lease agreements are as follows:

Year Ended		Governmer	ital Ac	tivities		Business- T	ype Ac	tivities	Total			
December 31,	F	Principal		nterest	Principal		Interest		Principal		Interest	
2024	\$	95,895	\$	3,392	\$	53,343	\$	2,836	\$	149,238	\$	6,228
2025		86,387		2,436		55,335		2,293		141,722		4,729
2026		56,924		1,703		57,385		1,731		114,309		3,434
2027		31,633		1,293		59,496		1,147		91,129		2,440
2028		32,944		971		57,397		544		90,341		1,515
2029-2031		79,240		937		25,032		94		104,272		1,031
Total	\$	383,023	\$	10,732	\$	307,988	\$	8,645	\$	691,011	\$	19,377

C. Restricted Assets

Restricted and other assets on December 31, 2023, totaled \$3,580,969 and consisted of cash and investments held for the following purposes:

	Busines	_	
Funds	Wastewate Utility	r Water Utility	Total
Restricted Cash and Investments:	•		
Equipment Replacement	\$ 1,500,00	0 \$ -	\$ 1,500,000
Unspent Bond Proceeds		- 200,033	200,033
Bond Redemption	162,84	0 822,435	985,275
Bond Reserve	143,41	7 752,244	895,661
Total Restricted	•		
and Other Assets	\$ 1,806,25	<u>7</u> \$ 1,774,712	\$ 3,580,969

Grant requirement and bond covenants require the City to restrict cash and investments for the following purposes, as summarized below:

Equipment Replacement	Represents resources set aside to fund plant renewals and replacements.
Bond Redemption	Represents resources accumulated for debt service payments over the next 12 months.
Bond Reserve	Represents resources set aside to make potential future deficiencies in the redemption account.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Beginning					Ending
	Balance	Increases	 Transfers *	 Decreases		Balance
Governmental Activities:						_
Capital Assets, Nondepreciable:						
Land	\$ 3,889,709	\$ -	\$ -	\$ -	\$	3,889,709
Construction in Progress	2,122,840	391,669		1,787,235		727,274
Total Capital Assets,						
Nondepreciable	6,012,549	391,669	-	1,787,235		4,616,983
Capital Assets, Depreciable:						
Buildings	16,283,329	439,182	(292,512)	-		16,429,999
Machinery and Equipment	14,071,977	1,229,051	(39,296)	2,657,113		12,604,619
Infrastructure	49,401,915	3,158,752	(4,364,599)	-		48,196,068
Subtotals	79,757,221	 4,826,985	(4,696,407)	2,657,113		77,230,686
Less Accumulated Depreciation for:						
Buildings	7,860,348	307,006	(234,010)	-		7,933,344
Machinery and Equipment	8,764,431	589,115	(1,531,988)	2,575,707		5,245,851
Infrastructure	18,910,724	1,027,966	(39,296)			19,899,394
Subtotals	35,535,503	1,924,087	(1,805,294)	 2,575,707	_	33,078,589
Total Capital Assets,						
Depreciable, Net	 44,221,718	 2,902,898	(2,891,113)	 81,406		44,152,097
Governmental Activities						
Capital Assets, Net	\$ 50,234,267	\$ 3,294,567	\$ (2,891,113)	\$ 1,868,641		48,769,080
Less: Capital Related Debt						32,045,822
Less: Debt Premium						799,332
Less: Capital Related Accounts Payable						707,390
Plus: Unspent Bond Proceeds						4,133,588
Net Investment in Capital Assets					\$	19,350,124

^{*}During the fiscal year ending December 31, 2023, the City transferred capital asset and related accumulated depreciation from the governmental activities to the business-type activities in the amounts of \$4,696,407 and \$1,805,294, respectively.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets (Continued)

	I	Beginning Balance		Increases	1	ransfers *	г	Decreases		Ending Balance
Business-Type Activities:		Dalarioc	_	morcases		Tarisiers		JC0104303	_	Dalarioc
Capital Assets, Nondepreciable:										
Land	\$	51,529	\$	-	\$	-	\$	-	\$	51,529
Construction in Progress		2,603,756		1,622,645		-		2,601,202		1,625,199
Total Capital Assets,										
Nondepreciable		2,655,285		1,622,645		-		2,601,202		1,676,728
Capital Assets, Depreciable:										
Buildings and Improvements		11,501,625		-		292,512		-		11,794,137
Machinery and Equipment		9,003,612		2,912,516		39,296		-		11,955,424
Infrastructure		47,870,650		1,661,445		4,364,599		189,804		53,706,890
Subtotals		68,375,887		4,573,961		4,696,407		189,804		77,456,451
Less Accumulated Depreciation		33,872,798		1,548,990		1,805,294		189,804	_	37,037,278
Total Capital Assets,										
Depreciable, Net		34,503,089		3,024,971		2,891,113				40,419,173
Business-Type Activities										
Capital Assets, Net	\$	37,158,374	\$	4,647,616	\$	2,891,113	\$	2,601,202		42,095,901
Less: Capital Related Debt										10,219,306
Less: Debt Premium										318,929
Net Investment in Capital Assets									\$	31,557,666

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

General Government \$ 352,857 Public Safety 266,375 Public Works 1,082,828 Culture and Recreation 222,027 Total Depreciation Expense - Governmental Activities \$ 1,924,087 Business-Type Activities: \$ 611,307 Sewer Utility \$ 611,307 Sewer Utility 787,474 Marina 108,327 Depreciation Expense Charged to Other Expense Accounts 41,882	Governmental Activities:	
Public Works Culture and Recreation Total Depreciation Expense - Governmental Activities Business-Type Activities: Water Utility Sewer Utility Fig. 1082,828 222,027 \$ 1,924,087 \$ 611,307 \$ 611,307 \$ 8 611,307 \$ 108,327 Depreciation Expense Charged to Other Expense Accounts 41,882	General Government	\$ 352,857
Culture and Recreation 222,027 Total Depreciation Expense - Governmental Activities \$ 1,924,087 Business-Type Activities: Water Utility \$ 611,307 Sewer Utility \$ 787,474 Marina 108,327 Depreciation Expense Charged to Other Expense Accounts 41,882	Public Safety	266,375
Total Depreciation Expense - Governmental Activities \$\frac{1,924,087}{\text{087}}\$ Business-Type Activities: Water Utility \$\frac{611,307}{\text{87,474}}\$ Sewer Utility \$\frac{787,474}{\text{Marina}}\$ Depreciation Expense Charged to Other Expense Accounts \$\frac{41,882}{\text{41,882}}\$	Public Works	1,082,828
Business-Type Activities: Water Utility \$ 611,307 Sewer Utility 787,474 Marina 108,327 Depreciation Expense Charged to Other Expense Accounts 41,882	Culture and Recreation	 222,027
Water Utility\$ 611,307Sewer Utility787,474Marina108,327Depreciation Expense Charged to Other Expense Accounts41,882	Total Depreciation Expense - Governmental Activities	\$ 1,924,087
Water Utility\$ 611,307Sewer Utility787,474Marina108,327Depreciation Expense Charged to Other Expense Accounts41,882		
Sewer Utility787,474Marina108,327Depreciation Expense Charged to Other Expense Accounts41,882	Business-Type Activities:	
Marina 108,327 Depreciation Expense Charged to Other Expense Accounts 41,882	Water Utility	\$ 611,307
Depreciation Expense Charged to Other Expense Accounts 41,882	Sewer Utility	787,474
· · · · · · · · · · · · · · · · · · ·	Marina	108,327
	Depreciation Expense Charged to Other Expense Accounts	 41,882
Total Depreciation Expense - Business-Type Activities <u>\$ 1,548,990</u>	Total Depreciation Expense - Business-Type Activities	\$ 1,548,990

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Interfund Receivable, Payables, and Transfers

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2023, are detailed below:

	Interfund <u>Receivables</u>			Interfund Payables		
Temporary Cash Advances to Finance						
Operating Cash Deficits:						
Governmental Funds:						
General Fund	\$	105,155	\$	-		
Nonmajor Governmental Funds:						
TID No. 3		_		105,155		
Total	\$	105,155	\$	105,155		

Interfund transfers for the year ended December 31, 2023, were as follows:

	٦	Fransfer	Transfer
Funds		<u>In</u>	Out
Governmental Funds:		_	 _
General	\$	461,461	\$ _
General Debt Service		262,252	-
Capital and Special Projects		992,685	142,836
Nonmajor Governmental Funds:			
Marina Special Revenue Fund		-	462,680
Franklin Street Streetscape		-	35,390
Coral Dock Project		-	49,798
Senior Center		-	14,987
2021 Capital Borrowing		85,188	519,417
2022 Capital Borrowing		-	46,800
Proprietary Funds:			
Wastewater Utility		-	8,243
Water Utility		-	388,230
Marina		1,908,671	595,885
Transfer From Governmental Activities to			
Business-Type Activities			 1,445,991
Total	\$	3,710,257	\$ 3,710,257

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Interfund Receivable, Payables, and Transfers (Continued)

Interfund transfers were made for the following purposes:

Tax Equivalent Payment Made by Water Utility	
to General Fund	\$ 388,230
Tax Equivalent Payment Made by Wastewater Utility	
to General Fund	8,243
Transfer from Marina	
to General Fund	50,000
to Capital and Special Projects Fund	545,885
Transfer Marina Funds to Proprietary Funds	462,680
Transfer for Debt Service Payments	262,252
Transfer funds to Capital and Special Projects Fund	446,800
Transfer funds to 2021 Capital Borrowing	85,188
Transfer funds from Senior Center	14,988
Transfer from Governmental Activities to Marina	
Proprietary Fund	1,445,991
Total Fund Financial Statement Transfers	3,710,257
Less: Eliminations	 (2,793,944)
Total Government-Wide Financial	
Statement Transfers	\$ 916,313

F. Long-Term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2023:

	Beginning Balance	Issued	Transfers	Retired	Ending Balance	Due Within One Year
Governmental Activities:			,			
General Obligation Debt:						
Bonds	\$ 30,820,000	\$ 5,460,000	\$ (1,315,000)	\$ 3,035,000	\$ 31,930,000	\$ 3,380,000
Notes from Direct Borrowings	126,095	-		10,273	115,822	8,991
Total General						
Obligation Debt	30,946,095	5,460,000	(1,315,000)	3,045,273	32,045,822	3,388,991
Debt Premium	739,267	236,493	(30,851)	145,577	799,332	125,192
Compensated Absences	1,279,564	151,399	(57,444)	351,086	1,022,433	346,093
Governmental Activities				•		-
Long-Term Obligations	\$ 32,964,926	\$ 5,847,892	\$ (1,403,295)	\$ 3,541,936	\$ 33,867,587	\$ 3,860,276
Business-Type Activities:						
General Obligation Debt:						
Bonds	\$ -	\$ 540,000	\$ 1,315,000	\$ 175,000	\$ 1,680,000	\$ 230,000
Notes	88,727			88,727		
Total General						
Obligation Debt	88,727	540,000	1,315,000	263,727	1,680,000	230,000
Revenue Bonds	9,285,000	-	-	610,000	8,675,000	625,000
Bond Anticipation Notes	960,000	-	-	-	960,000	960,000
Debt Premium	317,397	23,389	30,851	52,708	318,929	51,047
Compensated Absences	233,075	19,177	57,444	75,000	234,696	71,818
Business-Type Activities						
Long-Term Obligations	\$ 10,884,199	\$ 582,566	\$ 1,403,295	\$ 1,001,435	\$ 11,868,625	\$ 1,937,865

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

Total interest paid during the year on long-term debt totaled \$1,023,846.

General obligation debt currently outstanding is detailed as follows:

	Date of	Final	Interest	Original	Balance
	Issue	Maturity	Rates	Indebtedness	12/31/23
Refunding Bonds	11/14/12	09/01/27	2.00 - 2.38%	\$ 1,030,000	\$ 320,000
Refunding Bonds	07/01/13	09/01/32	2.75 - 3.25%	3,965,000	2,200,000
Promissory Notes	08/04/14	09/01/24	2.50 - 2.63%	4,200,000	375,000
Refunding Bonds	07/06/16	09/01/31	2.13 - 2.50%	5,030,000	4,060,000
Promissory Notes	06/27/17	09/01/26	2.00 - 3.00%	5,445,000	2,380,000
Promissory Notes	06/15/18	09/01/27	3.00%	2,400,000	1,425,000
Taxable Promissory Notes	08/19/19	12/01/27	2.00 - 3.00%	1,110,000	660,000
Refunding Bonds	11/01/19	12/01/34	2.00 - 4.00%	2,890,000	2,890,000
State Trust Fund Loan	02/13/20	03/15/29	3.25%	47,426	33,195 *
Promissory Notes	06/08/20	09/01/29	2.00%	2,895,000	1,710,000
Refunding Bonds	08/17/20	09/01/33	0.45 - 1.65%	3,780,000	2,710,000
Refunding Bonds	10/15/21	09/01/33	1.00 - 2.00%	4,905,000	4,500,000
Community Development Bonds	05/06/22	03/01/38	4.15 - 5.00%	835,000	805,000
Promissory Notes	08/01/22	03/01/32	3.00 - 5.00%	3,700,000	3,575,000
State Trust Fund Loan	08/02/22	03/15/38	4.75%	87,960	82,627 *
Promissory Notes	11/28/23	03/01/33	4.00 - 5.00%	6,000,000	6,000,000
Total Outstanding General					
Obligation Debt					\$ 33,725,822
					<u> </u>

^{*}State Trust Fund Loans issued during 2020 and 2022 have a total outstanding balance as of December 31, 2023 of \$115,822 and are reflected in the following table as direct borrowing.

Annual principal and interest maturities of the outstanding general obligation debt of \$33,725,822 on December 31, 2023, are detailed below:

General Obligation Notes from Direct
Borrowing and Direct Placements

	Gove	rnmental Acti	vities				
Year Ended December 31,	Principal		Interest				
2024	\$ 8,9	991 \$	5,018				
2025	9,3	355	4,653				
2026	9,7	720	4,288				
2027	10,1	100	3,907				
2028	10,4	186	3,522				
2029-2033	33,0)43	12,281				
2034-2038	34,^	127_	5,016				
Total	\$ 115,8	322 \$	38,685				

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

				General Ob	ligatio	on Debt				
Year Ended	Government	al Ad	ctivities	Business-Ty	/ре А	ctivities	Total			
December 31,	Principal		Interest	Principal		nterest		Principal		Interest
2024	\$ 3,380,000	\$	873,439	\$ 230,000	\$	41,039	\$	3,610,000	\$	914,478
2025	3,985,000		839,011	230,000		41,275		4,215,000		880,286
2026	3,470,000		736,114	235,000		35,325		3,705,000		771,439
2027	3,480,000		633,455	240,000		29,150		3,720,000		662,605
2028	2,975,000		523,310	245,000		22,850		3,220,000		546,160
2029-2033	13,905,000		1,165,100	500,000		37,800		14,405,000		1,202,900
2034-2038	735,000		44,281	-		-		735,000		44,281
2038	 		-	 -				2,038		-
Total	\$ 31,930,000	\$	4,814,710	\$ 1,680,000	\$	207,439	\$	33,610,000	\$	5,022,149

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2023, was \$45,982,818 as follows:

Equalized Valuation of the City	\$ 1,594,172,800
Statutory Limitation Percentage	(x) 5%
General Obligation Debt Limitation, per Section 67.03	
of the Wisconsin Statutes	79,708,640
Net Outstanding General Obligation Debt Applicable	
to Debt Limitation	33,725,822
Legal Margin for New Debt	\$ 45,982,818

Bond Anticipation Notes

	Date of Issue	Final <u>Maturity</u>	Interest Rates	Original Indebtedness	Balance 12/31/23
Taxable Revenue Bond Anticipation Note	10/28/21	5/1/24	0.65%	\$ 960,000	\$ 960,000

Annual principal and interest maturities of the outstanding bond anticipation notes of \$960,000 on December 31, 2023, are detailed below:

		Business Type Activities						
Year Ended December 31,	F	Principal	Ir	iterest		Total		
2024	\$	960,000	\$	3,120	\$	963,120		

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

Revenue Bonds

Revenue bonds outstanding on December 31, 2023, totaled \$8,675,000 and were comprised of the following issues:

	Date of	Final	Interest		Original	Balance
	Issue	Maturity	Rates	Ind	debtedness	12/31/23
Water Revenue Bonds	06/06/16	05/01/36	2.25 - 3.00%	\$	2,500,000	\$ 1,825,000
Water Revenue Bonds	04/05/18	05/01/31	3.00 - 3.25%		2,635,000	1,755,000
Water Revenue Bonds	06/28/19	05/01/36	3.00 - 4.00%		1,820,000	1,570,000
Sewer Revenue Bonds	10/06/21	05/01/36	2.00 - 3.00%		1,680,000	1,490,000
Water Revenue Bonds	10/28/21	05/01/36	2.00%		2,235,000	2,035,000
Total Outstanding						
Revenue Bonds						\$ 8,675,000

Annual principal and interest maturities of the outstanding revenue bonds of \$8,675,000 on December 31, 2023, are detailed below:

	Business-Type Activities								
	Bonded								
Year Ended December 31,		Principal			Interest		Total		
2024	\$	625,000	-	\$	222,463		\$	847,463	
2025		640,000			203,731			843,731	
2026		655,000			184,807			839,807	
2027		675,000			165,568			840,568	
2028		695,000			145,694			840,694	
2029-2033		3,450,000			443,003			3,893,003	
2034-2036		1,935,000	_		71,530	_		2,006,530	
Total	\$	8,675,000		\$	1,436,796		\$	10,111,796	

Utility Revenues Pledged

The City has pledged future water customer revenues, net of specified operating expenses, to repay the water system revenue bonds. Proceeds from the bonds provided financing for the water system. The bonds are payable solely from water customer net revenues and are payable through 2036. The total principal and interest remaining to be paid on the bonds is \$8,391,046. Principal and interest paid for the current year and total customer net revenues were \$718,358 and \$1,650,061, respectively.

The City has pledged future wastewater customer revenues, net of specified operating expenses, to repay the water system revenue bonds. Proceeds from the bonds provided financing for the sewer system. The bonds are payable solely from sewer customer net revenues and are payable through 2036. The total principal and interest remaining to be paid on the bonds is \$1,720,750. Principal and interest paid for the current year and total customer net revenues were \$138,700 and \$1,887,476, respectively.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

Bond Covenant Disclosures

Debt Coverage Water and Sewer System Revenue Bonds

Under terms of the resolutions providing for the issue of revenue bonds, revenue less operating expenses, excluding depreciation, must exceed 1.20 times the annual debt service. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2023 as follows:

	Wastewater		 Water	
Operating Revenues Less: Operating Expenses Add: Depreciation Interest Revenue	\$	2,979,274 (2,353,699) 787,474 245,012	\$ 3,570,242 (2,572,072) 611,307 277,999	
Pledged Net Revenues	\$	1,658,061	\$ 1,887,476	
Highest Annual Principal and Interest Requirements Coverage Factor Required	\$	138,700 11.95 1.20	\$ 718,733 2.63 1.20	

The 2023 utility budgets were prepared and approved as required by the bond resolutions.

The City has carried out the requirements of the Water and Sewer revenue bond resolutions, including the reserve requirement.

G. Pension Plan

1. Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

1. Plan Description (Continued)

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 occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

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

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

The WRS also provides death and disability benefits for employees.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

2. Postretirement 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:

	Core Fund	Variable Fund
<u>Year</u>	_Adjustment (%)_	Adjustment (%)
2013	(9.6)%	9 %
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21
2021	5.1	13
2022	7.4	15

3. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, executives and elected officials. Starting on January 1, 2016, the executives and elected officials category was merged into the general employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the 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 ending December 31, 2023, the WRS recognized \$584,499 in contributions from the City. Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (Including Executives, and		
Elected Officials)	6.80 %	6.80 %
Protective with Social Security	6.80	13.20
Protective without Social Security	6.80	18.10

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

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

At December 31, 2023, the City reported a liability of \$2,249,015 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the City's proportion was 0.04245264%, which was an increase of 0.00137192% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized pension expense of \$1,137,376.

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

	Deferred		Deferred		
		Outflows		Inflows	
	of	of Resources		of Resources	
Differences Between Expected and Actual Experience	\$	3,581,983	\$	4,705,923	
Net Differences Between Projected and Actual					
Earnings on Pension Plan Investments		3,820,558		-	
Changes in Assumptions		442,249		-	
Changes in Proportion and Differences Between					
Employer Contributions and Proportionate Share					
of Contributions		5,065		27,363	
Employer Contributions Subsequent to the					
Measurement Date		584,499		-	
Total	\$	8,434,354	\$	4,733,286	
		_			

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

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

\$584,499 reported as deferred outflows related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31,	 Expense
2024	\$ 124,674
2025	644,192
2026	659,018
2027	 1,688,685
Total	\$ 3,116,569

5. Actuarial Assumptions

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date: December 31, 2021
Measurement Date of Net Pension Liability: December 31, 2022

Experience Study: January 1, 2018 - December 31, 2020

Published November 19, 2021

Actuarial Cost Method: Entry Age Normal

Asset Valuation Method: Fair Value Long-Term Expected Rate of Return: 6.8 % Discount Rate: 6.8 %

Salary Increases:

Wage Inflation 3.0 % Seniority/Merit 0.1 % - 5.6 %

Mortality: 2020 WRS Experience Mortality Table

Postretirement Adjustments*: 1.7 %

^{*} No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018, to December 31, 2020. The total pension liability for December 31, 2022, is based upon a roll-forward of the liability calculated from the December 31, 2021, actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

		Long-Term	
		Expected	Long-Term
		Nominal	Expected Real
	Current Asset	Rate of	Rate of
	Allocation %	Return %	Return %
Core Fund Asset Class:			
Public Equity	48 %	7.6 %	5.0 %
Public Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Cash	(15)	N/A	N/A
Total Core Fund	100 %	7.4	4.8
Variable Fund Asset Class:			
U.S. Equities	70 %	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100 %	7.7	5.1

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.50 %

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

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

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

Single Discount Rate

A single discount rate of 6.80% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members.

<u>Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate</u>

The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1%	Decrease to		Current	19	√ Increase to
	Di	scount Rate	Di	scount Rate	D	iscount Rate
		(5.80%)		(6.80%)		(7.80%)
City's Proportionate Share of						<u> </u>
the Net Pension Liability (Asset)	\$	7,464,407	\$	2,249,015	\$	(1,338,727)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at http://etf.wi.gov/publications/cafr.htm.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

6. Payables to the Pension Plan

The City reported a payable of \$119,135 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2023.

H. Other Postemployment Benefits

The City reports OPEB balances at December 31, 2023, as summarized below:

		[Deferred	[Deferred
	OPEB	0	utflows of	l:	nflows of
	Liability	R	esources	R	esources
Local Retiree Life Insurance Fund (LRLIF)	\$ 536,260	\$	317,903	\$	432,823
Single-Employer Defined OPEB Plan	716,481		316,503		452,670
Total Pension Liability	\$ 1,252,741	\$	634,406	\$	885,493

1. Single-Employer Defined Postemployment Benefit Plan

Plan Description

The Plan is a single-employer defined benefit postemployment health plan. The plan provides OPEB for all permanent full-time general, marina, wastewater, and water utility employees of the City. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The plan provides healthcare, prescription drug and dental coverage for retirees and their dependents. Retirees pay 100% of the monthly premium.

Employees Covered by Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefit Payments	3
Active Employees	68
Total	71

Total OPEB Liability

The City's total OPEB liability of \$716,481 was measured as of December 31, 2022, and was determined by an actuarial valuation as of December 31, 2021.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

1. Single-Employer Defined Postemployment Benefit Plan (Continued)

Actuarial Assumptions

The total OPEB liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Inflation: 2.5 % Salary Increases: 3.0 %

Healthcare Cost Trend Rates: 7.00 % decreasing by 0.10 % per year

down to 4.50 %, and level thereafter

Discount Rate: 4.3 %

Mortality rates were based on Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale.

Changes in the Total OPEB Liability

	 otal OPEB Liability (a)
Balance at December 31, 2022	\$ 784,176
Changes for the Year:	
Service Cost	62,453
Interest	15,242
Difference Between Expected and Actual Experience	(112,621)
Effect of Assumptions Changes or Inputs	73,845
Benefit Payments	 (106,614)
Net Changes	(67,695)
Balance at December 31, 2023	\$ 716,481

Sensitivity of the Total OPEB Liability to Changes in Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.25%) or 1-percentage-point higher (5.25%) than the current discount rate:

	1% D	1% Decrease to		1% Decrease to Current		Current	ent 1% Increas		
	Disc	ount Rate	Disc	count Rate	Disc	count Rate			
	(3.25%)	(4.25%)	((5.25%)			
Total OPEB Liability	\$	764,263	\$	716,481	\$	671,874			

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

1. Single-employer Defined Postemployment Benefit Plan (Continued)

Sensitivity of the Total OPEB Liability to Changes in Healthcare Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower (6.0% decreasing to 3.5%) or 1-percentage point higher (8.0% decreasing to 5.5%) than the current healthcare cost trend rates:

		Healthcare Cost	
	1% Decrease	Trend Rates	1% Increase
	(6.0% Decreasing	(7.0% Decreasing	(8.0% Decreasing
	to 3.5%)	to 4.5%)	to 5.5%)
Total OPEB Liability	\$ 649.233	\$ 716.481	\$ 794.506

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

For the year ended December 31, 2023, the City recognized OPEB expense of \$29,300. At December 31, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	O	Deferred Outflows of Resources		Deferred nflows of <u>esources</u>
Differences Between Expected and Actual	·		·	
Experience	\$	65,640	\$	287,823
Changes in Assumptions		110,338		164,847
City Benefit Payments Subsequent to the				
Measurement Date		140,525		_
Total	\$	316,503	\$	452,670

\$140,525 reported as deferred outflows of resources related to OPEB resulting from City benefit payments made subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the measurement period ended December 31, 2023 and reported in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in other postemployment benefits expense as follows:

Year Ending December 31,	 Expense
2024	\$ (48,395)
2025	(48,395)
2026	(48,395)
2027	(48,398)
2028	(23,543)
Thereafter	 (59,566)
Total	\$ (276,692)

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund

Plan Description

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

OPEB Plan Fiduciary Net Position

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

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

Benefits Provided

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

Contributions

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

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

Contribution rates as of December 31, 2023, are:

Coverage Type	Employer Contribution
50% Postretirement Coverage	40% of Member Contribution
25% Postretirement Coverage	20% of Member Contribution

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

Contributions (Continued)

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2022, are listed below:

Life Insurance

Member Contribution Rates*

For the Year Ended December 31, 2022

Tof the Teal Effect December 51, 2022			
Attained Age	Basic	Supplemental	
Under 30	\$0.05	\$0.05	
30 - 34	0.06	0.06	
35 - 39	0.07	0.07	
40 - 44	0.08	0.08	
45 - 49	0.12	0.12	
50 - 54	0.22	0.22	
55 - 59	0.39	0.39	
60 - 64	0.49	0.49	
65 - 69	0.57	0.57	

^{*}Disabled members under age 70 receive a waiver-of-premium benefit.

During the year ended December 31, 2023, LRLIF recognized \$3,014 in contributions from the employer.

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

At December 31, 2023, the City reported a liability of \$536,260 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2022, rolled forward to December 31, 2022. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2022, the City's proportion was 0.14075700%, which was an increase of 0.01027200% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized OPEB expense of \$61,350.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

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

	Deferred Outflows	Deferred Inflows
	of Resources	of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 52,482
Net Differences Between Projected and Actual		
Earnings on OPEB Plan Investments	10,062	-
Changes in Assumptions	192,666	316,541
Changes in Proportion and Differences Between		
Employer Contributions and Proportionate Share		
of Contributions	115,175	63,800
Total	\$ 317,903	\$ 432,823

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	 Expense	
2024	\$ (3,248)	
2025	(6,596)	
2026	508	
2027	(28,828)	
2028	(34,715)	
Thereafter	 (42,041)	
Total	\$ (114,920)	

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions. The total OPEB liability in the January 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date: January 1, 2022

Measurement Date of Net OPEB Liability (Asset): December 31, 2022

Experience Study: January 1, 2018 - December 31, 2020

Published November 19, 2021

Actuarial Cost Method: Entry Age Normal

20-Year Tax-Exempt Municipal Bond Yield:* 3.72 % Long-Term Expected Rate of Return: 4.25 % Discount Rate: 3.76 %

Salary Increases:

Wage Inflation 3.00 % Seniority/Merit 0.1 % - 5.6 %

Mortality: 2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018, to December 31, 2020. The Total OPEB Liability for December 31, 2022, is based upon a roll-forward of the liability calculated from the January 1, 2022, actuarial valuation.

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

^{*}Based on the Bond Buyers GO Index

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

			Long-Term
			Expected Geometric
		Target	Real Rate
Asset Class	Index	Allocation	of Return %
U.S. Intermediate Credit Bonds	Bloomberg US Interim Credit	50 %	2.45 %
U.S. Mortgages	Bloomberg US	50	2.83
Inflation			2.30
Long-Term Expected Rate			
of Return			4.25

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

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

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contributions schedule and that contributions are made by plan members retiring prior to age 65.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Sensitivity of the City's Proportionate Share of Net OPEB Liability to Changes in the Discount Rate. The following presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 3.76%, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.76%) or 1-percentage-point higher (4.76%) than the current rate:

	Dis	1% Decrease to Discount Rate (2.76%)		Discount Rate Discount Rate		1% Increase to Discount Rate (4.76%)	
City's Proportionate Share of the Net OPEB Liability	\$	731.134	\$	536.260	\$	386.912	

Payable to the OPEB Plan

The City did not report a payable for any outstanding amount of contributions to the Plan required for the year ended December 31, 2023.

I. Fund Equity

1. Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2023, nonspendable fund balance was as follows:

General Fund:	
Nonspendable:	
Prepaid Items	\$ 18,068
Delinquent Taxes	 20,223
Total General Fund	
Nonspendable Fund Balance	\$ 38,291

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Fund Equity (Continued)

2. Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2023, restricted fund balance was as follows:

Special Revenue Funds: Restricted for:	
Loan Programs	\$ 866,545
Library	201,666
Total Special Revenue Funds	1,068,211
Debt Service Funds: General Debt Service Fund: Restricted for: Debt Service	92,887
Capital Projects Funds: Restricted for:	
Capital Projects	4,133,588
Tax Incremental District Development	 241,491
Total Capital Project Funds	4,375,079
Total Restricted Fund Balance	\$ 5,536,177

3. Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by City Council action. At December 31, 2023, General Fund balance was committed as follows:

Special Re	venue	Funds:
------------	-------	--------

Committed for:		
Open Spaces	\$	426,769
Tree Replacement	·	149,193
Payments to Townships		375
Recycling		39,730
ARPA		51,234
Total Committed Fund Balance	_\$	667,301

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Fund Equity (Continued)

4. Minimum Fund Balance Policy

The City Council has established a minimum General Fund unassigned fund balance goal of a minimum of 20% of current annual General Fund operating expenditures, excluding capital outlay and debt service.

\$ 10,374,412
 (x) 20%
\$ 2,074,882
\$

The current unassigned General Fund balance of \$3,597,383 is above the 20% goal.

NOTE 4 OTHER INFORMATION

A. Tax Incremental Financing Districts

The City has established a separate capital projects fund for Tax Incremental District (TID) No. 2, 3 and 4 which were created by the City in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the District was created, the property tax base within the District was "frozen" and increment taxes resulting from increases to the property tax base are used to finance District improvements, including principal and interest on long-term debt issued by the City to finance such improvements. The statutes allow eligible project costs to be incurred up to five years prior to the maximum termination date. The City's District is still eligible to incur project costs.

Since creation of the above District, the City has provided various financing sources to the TID. The foregoing amounts are not recorded as liabilities in the TID capital project fund but can be recovered by the City from any future excess tax increment revenues. As of December 31, 2023, the City can recover \$2,868,257 from future excess tax increment revenues of the following:

	Recoverable
	Costs (Excess)
TID No. 2	\$ 2,472,099
TID No. 3	398,926
TID No. 4	(2,768)

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Tax Incremental Financing Districts (Continued)

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

	Termination
	Year
TID No. 2	2037
TID No. 3	2035
TID No. 4	2047

B. Risk Management

The City is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; employee health and accident claims; or acts of God for which the government carries commercial insurance. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

C. Contingencies

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

The City participates in a number of federal and state assisted grant programs that are subject to review and audit by the grantor agencies. Such audits could lead to request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such reimbursements, if any, would be immaterial.

D. Restatement of Beginning Net Position and Fund Balance

During fiscal year 2023 the City determined that accrued liabilities related to the health reimbursement benefit had been overstated in several opinion units including the general, marina and library governmental funds and for governmental activities, in the amounts of \$999,728, \$43,219, \$35,647, and \$291,422, respectively. Therefore, the City recorded a restatement adjustment to decrease liabilities and to increase fund balance / net position by the previously stated amounts.

NOTE 4 OTHER INFORMATION (CONTINUED)

E. Subsequent Events

During April of 2024, the Common Council approved a resolution authorizing the issuance and sale of up to \$21,505,374 of taxable water system revenue bonds, series 2024.

During May of 2024, the Common Council approved a resolution authorizing the issuance and sale of up to \$12,850,100 of taxable sewer system revenue bonds, series 2024 through the Wisconsin Department of Natural Resources through its clean water fund loan program.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF PORT WASHINGTON, WISCONSIN SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS SINGLE EMPLOYER PLAN LAST TEN FISCAL YEARS *

	2023		2022		2021		2020		2019		2018	
Total OPEB Liability:												
Service Cost	\$	62,453	\$	77,508	\$	70,171	\$	38,456	\$	48,957	\$	48,957
Interest		15,242		21,506		23,758		27,095		24,660		24,660
Changes of Benefit Terms		-		-		-		-		-		340,009
Differences Between Expected and												
Actual Experience		(112,621)		(126,627)		-		(378,657)		625		(197)
Changes of Assumptions		73,845		(83,237)		32,651		179,862		-		-
Benefit Payments		(106,614)		(44,107)		(32,609)		(11,801)		(14,545)		(14,545)
Net Change in Total OPEB Liability		(67,695)		(154,957)		93,971		(145,045)		59,697		398,884
Total OPEB Liability - Beginning		784,176		939,133		845,162		990,207		930,510		531,626
Total OPEB Liability - Ending	\$	716,481	\$	784,176	\$	939,133	\$	845,162	\$	990,207	\$	930,510
Covered-Employee Payroll	\$	5,379,633	\$	5,379,633	\$	4,921,471	\$	4,921,471	\$	4,753,958	\$	4,753,958
City's Total OPEB Liability as a Percentage of Covered-Employee Payroll		13.32%		14.58%		19.08%		17.17%		20.83%		19.57%

^{*} The amounts presented for each fiscal year were determined as of the current fiscal year end. Data is being accumulated annually to present 10 years of the reported information.

CITY OF PORT WASHINGTON, WISCONSIN SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) WISCONSIN RETIREMENT SYSTEM LAST TEN MEASUREMENT PERIODS

Measurement Period Ending			Proportionate Share of the Net Pension Liability (Asset)		Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	
12/31/14	0.03973232 %	\$	(977,408)	\$	4,782,327	20.44 %	102.74 %	
12/31/15	0.03943463		640,805		4,861,923	13.18	98.20	
12/31/16	0.03916297		322,796		4,932,900	6.54	99.12	
12/31/17	0.03965889	(1,177,519)		5,032,874	23.40	102.93	
12/31/18	0.04009404		1,426,420		5,117,922	27.87	96.45	
12/31/19	0.04101599	(1,294,937)		5,212,340	24.84	102.96	
12/31/20	0.04064883	(2,537,762)		5,592,702	45.38	105.26	
12/31/21	0.04108072	(3,311,181)		5,689,238	58.20	106.02	
12/31/22	0.04245264		2,249,015		6,025,128	37.33	95.72	

SCHEDULE OF CONTRIBUTIONS WISCONSIN RETIREMENT SYSTEM LAST TEN FISCAL YEARS

Fiscal Year Ending	Contractually Required Contributions		Contributions in Relation to the Contractually Required Contributions		Def	ribution iciency (cess)	Covered Payroll (Fiscal Year)		Contributions as a Percentage of Covered Payroll	
12/31/15	\$	378,253	\$	378,253	\$	_	\$	4,861,923	7.78 %	
12/31/16		373,731		373,731		-		4,932,900	7.58	
12/31/17		408,004		408,004		-		5,032,874	8.11	
12/31/18		421,319		421,319		-		5,117,922	8.23	
12/31/19		387,006		387,006		-		5,212,340	7.42	
12/31/20		477,233		477,233		-		5,592,702	8.53	
12/31/21		487,673		487,673		-		5,689,238	8.57	
12/31/22		516,253		516,253		-		6,025,128	8.57	
12/31/23		584,499		584,499		-		6,316,398	9.25	

CITY OF PORT WASHINGTON, WISCONSIN SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET) LOCAL RETIREE LIFE INSURANCE FUND LAST TEN MEASUREMENT PERIODS

Measurement Period Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)		Covered - Employee Payroll (Plan Year)		Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
12/31/17 12/31/18 12/31/19 12/31/20 12/31/21 12/31/22	0.12765800 % 0.13492800 0.14920500 0.10966400 0.13048500 0.14075700	\$	384,069 348,160 608,517 603,231 771,215 536,260	\$	5,368,384 4,724,000 4,559,000 4,662,000 5,459,000 5,526,000	7.15 % 7.37 13.35 12.94 14.13 9.70	44.81 % 48.69 37.58 31.36 29.57 38.81

SCHEDULE OF CONTRIBUTIONS LOCAL RETIREE LIFE INSURANCE FUND LAST TEN FISCAL YEARS

City Fiscal Year Ending	F	ntractually Required ntributions	Rela Cor R	ributions in ation to the atractually dequired atributions	Contribution Deficiency (Excess)	Covered- Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
12/31/18	\$	15,127	\$	15,127	\$ -	\$ 4,724,000	0.32 %
12/31/19		18,124		18,124	-	4,559,000	0.40
12/31/20		19,653		19,653	-	4,662,000	0.42
12/31/21		2,649		2,649	-	5,459,000	0.05
12/31/22		2,915		2,915	-	5,526,000	0.05
12/31/23		3,014		3,014	-	6,316,398	0.05

CITY OF PORT WASHINGTON, WISCONSIN NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2023

NOTE 1 WISCONSIN RETIREMENT SYSTEM

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

Based on a three-year experience study conducted in 2021 covering January 1, 2018, through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension lability beginning with the year-end December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Morality assumptions were changed to reflect updated trends by transitioning form the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015, through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension lability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Morality assumptions were changed to reflect updated trends by transitioning form the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The City is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

NOTE 2 OTHER POSTEMPLOYMENT BENEFITS

Single Employer Defined OPEB Plan

Changes of benefit terms. There were no changes of benefit terms. No assets have been accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Changes of Assumptions

The discount rate used as part of the actuarial assumptions changed from the prior year. Please refer to the Actuarial Assumptions section of Note 3 H.1 to the basic financial statements.

The City is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

CITY OF PORT WASHINGTON, WISCONSIN NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2023

NOTE 2 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Local Retiree Life Insurance Fund (LRLIF)

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

The ETF Board adopted economic and demographic assumption changes based on a threeyear experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB labilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021, total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Morality assumptions were changed to reflect updated trends by transitioning form the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

The assumption changes that were used to measure the December 31, 2018, total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Morality assumptions were changed to reflect updated trends by transitioning form the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

The amounts reported for each fiscal year were determined as of the prior fiscal year-end. The City is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

SUPPLEMENTARY INFORMATION

CITY OF PORT WASHINGTON, WISCONSIN DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES GENERAL FUND YEAR ENDED DECEMBER 31, 2023

	Buc Original	dget Final	Actual	Variance Final Budget - Positive (Negative)
TAXES				
General Property	\$ 3,715,144	\$ 3,715,144	\$ 3,204,889	\$ (510,255)
Pubic Accommodation (Room) Taxes	105,000	105,000	101,079	(3,921)
Interest and Penalties	300	300	199	(101)
Total Taxes	3,820,444	3,820,444	3,306,167	(514,277)
INTERGOVERNMENTAL				
State:				
State Shared Taxes	2,704,514	2,704,514	2,694,485	(10,029)
Personal Property Tax	14,880	14,880	14,881	1
Exempt Computer State Aid	11,395	11,395	11,395	-
Fire Insurance	55,000	55,000	64,715	9,715
Other Public Safety	13,000	13,000	74,032	61,032
Law Enforcement Grants	27,000	27,000	2,720	(24,280)
General Transportation Aid	895,415	895,415	893,416	(1,999)
Other State Grants	28,472	28,472	43,471	14,999
Total Intergovernmental	3,749,676	3,749,676	3,799,115	49,439
LICENSES AND PERMITS				
Licenses:				
Liquor and Malt Beverage	17,010	17,010	20,493	3,483
Bartender Operator's Licenses	6,450	6,450	8,075	1,625
Cigarette Licenses	1,200	1,200	800	(400)
Cable Television Fees	105,000	105,000	91,299	(13,701)
Other Business	5,000	5,000	4,200	(800)
Dog and Cat	1,700	1,700	1,280	(420)
Permits:				
Building	170,000	170,000	131,091	(38,909)
Plumbing	31,000	31,000	26,224	(4,776)
Inspection Administration Fees	200	200	-	(200)
Electrician	26,000	26,000	24,056	(1,944)
Occupancy	25,000	25,000	28,800	3,800
Other Permits	1,720	1,720	1,770	50
Zoning Fees	11,940	11,940	4,450	(7,490)
Total Licenses and Permits	402,220	402,220	342,538	(59,682)

CITY OF PORT WASHINGTON, WISCONSIN DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES (CONTINUED) GENERAL FUND YEAR ENDED DECEMBER 31, 2023

				Variance Final Budget -
	Bu	dget		Positive
	Original	Final	Actual	(Negative)
FINES AND FORFEITS				
Court Penalties and Costs	\$ 138,000	\$ 138,000	\$ 41,979	\$ (96,021)
Parking Violations	30,000	30,000	28,868	(1,132)
Total Fines and Forfeits	168,000	168,000	70,847	(97,153)
PUBLIC CHARGES FOR SERVICES				
Clerk's Fees	8,000	8,000	7,177	(823)
Publication Fees	600	600	700	100
Police Department Fees	3,600	3,600	7,962	4,362
Fire Department Fees	133,000	133,000	138,229	5,229
Ambulance Fees	583,300	583,300	628,515	45,215
Other Public Safety	15,000	15,000	8,149	(6,851)
County Highway Maintenance and Construction	1,040	1,040	216	(824)
Recreation Programs	328,513	328,513	296,807	(31,706)
Senior Center	6,122	6,122	82,011	75,889
Total Public Charges for Services	1,079,175	1,079,175	1,169,766	90,591
INTERGOVERNMENTAL CHARGES FOR SERVICES				
Police Liaison Officer	68,228	68,228	68,228	-
MISCELLANEOUS				
Interest Income	20,250	20,250	358,318	338,068
Rental Income	115,000	115,000	93,166	(21,834)
Donations	-	-	13,623	13,623
Third-Party Reimbursement	500,000	500,000	500,000	-
Other Miscellaneous Revenue	88,957	88,957	132,246	43,289
Total Miscellaneous	724,207	724,207	1,097,353	373,146
Total Revenues	\$ 10,011,950	\$ 10,011,950	\$ 9,854,014	\$ (157,936)

CITY OF PORT WASHINGTON, WISCONSIN DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES GENERAL FUND YEAR ENDED DECEMBER 31, 2023

	B Original	eudget Final	Actual	Variance Final Budget - Positive (Negative)
GENERAL GOVERNMENT	Original	1 IIIai	Actual	(Negative)
Mayor, Council, and Boards	\$ 46,107	\$ 46,107	\$ 39,950	\$ 6,157
Administrator	451,011	451,011	469,019	(18,008)
Elections	139,456	139,456	114,027	25,429
Treasurer	732,342	732,342	160,910	571.432
Assessor	41,000	41,000	40,824	176
Legal	149,000	149,000	179,873	(30,873)
Municipal Court	48,000	48,000	179,075	48,000
Insurance	258,683	258,683	375,569	(116,886)
Human Resources	242,460	242,460	238,173	4,287
Building and Plant	107,572	,	94,548	13,024
Total General Government	2,215,631	2,215,631	1,712,893	502,738
Total General Government	2,213,031	2,213,031	1,7 12,093	302,730
PUBLIC SAFETY				
Police	3,492,777	3,492,777	3,553,369	(60,592)
Crossing Guards	43,281	43,281	29,484	13,797
Fire Protection	448,995	448,995	444,605	4,390
Inspections	159,373	159,373	145,410	13,963
Ambulance	411,195	411,195	536,721	(125,526)
Emergency Government	1,250	1,250	, -	1,250
Total Public Safety	4,556,871	4,556,871	4,709,589	(152,718)
PUBLIC WORKS				
Administration	98,657	98,657	91,153	7,504
Engineering	139,495	139,495	224,827	(85,332)
Vehicle Operation and Maintenance	471,909	471,909	387,687	84,222
Highway and Street Maintenance	283,165	283,165	465,237	(182,072)
Street Signs	102,000	102,000	106,740	(4,740)
Street Clearing	21,500	21,500	26,141	(4,641)
Street Lighting	223,466	223,466	242,196	(18,730)
Storm Sewer Maintenance	66,400	66,400	51,898	14,502
Tree and Brush Removal	172,352	172,352	124,436	47,916
Snow and Ice Removal	111,200	111,200	108,921	2,279
Refuse and Garbage Collection	461,000	461,000	504,660	(43,660)
Weed Control	35,770	35,770	70,297	(34,527)
Total Public Works	2,186,914	2,186,914	2,404,193	(217,279)
HEALTH AND HUMAN SERVICES				
Public Health Services	9,200	9,200	3,683	5,517

CITY OF PORT WASHINGTON, WISCONSIN DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES (CONTINUED) GENERAL FUND YEAR ENDED DECEMBER 31, 2023

		dget	=: .			Fina F	ariance al Budget - Positive	
	Original		Final		Actual		(Negative)	
CULTURE AND RECREATION								
Parks Utility Costs	\$ 1,701	\$	1,701	\$	-	\$	1,701	
Senior Center	138,644		138,644		236,741		(98,097)	
Recreation Programs and Events	125,621		125,621		112,672		12,949	
Recreation Administration	315,613		315,613		307,571		8,042	
Celebrations	32,866		32,866		37,177		(4,311)	
Park Maintenance	567,468		567,468		523,005		44,463	
Swimming	185,810		185,810		184,035		1,775	
Concessions - Swimming Pool Related	27,765		27,765		13,740		14,025	
Total Culture and Recreation	1,395,488		1,395,488		1,414,941		(19,453)	
CONVERSATION AND DEVELOPMENT								
Community Development	 142,846		142,846		129,113		13,733	
Total Expenditures	\$ 10,506,950	\$	10,506,950	\$	10,374,412	\$	132,538	

CITY OF PORT WASHINGTON, WISCONSIN COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2023

						Special R	evenu	ie					
ASSETS	Marin	a	volving _oan	Library		Tourism	Ор	oen Spaces	Re	Tree placement	Paymer Towns		Senior Center
ASSETS													
Cash and Investments Receivables: Taxes and Special Charges	\$	-	\$ 419,831	\$ 526,727 260,192	\$	6,366	\$	426,769	\$	149,193	\$	375	\$ -
Accounts		-		-		-		-		-		-	-
Loans			446,714	 				<u> </u>					
Total Assets	\$	<u> </u>	\$ 866,545	\$ 786,919	\$	6,366	\$	426,769	\$	149,193	\$	375	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES													
LIABILITIES													
Accounts Payable Accrued and Other Current Liabilities	\$	-	\$ -	\$ 12,369 7,874	\$	6,366	\$	-	\$	-	\$	-	\$ - -
Due to Other Funds		-	-	-		-		-		-		-	-
Unearned Revenues Total Liabilities		<u> </u>		20,243	-	6,366		-		-		<u> </u>	
DEFERRED INFLOWS OF RESOURCES Property Taxes Levied for													
Subsequent Year		-	-	565,010		-		-		-		-	-
Unavailable Revenue			-	-		-		-		-			
Total Deferred Inflows of Resources		-	-	565,010		-		-		-		-	-
FUND BALANCES													
Restricted		-	866,545	201,666		-		-		-		-	-
Committed		-	-	-		-		426,769		149,193		375	-
Unassigned			-	-		-		-		-			
Total Fund Balances		<u> </u>	866,545	 201,666		-		426,769		149,193		375	
Total Liabilities, Deferred Inflows													
of Resources, and Fund Balances	\$		\$ 866,545	\$ 786,919	\$	6,366	\$	426,769	\$	149,193	\$	375	\$ -

CITY OF PORT WASHINGTON, WISCONSIN COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS (CONTINUED) DECEMBER 31, 2023

	S	pecial Reven	ue (C	ontinued)	Capital Projects								
ASSETS		ecycling/ Garbage		ARPA Fund	2019 Capital Borrowing		Frankin Street Streetscape		Coal Dock Project		TID No. 2	TID No. 3	Breakwater Project
ASSETS													
Cash and Investments Receivables: Taxes and Special Charges Accounts Loans	\$	228,967 73,105 - -	\$	823,039 - - -	\$		\$ - - -	\$	- - -	\$	642,487 344,652 - -	33,095	\$ - - -
Total Assets	\$	302,072	\$	823,039	\$ -	_ =	\$ -	\$		\$	987,139	\$ 33,095	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES													
LIABILITIES Accounts Payable Accrued and Other Current Liabilities	\$	20,607	\$	11,362	\$ -	-	\$ -	\$	-	\$	- -	\$ -	\$ -
Due to Other Funds Unearned Revenues Total Liabilities		20,607		760,443 771,805		- -	- -		-			105,155 - 105,155	
DEFERRED INFLOWS OF RESOURCES Property Taxes Levied for													
Subsequent Year Unavailable Revenue		241,735		-	-		-		-		748,416	71,866	-
Total Deferred Inflows of Resources	•	241,735		-	-		-		-		748,416	71,866	-
FUND BALANCES													
Restricted Committed Unassigned		39,730		51,234	-		-		-		238,723	- - (143,926)	- -
Total Fund Balances		39,730		51,234		<u> </u>				_	238,723	(143,926)	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	302,072	\$	823,039	\$ -	<u> </u>	\$ -	\$		\$	987,139	\$ 33,095	<u>\$</u> _

CITY OF PORT WASHINGTON, WISCONSIN COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS (CONTINUED) DECEMBER 31, 2023

	Cap						
	 ID No. 4	2021 Capital Borrowir			2022 Capital orrowing		Total
ASSETS	 15 110. 1	Bollowii	<u>9</u> _		onowing		Total
Cash and Investments Receivables:	\$ 29,198	\$	-	\$	685,859	\$	3,938,811
Taxes and Special Charges Accounts Loans	 22,560 280,000 -		<u>-</u> 		- - -		733,604 280,000 446,714
Total Assets	\$ 331,758	\$	<u> </u>	\$	685,859	\$	5,399,129
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts Payable Accrued and Other Current Liabilities Due to Other Funds Unearned Revenues	\$ - - -	\$	- - -	\$	685,859 - -	\$	736,563 7,874 105,155 760,443
Total Liabilities	-	-	-		685,859		1,610,035
DEFERRED INFLOWS OF RESOURCES Property Taxes Levied for							
Subsequent Year	48,990		-		-		1,676,017
Unavailable Revenue Total Deferred Inflows of Resources	 280,000 328,990		- -		-	_	280,000 1,956,017
FUND BALANCES							
Restricted	2,768		-		-		1,309,702
Committed	-		-		-		667,301
Unassigned	 	1					(143,926)
Total Fund Balances	 2,768		<u> </u>				1,833,077
Total Liabilities, Deferred Inflows							
of Resources, and Fund Balances	\$ 331,758	\$		\$	685,859	\$	5,399,129

CITY OF PORT WASHINGTON, WISCONSIN COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS YEAR ENDED DECEMBER 31, 2023

				Special	Revenue			
	Marina	Revolving Loan	Library	Tourism	Open Spaces	Tree Replacement	Payments to Townships	Senior Center
REVENUES								
Taxes	\$ -	\$ -	\$ 511,276	\$ 222,374	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	10,000	-	-	-	-	-
Public Charges for Services	-	-	18,982	-	-	-	-	-
Intergovernmental Charges for Services	-	-	129,116	-	-	-	-	-
Miscellaneous		41,249	31,021		145,071			
Total Revenues	-	41,249	700,395	222,374	145,071	-	-	-
EXPENDITURES								
Current:								
General Government	-	-	-	-	-	-	1,021	-
Public Safety	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	_
Health and Human Services	-	-	-	-	-	-	-	_
Culture and Recreation	-	-	658,581	-	-	-	-	_
Conservation and Development	-	8,799	-	222,366	_	24,949	-	_
Debt Service:		-,		,		,-		
Principal	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	_	_	_	_	_	_	_	_
Capital Outlay	_	_	_	_	_	_	_	_
Total Expenditures		8,799	658,581	222,366	-	24,949	1,021	_
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	32,450	41,814	8	145,071	(24,949)	(1,021)	-
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(462,680)							(14,987)
Total Other Financing Sources (Uses)	(462,680)							(14,987)
NET CHANGE IN FUND BALANCES	(462,680)	32,450	41,814	8	145,071	(24,949)	(1,021)	(14,987)
Fund Balances - Beginning of Year, as Originally Reported	419,461	834,095	124,205	(8)	281,698	174,142	1,396	14,987
Restatement	43,219		35,647					
Fund Balances- January 1, as Restated	462,680	834,095	159,852	(8)	281,698	174,142	1,396	14,987
FUND BALANCES - END OF YEAR	\$ -	\$ 866,545	\$ 201,666	\$ -	\$ 426,769	\$ 149,193	\$ 375	\$ -

CITY OF PORT WASHINGTON, WISCONSIN COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS (CONTINUED) YEAR ENDED DECEMBER 31, 2023

	Special Reven	ue (Continued)			Capital	Projects		
	Recycling/ Garbage	ARPA Fund	2019 Capital Borrowing	Frankin Street Streetscape	Coal Dock Project	TID No. 2	TID No. 3	Breakwater Project
REVENUES								
Taxes	\$ -	T	\$ -	\$ -	\$ -	\$ 648,931	\$ 52,286	\$ -
Intergovernmental	19,232	642,900	-	-	-	15,263	4,861	-
Public Charges for Services	235,744	-	-	-	-	-	-	-
Intergovernmental Charges for Services	-	-	-	-	-	-	-	-
Miscellaneous		36,143		564		81,012		329,610
Total Revenues	254,976	679,043	-	564	-	745,206	57,147	329,610
EXPENDITURES								
Current:								
General Government	-	164,578	87	-	-	55,123	8,750	-
Public Safety	-	438,850	-	-	-	-	-	-
Public Works	249,994	-	-	-	-	-	-	-
Health and Human Services	-	39,956	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	1,282,014	150	-
Debt Service:								
Principal	-	-	-	-	-	305,273	50,000	-
Interest and Fiscal Charges	-	-	-	-	-	82,728	7,250	-
Capital Outlay								
Total Expenditures	249,994	643,384	87			1,725,138	66,150	
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES	4,982	35,659	(87)	564	-	(979,932)	(9,003)	329,610
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out				(35,390)	(49,798)			
Total Other Financing Sources (Uses)				(35,390)	(49,798)			
NET CHANGE IN FUND BALANCES	4,982	35,659	(87)	(34,826)	(49,798)	(979,932)	(9,003)	329,610
Fund Balances - Beginning of Year, as Originally Reported	34,748	15,575	87	34,826	49,798	1,218,655	(134,923)	(329,610)
Restatement								
Fund Balances- January 1, as Restated	34,748	15,575	87	34,826	49,798	1,218,655	(134,923)	(329,610)
FUND BALANCES - END OF YEAR	\$ 39,730	\$ 51,234	\$ -	\$ -	\$ -	\$ 238,723	\$ (143,926)	\$ -

CITY OF PORT WASHINGTON, WISCONSIN COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS (CONTINUED) YEAR ENDED DECEMBER 31, 2023

		ed)					
				2021	2022	•	
			Capital Borrowing		Capital		
	TI	D No. 4			Borrowing		Total
REVENUES	•	44.054	•		•	•	4 470 740
Taxes	\$	41,851	\$	- - F01 001	\$ -	\$	1,476,718
Intergovernmental Public Charges for Services		-		591,981	-		1,284,237 254,726
Intergovernmental Charges for Services		-		-	-		129,116
Miscellaneous		-		354,794	-		1,019,464
Total Revenues		41,851	-	946,775			4,164,261
101411101011400		,		0.0,0			.,,20.
EXPENDITURES							
Current:							
General Government		150		-	-		229,709
Public Safety		-		-	-		438,850
Public Works		-		-	-		249,994
Health and Human Services		-		-	-		39,956
Culture and Recreation		-		-	-		658,581
Conservation and Development		39,758		-	-		1,578,036
Debt Service:							
Principal		-		-	-		355,273
Interest and Fiscal Charges		-		-	700.045		89,978
Capital Outlay		-		620,984	780,845		1,401,829
Total Expenditures	-	39,908		620,984	780,845		5,042,206
EXCESS OF REVENUES OVER (UNDER)							
EXPENDITURES		1,943		325,791	(780,845)		(877,945)
					, , ,		, , ,
OTHER FINANCING SOURCES (USES)							
Transfers In		-		85,188	-		85,188
Transfers Out				(519,417)	(46,800)		(1,129,072)
Total Other Financing Sources (Uses)		-		(434,229)	(46,800)		(1,043,884)
NET CHANGE IN FUND BALANCES		1,943		(108,438)	(827,645)		(1,921,829)
Fund Balances - Beginning of Year, as Originally Reported		825		108,438	827,645		3,676,040
Restatement		-		_	-		78,866
Fund Balances- January 1, as Restated	-	825		108,438	827,645		3,754,906
FUND BALANCES - END OF YEAR	\$	2,768	\$		\$ -	\$	1,833,077

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

City Council
City of Port Washington
Port Washington, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Port Washington, Wisconsin, (the City) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 7, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) 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.

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 entity'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-001 and 2023-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

City of Port Washington's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

Sheboygan, Wisconsin June 7, 2024

CITY OF PORT WASHINGTON, WISCONSIN SCHEDULE OF FINDINGS AND RESPONSES YEAR ENDED DECEMBER 31, 2023

Section I – Internal Control Over Financial Reporting

Finding No.

2023-001 Adjustments to the City's Financial Records

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Repeat finding of 2022-001

Condition: During the audit process, the Finance Director and CLA reviewed the accounting

treatment related to the accrual of the City's health reimbursement account liability. As part of the analysis of the terms of the City provided benefit and historical accounting treatment, a restatement journal entry that was material to

the City's financial statements was identified and recorded.

Criteria or Specific

Requirement: Material adjusting journal entries that are recorded during the audit process are

considered to be an internal control deficiency.

Effect: Year-end financial records prepared by the City may contain material

misstatements.

Cause: As of December 31, 2022, the City overstated the amount of the health

reimbursement account liability by a material amount.

Recommendation: We recommend that management of the City continue to review any adjusting

entries proposed as part of the audit process and also continue to review a draft

of the financial statements prior to issuance.

Management's

Response: The Finance Director will continue to review adjusting and closing entries, as well

as continue to review a draft of the financial statements prior to issuance.

CITY OF PORT WASHINGTON, WISCONSIN SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED) YEAR ENDED DECEMBER 31, 2023

Section I – Internal Control Over Financial Reporting (Continued)

Finding No.

2023-002 Segregation of Duties

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Repeat finding of 2022-003

Condition: The City has a limited number of employees to essentially complete all financial

and recordkeeping duties of the City. Accordingly, this does not allow for a proper

segregation of duties for internal control purposes.

Criteria or Specific

Requirement: Segregation of duties is an internal control intended to prevent of decrease the

occurrence of errors or intentional fraud. Segregation of duties ensure that no

single employee has control over all phases of a transaction.

Effect: Errors or intentional fraud could occur and not be detected timely by other

employees in the normal course of their responsibilities as a result of the lack of

segregation of duties.

Cause: The lack of segregation of duties is due to the limited number of employees.

Recommendation: We recommend that Management and the City Council continue to be aware of

this condition and that they continue to monitor the transactions and the financial records of the City. We recommend the City perform a risk assessment of its operations and current procedures to identify and implement mitigating controls

to reduce the risk of errors and intentional fraud.

Management's

Response: Management and the Council are conscious of the City's staffing limitations.

Management and the Council will continue to monitor the transactions and financial records of the City. Management and the Finance Department will continue to evaluate procedures including opportunities to improve segregation of duties and the internal control structure. There are a variety of mitigating controls currently in place to help identify potential errors or fraud. These processes include monthly detailed reports to the Council on the payments issued by the city, analytical reviews of budget to actual amounts by the finance department in preparation of the city's quarterly budget reports, quarterly budget reports issued to the Council and Department Heads, and analytical review of all revenues and expenditures during budget development. In addition, all department heads and several support staff also have online access to review the detailed transactions that have been posted to their respective accounts at

any time.



AGENDA ITEM MEMORANDUM

City of Port Washington

TO: Common Council FROM: Susan Westerbeke, City Clerk

DATE: June 18, 2024

SUBJECT: Consideration and Possible Action on Original and Renewal of Alcohol Licenses and Cabaret Licenses for the July 1, 2024-June 30, 2025 License Year

ISSUE: The Common Council is being asked to review and approve original and renewal of annual alcohol and cabaret licenses for the 2024-2025 license year. The alcohol licenses include Class "A" Beer / "Class A" Liquor, Class "B" Beer, "Class B" Liquor and "Class C" Wine. Also being approved are Annual Cabaret Licenses.

STAFF RECOMMENDATION: Attached is a full listing by license category of all establishments that have submitted applications. The City Clerk has reviewed and approved all applications and required supporting documentation. All required fees have been paid and the background record checks completed and approved by Police Chief Hingiss.

RECOMMENDED MOTION: "I move to approve original, and renewal of alcohol licenses and annual cabaret licenses as presented."

BACKGROUND/DISCUSSION: This process is completed annually as required by statute and city code. Once approved by the Common Council the licenses are created and issued by the City Clerk once it has been determined that all establishments have no outstanding fees due to the city.

STRATEGIC PLAN:

- 1. Strategic Direction: Creating Accountability Through Policies and Procedures
- 2. Impact on Strategic Direction: Consistency in following statutory requirements and procedures for municipal licensing.

LEGAL:

- 1. City Attorney Review: No
- 2. Legal Comments & Conclusions: N/A
- 3. Statutory References: N/A

FISCAL IMPACT: There is no fiscal impact.

1. Amount of Recommendation/Cost of Project:

Initial Project Cost Estimate:
Approved Budget Project Cost:
Prior Year Expenditures:
Total Project Costs to Date:

- 2. Source of Funding:
- 3. Operating and Maintenance Cost:

BOARD/COMMITTEE/COMMISSION RECOMMENDATION: The General Government and Finance Committee will have met to consider this request prior to the Common Council meeting.

PUBLIC OUTREACH:

IF APPROVED, NEXT STEPS: If approved, the establishment will be issued the appropriate licenses.

ATTACHMENTS: Listing all licenses to be approved (Alcohol and Cabaret).

Combination Class "A" Beer/ "Class A" Liquor License

Benaczak, Inc. d/b/a Bernies Fine Meats (Sandra Ann Bennett- Agent) 119-121 N. Franklin Street

Dolgencorp, LLC d/b/a Dollar General Store #22544 (Donald Lewis- Agent) 1101 N. Wisconsin St.

Fox Bros. Piggly Wiggly, Inc d/b/a Piggly Wiggly (Michael S. Olwig- Agent) 101 W. Seven Hills Road

Lighthouse Operations, LLC d/b/a Lighthouse Mobil (Muzdalfah Essani- Agent) 1880 N. Wisconsin Street

GPM Southeast, LLC d/b/a Rstore #4509 (Rhonda Ann Urlaub- Agent) 1100 S. Spring Street

GPM Southeast, LLC d/b/a Rstore #4510 (Rhonda Ann Urlaub- Agent) 1605 N. Wisconsin Street

Ports Cozy Corner, LLC d/b/a Ports Cozy Corner (Jason Dannenberg- Agent) 131 E. Main Street

Guenther House Collective, LLC d/b/a NewPort Vintage (John Weinrich- Agent) 114 Park Street

Dream Apple Farm, LLC d/b/a Dream Port Harvest Market (Edward Callahan- Agent) 223 N. Franklin Street

Shree Umiyakrupa, LLC d/b/a Grand Ave Mobil (Vipulkumar Patel- Agent) 223 W. Grand Avenue

Combination Class "A" Beer/ "Class A" Liquor License

Benaczak, Inc. d/b/a Bernies Fine Meats (Sandra Ann Bennett- Agent) 119-121 N. Franklin Street

Dolgencorp, LLC d/b/a Dollar General Store #22544 (Donald Lewis- Agent) 1101 N. Wisconsin St.

Fox Bros. Piggly Wiggly, Inc d/b/a Piggly Wiggly (Michael S. Olwig- Agent) 101 W. Seven Hills Road

Lighthouse Operations, LLC d/b/a Lighthouse Mobil (Muzdalfah Essani- Agent) 1880 N. Wisconsin Street

GPM Southeast, LLC d/b/a Rstore #4509 (Rhonda Ann Urlaub- Agent) 1100 S. Spring Street

GPM Southeast, LLC d/b/a Rstore #4510 (Rhonda Ann Urlaub- Agent) 1605 N. Wisconsin Street

Ports Cozy Corner, LLC d/b/a Ports Cozy Corner (Jason Dannenberg- Agent) 131 E. Main Street

Guenther House Collective, LLC d/b/a NewPort Vintage (John Weinrich- Agent) 114 Park Street

Dream Apple Farm, LLC d/b/a Dream Port Harvest Market (Edward Callahan- Agent) 223 N. Franklin Street

Shree Umiyakrupa, LLC d/b/a Grand Ave Mobil (Vipulkumar Patel- Agent) 223 W. Grand Avenue

"Class A" Liquor License

Locally Inspired, LLC d/b/a Locally Inspired (Kelly Lynn Brown- Agent) 126 E. Main Street

Combination Class "B" Beer and "Class B" Liquor

Beanies, Inc. d/b/a Beanies Mexican Restaurant (Madeline Binsfeld- Agent) 102 E. Grand Avenue

Gopher One, Inc d/b/a Gopher One (Donna Rae Ferraino- Agent) 605 W. Grand Avenue

Grand Avenue Saloon, LLC d/b/a Grand Avenue Saloon (Randall J. Buser- Agent) 550 W. Grand Avenue

Harbor Hills, Inc. d/b/a Harbor Hills Recreation Center (Robert Carl Nisleit- Agent) 101 N. Freeman Drive

Port Washington Hotel, LLC d/b/a The Harborview (Cathy Wilger, Agent) 135 E. Grand Avenue

Inventors Brewpub, LLC d/b/a Inventors Brewpub (Cameron D. Huck- Agent) 305 E. Washington Street

Feelin Whiskey Hospitality, LLC (Original Licence) d/b/a Moonlight Tavern (Anders Dowd- Agent) 101 E. Main Street

PM Of Port Washington, LLC d/b/a Lepanto Banquet & Catering/ Seven Hills Pub & Grille (Efthimios Triantafillou- Agent) 350 E. Seven Hills Road

Tina's Patio Bar & Grill, LLC d/b/a Patio Bar & Grill (Kristina Marie Uselding- Agent) 601 N. Wisconsin Street

Tina's Pier 6, LLC d/b/a Pier 6 (Kristina Marie Uselding) 329 N. Franklin Street

Schooner Pub By Schwalbe, LLC d/b/a Schooner Pub (William Schwalbe- Agent) 114 N. Franklin Street

Sir James Pub, Inc. d/b/a Sir James Pub (Jason Christopher Rabus- Agent) 316 N. Franklin St. Sullivan Food Service, Inc. d/b/a The Pasta Shoppe (Michael Edward Sullivan- Agent) 323 N. Franklin Street

Tello's Grille and Café, LLC d/b/a Tello's Grille and Catering (Angel Tello- Agent) 200 W. Grand Avenue

The Steerage Dining Saloon, LLC d/b/a The Steerage Dining Saloon (Michael David Ridgway – Agent) 218A N. Franklin St.

Twisted Willow Enterprises, LLC d/b/a Twisted Willow Restaurant (Candace Scudder- Agent) 308 N. Franklin St.

Rascals Bar LLC d/b/a Rascals (Aaron Michael Fleischman- Agent) 201 W. Grand Avenue

Fork & Tap LLC d/b/a Fork & Tap (Siobhan Mesenbourg- Agent) 203 E. Main Street

Cavelier Wine Bar LLC d/b/a Cavelier Wine Bar (Kelly Brown- Agent) 407 E. Jackson Street

Andrew Van Ells-Robert L. Schanen Post No. 82 American Legion d/b/a American Legion Post 82 (Nicholas Blank- Agent) 435 N. Lake Street

Class "B" Beer

John's Pizzaria, Inc. d/b/a John's Pizzaria (Julie Ann Crowley- Agent) 221 N. Franklin Street

Port Washington Yacht Club d/b/a Port Washington Yacht Club (Dina Bell- Agent) 430 Lake Street

Mercantile Merch, LLC d/b/a Mercantile Plaza (Julia Christiansen- Agent) 211 N. Franklin Street

"Class C" Wine License John's Pizzaria, Inc. d/b/a John's Pizzaria (Julie Ann Crowley- Agent) 221 N. Franklin Street

Mercantile Merch, LLC d/b/a Mercantile Plaza (Julia Christiansen- Agent) 211 N. Franklin Street

Annual Cabaret License

Beanies, Inc d/b/a Beanies Mexican Restaurant (Madeline Binsfeld- Agent) 102 E. Grand Avenue

Gopher One, Inc d/b/a Gopher One (Donna Rae Ferraino- Agent) 605 W. Grand Avenue

Harbor Hills, Inc. d/b/a Harbor Hills Recreation Center (Robert C. Nisleit- Agent) 101 Freeman Drive

Port Washington Hotel LLC d/b/a The Harborview (Cathleen Wilger- Agent) 135 E. Grand Avenue

Inventors Brewpub, LLC d/b/a Inventors Brewpub (Cameron David Huck- Agent) 305 E. Washington Street

Feelin Whiskey Hospitality, LLC d/b/a Moonlight Tavern (Anders Dowd- Agent)
101 E. Main Street

PM Of Port Washington, LLC d/b/a Lepanto Banquet & Catering/Seven Hills Pub & Grill (Efthimios Triantafillou- Agent) 350 E. Seven Hills Road

Rascals Bar LLC d/b/a Rascals (Aaron Michael Fleischman- Agent) 201 W. Grand Avenue

Schooner Pub By Schwalbe, LLC d/b/a Schooners Pub (William Schwalbe- Agent) 114 N. Franklin Street

Sir James Pub, Inc. d/b/a Sir James Pub (Jason Rabus- Agent) 316 N. Franklin Street Tello's Grille and Café, LLC d/b/a Tello's Grille and Catering (Angel Tello - Agent) 200 W. Grand Avenue

Twisted Willow Enterprises, LLC d/b/a Twisted Willow Restaurant (Candace Scudder- Agent) 308 N. Franklin Street

Andrew Van Ells-Robert L. Schanen Post No. 82 American Legion d/b/a American Legion Post 82 (Nicholas Blank- Agent) 435 N. Lake Street

AGENDA ITEM MEMORANDUM

City of Port Washington

TO: Common Council

FROM: Mark Emanuelson, Finance Director / Treasurer

DATE: June 18, 2024

SUBJECT: Consideration and Possible Approval on Authorizing a Public Facility and Impact

Fee Study

ISSUE: Should the City accept a proposal from Trilogy Consulting to perform a Public Facilities Needs Assessment and Impact Fee Study relating to the proposed construction of a new Public Safety Building?

STAFF RECOMMENDATION: Staff recommends approving a proposal from Trilogy Consulting to perform a Public Facilities Needs Assessment and Impact Fee Study relating to the proposed construction of a new Public Safety Building.

RECOMMENDED MOTION: I move to approve the proposal from Trilogy Consulting to perform a Public Facilities Needs Assessment and Impact Fee Study relating to the proposed new construction of a Public Safety Building.

BACKGROUND/DISCUSSION: The City of Port Washington is currently in the design phase for construction of a new public safety building. This building is anticipated to serve the needs of the community for the next 50 years. The proposed study will identify the proportionate share of the cost identified as attributable to the need to serve future development and the amount of that maximum eligible cost that the City desires to recover through impact fees.

STRATEGIC PLAN:

- 1. Strategic Direction: Ranking Priorities to Identify Funding Sources
- 2. Impact on Strategic Direction: Impact fees are an effective means of funding projects constructed to serve future needs while reducing pressure on the current tax levy.

LEGAL:

- 1. **City Attorney Review: No.** This is a proposal only. An agreement will be drafted for staff review and approval.
- 2. Legal Comments & Conclusions: N/A
- 3. Statutory References: N/A

FISCAL IMPACT:

1. Amount of Recommendation/Cost of Project:

Initial Project Cost Estimate: \$9,360 Approved Budget Project Cost: none Prior Year Expenditures: N/A Total Project Costs to Date: N/A 2. Source of Funding: Engineering – Miscellaneous

3. Operating and Maintenance Cost: N/A

BOARD/COMMITTEE/COMMISSION RECOMMENDATION: None.

PUBLIC OUTREACH: There will be a public hearing for any proposed impact fees that arise from this study.

IF APPROVED, NEXT STEPS: Draft, review, and execute Agreement.

Complete the Study. Hold Public Hearing and approve ordinance to support the new impact fee.

ATTACHMENTS: Proposal from Trilogy Consulting



June 12, 2024

Robert Vanden Noven, Public Works Director and City Engineer City of Port Washington, Wisconsin 100 W Grand Ave PO Box 307 Port Washington, WI 53074

Re: Written Municipal Advisor Client Disclosure with the City of Port Washington ("Client") for Police/Fire Public Safety Building Impact Fee Study ("Project" Pursuant to MSRB Rule G-42)

Dear Robert:

As a registered Municipal Advisor, we are required by Municipal Securities Rulemaking Board (MSRB) Rules to provide you with certain written information and disclosures prior to, upon or promptly, after the establishment of a municipal advisory relationship as defined in Securities and Exchange Act Rule 15Ba1-1. To establish our engagement as your Municipal Advisor, we must inform you that:

- 1. When providing advice, we are required to act in a fiduciary capacity, which includes a duty of loyalty and a duty of care. This means we are required to act solely in your best interest.
- 2. We have an obligation to fully and fairly disclose to you in writing all material actual or potential conflicts of interest that might impair our ability to render unbiased and competent advice to you. We are providing these and other required disclosures in **Appendix A** attached hereto.

As your Municipal Advisor, Ehlers shall provide this advice and service at such fees, as described within **Appendix B** attached hereto.

This documentation and all appendices hereto shall be effective as of its date unless otherwise terminated by either party upon 30 days written notice to the other party.

During the term of our municipal advisory relationship, this writing might be amended or supplemented to reflect any material change or additions.

We look forward to working with you on this Project.

Sincerely,

Ehlers & Associates

Jon Cameron

Senior Municipal Advisor/Managing Director

¹ This document is intended to satisfy the requirements of MSRB Rule G-42(b) and Rule G-42(c).

Appendix A

DISCLOSURE OF CONFLICTS OF INTEREST/OTHER REQUIRED INFORMATION

Actual/Potential Material Conflicts of Interest

Ehlers has no known actual or potential material conflicts of interest that might impair its ability either to render unbiased and competent advice or to fulfill its fiduciary duty to Client.

Other Engagements or Relationships Impairing Ability to Provide Advice

Ehlers is not aware of any other engagement or relationship Ehlers has that might impair Ehlers' ability to either render unbiased and competent advice to or to fulfill its fiduciary duty to Client.

Affiliated Entities

Ehlers offers related services through two affiliates of Ehlers, Bond Trust Service Corporation (BTSC) and Ehlers Investment Partners (EIP). BTSC provides paying agent services while Ehlers Investment Partners (EIP) provides investment related services and bidding agent service. Ehlers and these affiliates do not share fees. If either service is needed in conjunction with an Ehlers municipal advisory engagement, Client will be asked whether or not they wish to retain either affiliate to provide service. If BTSC or EIP are retained to provide service, a separate agreement with that affiliate will be provided for Client's consideration and approval.

Solicitors/Payments Made to Obtain/Retain Client Business

Ehlers does not use solicitors to secure municipal engagements; nor does it make direct or indirect payments to obtain or retain Client business.

Payments from Third Parties

Ehlers does not receive any direct or indirect payments from third parties to enlist Ehlers recommendation to the Client of its services, any municipal securities transaction or any financial product.

Payments/Fee-splitting Arrangements

Ehlers does not share fees with any other parties and any provider of investments or services to the Client. However, within a joint proposal with other professional service providers, Ehlers could be the contracting party or be a subcontractor to the contracting party resulting in a fee splitting arrangement. In such cases, the fee due Ehlers will be identified in a Municipal Advisor writing and no other fees will be paid to Ehlers from any of the other participating professionals in the joint proposal.

Municipal Advisor Registration

Ehlers is registered with the Securities and Exchange Commission (SEC) and Municipal Securities Rulemaking Board (MSRB).

Material Legal or Disciplinary Events

Neither Ehlers nor any of its officers or municipal advisors have been involved in any legal or disciplinary events reported on Form MA or MA-I nor are there any other material legal or disciplinary events to be reported. Ehlers' application for permanent registration as a Municipal Advisor with the (SEC) was granted on July 28, 2014 and contained the information prescribed under Section 15B(a)(2) of the Securities and Exchange Act of 1934 and rules thereunder. It did not list any information on legal or disciplinary disclosures.

Client may access Ehlers' most recent Form MA and each most recent Form MA-I by searching the Securities and Exchange Commission's EDGAR system (currently available at http://www.sec.gov/edgar/searchedgar/companysearch.html) and searching under either our Company Name (Ehlers & Associates, Inc.) or by using the currently available "Fast Search" function and entering our CIK number (0001604197).

Ehlers has not made any material changes to Form MA or Form MA-I since that date.

Conflicts Arising from Compensation Contingent on the Size or Closing of Any Transaction

The forms of compensation for municipal advisors vary according to the nature of the engagement and requirements of the client. Compensation contingent on the size of the transaction presents a conflict of interest because the advisor may have an incentive to advise the client to increase the size of the securities issue for the purpose of increasing the advisor's compensation. Compensation contingent on the closing of the transaction presents a conflict because the advisor may have an incentive to recommend unnecessary financings or recommend financings that are disadvantageous to the client. If the transaction is to be delayed or fail to close, an advisor may have an incentive to discourage a full consideration of such facts and circumstances, or to discourage consideration of alternatives that may result in the cancellation of the financing or other transaction.

Any form of compensation due a Municipal Advisor will likely present specific conflict of interests with the Client. If a Client is concerned about the conflict arising from Municipal Advisor compensation contingent on size and/or closing of their transaction, Ehlers is willing to discuss and provide another form of Municipal Advisor compensation. The Client must notify Ehlers in writing of this request within 10 days of receipt of this Municipal Advisor writing.

MSRB Contact Information

The website address of the MSRB is www.msrb.org. Posted on the MSRB website is a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the financial regulatory authorities.

Appendix B Impact Fee Study

Scope of Service

Client has requested that Ehlers prepare an impact fee study for a Police/Fire Public Safety Building ("Project"). Under State Statutes this may necessitate having separate impact fees for law enforcement and fire protection facilities. Ehlers will evaluate the need for multiple impact fees. Ehlers proposes and agrees to provide the following scope of services:

- 1. Project Kickoff Meeting with Staff
 - a. Prior to the kickoff meeting we will request and review the following:
 - i. Any available cost and other information for project costs.
 - ii. The Comprehensive Plan for the City, including residential and non-residential land use projections. We can rely upon the recently adopted park impact fee study for population projections.
 - iii. All available planning information on the upcoming public safety building including square footage breakdowns and
 - iv. Any other available long-range capital improvement planning documents or other relevant information on upcoming capital improvement needs for the planning area that may be beneficial to complete the impact fee study.
 - b. We will meet with City staff and officials to discuss the nature of the new public safety building and discuss a method to separate the police vs. fire/EMS square footage and costs for impact fee calculation purposes.
 - c. We will also discuss the timing of the completion of the impact fee study and procedures for adopting the new fee.
- 2. Develop Impact Fee Methodology
 - a. Prepare service level standards for public safety space needs assignable to new growth within the City.
 - b. Perform a deficiency/growth analysis to determine the proportionate share of the cost of the public safety building attributable to new growth and recoverable through law enforcement and fire impact fees.
 - c. Allocate the growth-related costs between residential and non-residential development.
- 3. Impact Fee Calculation
 - a. Based on the methodology developed above, calculate the impact fee for residential and non-residential development.
 - b. Calculate the effect the impact fee has on housing affordability within the City.
- 4. Prepare Impact Fee Report

- a. Prepare a draft written impact fee report that meets the requirements of Wisconsin Statute 66.0617 detailing the methodology and calculations of the impact fee.
- b. Produce and electronic version (PDF) of both written reports and submit to the City.
- c. We will produce paper copies of the reports upon request.

The project scope will include meeting with City staff as necessary, one meeting with the designated City Committee or with the Common Council to present the results of the study, and attendance at the required public hearing for impact fee adoption.

Scope of Service Limitations

Notwithstanding the Scope of Services listed above, Ehlers' engagement related to Project is expressly limited as follows:

1. Ehlers will assist the City by reviewing the required impact fee ordinance to be prepared by the City Attorney.

Compensation

In return for the services set forth in the "Scope of Service," Client agrees to compensate Ehlers as follows:

Total Fee per Impact Fee Study*	\$8,000	
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If it is determined the City needs both law enforcement and fire impact fees, the total fee for the engagement is \$16,000.

Payment for Services

Ehlers will invoice Client in full upon completion of the project. Our fees include our normal travel, printing, computer services, and mail/delivery charges. The invoice is due and payable upon receipt by the Client.

Proposal for Public Facilities Needs Assessment and Impact Fee Study

City of Port Washington

Submitted by Trilogy Consulting, LLC April 26, 2024



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Firm Overview



Trilogy Consulting, LLC offers local governments and utilities an objective, independent perspective on planning, administrative and financial issues. Our core services include impact fees; tax incremental finance district planning; sewer, storm water and water user charge rate studies and financial plans; utility customer demand studies; funding for capital improvement plans; economic feasibility studies; ordinance preparation; intergovernmental cooperation studies and agreements; and specialized economic and policy analysis.

Contact Info

169 E. Wisconsin Ave., Suite R Oconomowoc, WI 53066 Phone: 262-470-2277

Email: ccramer@trilogy-llc.com

Trilogy was formed in November 2011 and is jointly owned by our principals, Erik Granum and Christine DeMaster. Erik and Christine have 43 years of experience working with dozens of municipalities on a wide variety of issues related to managing, operating, regulating and funding local government infrastructure and services. We do not have any additional staff at this time, so all of our consulting services are provided by our principals. As owners of the company, we are passionate about providing excellent customer service and the highest quality work.

Prior to forming Trilogy Consulting, Christine was a consultant with Ruekert/Mielke from 1997 to 2011; Erik was a consultant with Ruekert/Mielke from 2007 through 2011. During that time and since forming Trilogy, we also prepared periodic statewide surveys of the use of impact fees by Wisconsin municipalities, gave seminars on the use of impact fees, and successfully implemented dozens of impact fees and impact fee updates for municipalities throughout the state. We are highly qualified and experienced to assist Wisconsin municipalities with any impact fee analysis or question.

Trilogy Consulting, as well as each of our principals, is a registered municipal advisor with the Securities Exchange Commission and Municipal Securities Rulemaking Board. As registered municipal advisors, we provide independent advice to our client communities regarding potential funding and financial plans.

Technical Approach



The City of Port Washington is in the process of designing a new public safety building to house the City's police, fire, and municipal court facilities. This new facility will replace existing facilities and provide capacity to expand these services as the City continues to grow in the future. Impact fees charged to new development can provide a source of funding for a portion of the debt service for the new facility. Trilogy's services for this project will include preparing a public facilities needs assessment that meets all of the requirements of Wisconsin Statutes §66.0617, drafting ordinance amendments necessary to implement the recommended fees, and assistance with the public hearing. Important considerations for this study will include:

- Determining the proportionate share of the new facilities that is related to serving new development, as required by Wisconsin Statutes §66.0617. Since the new facility will replace existing facilities, provide upgraded space to serve existing residents and businesses, and provide capacity for future growth, only a portion of the cost can be recovered through impact fees. Trilogy will review and analyze information about the existing and proposed facilities, existing and projected staffing, and existing and projected population and land development to determine the maximum amount of the facility costs that could be recovered through impact fees.
- Determining how to allocate the impact fee share of costs between residential and nonresidential development. Public safety facilities serve all types of land development in the City, therefore all types of new development should pay impact fees. Trilogy and our principals have developed many police and fire impact fees for Wisconsin municipalities and have used a variety of methods for allocating costs between residential and nonresidential development. Methods used include on the basis of projected new property value, traffic volumes generated by different categories of new development, percentage of calls for service, or some combination of these approaches. The selected method will be developed with City staff input based on available information.
- **Developing the recommended impact fees.** Given the estimated cost of the new facility, fees based on the maximum amount of impact fee eligible costs may be substantial. Trilogy maintains a database of information about impact fees charged by other southeastern WI municipalities and is prepared to advise the City regarding the impact of the proposed fees on housing affordability and development.
- Long-term management of fees and revenues. Impact fee revenues will be used to offset a portion of the debt service for the new facility. This raises several issues that the City will need to consider. The initial amount of the fees will be based on the capital costs of the facility, however, debt service costs will include interest payments. Another issue is that impact fees revenues fluctuate based on the amount of development each year. Finally, impact fee revenues will be collected over a long period of time. Trilogy will provide recommendations for applying impact fees to debt service, increasing fees for inflation, and when to terminate the fees.

Scope of Services



Task 1: Inventory and Identification of Existing Deficiencies

1. Kickoff meeting

a. At commencement of the project, we will conduct a kickoff meeting with City staff to discuss study objectives, project schedule, points of contact, information necessary and available to complete the study, desired changes to the impact fees, if any, and other pertinent information.

2. Information gathering and review

- a. Prior to the kickoff meeting, we will provide City staff with a preliminary list of requested information, and may change the information requested based on discussions at the kickoff meeting regarding data availability.
 - i. Following initial review of the information, we will confer with City staff to clarify any information as needed.

3. Population and Development Forecasts

- a. The following types of population and development forecasts will be required to calculate the impact fees:
 - i. Population
 - ii. Households
 - iii. Increase in property value from residential development
 - iv. Acres and square footage of nonresidential development
 - v. Increase in property value from nonresidential development
- b. Development forecasts will be prepared for the selected planning horizon, including all of the elements identified above.

4. Police / Municipal Court

- i. Prepare an inventory of information regarding current actual, current recommended, and projected staffing levels and number of vehicles, and a description of existing deficiencies in facility space, based on information provided by City staff.
- ii. Prepare a summary of planned facility space based on the Preliminary Space Program prepared by Bray Architects.
- iii. Calculate an updated service level standard for square feet per employee and vehicle based on the design standard.
- iv. Apply the service level standard to the current recommended staffing level to calculate the total square feet of deficiency in current facilities (space needed to provide the desired service level vs. actual facility space currently provided).

5. Fire / EMS

- i. Prepare an inventory of information regarding current actual, current recommended, and projected staffing levels and number of vehicles, and a description of existing deficiencies in facility space, based on information provided by City staff.
- ii. Prepare a summary of planned facility space based on the Preliminary Space Program prepared by Bray Architects.
- iii. Calculate an updated service level standard for square feet per employee and vehicle/ apparatus based on the design standard.

Scope of Services



iv. Apply the service level standard to the current recommended staffing level to calculate the total square feet of deficiency in current facilities (space needed to provide the desired service level vs. actual facility space currently provided).

Task 2: Needs Assessment and Identification of Costs Attributable to Future Development

1. Police / Municipal Court

- i. Under Task 1 above, the total square feet of existing deficiency in police and municipal court facilities will be determined. The share of the recommended new facilities space attributable to the need to serve future development will be calculated by subtracting the amount of space that will be replacing existing facilities and the amount of space required to remedy any existing deficiencies in facility space. The proportionate share needed to serve future development will be net space available to serve future development as a percentage of the total recommended facilities.
- ii. Cost estimates for the recommended new facilities will be based on the Preliminary Space Program and any known additional or updated costs.
- iii. The proportionate share of the cost attributable to the need to serve new development will be determined by applying the percentage share of facility space to the estimated cost of the new facilities.

2. Fire / EMS

- i. Under Task 1 above, the total square feet of existing deficiency in Fire and EMS facilities will be determined. The share of the recommended new facilities space attributable to the need to serve future development will be calculated by subtracting the amount of space that will be replacing existing facilities and the amount of space required to remedy any existing deficiencies in facility space. The proportionate share needed to serve future development will be net space available to serve future development as a percentage of the total recommended facilities.
- ii. Cost estimates for the recommended new facilities will be based on the Preliminary Space Program and any known additional or updated costs.
- iii. The proportionate share of the cost attributable to the need to serve new development will be determined by applying the percentage share of facility space to the estimated cost of the new facilities.

Task 3: Develop Recommended Impact Fees

- 1. The total amount of the cost for each of the facilities that is recommended to be recovered through impact fees from future development will be determined based on two factors: 1) the proportionate share of the cost identified as attributable to the need to serve future development as identified under Task 2; and 2) the amount of that maximum eligible cost that the City desires to recover through impact fees.
- 2. The total amount to be recovered from impact fees imposed on future development will be allocated to new development in the following manner for each facility type:

Scope of Services



- i. Police / Municipal Court—Costs will be allocated between future single family residential, multi-family residential, and non-residential development. The basis of the allocation will be discussed with City staff and may include percentages derived from the percentage of equalized value from each category of development, projected percentage of calls for service, and/or projected percentage of future traffic generated by each general category of development.
- ii. Fire / EMS—Costs will be allocated between future single family residential, multi-family residential, and non-residential development. The basis of the allocation will be discussed with City staff and may include percentages derived from the percentage of equalized value from each category of development, projected percentage of calls for service, and/ or projected percentage of future traffic generated by each general category of development.
- 3. A recommended schedule of fees for residential, commercial and industrial development will be prepared as follows:
 - Residential fees—fees per dwelling unit for single family and multi-family residential units will be calculated based on costs allocated to each category of development divided by anticipated units of development.
 - ii. Nonresidential fees—fees per square foot of building space will be calculated based on costs allocated to non-residential development (by category if desired), divided by the forecast square footage of future development by category.
- 4. The impacts on housing affordability in the City of Port Washington of imposing the recommended ed fees will be evaluated as follows:
 - i. The recommended fees will be combined with current fees to determine the total cumulative fees per single family home.
 - ii. The impacts on housing affordability will be evaluated based on median household income and current costs for newly constructed housing in the City of Port Washington.

Task 4: Report Preparation

- 1. Prepare a draft report summarizing the fee calculations and supporting documentation needed to meet the requirements of Wisconsin Statutes.
- 2. Submit an electronic draft copy of the report for City staff review and comment.
- 3. Attend one meeting with City staff to review the draft report
- 4. Make any agreed upon edits to the report as necessary.
- 5. Prepare a final written report and submit an electronic PDF version to the City.

Task 5: Implementation Assistance

- 1. Prepare presentation materials for a meeting with the City Council.
- 2. Prepare an amendment to Chapter 455 of the Municipal Code to implement the fees.
- 3. Attend the required public hearing of the City Council to answer questions.

Christine A. DeMaster

Principal / Senior Consultant

169 E. Wisconsin Ave. Suite R Oconomowoc, WI 53066 Phone: 262-470-2277 Fax: 262-436-2102

Email: ccramer@trilogy-llc.com





Christine has been a consultant to local governments and utilities since 1997, providing analysis and advice on a wide variety of planning, economic and fiscal issues. Prior to forming Trilogy, Christine was consultant with Ruekert/Mielke from 1997 to 2011. While her work experience varies widely the common theme is a focus on helping local governments and utilities develop fair and equitable long-term plans and policies. Her strengths include not only sound, detailed and accurate analysis, but also the ability to explain her recommendations in terms that are easy to understand.

Christine is a member of the national and Wisconsin chapter of the American Water Works Association, and serves on the AWWA Rates and Charges Committee and a sub-committee charged with developing recommendations for utility reserve policies. Christine is the Chair of the WIAWWA Audit and Finance Committee. She is a registered Municipal Advisor with the Securities and Exchange Commission and the Municipal Securities Rulemaking Board and has passed the Series 50 Municipal Advisor Representative Qualification Exam.

Education:

- · Master's of Urban Planning, University of Wisconsin-Milwaukee, 1997
- · Bachelor of Science, Physics, Carroll College, 1994

Professional Affiliations:

- · American Planning Association, Wisconsin Chapter
- American Water Works Association, Wisconsin Chapter

Professional Qualifications:

- · Series 50 Municipal Advisor Representative Exam
- Series 54 Municipal Advisor Principal Exam

Experience & Expertise

- Public Facilities Needs Assessments and Impact Fee **Studies**
- Water and Sewer Rate Studies
- Cost-of-Service Rate Studies
- Specialized Rate Design, including Conservation Water Rates and **High-Strength Sewer Rates**
- Capital Infrastructure Cost Allocations
- Storm Water Utility Rate Studies and Development

- Utility Creation and Acquisition **Feasibility Studies**
- Redevelopment, Site and General Ordinance Drafting, Review and Planning Services
- Long-Term Capital Infrastructure Planning and Financial Analysis
- Tax Incremental Financing Planning and Analysis
- Expert Witness Testimony and Litigation Support
- Specialized Economic and Statistical Analysis

- Public Policy Research and **Analysis**
- **Updating**
- Fiscal Impact Analysis
- Analysis of New Funding Methods
- Grant Funding Research and **Preparation of Applications**
- Landfill Siting Analysis & Negotiations

Christine A. DeMaster Example Projects



With Trilogy Consulting, Christine has prepared, implemented, and updated the following public facilities needs assessments and impact fees:

- Police and Park Impact Fee Update, Grafton, WI, 2024
- Fire, Police, Park, Water and Sewer Impact Fee Study, Jackson, WI, 2023
- Park, Water, Sewer, Fire Impact Fee Update, Menomonee Falls, WI, 2023
- Library Impact Fee Update, Sussex, WI, 2023
- Water and Sewer Impact Fee Study, Sherwood, WI, 2023
- Fire, Library, Park, Police, and Transportation Impact Fee Study, Hudson, WI, 2022
- Water Impact Fee, Hudson, WI, 2020
- Park Impact Fee, Sherwood, WI, 2020
- Impact Fee Update for Police, Transportation, and Water Impact Fees, Oconomowoc, WI, 2019
- Impact Fee Update for Law Enforcement, Library, Fire Station, Sewer and Water Impact Fee, Mukwonago, WI,
 2018
- Sewer Impact Fee, Menomonee Falls, WI, 2017
- Park Impact Fee, Menomonee Falls, WI, 2017
- Fire Impact Fee, Menomonee Falls, WI, 2017
- Water Impact Fee, Menomonee Falls, WI, 2017
- Park Impact Fee, Sussex, WI, 2015
- Library Impact Fee, Sussex, WI, 2015
- Water Impact Fee, River Falls, WI, 2014
- Sewer Impact Fee, Menomonee Falls, WI, 2014
- Park Impact Fee, Menomonee Falls, WI, 2014
- Fire Impact Fee, Menomonee Falls, WI, 2014
- Water Impact Fee, Menomonee Falls, WI, 2014
- Impact Fee Update for Law Enforcement, Library, Fire Station, Sewer and Water Impact Fees, Mukwonago, WI, 2013

While employed by Ruekert/Mielke, between 1997 and 2011, Christine prepared, implemented, and updated public facilities needs assessments and impact fees for the following municipalities:

- City of Cedarburg
- Village of Dousman
- Village of Eagle
- City of Fitchburg
- City of Franklin
- Village of Grafton
- Village of Hartland
- City of Kenosha

Christine A. DeMaster Presentations and Papers



- Village of Kewaskum
- Village of Menomonee Falls
- City of Middleton
- Village of Mukwonago
- City of Muskego
- City of Oconomowoc
- City of Racine

"Funding Annual Water Infrastructure Replacement Programs" - Wisconsin Water Association Annual Conference, September 2017

"Reducing the Cost of Capital" - Water Finance Conference, Milwaukee, WI, August 2017

"Straight Talk About Water Finance" - Wisconsin Water Association Annual Conference, September 2013

"Balancing Declining Revenues and Increasing Costs" - Wisconsin Water Association Management Seminar, August 2013

"Managing the State Budget Crisis at the Local Level" – League of Wisconsin Municipalities Annual Conference, October 2011

"Doing More With Less: Collaborative Leadership for Service Delivery Workshop" – Local Government Institute of Wisconsin, April 2011

"Storm Water Utilities – Lessons Learned" - Waukesha County Storm Water Management Workshop, March 2011

"Tax Incremental Finance Basics" – Wisconsin Government Finance Officers Association, December 2010

"Racine Revenue Sharing Program" – Wisconsin Legislative Council, Special Committee on Local Service Consolidation, November 2010

"Managing Impact Fees" – Wisconsin Municipal Clerks and Treasurers Institute, UW-Green Bay Local Government Education, July 2010

"A New Model for Fiscal Regionalism: Greater Racine's Plan for Overcoming Fiscal Disparity", Government Finance Review, February 2004

Erik A. Granum

Principal / Senior Consultant

169 E. Wisconsin Ave., Suite R Oconomowoc, WI 53066 Phone: 920-723-2169 Fax: 262-436-2102

Email: egranum@trilogy-llc.com





Erik has been working in the field of municipal and utility consulting since 2007, performing a wide variety of financial, economic and planning-related consulting services. His philosophy to municipal consulting is to provide an objective, fair and independent perspective for the client, while recognizing the political difficulties in public policy decision-making. He excels in developing alternative scenarios that meet the objectives of the municipality, while being reasonable and defensible for government decision makers that are held accountable to the residents and businesses in their communities.

Erik believes in providing local government officials and decision-makers recommendations that are based on the best available information so that public policy is sound, fair and logical. His passions lie in using available data and interpreting it into something that is understandable and has a positive real impact on communities. He is a registered Municipal Advisor with the Securities and Exchange Commission and the Municipal Securities Rulemaking Board and has passed the Series 50 Municipal Advisor Representative Qualification Exam.

Education:

- Master's of Urban Planning, University of Wisconsin— Milwaukee, 2009
- Bachelor of Business
 Administration, Marketing &
 Operations Management,
 University of Wisconsin—
 Whitewater, 2004

Professional Affiliations:

American Water Works
 Association, Wisconsin Chapter

Professional Qualifications:

- MSRB Series 50 Municipal Advisor Representative Exam
- MSRB Series 54 Municipal Advisor Principal Exam

Experience & Expertise

- Water and Sewer Rate Studies
- Cost-of-Service Rate Studies
- Specialized Rate Design, including Conservation Water Rates
- Capital Cost Allocation
- Storm Water Utility Rate Studies and Development
- Public Facilities Needs
 Assessments and Impact Fee
 Studies

- Utility Creation and Acquisition Feasibility Studies
- Land Use Planning Services
- Long-Term Capital Planning and Financial Analysis
- Geographic Information Systems (GIS) - Mapping & Spatial Analysis
- Tax Incremental Financing Planning and Analysis
- Expert Witness Testimony and Litigation Support

- Specialized Economic and Statistical Analysis
- Public Policy Research and Analysis
- Ordinance Review and Updating
- Fiscal Impact Analysis
- Life Cycle Cost Analysis
- Analysis of New Funding Methods
- Grant Funding Research and Preparation of Applications

Erik A. Granum Recent Projects



With Trilogy Consulting, Erik has prepared, implemented, and updated the following public facilities needs assessments and impact fees:

- Police and Park Impact Fee Update, Grafton, WI, 2024
- Fire, Police, Park, Water and Sewer Impact Fee Study, Jackson, WI, 2023
- Park, Water, Sewer, Fire Impact Fee Update, Menomonee Falls, WI, 2023
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- Water Impact Fee, Hudson, WI, 2020
- Park Impact Fee, Sherwood, WI, 2020
- Impact fee update for Police, Transportation, and Water Impact Fees, Oconomowoc, WI, 2019
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- Park Impact Fee, Menomonee Falls, WI, 2014
- Fire Impact Fee, Menomonee Falls, WI, 2014
- Water Impact Fee, Menomonee Falls, WI, 2014
- Impact Fee Update for Law Enforcement, Library, Fire Station, Sewer and Water Impact Fees, Mukwonago, WI, 2013

While employed by Ruekert/Mielke, between 2007 and 2011, Erik prepared, implemented, and updated public facilities needs assessments and impact fees for the following municipalities:

- Town of Cedarburg
- Village of Dousman
- City of Fitchburg
- Village of Hartland
- Village of Menomonee Falls
- City of Middleton
- Village of Mukwonago
- City of Oconomowoc
- City of Racine
- City of Waukesha

Project Budget



		Hourly	Total
Task	Hours	Rate	Cost
Task 1: Inventory and Identification of Existing Deficiencies			
Kickoff meeting (in person)	1.00		
Information gathering and review	7.00		
Population and development forecasts	5.00		
Police / Municipal Court	8.00		
Fire / EMS	8.00		
Task Subtotal	29.00	\$120	\$3,480
Task 2: Needs Assessment and Identification of Costs Attributable to Future Development			
Police / Municipal Court			
Determine prop. share of capacity attributable to serving future development	2.00		
Compile the capital cost estimate for the proposed future police/fire station facility	2.00		
Determine the share of capital costs attributable to serving future development	3.00		
Fire / EMS			
Determine prop. share of capacity attributable to serving future development	2.00		
Compile the capital cost estimate for the proposed future police/fire station facility	2.00		
Determine the share of capital costs attributable to serving future development	3.00		
Task Subtotal	14.00	\$120	\$1,680
Task 3: Develop Recommended Impact Fees			
Determine total amount to recover through impact fees on future development	3.50		
Allocate the amounts to categories of development	5.00		
Develop a recommended schedule of impact fees for each facility	3.00		
Evaluate impacts on housing affordability	1.50		
Task Subtotal	13.00	\$120	\$1,560
Task 4: Report Preparation			
Prepare draft report	10.00		
Attend one review meeting with City staff (in person)	1.00		
Revise and prepare final report	2.50		
Task Subtotal	13.50	\$120	\$1,620
Task 5: Implementation Assistance			
Prepare presentation	4.50		
Draft ordinance amendment	2.00		
Attend the Public Hearing / City Council meeting	2.00		
Task Subtotal	8.50	\$120	\$1,020
Grand Total	78.00	\$120	\$9,360

Additional services, if requested, will be provided at the hourly rates listed above.

CITY OF PORT WASHINGTON COMMON COUNCIL TUESDAY, JUNE 18, 2024

6:30 P.M. (Council Chambers at City Hall)

NOTICE IS HEREBY GIVEN that a Public Hearing will be held before the Common Council of the City of Port Washington on **TUESDAY**, **JUNE 18**, **2024** at 6:30 P.M. The Public Hearing will be held in the Council Chambers at City Hall, 100 W. Grand Avenue, Port Washington, WI.

NOTICE IS FURTHER GIVEN that the subject of the hearing is to UPDATE CHAPTER 450 OF THE PORT WASHINGTON MUNICIPAL CODE RELATING TO FLOODPLAIN ZONING. Interested persons may obtain a copy of the proposed ordinance from the Department of Planning & Development located in the lower level of City Hall, 100 W Grand Avenue.

Dated this 23rd Day of May, 2024

Robert Harris Director of Planning and Development

Publish: May 30 and June 6

AGENDA ITEM MEMORANDUM

City of Port Washington

TO: Common Council

FROM: Roger Strohm, City Engineer

DATE: June 18, 2024

SUBJECT: Ordinance 2024-7: An Ordinance Repealing and Recreating Chapter 450 of the City

Code Relating to Floodplain Zoning- 2nd Reading

ISSUE: Should the City update Ordinance 450 "Flood Plain Zoning"?

STAFF RECOMMENDATION: Staff recommends adopting Ordinance 2024-7 to repeal and replace Ordinance 450 "Flood Plain Zoning".

RECOMMENDED MOTION: I move to adopt Ordinance 2024-7

BACKGROUND/DISCUSSION:

On January 31, 2024, the Federal Emergency Management Agency (FEMA) sent the City a notice that FEMA issued the final flood hazard determination for Ozaukee County (flood plain maps) which go in effect on July 31, 2024. For the City to remain covered by the National Flood Insurance Program (NFIP), it must

- Adopt the current effective Flood Insurance Study (FIS) report and Flood Insurance Rate Map (FIRM). In layman's terms these documents are known as the flood study and flood plain maps. These flood plain maps are attached. I will bring them to the council meeting also.
- Either amend existing regulations or adopt the standards of 44 CFR Par 60.3(d) and (e) into one new, comprehensive set of regulations.

On February 2, 2024, the Department of Natural Resources (DNR) provided the City with a model ordinance that accomplishes the two bullet points above. The attached ordinance follows the DNR model ordinance except to number the sections consistent with our ordinances.

The NFIP provides affordable flood insurance to residents of the City for flood damage. One notable change based on 2019 Act 175 is that there are instances where the repair/modification of an existing structure in the flood plain can exceed 50% of the value of the structure. A summary of differences between the current and proposed ordinance is attached.

STRATEGIC PLAN:

- 1. Strategic Direction: Creating Accountability Through Policies & Procedures
- **2. Impact on Strategic Direction:** We are helping the residents of Port Washington obtain affordable insurance and encouraging smart, environmentally conscious development.

LEGAL:

- 1. City Attorney Review: yes
- 2. Legal Comments & Conclusions:
- 3. Statutory References:

FISCAL IMPACT:

1. Amount of Recommendation/Cost of Project:

Initial Project Cost Estimate: \$0
Approved Budget Project Cost:
Prior Year Expenditures: \$0
Total Project Costs to Date: \$0

2. Source of Funding: N/A

3. Operating and Maintenance Cost: N/A

BOARD/COMMITTEE/COMMISSION RECOMMENDATION: Plan Commission recommends approval.

PUBLIC OUTREACH: None

IF APPROVED, NEXT STEPS: 2nd Reading at next Council Meeting.

ATTACHMENTS:

Ordinance 2024-7 Comparison of Current Ordinance and Proposed Ordinance for Flood Plains Floodplain maps (7 total)

CITY OF PORT WASHINGTON, WISCONSIN Ordinance No. 2024-7

An Ordinance Repealing and Recreating Chapter 450 of the City Code Relating to Floodplain Zoning

WHEREAS, 2019 Wisconsin Act 175 (the "Act") was enacted in March 2020 and created § 87.30 (1d) (d), Wis. Stats., which modifies how Ch. NR 116, Wis. Admin. Code may require local governments to regulate nonconforming structures in the floodplain; and

WHEREAS, to participate in the National Flood Insurance Program ("NFIP") cities must still adopt and enforce regulations that meet the NFIP's minimum standards, which are unchanged by the Act; and

WHEREAS, the NFIP minimum standards require a participating city to regulate all development, including all improvements to all structures in special flood hazard areas, and the minimum standards must be applied to substantial improvements, modifications, additions, and repair or other improvement of substantially damaged buildings, without regard for whether such buildings are "nonconforming" under ordinances adopted to meet Ch. NR 116, Wis. Admin. Code regulations or other state or local zoning regulations; and

WHEREAS, § 87.30 (1d) (d) creates an exception to the state's "50% rule" for structures in a floodplain. The "50% rule" provides that no modification or addition to any nonconforming structure or any structure with a nonconforming use, which over the life of the structure would equal or exceed 50% of its present equalized assessed value, shall be allowed unless the entire structure is permanently changed to a conforming structure with a conforming use in compliance with the applicable requirements of the local floodplain ordinance; and

WHEREAS, in a floodplain zoning ordinance that has incorporated the Act, if a nonconforming structure is altered to meet federal minimum standards applicable to new construction and substantial improvements, and the living quarters in the nonconforming building are elevated to be at or above the flood protection elevation, then the state Department of Natural Resources ("DNR") is prohibited from imposing cost-based regulation or restrictions to the structure (i.e., "50% Rule"); however, structures modified to meet the requirements of § 87.30 (1d) (d) would still be considered nonconforming structures, subject to all other non-cost-based regulations and restrictions applicable to nonconforming structures; and

WHEREAS, the DNR has promulgated a floodplain model ordinance that includes the regulatory standards required in Ch. NR 116, Wis. Admin. Code with supplemental provisions intended to ensure that the minimum requirements for participation in the NFIP (44 C.F.R. §§59-72) are met or exceeded in all circumstances, and said model ordinance includes language for communities choosing to adopt changes consistent with the Act; and

WHEREAS, the Common Council has decided to incorporate the provisions of the Act into the Floodplain Zoning Ordinance, Ch. 450, City Code, by adopting the DNR's floodplain model ordinance,

NOW, THEREFORE, the Common Council of the City of Port Washington do ordain as follows:

Section 1. Chapter 450 of the City Code of the City of Port Washington, entitled "Floodplain Zoning," is hereby repealed and recreated to read as follows:

ARTICLE I <u>STATUTORY AUTHORIZATION, FINDING OF FACT,</u> STATEMENT OF PURPOSE, TITLE, AND GENERAL PROVISIONS

450-1 STATUTORY AUTHORIZATION

This ordinance is adopted pursuant to the authorization in §§ 61.35 and 62.23 and the requirements in § 87.30, Wis. Stats.

450-2 FINDING OF FACT

Uncontrolled development and use of the floodplains and rivers of the City would impair the public health, safety, convenience, general welfare, and tax base.

450-3 STATEMENT OF PURPOSE

This ordinance is intended to regulate floodplain development to:

- (1) Protect life, health and property;
- (2) Minimize expenditures of public funds for flood control projects;
- (3) Minimize rescue and relief efforts undertaken at the expense of the taxpayers;
- (4) Minimize business interruptions and other economic disruptions;
- (5) Minimize damage to public facilities in the floodplain;
- (6) Minimize the occurrence of future flood blight areas in the floodplain;
- (7) Discourage the victimization of unwary land and homebuyers;
- (8) Prevent increases in flood heights that could increase flood damage and result in conflicts between property owners; and
- (9) Discourage development in a floodplain if there is any practicable alternative to locate the activity, use or structure outside of the floodplain.

450-4 TITLE

This ordinance shall be known as the Floodplain Zoning Ordinance of the City of Port Washington, Wisconsin.

450-5 GENERAL PROVISIONS

(1) AREAS TO BE REGULATED

This ordinance regulates all areas of special flood hazard identified as zones A, AO, AH, A1-30, AE, VE, V1-30, or V on the Flood Insurance Rate Map. Additional areas identified on maps approved by the Department of Natural Resources (DNR) and the City may also be regulated under the provisions of this ordinance, where applicable.

(2) OFFICIAL MAPS & REVISIONS

Special Flood Hazard Areas (SFHA) are designated as zones A, A1-30, AE, AH, AO, VE, V1-30, or V on the Flood Insurance Rate Maps (FIRMs) based on flood hazard analyses summarized in the Flood Insurance Study (FIS) listed in subd. (a) below. Additional flood hazard areas subject to regulation under this ordinance are identified on maps based on studies approved by the DNR and

listed in subd. (b) below. These maps and revisions are on file in the City of Port Washington Planning Department.

- (a) OFFICIAL MAPS: Based on the Flood Insurance Study (FIS):
 - 1. Flood Insurance Rate Map (FIRM), panel numbers 55089C0117G, 55089C0118G, 55089C0119G, 55089C0136G, 55089C0138G, 55089C0181G, 55089C0182G, and 55089C0205G, dated 7/31/2024.
 - 2. Flood Insurance Study (FIS) for Ozaukee County, Volumes 55089CV001B, 55089CV002B, and 55089CV003B, dated 7/31/2024.

Approved by: The DNR and FEMA

(3) ESTABLISHMENT OF FLOODPLAIN ZONING DISTRICTS

The flood hazard areas regulated by this ordinance are divided into districts as follows:

- (a) The Floodway District (FW), is the channel of a river or stream and those portions of the floodplain adjoining the channel required to carry the regional floodwaters, within AE Zones as shown on the FIRM, or within A Zones shown on the FIRM when determined according to § 450-18(5).
- (b) The Floodfringe District (FF) is that portion of a riverine special flood hazard area outside the floodway within AE Zones on the FIRM, or, when floodway limits have been determined according to § 450-18(5), within A Zones shown on the FIRM.
- (c) The General Floodplain District (GFP) is those riverine areas that may be covered by floodwater during the regional flood in which a floodway boundary has not been delineated on the FIRM and also includes shallow flooding areas identified as AH and AO zones on the FIRM.
- (d) The Coastal Floodplain District (CFP) is an area of special flood hazard extending from offshore to the inland limit of a primary frontal dune along an open coast, and any other area subject to high velocity wave action from storms, including areas identified as zone V, V1-30, or VE on the FIRM. Where a riverine AE floodway extends into the CFP district, development within the floodway must comply with the regulations for both the FW and CFP districts. Where a riverine A zone or AE zone with no floodway determination abuts the CFP district, the riverine study's floodway limit must be determined based on standard floodway expansion principles within the CFP district and development within the floodway must comply with the standards for both the FW and CFP districts.

(4) LOCATING FLOODPLAIN BOUNDARIES

Discrepancies between the exterior boundaries of zones A1-30, AE, AH, or A on the official floodplain zoning map and actual field conditions may be resolved using the criteria in subd (a) or (b) below. If a significant difference exists, the map shall be amended according to § 450-30 *Amendments*. The Zoning Administrator or their designee can rely on a boundary derived from a profile elevation to grant or deny a land use permit, whether or not a map amendment is required. The Zoning Administrator or their designee shall be responsible for documenting actual predevelopment field conditions and the basis upon which the district boundary was determined.

Disputes between the Zoning Administrator or their designee and an applicant over the district boundary line shall be settled according to § 450-26(3) and the criteria in (a) and (b) below. Where the flood profiles are based on established base flood elevations from a FIRM, FEMA must approve any map amendment or revision pursuant to § 450-30 *Amendments*.

- (a) If flood profiles exist, the map scale and the profile elevations shall determine the district boundary. The regional or base flood elevations shall govern if there are any discrepancies.
- (b) Where flood profiles do not exist for projects, including any boundary of zone A, AO, V1-30, VE, or V, the location of the boundary shall be determined by the map scale.

(5) REMOVAL OF LANDS FROM FLOODPLAIN

- (a) Compliance with the provisions of this ordinance shall not be grounds for removing land from the floodplain unless it is filled at least two feet above the regional or base flood elevation, the fill is contiguous to land outside the floodplain, and the map is amended pursuant to Article VIII *Amendments* and § 450-30.
- (b) The delineation of any of the Floodplain Districts may be revised by the City where natural or man-made changes have occurred and/or where more detailed studies have been conducted. However, prior to any such change, approval must be obtained from the Wisconsin Department of Natural Resources and Federal Emergency Management Agency. A completed Letter of Map Revision is a record of this approval. The Zoning Administrator or their designee shall not sign a City acknowledgement form unless all criteria set forth in the following paragraphs are met:
 - 1. The land and/or land around the structure must be filled at least two feet above the regional or base flood elevation:
 - 2. The fill must be contiguous to land outside the floodplain; Applicant shall obtain floodplain development permit before applying for a LOMR or LOMR-F;
- (c) Removal of lands from the floodplain may also occur by operation of § 87.30(1)(e), Wis. Stats. if a property owner has obtained a letter of map amendment from the federal emergency management agency under 44 C.F.R. 70.

(6) COMPLIANCE

- (a) No structure or use within areas regulated by this ordinance shall hereafter be located, erected, constructed, reconstructed, repaired, extended, converted, enlarged, or altered without full compliance with the terms of these regulations and all other applicable regulations that apply to uses within the jurisdiction of these regulations.
- (b) Failure to obtain a floodplain development permit shall be a violation of these regulations and shall be punishable in accordance with § 450-31.
- (c) Floodplain development permits issued on the basis of plans and applications approved by the Zoning Administrator or their designee authorize only the use, and arrangement, set forth in such approved plans and applications, or amendments thereto if approved by the Zoning Administrator or their designee. Use, arrangement, or construction contrary to that authorized shall be deemed a violation of these regulations and punishable in accordance with § 450-33.

(7) MUNICIPALITIES AND STATE AGENCIES REGULATED

Unless specifically exempted by law, all cities, villages, towns, and counties are required to comply with this ordinance and obtain all necessary permits. State agencies are required to comply if § 13.48(13), Wis. Stats., applies. The construction, reconstruction, maintenance and repair of state highways and bridges by the Wisconsin Department of Transportation is exempt when § 30.2022, Wis. Stats., applies. Although exempt from a local zoning permit and permit fees, DOT must provide sufficient project documentation and analysis to ensure that the City is in compliance with Federal, State, and local floodplain standards. If a local transportation project is located within a Zone A floodplain and is not a WisDOT project under § 30.2022, Wis. Stats., then the road project design documents (including appropriate detailed plans and profiles) may be sufficient to meet the requirements for issuance of a local floodplain permit if the following apply: The applicant provides documentation to the Zoning Administrator or their designee that the proposed project is a culvert replacement or bridge replacement under 20' span at the same location, the project is exempt from a DNR permit under § 30.123(6)(d), Wis. Stats., the capacity is not decreased, the top road grade is not raised, and no floodway data is available from a federal, state, or other source. If floodway data is available in the impacted area from a federal, state, or other source that existing data must be utilized by the applicant in the analysis of the project site.

(8) ABROGATION AND GREATER RESTRICTIONS

- (a) This ordinance supersedes all the provisions of any City zoning ordinance enacted under §§ 62.23 or 87.30, Wis. Stats., which relate to floodplains. A more restrictive ordinance shall continue in full force and effect to the extent of the greater restrictions, but not otherwise.
- (b) This ordinance is not intended to repeal, abrogate, or impair any existing deed restrictions, covenants, or easements. If this ordinance imposes greater restrictions, the provisions of this ordinance shall prevail.

(9) <u>INTERPRETATION</u>

In their interpretation and application, the provisions of this ordinance are the minimum requirements liberally construed in favor of the governing body and are not a limitation on or repeal of any other powers granted by the Wisconsin Statutes. If a provision of this ordinance, required by Ch. NR 116, Wis. Admin. Code, is unclear, the provision shall be interpreted in light of the standards in effect on the date of the adoption of this ordinance or in effect on the date of the most recent text amendment to this ordinance.

(10) WARNING AND DISCLAIMER OF LIABILITY

The flood protection standards in this ordinance are based on engineering experience and research. Larger floods may occur, or the flood height may be increased by man-made or natural causes. This ordinance does not imply or guarantee that non-floodplain areas or permitted floodplain uses will be free from flooding and flood damages. This ordinance does not create liability on the part of, or a cause of action against, the City or any officer or employee thereof for any flood damage that may result from reliance on this ordinance.

(11) <u>SEVERABILITY</u>

Should any portion of this ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, the remainder of this ordinance shall not be affected.

(12) ANNEXED AREAS FOR CITIES AND VILLAGES

The Ozaukee County floodplain zoning provisions in effect on the date of annexation shall remain in effect and shall be enforced by the City for all annexed areas until the City adopts and enforces an ordinance which meets the requirements of Ch. NR 116, Wis. Admin. Code and 44 CFR 59-72, *National Flood Insurance Program* (NFIP). These annexed lands are described on the City's official zoning map. County floodplain zoning provisions are incorporated by reference for the purpose of administering this section and are on file in the office of the City Zoning Administrator or their designee. All plats or maps of annexation shall show the regional flood elevation and the floodway location.

ARTICLE II GENERAL STANDARDS APPLICABLE TO ALL FLOODPLAIN DISTRICTS

450-6 GENERAL STANDARDS APPLICABLE TO ALL FLOODPLAIN DISTRICTS STATUTORY AUTHORIZATION

The City shall review all permit applications to determine whether proposed building sites will be reasonably safe from flooding and assure that all necessary permits have been received from those governmental agencies whose approval is required by federal or state law.

- (1) If a proposed building site is in a flood-prone area, all new construction and substantial improvements shall:
 - (a) be designed and anchored to prevent flotation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy;
 - (b) be constructed with flood-resistant materials;
 - (c) be constructed by methods and practices that minimize flood damages; and
 - (d) mechanical and utility equipment must be elevated to or above the flood protection elevation.
- (2) If a subdivision or other proposed new development is in a flood-prone area, the City shall assure that:
 - (a) such proposed subdivision or other proposed new development is consistent with the need to minimize flood damage within the flood-prone area;
 - (b) public utilities and facilities such as sewer, gas, electrical, and water systems are located and constructed to minimize or eliminate flood damage; and
 - (c) adequate drainage is provided to reduce exposure to flood hazards.

All subdivision proposals (including manufactured home parks) shall include regional flood elevation and floodway data for any development that meets the subdivision definition of this ordinance and all other requirements in § 450-24(2).

450-7 HYDRAULIC AND HYDROLOGIC ANALYSES

- (1) No floodplain development shall:
 - (a) Obstruct flow, defined as development which blocks the conveyance of floodwaters by itself or with other development, causing any increase in the regional flood height; or
 - (b) Cause any increase in the regional flood height due to floodplain storage area lost.
- (2) The Zoning Administrator or their designee shall deny permits if it is determined the proposed development will obstruct flow or cause any increase in the regional flood height, based on the officially adopted FIRM or other adopted map, unless the provisions of § 450-30 *Amendments* are met.

450-8 WATERCOURSE ALTERATIONS

No land use permit to alter or relocate a watercourse in a mapped floodplain shall be issued until the City official has notified in writing all adjacent municipalities, the Department and FEMA regional offices, and required the applicant to secure all necessary state and federal permits. The standards of § 450-7 must be met and the flood carrying capacity of any altered or relocated watercourse shall be maintained.

As soon as is practicable, but not later than six months after the date of the watercourse alteration or relocation and pursuant to § 450-30 *Amendments*, the City shall apply for a Letter of Map Revision (LOMR) from FEMA. Any such alterations must be reviewed and approved by FEMA and the DNR through the LOMC process.

450-9 CHAPTERS 30, 31, WIS. STATS., DEVELOPMENT

Development which requires a permit from the Department under Chs. 30 and 31, Wis. Stats., such as docks, piers, wharves, bridges, culverts, dams, and navigational aids, may be allowed if the necessary permits are obtained and amendments to the Floodplain Zoning Ordinance are made according to § 450-30 *Amendments*.

450-10 PUBLIC OR PRIVATE CAMPGROUNDS

Public or private campgrounds shall have a low flood damage potential and shall meet the following provisions:

- (1) The campground is approved by the Department of Agriculture, Trade and Consumer Protection;
- (2) A land use permit for the campground is issued by the City Zoning Administrator or their designee;
- (3) The character of the river system and the campground elevation are such that a 72-hour warning of an impending flood can be given to all campground occupants;
- (4) There is an adequate flood warning procedure for the campground that offers the minimum notice required under this section to all persons in the campground. This procedure shall include a written agreement between the campground owner, the floodplain zoning agency or Zoning Administrator or their designee, the local emergency government coordinator and the chief law enforcement official which specifies the flood elevation at which evacuation shall occur, personnel responsible for monitoring flood elevations, types of warning systems to be used and the procedures for notifying at-risk parties, and the methods and personnel responsible for conducting the evacuation;

- (5) The above-referenced agreement shall be for no more than one calendar year, at which time the agreement shall be reviewed and updated by the officials identified in § 450-10 (4) to remain in compliance with all applicable regulations, including those of the state Department of Agriculture, Trade and Consumer Protection and all other applicable regulations;
- (6) All mobile recreational vehicles placed on site must meet one of the following:
 - (a) Be fully licensed, if required, and ready for highway use; or
 - (b) Not occupy any site in the campground for more than 180 consecutive days, at which time the recreational vehicle must be removed from the floodplain for a minimum of 24 hours; or
 - (c) Meet the requirements in either Article III, Article IV, § 450-18 or § 450-19 for the floodplain district in which the structure is located;

A mobile recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick-disconnect utilities and security devices and has no permanently attached additions.

- (7) All camping units that remain on site for more than 30 days shall be issued a limited authorization by the campground operator, a written copy of which is kept on file at the campground. Such authorization shall allow placement of a camping unit consistent with § 450-10 (6) and shall ensure compliance with all the provisions of this section;
- (8) The City shall monitor the limited authorizations issued by the campground operator to assure compliance with the terms of this section;
- (9) The campground shall have signs clearly posted at all entrances warning of the flood hazard and the procedures for evacuation when a flood warning is issued; and
- (10) All service facilities, including, but not limited to, refuse collection, electrical service, gas lines, propane tanks, sewage systems and wells shall be properly anchored and placed at or floodproofed to the flood protection elevation; and
- (11) Standards for structures in a campground:
 - (a) All structures must comply with § 450-10 or meet the applicable requirements in Article III, Article IV, § 450-18 or § 450-19 for the floodplain district in which the structure is located;
 - (b) Deck/landing- a portable landing may be allowed for a camping unit for each entry provided that the landing is not permanently attached to the ground or camping unit, is no more than 200 square feet in size, shall be portable, contain no walls or roof, and can be removed from the campground by a truck and/or trailer. Sections of such portable landings may be placed together to form a single deck not greater than 200 square feet at one entry point. Provisions for the removal of these temporary landings during flood events must be addressed within the written agreement with the City compliant with § 450-10 (4). Any such deck/landing structure may be constructed at elevations lower than the flood protection elevation but must not obstruct flow of flood waters or cause any increase in flood levels during the occurrence of the regional flood.

- (c) Decks/patios that are constructed completely at grade may be allowed but must also comply with applicable shoreland zoning standards.
- (d) Camping equipment and appurtenant equipment in the campground may be allowed provided that the equipment is not permanently attached to the ground or camping unit, is not used as a habitable structure, and must not obstruct flow of flood waters or cause any increase in flood levels during the occurrence of the regional flood. Provisions for the removal of this equipment during flooding events shall be addressed within the written agreement with the City compliant with § 450-10 (4).
- (e) Once a flood warning in the written agreement has been issued for the campground, the campground owner or the designated operator shall ensure that all persons, camping units, decks, camping equipment and appurtenant equipment in the campground shall be evacuated within the timelines specified within the written agreement with the City compliant with § 450-10 (4).
- (12) A land use permit shall be obtained as provided under § 450-24(2) before any development; repair, modification, or addition to an existing structure; or change in the use of a building or structure, including sewer and water facilities, may be initiated.

ARTICLE III FLOODWAY DISTRICT (FW)

450-11 APPLICABILITY

This section applies to all floodway areas on the floodplain zoning maps and those identified pursuant to § 450-18(5).

450-12 PERMITTED USES

The following open space uses are allowed in the Floodway District and the floodway areas of the General Floodplain District, if:

- they are not prohibited by any other ordinance;
- they meet the standards in § 450-13 and § 450-14; and
- all permits or certificates have been issued according to § 450-24.
- (1) Agricultural uses, such as: farming, outdoor plant nurseries, horticulture, viticulture, and wild crop harvesting.
- (2) Nonstructural industrial and commercial uses, such as loading areas, parking areas and airport landing strips.
- (3) Nonstructural recreational uses, such as golf courses, tennis courts, archery ranges, picnic grounds, boat ramps, swimming areas, parks, wildlife and nature preserves, game farms, fish hatcheries, shooting, trap, and skeet activities, hunting and fishing areas and hiking and horseback riding trails, subject to the fill limitations of § 450-13(4).
- (4) Uses or structures accessory to open space uses or classified as historic structures that comply with § 450-13 and § 450-14.
- (5) Extraction of sand, gravel or other materials that comply with § 450-13(4).

- (6) Functionally water-dependent uses, such as docks, piers or wharves, dams, flowage areas, culverts, navigational aids and river crossings of transmission lines, and pipelines that comply with Chs. 30 and 31, Wis. Stats.
- (7) Public utilities, streets and bridges that comply with § 450-13(3).
- (8) Portable latrines that are removed prior to flooding and systems associated with recreational areas and Department-approved campgrounds that meet the applicable provisions of City ordinances and Ch. SPS 383, Wis. Admin. Code.
- (9) Public or private wells used to obtain potable water for recreational areas that meet the requirements of City ordinances and Chs. NR 811 and NR 812, Wis. Admin. Code.
- (10) Wastewater treatment ponds or facilities permitted under § NR 110.15(3)(b), Wis. Admin. Code.
- (11) Sanitary sewer or water supply lines to service existing or proposed development located outside the floodway that complies with the regulations for the floodplain area occupied.

450-13 STANDARDS FOR DEVELOPMENT IN THE FLOODWAY

(1) GENERAL

- (a) Any development in the floodway shall comply with § 450-6 and have a low flood damage potential.
- (b) Applicants shall provide an analysis calculating the effects of this proposal on the regional flood height to determine the effects of the proposal according to § 450-7 and § 450-24(2)(c). The analysis must be completed by a registered professional engineer in the state of Wisconsin.
- (c) Any encroachment in the regulatory floodway is prohibited unless the data submitted for § 450-13(1)(b) above demonstrates that the encroachment will cause no increase in flood elevations in flood events up to the base flood at any location or removes the encroached area from the regulatory floodway as provided in § 450-5(5).

(2) STRUCTURES

Structures accessory to permanent open space uses, including utility and sanitary facilities, or functionally dependent on a waterfront location may be allowed by permit if the structures comply with the following criteria:

- (a) Not designed for human habitation, does not have a high flood damage potential, and is constructed to minimize flood damage;
- (b) Shall either have the lowest floor elevated to or above the flood protection elevation or shall meet all the following standards:
 - 1. Have the lowest floor elevated to or above the regional flood elevation and be dry floodproofed so that the structure is watertight with walls substantially impermeable to the passage of water and completely dry to the flood protection elevation without human intervention during flooding;

- 2. Have structural components capable of meeting all provisions of § 450-13(2)(g); and
- 3. Be certified by a registered professional engineer or architect, through the use of a Federal Emergency Management Agency Floodproofing Certificate, that the design and methods of construction are in accordance with § 450-13(2)(g).
- (c) Must be anchored to resist flotation, collapse, and lateral movement;
- (d) Mechanical and utility equipment must be elevated to or above the flood protection elevation; and
- (e) Must not obstruct flow of flood waters or cause any increase in flood levels during the occurrence of the regional flood.
- (f) For a structure designed to allow the automatic entry of floodwaters below the Regional Flood Elevation, the applicant shall submit a plan that meets § 450-13(2)(a) through § 450-13(2)(e) and meets or exceeds the following standards:
 - 1. The lowest floor must be elevated to or above the regional flood elevation;
 - 2. a minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding;
 - 3. the bottom of all openings shall be no higher than one foot above the lowest adjacent grade; openings may be equipped with screens, louvers, valves, or other coverings or devices provided that they permit the automatic entry and exit of floodwaters, otherwise must remain open.
 - 4. The use must be limited to parking, building access or limited storage.
- (g) Certification: Whenever floodproofing measures are required, a registered professional engineer or architect shall certify that the following floodproofing measures will be utilized, where appropriate, and are adequate to withstand the flood depths, pressures, velocities, impact and uplift forces and other factors associated with the regional flood:
 - 1. Reinforcement of floors and walls to resist rupture, collapse, or lateral movement caused by water pressures or debris buildup;
 - 2. Construction of wells, water supply systems and waste treatment systems so as to prevent the entrance of flood waters in such systems and must be in accordance with provisions in § 450-14(4) and § 450-14(5);
 - 3. Subsurface drainage systems to relieve external pressures on foundation walls and basement floors:
 - 4. Cutoff valves on sewer lines or the elimination of gravity flow basement drains; and
 - 5. Placement of utilities to or above the flood protection elevation.

(3) PUBLIC UTILITIES, STREETS AND BRIDGES

Public utilities, streets and bridges may be allowed by permit, if:

- (a) Adequate floodproofing measures are provided to the flood protection elevation; and
- (b) Construction meets the development standards of § 450-7.

(4) FILLS OR DEPOSITION OF MATERIALS

Fills or deposition of materials may be allowed by permit, if:

- (a) The requirements of § 450-7 are met;
- (b) No material is deposited in navigable waters unless a permit is issued by the Department pursuant to Ch. 30, Wis. Stats., and a permit pursuant to § 404 of the Federal Water Pollution Control Act, Amendments of 1972, 33 U.S.C. 1344 has been issued, if applicable, and all other requirements have been met;
- (c) The fill or other materials will be protected against erosion by riprap, vegetative cover, sheet piling or bulkheading; and
- (d) The fill is not classified as a solid or hazardous material.

450-14 PROHIBITED USES

All uses not listed as permitted uses in § 450-12 are prohibited, including the following uses:

- (1) Habitable structures, structures with high flood damage potential, or those not associated with permanent open-space uses;
- (2) Storing materials that are buoyant, flammable, explosive, injurious to property, water quality, or human, animal, plant, fish or other aquatic life;
- (3) Uses not in harmony with or detrimental to uses permitted in the adjoining districts;
- (4) Any private or public sewage systems, except portable latrines that are removed prior to flooding and systems associated with recreational areas and Department-approved campgrounds that meet the applicable provisions of City ordinances and Ch. SPS 383, Wis. Admin. Code;
- (5) Any public or private wells which are used to obtain potable water, except those for recreational areas that meet the requirements of City ordinances and Chs. NR 811 and NR 812, Wis. Admin. Code;
- (6) Any solid or hazardous waste disposal sites;
- (7) Any wastewater treatment ponds or facilities, except those permitted under s. NR 110.15(3)(b), Wis. Admin. Code; and
- (8) Any sanitary sewer or water supply lines, except those to service existing or proposed development located outside the floodway which complies with the regulations for the floodplain area occupied.

ARTICLE IV FLOODFRINGE DISTRICT (FF)

450-15 APPLICABILITY

This section applies to all floodfringe areas shown on the floodplain zoning maps and those identified pursuant to § 450-18(5).

450-16 PERMITTED USES

Any structure, land use, or development is allowed in the Floodfringe District if the standards in § 450-17 are met, the use is not prohibited by this, or any other ordinance or regulation and all permits or certificates specified in § 450-24 have been issued.

450-17 STANDARDS FOR DEVELOPMENT IN THE FLOODFRINGE

Article II shall apply in addition to the following requirements according to the use requested. Any existing structure in the floodfringe must meet the requirements of Article VI *Nonconforming Uses*;

(1) RESIDENTIAL USES

Any structure, including a manufactured home, which is to be newly constructed or moved into the floodfringe, shall meet or exceed the following standards. Any existing structure in the floodfringe must meet the requirements of Article VI *Nonconforming Uses*.

- (a) All new construction, including placement of manufactured homes, and substantial improvement of residential structures, shall have the lowest floor elevated to or above the flood protection elevation on fill. The fill around the structure shall be one foot or more above the regional flood elevation extending at least 15 feet beyond the limits of the structure. No area may be removed from the floodfringe district unless it can be shown to meet § 450-5(5).
- (b) Notwithstanding § 450-17(1)(a), a basement or crawlspace floor may be placed one (1) foot above the regional flood elevation if the basement or crawlspace is designed to make all portions of the structure below the flood protection elevation watertight with walls substantially impermeable to the passage of water and with structural components having the capability of resisting hydrostatic and hydrodynamic loads and effects of buoyancy. No floor of any kind is allowed below the regional flood elevation;
- (c) Contiguous dryland access shall be provided from a structure to land outside of the floodplain, except as provided in subd. (d).
- (d) In developments where existing street or sewer line elevations make compliance with **subd. (c)** impractical, the City may permit new development and substantial improvements where roads are below the regional flood elevation, if:
 - 1. The City has written assurance from police, fire, ambulance, and emergency services that rescue, and relief will be provided to the structure(s) by wheeled vehicles during a regional flood event; or
 - 2. The City has a DNR-approved emergency evacuation plan that follows acceptable hazard mitigation planning guidelines.

(2) ACCESSORY STRUCTURES OR USES

In addition to § 450-6, new construction and substantial improvements of Accessory structures shall be constructed on fill with the lowest floor at or above the regional flood elevation.

(3) COMMERCIAL USES

In addition to § 450-6, any commercial structure which is erected, altered, or moved into the floodfringe shall meet the requirements of § 450-17(1). Subject to the requirements of § 450-17(5), storage yards, surface parking lots and other such uses may be placed at lower elevations if an adequate warning system exists to protect life and property.

(4) MANUFACTURING AND INDUSTRIAL USES

In addition to § 450-6, any manufacturing or industrial structure which is erected, altered, or moved into the floodfringe shall have the lowest floor elevated to or above the flood protection elevation or meet the floodproofing standards in § 450-28. Subject to the requirements of § 450-17(5), storage yards, surface parking lots and other such uses may be placed at lower elevations if an adequate warning system exists to protect life and property.

(5) STORAGE OF MATERIALS

Materials that are buoyant, flammable, explosive, or injurious to property, water quality or human, animal, plant, fish, or aquatic life shall be stored at or above the flood protection elevation or floodproofed in compliance with § 450-28. Adequate measures shall be taken to ensure that such materials will not enter the water body during flooding.

(6) PUBLIC UTILITIES, STREETS AND BRIDGES

All utilities, streets and bridges shall be designed to be compatible with comprehensive floodplain development plans; and

- a) When failure of public utilities, streets and bridges would endanger public health or safety, or where such facilities are deemed essential, construction or repair of such facilities shall only be permitted if they are designed to comply with § 450-28.
- b) Minor roads or non-essential utilities may be constructed at lower elevations if they are designed to withstand flood forces to the regional flood elevation.

(7) SEWAGE SYSTEMS

All sewage disposal systems shall be designed to minimize or eliminate infiltration of flood water into the system, pursuant to § 450-28(3), to the flood protection elevation and meet the provisions of all City ordinances and Ch. SPS 383, Wis. Admin. Code.

(8) WELLS

All wells shall be designed to minimize or eliminate infiltration of flood waters into the system, pursuant to § 450-28(3), to the flood protection elevation and shall meet the provisions of Chs. NR 811 and NR 812, Wis. Admin. Code.

(9) SOLID WASTE DISPOSAL SITES

Disposal of solid or hazardous waste is prohibited in floodfringe areas.

(10) DEPOSITION OF MATERIALS

Any deposited material must meet all the provisions of this ordinance.

(11) MANUFACTURED HOMES

- (a) Owners or operators of all manufactured home parks and subdivisions shall provide adequate surface drainage to minimize flood damage, and prepare, secure approval, and file an evacuation plan, indicating vehicular access and escape routes, with local emergency management authorities.
- (b) In existing manufactured home parks, all new homes, replacement homes on existing pads, and substantially improved homes shall:
 - 1. have the lowest floor elevated to the flood protection elevation; and
 - 2. be anchored so they do not float, collapse, or move laterally during a flood.
- (c) Outside of existing manufactured home parks, including new manufactured home parks and all single units outside of existing parks, all new, replacement and substantially improved manufactured homes shall meet the residential development standards for the floodfringe in § 450-17(1).

(12) MOBILE RECREATIONAL VEHICLES

All mobile recreational vehicles must be on site for less than 180 consecutive days and be either:

- (a) fully licensed and ready for highway use; or
- (b) shall meet the elevation and anchoring requirements in § 450-17(11)(b) and (c).

A mobile recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick-disconnect utilities and security devices and has no permanently attached additions.

ARTICLE V OTHER FLOODPLAIN DISTRICTS

450-18 GENERAL FLOODPLAIN DISTRICT (GFP)

(1) APPLICABILITY

The provisions for the General Floodplain District shall apply to development in all floodplains mapped as A, AO, AH, and in AE zones within which a floodway is not delineated on the Flood Insurance Rate Maps identified in § 450-5(2)(a).

(2) FLOODWAY BOUNDARIES

For proposed development in zone A, or in zone AE within which a floodway is not delineated on the Flood Insurance Rate Map identified in § 450-5(2)(a), the boundaries of the regulatory floodway shall be determined pursuant to § 450-18(5). If the development is proposed to encroach upon the regulatory floodway, the development is subject to the standards of Article III. If the development is located entirely within the floodfringe, the development is subject to the standards of Article IV.

(3) PERMITTED USES

Pursuant to § 450-18(5) it shall be determined whether the proposed use is located within the floodway or floodfringe. Those uses permitted in the Floodway (§ 450-12) and Floodfringe (§ 450-

16) Districts are allowed within the General Floodplain District, according to the standards of § 450-18(4) provided that all permits or certificates required under § 450-24 have been issued.

(4) STANDARDS FOR DEVELOPMENT IN THE GENERAL FLOODPLAIN DISTRICT

Article III applies to floodway areas, determined pursuant to § 450-18(5); Article IV applies to floodfringe areas, determined pursuant to § 450-18(5).

- (a) New construction and substantial improvement of structures in zone AO shall have the lowest floor, including basement, elevated:
 - 1. To or above the depth, in feet, as shown on the FIRM above the highest adjacent natural grade plus one additional foot of freeboard; or
 - 2. If the depth is not specified on the FIRM, three (3) feet above the highest adjacent natural grade or higher.
- (b) New Construction and substantial improvement of structures in zone AH shall have the lowest floor, including basement, elevated to or above the flood protection elevation.
- (c) In AO/AH zones, provide adequate drainage paths to guide floodwaters around structures.
- (d) All development in zones AO and zone AH shall meet the requirements of Article IV applicable to flood fringe areas.

(5) DETERMINING FLOODWAY AND FLOODFRINGE LIMITS

Upon receiving an application for development within zone A, or within zone AE where a floodway has not been delineated on the Flood Insurance Rate Maps, the Zoning Administrator or their designee shall:

- (a) Require the applicant to submit two copies of an aerial photograph or a plan which shows the proposed development with respect to the general floodplain district limits, stream channel, and existing floodplain developments, along with a legal description of the property, fill limits and elevations, building floor elevations and flood proofing measures and the flood zone as shown on the FIRM.
- (b) Require the applicant to furnish any of the following information deemed necessary by the Department to evaluate the effects of the proposal upon flood height and flood flows, regional flood elevation and to determine floodway boundaries.
 - 1. A Hydrologic and Hydraulic Study as specified in § 450-24(2)(c).
 - 2. Plan (surface view) showing elevations or contours of the ground; pertinent structure, fill or storage elevations; size, location, and layout of all proposed and existing structures on the site; location and elevations of streets, water supply, and sanitary facilities; soil types and other pertinent information.
 - 3. Specifications for building construction and materials, floodproofing, filling, dredging, channel improvement, storage, water supply and sanitary facilities.

450-19 COASTAL FLOODPLAIN DISTRICT (CFD)

(1) APPLICABILITY

The provisions of this section apply to all Coastal Floodplain Districts (CFD) shown on the floodplain zoning maps, which includes zones V, V1-30, and VE. Where a floodway shown on the floodplain zoning maps, or a floodway determined as explained in § 450-5(3)(d) or a regulatory floodway identified pursuant to § 450-18(5), extends into a Coastal Floodplain District, development shall comply with the standards of Article III and § 450-19.

(2) <u>STANDARDS FOR DEVELOPMENT IN THE COASTAL FLOODPLAIN DISTRICT</u> Development in the CFD district shall meet the requirements of § 450-6, as well as the following:

- (a) New construction shall be located landward of the Ordinary High-Water Mark.
- (b) Bulkheads, seawalls, revetments, and other erosion control measures shall not be connected to the foundation or superstructure of a building and shall be designed and constructed so as not to direct floodwaters or increase flood forces or erosion impacts on the foundation or superstructure of any building.
- (c) Man-made alterations of sand dunes are prohibited unless an engineering report documents that the alterations will not increase potential flood damage by reducing the wave and flow dissipation characteristics of the sand dunes.
- (d) The use of fill for structural support of buildings is prohibited.
 - 1. Non-structural fill shall be permitted only if an engineering report demonstrates that the fill will not cause runup, ramping, or deflection of floodwaters that cause damage to buildings.
- (e) New construction and substantial improvement of buildings shall be elevated, consistent with SPS 321.34, on pilings or columns so that the bottom of the lowest horizontal structural member of the lowest floor (excluding the pilings or columns) is elevated to or above the FPE.
 - 1. The pile or column foundation and structure attached thereto shall be anchored to resist flotation, collapse, and lateral movement due to the effects of wind and water loads acting simultaneously on all building components. Water loading values shall be those associated with the base flood. Wind loading values shall be those defined according to American Society of Civil Engineers 7-16 *Minimum design loads and associated criteria for buildings and other structures*, or other equivalent standard.
 - 2. A registered professional engineer or architect shall develop or review the structural design, specifications, and plans for the construction, and shall certify that the design and methods of construction to be used are in accordance with accepted standards of practice for meeting the provisions of § 450-19(2)(e).
 - (f) New construction and substantial improvement of buildings shall have the space below the lowest floor either free of obstruction or constructed with non-supporting breakaway walls, open wood latticework, or insect screening intended to collapse without causing collapse, displacement, or other structural damage to the elevated portion of the building or supporting foundation system.

- 1. For the purpose of § 450-19(2)(f), a breakaway wall shall have a design safe loading resistance of not less than 10 and not more than 20 pounds per square foot.
- 2. Use of breakaway walls which exceed a design safe loading resistance of 20 pounds per square foot (either by design or where so required by City or state codes) may be permitted only if a registered professional engineer or architect certifies that the designs proposed meet all of the following conditions:
 - a) Breakaway wall collapse shall result from a water load less than that which would occur during the base flood; and
 - b) The elevated portion of the building and supporting foundation system shall not be subject to collapse, displacement, or other structural damage due to the effects of wind and water loads acting simultaneously on all building components (structural and non-structural). Water loading values shall be those associated with the base flood. Wind loading values shall be those defined according to American Society of Civil Engineers 7-16 Minimum design loads and associated criteria for buildings and other structures, or equivalent standard.
- 3. All space enclosed by breakaway walls, open wood latticework, or insect screening below the lowest floor shall be used solely for parking, building access, or storage.
 - (g) Require within flood-prone areas:
 - 1. New and replacement water supply systems to be designed to minimize or eliminate infiltration of flood waters into the systems; and
 - 2. New and replacement sanitary sewage systems to be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters and onsite waste disposal systems to be located to avoid impairment to them or contamination from them during flooding.
 - (h) All mobile recreation vehicles must be on site for less than 180 consecutive days and be either:
 - 1. fully licensed and ready for highway use; or
 - 2. shall meet the standards of § 450-19(2)(a) through § 450-19(2)(g), inclusive.

A mobile recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick-disconnect type utilities and security devices and has no permanently attached additions.

(i) Manufactured homes placed or substantially improved within the Coastal Floodplain District shall meet the standards of § 450-19(2)(a) through § 450-19(2)(g), inclusive.

ARTICLE VI NONCONFORMING USES

450-20 GENERAL

(1) APPLICABILITY

- (a) The standards in this section shall apply to all uses and buildings that do not conform to the provisions contained within a floodplain zoning ordinance or with § 87.30, Wis. Stats. and §§ NR 116.12-14, Wis. Admin. Code and 44 CFR 59-72, these standards shall apply to all modifications or additions to any nonconforming use or structure and to the use of any structure or premises which was lawful before the passage of this ordinance or any amendment thereto. A party asserting existence of a lawfully established nonconforming use or structure has the burden of proving that the use or structure was compliant with the floodplain zoning ordinance in effect at the time the use or structure was created.
- (b) As permit applications are received for additions, modifications, or substantial improvements to nonconforming buildings in the floodplain, the City shall develop a list of those nonconforming buildings, their present equalized assessed value, and a list of the costs of those activities associated with changes to those buildings.
- (2) The existing lawful use of a structure or its accessory use which is not in conformity with the provisions of this ordinance may continue subject to the following conditions:
 - (a) No modifications or additions to a nonconforming use or structure shall be permitted unless they comply with this ordinance. The words "modification" and "addition" include, but are not limited to, any alteration, addition, modification, structural repair, rebuilding, or replacement of any such existing use, structure or accessory structure or use. Maintenance is not considered a modification; this includes painting, decorating, paneling and other nonstructural components and the maintenance, repair or replacement of existing private sewage or water supply systems or connections to public utilities. Any costs associated with the repair of a damaged structure are not considered maintenance.

The construction of a deck that does not exceed 200 square feet and that is adjacent to the exterior wall of a principal structure is not an extension, modification, or addition. The roof of the structure may extend over a portion of the deck in order to provide safe ingress and egress to the principal structure.

- (b) If a nonconforming use or the use of a nonconforming structure is discontinued for 12 consecutive months, it is no longer permitted and any future use of the property, and any structure or building thereon, shall conform to the applicable requirements of this ordinance;
- (c) The City shall keep a record which lists all nonconforming uses and nonconforming structures, their present equalized assessed value, the cost of all modifications or additions which have been permitted, and the percentage of the structure's total current value those modifications represent;
- (d) No modification or addition to any nonconforming structure or any structure with a nonconforming use, which over the life of the structure would equal or exceed 50% of its present equalized assessed value, shall be allowed unless the entire structure is permanently changed to a conforming structure with a conforming use in compliance with the applicable requirements of this ordinance. Contiguous dry land access must be provided for residential and commercial

uses in compliance with § 450-17(1). The costs of elevating the lowest floor of a nonconforming building or a building with a nonconforming use to the flood protection elevation are excluded from the 50% provisions of this paragraph;

- (e) No maintenance on a per event basis to any nonconforming structure or any structure with a nonconforming use, the cost of which would equal or exceed 50% of its present equalized assessed value, shall be allowed unless the entire structure is permanently changed to a conforming structure with a conforming use in compliance with the applicable requirements of this ordinance. Contiguous dry land access must be provided for residential and commercial uses in compliance with § 450-17(1). Maintenance to any nonconforming structure, which does not exceed 50% of its present equalized assessed value on a per event basis, does not count against the cumulative calculations over the life of the structure for substantial improvement calculations.
- (f) If on a per event basis the total value of the work being done under (d) and (e) equals or exceeds 50% of the present equalized assessed value, the work shall not be permitted unless the entire structure is permanently changed to a conforming structure with a conforming use in compliance with the applicable requirements of this ordinance. Contiguous dry land access must be provided for residential and commercial uses in compliance with § 450-17(1).
- (g) Except as provided in subd. (h), if any nonconforming structure or any structure with a nonconforming use is destroyed or is substantially damaged, it cannot be replaced, reconstructed, or rebuilt unless the use and the structure meet the current ordinance requirements. A structure is considered substantially damaged if the total cost to restore the structure to its pre-damaged condition equals or exceeds 50% of the structure's present equalized assessed value.
- (h) For nonconforming buildings that are substantially damaged or destroyed by a nonflood disaster, the repair or reconstruction of any such nonconforming building shall be permitted in order to restore it to the size and use in effect prior to the damage event, provided that the following minimum requirements are met, and all required permits have been granted prior to the start of construction:

1. Residential Structures

- a. Shall have the lowest floor, including basement, elevated to or above the base flood elevation using fill, pilings, columns, posts, or perimeter walls. Perimeter walls must meet the requirements of § 450-28(2).
- b. Shall be anchored to prevent flotation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy, and shall be constructed with methods and materials resistant to flood damage.
- c. Shall be constructed with electrical, heating, ventilation, plumbing and air conditioning equipment and other service facilities that are designed and/or elevated so as to prevent water from entering or accumulating within the components during conditions of flooding.
- d. In A Zones, obtain, review, and utilize any flood data available from a federal, state, or other source.

- e. In AO Zones with no elevations specified, shall have the lowest floor, including basement, meet the standards in § 450-18(4).
- f. in AO Zones, shall have adequate drainage paths around structures on slopes to guide floodwaters around and away from the structure.

2. Nonresidential Structures

- a. Shall meet the requirements of §§ 450-20(2)(h)1.a. through 1.f., inclusive.
- b. Shall either have the lowest floor, including basement, elevated to or above the regional flood elevation; or, together with attendant utility and sanitary facilities, shall meet the standards in § 450-28(1) or (2).
- c. In AO Zones with no elevations specified, shall have the lowest floor, including basement, meet the standards in § 450-18(4).
- (3) A nonconforming historic structure may be altered if the alteration will not preclude the structure's continued designation as a historic structure, the alteration will comply with § 450-13(1), flood resistant materials are used, and construction practices and floodproofing methods that comply with § 450-28 are used. Repair or rehabilitation of historic structures shall be exempt from the development standards of § 450-20(2)(h)1. if it is determined that the proposed repair or rehabilitation will not preclude the structure's continued designation as a historic structure and is the minimum necessary to preserve the historic character and design of the structure.
- (4) Notwithstanding anything in this chapter to the contrary, modifications, additions, maintenance, and repairs to a nonconforming building shall not be prohibited based on cost and the building's nonconforming use shall be permitted to continue if:
 - (a) Any living quarters in the nonconforming building are elevated to be at or above the flood protection elevation;
 - (b) The lowest floor of the nonconforming building, including the basement, is elevated one foot above the regional flood elevation;
 - (c) The nonconforming building is permanently changed to conform to the applicable requirements of § 450-6;
 - (d) If the nonconforming building is in the floodway, the building is permanently changed to conform to the applicable requirements of 3.3(1), 3.3(2)(b) through (e), 3.3(3), 3.3(4), and 6.2. Any development that adds additional fill or creates an encroachment in the floodplain from beyond the original nonconforming structure's 3-D building envelope must determine the floodway in accordance with § 450-18(5). If the encroachment is in the floodway, it must meet the standards in section § 450-13(4);
 - (e) If the nonconforming building is in the floodfringe, the building is permanently changed to conform to the applicable requirements of § 450-17 and § 450-22;
 - (f) Repair or reconstruction of nonconforming structures and substantial improvements of residential buildings in zones A1-30, AE, and AH must have the lowest floor (including basement) elevated one foot above the base flood elevation;

- (g) Repair or reconstruction of nonconforming structures and substantial improvements of non-residential buildings in zones A1-30, AE, and AH must have the lowest floor (including basement) elevated to or above the base flood elevation, or (together with attendant utility and sanitary facilities) be designed so that below the base flood elevation the building is watertight with walls substantially impermeable to the passage of water and with structural components capable of resisting hydrostatic and hydrodynamic loads and effects of buoyancy:
 - 1. Where a non-residential structure is intended to be made watertight below the base flood elevation, a registered professional engineer or architect must develop and/or review structural design, specifications, and plans for the construction, and must certify that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of § 450-20(4)(g), above.
 - 2. The City must maintain a record of such certification including the specific elevation to which each such structure is floodproofed;
- (h) Fully enclosed areas below the lowest floor of repair or reconstruction of nonconforming structures and substantial improvements in zones A1-30, AE, and AH that are usable solely for parking of vehicles, building access, or storage, must be designed to adequately equalize hydrostatic forces on exterior walls by allowing for the entry and exit of floodwaters. Subsequent improvements to repaired or reconstructed nonconforming structures must not increase the degree of their nonconformity. Designs for meeting this requirement must either be certified by a registered professional engineer or architect, or meet the following criteria:
 - 1. A minimum of two openings into each enclosed area must be located below the base flood elevation and provide a total net area of not less than one square inch for every square foot of enclosed area.
 - 2. The bottom of all openings must be no higher than one foot above the adjacent grade.
 - 3. Openings may be equipped with screens, louvers, valves, or other coverings if they permit the automatic entry and exit of floodwaters;
- (i) Manufactured homes that are placed or substantially improved within zones A1-30, AE, and AH outside of a manufactured home park or subdivision, in a new manufactured home park or subdivision, in an expansion to an existing manufactured home park or subdivision, or in an existing manufactured home park or subdivision on which a manufactured home has incurred substantial damage as a result of flood, must be elevated on a permanent foundation such that the lowest floor of the manufactured home is one foot above the base flood elevation, and be securely anchored to an adequately anchored foundation system to resist flotation, collapse, and lateral movement;
- (j) Manufactured homes that are placed or substantially improved within zones A1-30, AE, and AH on existing sites in an existing manufactured home park that is not undergoing expansion and on which a manufactured home has not incurred substantial damage as a result of flood must be elevated so that either the lowest floor of the manufactured home is one foot above the base flood elevation, or the manufactured home chassis is supported by reinforced piers or other foundation elements of at least equivalent strength that are no less than 36 inches in height above grade, and be securely anchored to an adequately anchored foundation system to resist flotation, collapse, and lateral movement;

- (k) Recreational vehicles placed on sites within zones A1-30, AH, and AE must either:
 - 1. Be on site for fewer than 180 consecutive days; or
 - 2. Be fully licensed and ready for highway use (a recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick disconnect type utilities and security devices, and has no permanently attached additions); or
 - 3. Meet the elevation and anchoring requirements for manufactured homes in § 450-20(4)(i), above;
- (l) In a regulatory floodway that has been delineated on the FIRM in zone A1-30 or AE, encroachments, including repair or reconstruction of nonconforming structures, substantial improvement, or other development (including fill) must be prohibited unless it has been demonstrated through hydrologic and hydraulic analyses performed in accordance with standard engineering practice that the proposed encroachment will not result in any increase in flood levels within the City during the occurrence of the base flood discharge. Subsequent improvements to repair or reconstructed nonconforming structures must not increase the degree of their nonconformity;
- (m) In zone A, the City must obtain, review, and reasonably utilize any base flood elevation and floodway data available from a federal, state, or other source as criteria for requiring repair or reconstruction of nonconforming structures, substantial improvement, and other development to meet §§ 450-20(4)(f) through (l), inclusive, above. Any development that adds additional fill or creates an encroachment in the floodplain from beyond the original nonconforming structure's 3-D building envelope must determine the floodway in accordance with § 450-18(5). If the encroachment is in the floodway, it must meet the standards in § 450-13(4). Subsequent improvements to repair or reconstructed nonconforming structures must not increase the degree of their nonconformity;
- (n) In zones A1-30 or AE where a regulatory floodway has not been delineated on the FIRM, repair or reconstruction of nonconforming structures, substantial improvement, or any development that adds additional fill or creates an encroachment in the floodplain from beyond the original nonconforming structure's 3-D building envelope must determine the floodway in accordance with § 450-18(5). If the encroachment is in the floodway, it must meet the standards in § 450-13(4). Subsequent improvements to repair or reconstructed nonconforming structures must not increase the degree of their nonconformity;
- (o) In zone AO, repair or reconstruction of nonconforming structures and substantial improvements of residential structures must have the lowest floor (including basement) elevated above the highest adjacent grade at least one foot more than the depth number specified in feet on the FIRM (at least three feet if no depth number is specified). Subsequent improvements to repair or reconstructed nonconforming structures must not increase the degree of their nonconformity; or
- (p) In zone AO, repair or reconstruction of nonconforming structures and substantial improvements of nonresidential structures must have the lowest floor (including basement) elevated above the highest adjacent grade at least as high as the depth number specified in feet on the FIRM (at least two feet if no depth number is specified), or (together with attendant utility and sanitary facilities) be structurally dry-floodproofed to that level according to the

standard specified in § 450-20(4)(g), above. Subsequent improvements to repair or reconstructed nonconforming structures must not increase the degree of their nonconformity.

450-21 FLOODWAY DISTRICT

- (1) No modification or addition shall be allowed to any nonconforming structure or any structure with a nonconforming use in the Floodway District, unless such modification or addition:
 - (a) Has been granted a permit or variance which meets all ordinance requirements;
 - (b) Meets the requirements of § 450-20;
 - (c) Shall not increase the obstruction to flood flows or regional flood height;
 - (d) Any addition to the existing structure shall be floodproofed, pursuant to § 450-28, by means other than the use of fill, to the flood protection elevation; and,
 - (e) If any part of the foundation below the flood protection elevation is enclosed, the following standards shall apply:
 - 1. The enclosed area shall be designed by a registered architect or engineer to allow for the efficient entry and exit of flood waters without human intervention. A minimum of two openings must be provided with a minimum net area of at least one square inch for every one square foot of the enclosed area. The lowest part of the opening can be no more than 12 inches above the adjacent grade;
 - 2. The parts of the foundation located below the flood protection elevation must be constructed of flood-resistant materials;
 - 3. Mechanical and utility equipment must be elevated or floodproofed to or above the flood protection elevation; and
 - 4. The use must be limited to parking, building access or limited storage.
- (2) No new on-site sewage disposal system, or addition to an existing on-site sewage disposal system, except where an addition has been ordered by a government agency to correct a hazard to public health, shall be allowed in the Floodway District. Any replacement, repair, or maintenance of an existing on-site sewage disposal system in a floodway area shall meet the applicable requirements of all City ordinances, § 450-28(3) and Ch. SPS 383, Wis. Admin. Code.
- (3) No new well or modification to an existing well used to obtain potable water shall be allowed in the Floodway District. Any replacement, repair, or maintenance of an existing well in the Floodway District shall meet the applicable requirements of all City ordinances, § 450-28(3) and Chs. NR 811 and NR 812. Wis. Admin. Code.

450-22 FLOODFRINGE DISTRICT

(1) No modification or addition shall be allowed to any nonconforming structure or any structure with a nonconforming use unless such modification or addition has been granted a permit or variance by the City and meets the requirements of § 450-17, except where § 450-22(2) is applicable.

- (2) Where compliance with the provisions of subd. (1) would result in unnecessary hardship and only where the structure will not be used for human habitation or be associated with a high flood damage potential, the Board of Appeals, using the procedures established in § 450-26, may grant a variance from those provisions of subd. (1) for modifications or additions using the criteria listed below. Modifications or additions which are protected to elevations lower than the flood protection elevation may be permitted if:
 - (a) No floor is allowed below the regional flood elevation for residential or commercial structures;
 - (b) Human lives are not endangered;
 - (c) Public facilities, such as water or sewer, shall not be installed;
 - (d) Flood depths shall not exceed two feet;
 - (e) Flood velocities shall not exceed two feet per second; and
 - (f) The structure shall not be used for storage of materials as described in § 450-17(5).
- (3) All new private sewage disposal systems, or addition to, replacement, repair or maintenance of a private sewage disposal system shall meet all the applicable provisions of all City ordinances, § 450-28(3) and Ch. SPS 383, Wis. Admin. Code.
- (4) All new wells, or addition to, replacement, repair, or maintenance of a well shall meet the applicable provisions of this ordinance, § 450-28(3) and Chs. NR 811 and NR 812, Wis. Admin. Code.

450-23 COASTAL FLOODPLAIN DISTRICT (CFD)

- (1) New construction and substantial improvement shall meet the standards of § 450-19.
- (2) No structural repairs, modifications or additions to an existing building, the cost of which exceeds, over the life of the existing building, 50% of its present equalized assessed value, may be allowed in a coastal floodplain area unless the entire building is permanently changed to conform with the standards prescribed in § 450-19.

ARTICLE VII ADMINISTRATION

The Zoning Administrator or their designee appointed to administer the City Zoning Ordinance adopted under § 62.23(7), Wis. Stats. shall administer this ordinance.

450-24 ZONING ADMINISTRATOR

(1) DUTIES AND POWERS

The Zoning Administrator or their designee is authorized to administer this ordinance and shall have the following duties and powers:

- (a) Advise applicants of the ordinance provisions, assist in preparing permit applications and appeals, and assure that the regional flood elevation for the proposed development is shown on all permit applications.
- (b) Issue permits and inspect properties for compliance with provisions of this ordinance and issue certificates of compliance where appropriate.
- (c) Inspect and assess all damaged floodplain structures to determine if substantial damage to the structures has occurred.
- (d) Keep records of all official actions such as:
 - 1. All permits issued, inspections made, and work approved;
 - 2. Documentation of certified lowest floor and regional flood elevations;
 - 3. Floodproofing certificates.
 - 4. Water surface profiles, floodplain zoning maps and ordinances, nonconforming uses and structures including changes, appeals, variances and amendments.
 - 5. All substantial damage assessment reports for floodplain structures.
 - 6. List of nonconforming structures and uses.
 - 7. In the Coastal Floodplain District, documentation of the certified elevation of the bottom of the lowest horizontal structural member of new construction and substantial improvements.
 - 8. In the Coastal Floodplain District, certification by a licensed professional engineer or architect where required for new construction and substantial improvement under § 450-19.
- (e) Submit copies of the following items to the Department Regional office:
 - 1. Within 10 days of the decision, a copy of any decisions on variances, appeals for map or text interpretations, and map or text amendments;
 - 2. Copies of case-by-case analyses and other required information.
 - 3. Copies of substantial damage assessments performed and all related correspondence concerning the assessments.
- (f) Investigate, prepare reports, and report violations of this ordinance to the City zoning agency and attorney for prosecution. Copies of the reports shall also be sent to the Department Regional office.
- (g) Submit copies of amendments to the FEMA Regional office.

(2) LAND USE PERMIT

A land use permit shall be obtained before any development; repair, modification, or addition to an existing structure; or change in the use of a building or structure, including sewer and water facilities, may be initiated. Application to the Zoning Administrator or their designee shall include:

(a) GENERAL INFORMATION

1. Name and address of the applicant, property owner and contractor;

2. Legal description, proposed use, and whether it is new construction or a modification;

(b) SITE DEVELOPMENT PLAN

A site plan drawn to scale shall be submitted with the permit application form and shall contain:

- 1. Location, dimensions, area, and elevation of the lot;
- 2. Location of the ordinary highwater mark of any abutting navigable waterways;
- 3. Location of any structures with distances measured from the lot lines and street center lines;
- 4. Location of any existing or proposed on-site sewage systems or private water supply systems;
- 5. Location and elevation of existing or future access roads;
- 6.Location of floodplain and floodway limits as determined from the official floodplain zoning maps;
- 7. The elevation of the lowest floor of proposed buildings and any fill using the vertical datum from the adopted study either National Geodetic Vertical Datum (NGVD) or North American Vertical Datum (NAVD);
- 8. Data sufficient to determine the regional flood elevation in NGVD or NAVD at the location of the development and to determine whether the requirements of Article III or Article IV are met; and
- 9. Data to determine if the proposed development will cause an obstruction to flow or an increase in regional flood height or discharge according to § 450-7. This may include any of the information noted in § 450-13(1).

(c) HYDRAULIC AND HYDROLOGIC STUDIES TO ANALYZE DEVELOPMENT

All hydraulic and hydrologic studies shall be completed under the direct supervision of a professional engineer registered in the State. The study contractor shall be responsible for the technical adequacy of the study. All studies shall be reviewed and approved by the Department.

- 1. Zone A floodplains and in AE zones within which a floodway is not delineated:
 - a. Hydrology
 - i. The appropriate method shall be based on the standards in § NR 116.07(3), Wis. Admin. Code, *Hydrologic Analysis: Determination of Regional Flood Discharge*.
 - b. Hydraulic modeling

The regional flood elevation shall be based on the standards in § NR 116.07(4), Wis. Admin. Code, *Hydraulic Analysis: Determination of Regional Flood Elevation* and the following:

- i. determination of the required limits of the hydraulic model shall be based on detailed study information for downstream structures (dam, bridge, culvert) to determine adequate starting WSEL for the study.
- ii. channel sections must be surveyed.
- iii. minimum four-foot contour data in the overbanks shall be used for the development of cross section overbank and floodplain mapping.
- iv. a maximum distance of 500 feet between cross sections is allowed in developed areas with additional intermediate cross sections required at transitions in channel bottom slope including a survey of the channel at each location.
- v. the most current version of HEC-RAS shall be used.
- vi. a survey of bridge and culvert openings and the top of road is required at each structure.
- vii. additional cross sections are required at the downstream and upstream limits of the proposed development and any necessary intermediate locations based on the length of the reach if greater than 500 feet.
- viii. standard accepted engineering practices shall be used when assigning parameters for the base model such as flow, Manning's N values, expansion and contraction coefficients or effective flow limits. The base model shall be calibrated to past flooding data such as high-water marks to determine the reasonableness of the model results. If no historical data is available, adequate justification shall be provided for any parameters outside standard accepted engineering practices.
 - ix. the model must extend past the upstream limit of the difference in the existing and proposed flood profiles in order to provide a tie-in to existing studies. The height difference between the proposed flood profile and the existing study profiles shall be no more than 0.00 feet.

c. Mapping

A work map of the reach studied shall be provided, showing all cross-section locations, floodway/floodplain limits based on best available topographic data, geographic limits of the proposed development and whether the proposed development is located in the floodway.

- i. If the proposed development is located outside of the floodway, then it is determined to have no impact on the regional flood elevation.
- ii. If any part of the proposed development is in the floodway, it must be added to the base model to show the difference between existing and proposed conditions. The study must ensure that all coefficients remain the same as in the existing model, unless adequate justification based on standard accepted engineering practices is provided.

2. Zone AE Floodplains

a. Hydrology

If the proposed hydrology will change the existing study, the appropriate method to be used shall be based on § NR 116.07(3), Wis. Admin. Code, *Hydrologic Analysis: Determination of Regional Flood Discharge*.

b. Hydraulic model

The regional flood elevation shall be based on the standards in § NR 116.07(4), Wis. Admin. Code, *Hydraulic Analysis: Determination of Regional Flood Elevation* and the following:

i. Duplicate Effective Model

The effective model shall be reproduced to ensure correct transference of the model data and to allow integration of the revised data to provide a continuous FIS model upstream and downstream of the revised reach. If data from the effective model is available, models shall be generated that duplicate the FIS profiles and the elevations shown in the Floodway Data Table in the FIS report to within 0.1 foot.

ii. Corrected Effective Model.

The Corrected Effective Model shall not include any man-made physical changes since the effective model date but shall import the model into the most current version of HEC-RAS for Department review.

iii. Existing (Pre-Project Conditions) Model.

The Existing Model shall be required to support conclusions about the actual impacts of the project associated with the Revised (Post-Project) Model or to establish more up-to-date models on which to base the Revised (Post-Project) Model.

iv. Revised (Post-Project Conditions) Model.

The Revised (Post-Project Conditions) Model shall incorporate the Existing Model and any proposed changes to the topography caused by the proposed development. This model shall reflect proposed conditions.

- v. All changes to the Duplicate Effective Model and subsequent models must be supported by certified topographic information, bridge plans, construction plans and survey notes.
- vi. Changes to the hydraulic models shall be limited to the stream reach for which the revision is being requested. Cross sections upstream and downstream of the revised reach shall be identical to those in the effective model and result in water surface elevations and top widths computed by the revised models matching those in the effective models upstream and downstream of the revised reach as required. The Effective Model shall not be truncated.

c. Mapping

Maps and associated engineering data shall be submitted to the Department for review which meet the following conditions:

i. Consistency between the revised hydraulic models, the revised floodplain and floodway delineations, the revised flood profiles, topographic work map,

- annotated FIRMs and/or Flood Boundary Floodway Maps (FBFMs), construction plans, bridge plans.
- ii. Certified topographic map of suitable scale, contour interval, and a planimetric map showing the applicable items. If a digital version of the map is available, it may be submitted in order that the FIRM may be more easily revised.
- iii. Annotated FIRM panel showing the revised 1% and 0.2% annual chance floodplains and floodway boundaries.
- iv. If an annotated FIRM and/or FBFM and digital mapping data (GIS or CADD) are used, then all supporting documentation or metadata must be included with the data submission along with the Universal Transverse Mercator (UTM) projection and State Plane Coordinate System in accordance with FEMA mapping specifications.
- v. The revised floodplain boundaries shall tie into the effective floodplain boundaries.
- vi. All cross sections from the effective model shall be labeled in accordance with the effective map and a cross-section lookup table shall be included to relate to the model input numbering scheme.
- vii. Both the current and proposed floodways shall be shown on the map.
- viii. The stream centerline, or profile baseline used to measure stream distances in the model shall be visible on the map.

(d) EXPIRATION

All permits issued under the authority of this ordinance shall expire no more than 180 days after issuance. The permit may be extended for a maximum of 180 days for good and sufficient cause. If the permitted work has not started within 180 days of the permit date, the development must comply with any regulation, including any revision to the FIRM or FIS, that took effect after the permit date.

(3) CERTIFICATE OF COMPLIANCE

No land shall be occupied or used, and no building which is hereafter constructed, altered, added to, modified, repaired, rebuilt, or replaced shall be occupied until a certificate of compliance is issued by the Zoning Administrator or their designee, except where no permit is required, subject to the following provisions:

- (a) The certificate of compliance shall show that the building, premises, or part thereof, and the proposed use, conform to the provisions of this ordinance;
- (b) Application for such certificate shall be concurrent with the application for a permit;
- (c) If all ordinance provisions are met, the certificate of compliance shall be issued within 10 days after written notification that the permitted work is completed;
- (d) The applicant shall submit a certification signed by a registered professional engineer, architect, or land surveyor that the fill, lowest floor and floodproofing elevations are in

- compliance with the permit issued. Floodproofing measures also require certification by a registered professional engineer or architect that the requirements of § 450-28 are met.
- (e) Where applicable pursuant to § 450-18(4), the applicant must submit a certification by a registered professional engineer or surveyor of the elevation of the bottom of the lowest horizontal structural member supporting the lowest floor (excluding pilings or columns), and an indication of whether the structure contains a basement.
- (f) Where applicable pursuant to § 450-18(4), the applicant must submit certifications by a registered professional engineer or architect that the structural design and methods of construction meet accepted standards of practice as required by § 450-18(4).

(4) OTHER PERMITS

Prior to obtaining a floodplain development permit the applicant must secure all necessary permits from federal, state, and local agencies, including but not limited to those required by the U.S. Army Corps of Engineers under § 404 of the Federal Water Pollution Control Act, Amendments of 1972, 33 U.S.C. 1344.

450-25 ZONING AGENCY

- (1) The City Building Inspector shall:
 - (a) oversee the functions of the office of the Zoning Administrator or their designee; and
 - (b) review and advise the governing body on all proposed amendments to this ordinance, maps, and text.
 - (c) publish adequate notice pursuant to Ch. 985, Wis. Stats., specifying the date, time, place, and subject of the public hearing.
- (2) The City Building Inspector shall not:
 - (a) grant variances to the terms of the ordinance in place of action by the Board of Appeals; or
 - (b) amend the text or zoning maps in place of official action by the governing body.

450-26 BOARD OF APPEALS

The Board of Appeals created under § 62.23(7)(e), Wis. Stats., is hereby authorized or shall be appointed to act for the purposes of this ordinance. The Board shall exercise the powers conferred by Wisconsin Statutes and adopt rules for the conduct of business. The Zoning Administrator or their designee shall not be the secretary of the Board.

(1) POWERS AND DUTIES

The Board of Appeals shall:

- (a) Appeals Hear and decide appeals where it is alleged there is an error in any order, requirement, decision, or determination made by an administrative official in the enforcement or administration of this ordinance;
- (b) Boundary Disputes Hear and decide disputes concerning the district boundaries shown on the official floodplain zoning map; and

(c) Variances - Hear and decide, upon appeal, variances from the ordinance standards.

(2) APPEALS TO THE BOARD

(a) Appeals to the board may be taken by any person aggrieved, or by any officer or department of the City affected by any decision of the Zoning Administrator or their designee or other administrative officer. Such appeal shall be taken within 30 days unless otherwise provided by the rules of the board, by filing with the official whose decision is in question, and with the board, a notice of appeal specifying the reasons for the appeal. The official whose decision is in question shall transmit to the board all records regarding the matter appealed.

(b) NOTICE AND HEARING FOR APPEALS INCLUDING VARIANCES

1. Notice - The board shall:

- a. Fix a reasonable time for the hearing;
- b. Publish adequate notice pursuant to Wisconsin Statutes, specifying the date, time, place, and subject of the hearing; and
- c. Assure that notice shall be mailed to the parties in interest and the Department Regional office at least 10 days in advance of the hearing.
- 2. Hearing Any party may appear in person or by agent. The board shall:
 - a. Resolve boundary disputes according to § 450-26(3);
 - b. Decide variance applications according to § 450-26(4); and
 - c. Decide appeals of permit denials according to § 450-27.
- (c) DECISION: The final decision regarding the appeal or variance application shall:
 - 1.Be made within a reasonable time;
 - 2. Be sent to the Department Regional office within 10 days of the decision;
 - 3. Be a written determination signed by the chairperson or secretary of the Board;
 - 4. State the specific facts which are the basis for the Board's decision;
 - 5. Either affirm, reverse, vary or modify the order, requirement, decision, or determination appealed, in whole or in part, dismiss the appeal for lack of jurisdiction or grant or deny the variance application; and
 - 6. Include the reasons for granting an appeal, describing the hardship demonstrated by the applicant in the case of a variance, clearly stated in the recorded minutes of the Board proceedings.

(3) BOUNDARY DISPUTES

The following procedure shall be used by the Board in hearing disputes concerning floodplain district boundaries:

(a) If a floodplain district boundary is established by approximate or detailed floodplain studies, the flood elevations or profiles shall prevail in locating the boundary.

- (b) The person contesting the boundary location shall be given a reasonable opportunity to present arguments and technical evidence to the Board; and
- (c) If the boundary is incorrectly mapped, the Board should inform the zoning committee or the person contesting the boundary location to petition the governing body for a map amendment according to § 450-30 *Amendments*.

(4) <u>VARIANCE</u>

- (a) The Board may, upon appeal, grant a variance from the standards of this ordinance if an applicant convincingly demonstrates that:
 - 1. Literal enforcement of the ordinance will cause unnecessary hardship;
 - 2. The hardship is due to adoption of the floodplain ordinance and unique property conditions, not common to adjacent lots or premises. In such case the ordinance or map must be amended;
 - 3. The variance is not contrary to the public interest; and
 - 4. The variance is consistent with the purpose of this ordinance in § 450-3.
- (b) In addition to the criteria in subd. (a), to qualify for a variance under FEMA regulations, the Board must find that the following criteria have been met:
 - 1. The variance shall not cause any increase in the regional flood elevation;
 - 2. The applicant has shown good and sufficient cause for issuance of the variance;
 - 3. Failure to grant the variance would result in exceptional hardship;
 - 4. Granting the variance will not result in additional threats to public safety, extraordinary expense, create a nuisance, cause fraud on or victimization of the public, or conflict with existing City laws or ordinances;
 - 5. The variance granted is the minimum necessary, considering the flood hazard, to afford relief.
- (c) A variance shall not:
 - 1. Grant, extend or increase any use prohibited in the zoning district;
 - 2. Be granted for a hardship based solely on an economic gain or loss;
 - 3.Be granted for a hardship which is self-created.
 - 4. Damage the rights or property values of other persons in the area;
 - 5. Allow actions without the amendments to this ordinance or map(s) required in § 450-30 *Amendments*; and

- 6. Allow any alteration of an historic structure, including its use, which would preclude its continued designation as an historic structure.
- (d) When a floodplain variance is granted, the Board shall notify the applicant in writing that it may increase risks to life and property and flood insurance premiums could increase up to \$25.00 per \$100.00 of coverage. A copy shall be maintained with the variance record.

450-27 TO REVIEW APPEALS OF PERMIT DENIALS

- (1) The Zoning Agency (§ 450-25) or Board shall review all data related to the appeal. This may include:
 - (a) Permit application data listed in § 450-24(2);
 - (b) Floodway/floodfringe determination data in § 450-18(5);
 - (c) Data listed in § 450-13(1)(b) where the applicant has not submitted this information to the Zoning Administrator or their designee; and
 - (d) Other data submitted with the application or submitted to the Board with the appeal.
- (2) For appeals of all denied permits the Board shall:
 - (a) Follow the procedures of § 450-26;
 - (b) Consider zoning agency recommendations; and
 - (c) Either uphold the denial or grant the appeal.
- (3) For appeals concerning increases in regional flood elevation the Board shall:
 - (a) Uphold the denial where the Board agrees with the data showing an increase in flood elevation. Increases may only be allowed after amending the flood profile and map and all appropriate legal arrangements are made with all adversely affected property owners as per the requirements of § 450-30 *Amendments*; and
 - (b) Grant the appeal where the Board agrees that the data properly demonstrates that the project does not cause an increase provided no other reasons for denial exist.

450-28 FLOODPROOFING STANDARDS

- (1) No permit or variance shall be issued for a non-residential structure designed to be watertight below the regional flood elevation until the applicant submits a plan certified by a registered professional engineer or architect that the floodproofing measures will protect the structure or development to or above the flood protection elevation and submits a FEMA Floodproofing Certificate. Floodproofing is not an alternative to the development standards in §§ 450-6, Article III, Article IV, § 450-18 or § 450-19.
- (2) For a structure designed to allow the entry of floodwaters, no permit or variance shall be issued until the applicant submits a plan either:

- (a) certified by a registered professional engineer or architect; or
- (b) meeting or exceeding the following standards:
 - 1. a minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding;
 - 2. the bottom of all openings shall be no higher than one foot above grade; and
 - 3. openings may be equipped with screens, louvers, valves, or other coverings or devices provided that they permit the automatic entry and exit of floodwaters.
- (3) Floodproofing measures shall be designed, as appropriate, to:
 - (a) Withstand flood pressures, depths, velocities, uplift and impact forces and other regional flood factors;
 - (b) Protect structures to the flood protection elevation;
 - (c) Anchor structures to foundations to resist flotation and lateral movement;
 - (d) Minimize or eliminate infiltration of flood waters;
 - (e) Minimize or eliminate discharges into flood waters;
 - (f) Placement of essential utilities to or above the flood protection elevation; and
 - (g) If any part of the foundation below the flood protection elevation is enclosed, the following standards shall apply:
 - 1. The enclosed area shall be designed by a registered architect or engineer to allow for the efficient entry and exit of flood waters without human intervention. A minimum of two openings must be provided with a minimum net area of at least one square inch for every one square foot of the enclosed area. The lowest part of the opening can be no more than 12 inches above the adjacent grade;
 - 2. The parts of the foundation located below the flood protection elevation must be constructed of flood-resistant materials;
 - 3. Mechanical and utility equipment must be elevated or floodproofed to or above the flood protection elevation; and
 - 4. The use must be limited to parking, building access or limited storage.

450-29 PUBLIC INFORMATION

- (1) Place marks on structures to show the depth of inundation during the regional flood.
- (2) All maps, engineering data and regulations shall be available and widely distributed.

(3) Real estate transfers should show what floodplain district any real property is in.

ARTICLE VIII AMENDMENTS

450-30 AMENDMENTS

Obstructions or increases may only be permitted if amendments are made to this ordinance, the official floodplain zoning maps, floodway lines and water surface profiles, in accordance with § 450-31.

- (1) In AE Zones with a mapped floodway, no obstructions or increases shall be permitted unless the applicant receives a Conditional Letter of Map Revision from FEMA and amendments are made to this ordinance, the official floodplain zoning maps, floodway lines and water surface profiles, in accordance with § 450-31. Any such alterations must be reviewed and approved by FEMA and the DNR.
- (2) In A Zones increases equal to or greater than 1.0 foot may only be permitted if the applicant receives a Conditional Letter of Map Revision from FEMA and amendments are made to this ordinance, the official floodplain maps, floodway lines, and water surface profiles, in accordance with § 450-31.

450-31 GENERAL

The governing body shall change or supplement the floodplain zoning district boundaries and this ordinance in the manner outlined in § 450-32, below. Actions which require an amendment to the ordinance and/or submittal of a Letter of Map Change (LOMC) include, but are not limited to, the following:

- (1) Any fill or floodway encroachment that obstructs flow causing any increase in the regional flood height;
- (2) Any change to the floodplain boundaries and/or watercourse alterations on the FIRM;
- (3) Any changes to any other officially adopted floodplain maps listed in § 450-5(2)(b);
- (4) Any floodplain fill which raises the elevation of the filled area to a height at or above the flood protection elevation and is contiguous to land lying outside the floodplain;
- (5) Correction of discrepancies between the water surface profiles and floodplain maps;
- (6) Any upgrade to a floodplain zoning ordinance text required by § NR 116.05, Wis. Admin. Code, or otherwise required by law, or for changes by the City; and
- (7) All channel relocations and changes to the maps to alter floodway lines or to remove an area from the floodway or the floodfringe that is based on a base flood elevation from a FIRM requires prior approval by FEMA.

450-32 PROCEDURES

Ordinance amendments may be made upon petition of any party according to the provisions of § 62.23, Wis. Stats. The petitions shall include all data required by § 450-18(5) and § 450-24(2). The Land Use Permit shall not be issued until a Letter of Map Revision is issued by FEMA for the proposed changes.

(1) The proposed amendment shall be referred to the zoning agency for a public hearing and recommendation to the governing body. The amendment and notice of public hearing shall be

- submitted to the Department Regional office for review prior to the hearing. The amendment procedure shall comply with the provisions of § 62.23, Wis. Stats.
- (2) No amendments shall become effective until reviewed and approved by the Department.
- (3) All persons petitioning for a map amendment that obstructs flow causing any increase in the regional flood height, shall obtain flooding easements or other appropriate legal arrangements from all adversely affected property owners and notify local units of government before the amendment can be approved by the governing body.

ARTICLE IX ENFORCEMENT AND PENALTIES

450-33 ENFORCEMENT AND PENALTIES

Any violation of the provisions of this ordinance by any person shall be unlawful and shall be referred to the City attorney who shall expeditiously prosecute all such violators. A violator shall, upon conviction, forfeit to the City a penalty of not more than \$50.00, together with a taxable cost of such action. Each day of continued violation shall constitute a separate offense. Every violation of this ordinance is a public nuisance, and the creation may be enjoined, and the maintenance may be abated by action at suit of the City, the state, or any citizen thereof pursuant to § 87.30, Wis. Stats

ARTICLE X DEFINITIONS

450-34 DEFINITIONS

Unless specifically defined, words and phrases in this ordinance shall have their common law meaning and shall be applied in accordance with their common usage. Words used in the present tense include the future, the singular number includes the plural, and the plural number includes the singular. The word "may" is permissive, "shall" is mandatory and is not discretionary.

- (1) A ZONES Those areas shown on the Official Floodplain Zoning Map which would be inundated by the regional flood. These areas may be numbered or unnumbered A Zones. The A Zones may or may not be reflective of flood profiles, depending on the availability of data for a given area.
- (2) AH ZONE See "AREA OF SHALLOW FLOODING".
- (3) AO ZONE See "AREA OF SHALLOW FLOODING".
- (4) ACCESSORY STRUCTURE OR USE A facility, structure, building or use which is accessory or incidental to the principal use of a property, structure, or building. An accessory structure shall not be used for human habitation.
- (5) ALTERATION An enhancement, upgrade or substantial change or modification other than an addition or repair to a dwelling or to electrical, plumbing, heating, ventilating, air conditioning and other systems within a structure.
- (6) AREA OF SHALLOW FLOODING A designated AO, AH, AR/AO, AR/AH, or VO zone on the City's Flood Insurance Rate Map (FIRM) with a 1 percent or greater annual chance of flooding

- to an average depth of 1 to 3 feet where a clearly defined channel does not exist, where the path of flooding is unpredictable, and where velocity flood may be evident. Such flooding is characterized by ponding or sheet flow.
- (7) BASE FLOOD Means the flood having a one percent chance of being equaled or exceeded in any given year, as published by FEMA as part of a FIS and depicted on a FIRM.
- (8) BASEMENT Any enclosed area of a building having its floor sub-grade on all sides.
- (9) BREAKAWAY WALL A wall that is not part of the structural support of the building and is intended through its design and construction to collapse under specific lateral loading forces, without causing damage to the elevated portion of the building or supporting foundation system.
- (10) BUILDING See STRUCTURE.
- (11) BULKHEAD LINE A geographic line along a reach of navigable water that has been adopted by a City ordinance and approved by the Department pursuant to § 30.11, Wis. Stats., and which allows limited filling between this bulkhead line and the original ordinary highwater mark, except where such filling is prohibited by the floodway provisions of this ordinance.
- (12) CAMPGROUND Any parcel of land which is designed, maintained, intended, or used for the purpose of providing sites for nonpermanent overnight use by 4 or more camping units, or which is advertised or represented as a camping area.
- (13) CAMPING UNIT Any portable device, no more than 400 square feet in area, used as a temporary shelter, including but not limited to a camping trailer, motor home, bus, van, pick-up truck, or tent that is fully licensed, if required, and ready for highway use.
- (14) CERTIFICATE OF COMPLIANCE A certification that the construction and the use of land or a building, the elevation of fill or the lowest floor of a structure is in compliance with all the provisions of this ordinance.
- (15) CHANNEL A natural or artificial watercourse with definite bed and banks to confine and conduct normal flow of water.
- (16) COASTAL FLOODPLAIN An area along the coast of Lake Michigan or Lake Superior which is inundated by the regional flood, and which is also subject to additional hazard due to wave runup.
- (17) COASTAL HIGH HAZARD AREA An area of special flood hazard extending from offshore to the inland limit of a primary frontal dune along an open coast, and any other area subject to high velocity wave action from storms.
- (18) CRAWLWAYS or CRAWL SPACE An enclosed area below the first usable floor of a building, generally less than five feet in height, used for access to plumbing and electrical utilities.
- (19) DECK An unenclosed exterior structure that has no roof or sides and has a permeable floor which allows the infiltration of precipitation.
- (20) DEPARTMENT The Wisconsin Department of Natural Resources.

- (21) DEVELOPMENT Any artificial change to improved or unimproved real estate, including, but not limited to, the construction of buildings, structures or accessory structures; the construction of additions or alterations to buildings, structures or accessory structures; the repair of any damaged structure or the improvement or renovation of any structure, regardless of percentage of damage or improvement; the placement of buildings or structures; subdivision layout and site preparation; mining, dredging, filling, grading, paving, excavation or drilling operations; the storage, deposition or extraction of materials or equipment; and the installation, repair or removal of public or private sewage disposal systems or water supply facilities.
- (22) DRYLAND ACCESS A vehicular access route which is above the regional flood elevation, and which connects land located in the floodplain to land outside the floodplain, such as a road with its surface above regional flood elevation and wide enough for wheeled rescue and relief vehicles.
- (23) ENCROACHMENT Any fill, structure, equipment, use or development in the floodway.
- (24) FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) The federal agency that administers the National Flood Insurance Program.
- (25) FLOOD INSURANCE RATE MAP (FIRM) A map of the City on which the Federal Insurance Administration has delineated both the floodplain and the risk premium zones applicable to the City. This map can only be amended by the Federal Emergency Management Agency.
- (26) FLOOD or FLOODING A general and temporary condition of partial or complete inundation of normally dry land areas caused by one of the following conditions:
 - The overflow or rise of inland waters;
 - The rapid accumulation or runoff of surface waters from any source;
 - The inundation caused by waves or currents of water exceeding anticipated cyclical levels along the shore of Lake Michigan or Lake Superior; or
 - The sudden increase caused by an unusually high-water level in a natural body of water, accompanied by a severe storm, or by an unanticipated force of nature, such as a seiche, or by some similarly unusual event.
- (27) FLOOD FREQUENCY The probability of a flood occurrence which is determined from statistical analyses. The frequency of a particular flood event is usually expressed as occurring, on the average once in a specified number of years or as a percent (%) chance of occurring in any given year.
- (28) FLOODFRINGE That portion of the floodplain outside of the floodway which is covered by flood waters during the regional flood and associated with standing water rather than flowing water.
- (29) FLOOD HAZARD BOUNDARY MAP A map designating approximate flood hazard areas. Flood hazard areas are designated as unnumbered A-Zones and do not contain floodway lines or regional flood elevations. This map forms the basis for both the regulatory and insurance aspects of the National Flood Insurance Program (NFIP) until superseded by a Flood Insurance Study and a Flood Insurance Rate Map.
- (30) FLOOD INSURANCE STUDY A technical engineering examination, evaluation, and determination of the local flood hazard areas. It provides maps designating those areas affected

- by the regional flood and provides both flood insurance rate zones and base flood elevations and may provide floodway lines. The flood hazard areas are designated as numbered and unnumbered A-Zones. Flood Insurance Rate Maps, which accompany the Flood Insurance Study, form the basis for both the regulatory and the insurance aspects of the National Flood Insurance Program.
- (31) FLOODPLAIN Land which has been or may be covered by flood water during the regional flood. It includes the floodway and the floodfringe and may include other designated floodplain areas for regulatory purposes.
- (32) FLOODPLAIN ISLAND A natural geologic land formation within the floodplain that is surrounded, but not covered, by floodwater during the regional flood.
- (33) FLOODPLAIN MANAGEMENT Policy and procedures to ensure wise use of floodplains, including mapping and engineering, mitigation, education, and administration and enforcement of floodplain regulations.
- (34) FLOOD PROFILE A graph or a longitudinal profile line showing the relationship of the water surface elevation of a flood event to locations of land surface elevations along a stream or river.
- (35) FLOODPROOFING Any combination of structural provisions, changes or adjustments to properties and structures, water and sanitary facilities and contents of buildings subject to flooding, for the purpose of reducing or eliminating flood damage.
- (36) FLOOD PROTECTION ELEVATION An elevation of two feet of freeboard above the Regional Flood Elevation. (Also see: FREEBOARD.)
- (37) FLOOD STORAGE Those floodplain areas where storage of floodwaters has been taken into account during analysis in reducing the regional flood discharge.
- (38) FLOODWAY The channel of a river or stream and those portions of the floodplain adjoining the channel required to carry the regional flood discharge.
- (39) FREEBOARD A safety factor expressed in terms of a specified number of feet above a calculated flood level. Freeboard compensates for any factors that cause flood heights greater than those calculated, including ice jams, debris accumulation, wave action, obstruction of bridge openings and floodways, the effects of watershed urbanization, loss of flood storage areas due to development and aggregation of the river or stream bed.
- (40) HABITABLE STRUCTURE Any structure or portion thereof used or designed for human habitation.
- (41) HEARING NOTICE Publication or posting meeting the requirements of Ch. 985, Wis. Stats. For appeals, a Class 1 notice, published once at least one week (7 days) before the hearing, is required. For all zoning ordinances and amendments, a Class 2 notice, published twice, once each week consecutively, the last at least a week (7 days) before the hearing. City ordinances or bylaws may require additional notice, exceeding these minimums.
- (42) HIGH FLOOD DAMAGE POTENTIAL Damage that could result from flooding that includes any danger to life or health or any significant economic loss to a structure or building and its contents.

- (43) HIGHEST ADJACENT GRADE The highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.
- (44) HISTORIC STRUCTURE Any structure that is either:
 - Listed individually in the National Register of Historic Places or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
 - Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
 - Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or
 - Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either by an approved state program, as determined by the Secretary of the Interior; or by the Secretary of the Interior in states without approved programs.
- (45) INCREASE IN REGIONAL FLOOD HEIGHT A calculated upward rise in the regional flood elevation greater than 0.00 foot, based on a comparison of existing conditions and proposed conditions which is directly attributable to development in the floodplain but not attributable to manipulation of mathematical variables such as roughness factors, expansion and contraction coefficients and discharge.
- (46) LAND USE Any nonstructural use made of unimproved or improved real estate. (Also see DEVELOPMENT.)
- (47) LOWEST ADJACENT GRADE Elevation of the lowest ground surface that touches any of the exterior walls of a building.
- (48) LOWEST FLOOR The lowest floor of the lowest enclosed area (including basement). An enclosed space as provided in § 450-19(2)(f), is not considered the building's lowest floor.
- (49) MAINTENANCE The act or process of ordinary upkeep and repairs, including redecorating, refinishing, nonstructural repairs, or the replacement of existing fixtures, systems or equipment with equivalent fixtures, systems, or structures.
- (50) MANUFACTURED HOME A structure transportable in one or more sections, which is built on a permanent chassis and is designed to be used with or without a permanent foundation when connected to required utilities. The term "manufactured home" includes a mobile home but does not include a "mobile recreational vehicle."
- (51) MOBILE/MANUFACTURED HOME PARK OR SUBDIVISION A parcel (or contiguous parcels) of land, divided into two or more manufactured home lots for rent or sale.
- (52) MOBILE/MANUFACTURED HOME PARK OR SUBDIVISION, EXISTING A parcel of land, divided into two or more manufactured home lots for rent or sale, on which the construction of facilities for servicing the lots is completed before the effective date of this ordinance. At a minimum, this would include the installation of utilities, the construction of streets and either final site grading or the pouring of concrete pads.

- (53) MOBILE/MANUFACTURED HOME PARK, EXPANSION TO EXISTING The preparation of additional sites by the construction of facilities for servicing the lots on which the manufactured homes are to be affixed. This includes installation of utilities, construction of streets and either final site grading, or the pouring if concrete pads.
- (54) MOBILE RECREATIONAL VEHICLE A vehicle which is built on a single chassis, 400 square feet or less when measured at the largest horizontal projection, designed to be self-propelled, carried or permanently towable by a licensed, light-duty vehicle, is licensed for highway use if registration is required and is designed primarily not for use as a permanent dwelling, but as temporary living quarters for recreational, camping, travel or seasonal use. Manufactured homes that are towed or carried onto a parcel of land, but do not remain capable of being towed or carried, including park model homes, do not fall within the definition of "mobile recreational vehicles."
- (55) MODEL, CORRECTED EFFECTIVE A hydraulic engineering model that corrects any errors that occur in the Duplicate Effective Model, adds any additional cross sections to the Duplicate Effective Model, or incorporates more detailed topographic information than that used in the current effective model.
- (56) MODEL, DUPLICATE EFFECTIVE A copy of the hydraulic analysis used in the effective FIS and referred to as the effective model.
- (57) MODEL, EFFECTIVE The hydraulic engineering model that was used to produce the current effective Flood Insurance Study.
- (58) MODEL, EXISTING (PRE-PROJECT) A modification of the Duplicate Effective Model or Corrected Effective Model to reflect any man-made modifications that have occurred within the floodplain since the date of the effective model but prior to the construction of the project for which the revision is being requested.
- (59) MODEL, REVISED (POST-PROJECT) A modification of the Existing or Pre-Project Conditions Model, Duplicate Effective Model or Corrected Effective Model to reflect revised or post-project conditions.
- (60) MODERATE WAVE ACTION AREA (MoWA) A special flood hazard area subject to the potential for breaking wave heights of greater than or equal to 1.5 feet, but less than 3 feet, where the primary source of flooding is astronomical tides, storm surges, seiches, and/or tsunamis. A MoWA is an area within zone AE on a FIRM that is between the inland limit of zone VE and a Limit of Moderate Wave Action, where identified. (Also known as "coastal A zone").
- (61) MUNICIPALITY or MUNICIPAL The county, city or village governmental units enacting, administering, and enforcing this zoning ordinance.
- (62) NAVD or NORTH AMERICAN VERTICAL DATUM Elevations referenced to mean sea level datum, 1988 adjustment.
- (63) NGVD or NATIONAL GEODETIC VERTICAL DATUM Elevations referenced to mean sea level datum, 1929 adjustment.

- (64) NEW CONSTRUCTION Structures for which the start of construction commenced on or after the effective date of a floodplain zoning regulation adopted by the City and includes any subsequent improvements to such structures.
- (65) NON-FLOOD DISASTER A fire or an ice storm, tornado, windstorm, mudslide, or other destructive act of nature, but excludes a flood.
- (66) NONCONFORMING STRUCTURE An existing lawful structure or building which is not in conformity with the dimensional or structural requirements of this ordinance for the area of the floodplain which it occupies. (For example, an existing residential structure in the floodfringe district is a conforming use. However, if the lowest floor is lower than the flood protection elevation, the structure is nonconforming.)
- (67) NONCONFORMING USE An existing lawful use or accessory use of a structure or building which is not in conformity with the provisions of this ordinance for the area of the floodplain which it occupies. (Such as a residence in the floodway.)
- (68) OBSTRUCTION TO FLOW Any development which blocks the conveyance of floodwaters such that this development alone or together with any future development will cause an increase in regional flood height.
- (69) OFFICIAL FLOODPLAIN ZONING MAP That map, adopted and made part of this ordinance, as described in § 450-5(2), which has been approved by the Department and FEMA.
- (70) OPEN SPACE USE Those uses having a relatively low flood damage potential and not involving structures.
- (71) ORDINARY HIGHWATER MARK The point on the bank or shore up to which the presence and action of surface water is so continuous as to leave a distinctive mark such as by erosion, destruction or prevention of terrestrial vegetation, predominance of aquatic vegetation, or other easily recognized characteristic.
- (72) PERSON An individual, or group of individuals, corporation, partnership, association, municipality, or state agency.
- (73) PRIMARY FRONTAL DUNE A continuous or nearly continuous mound or ridge of sand with relatively steep seaward and landward slopes immediately landward and adjacent to the beach and subject to erosion and overtopping from high tides and waves during major coastal storms. The inland limit of the primary frontal dune occurs at the point where there is a distinct change from a relatively steep slope to a relatively mild slope.
- (74) PRIVATE SEWAGE SYSTEM A sewage treatment and disposal system serving one structure with a septic tank and soil absorption field located on the same parcel as the structure. It also means an alternative sewage system approved by the Department of Safety and Professional Services, including a substitute for the septic tank or soil absorption field, a holding tank, a system serving more than one structure, or a system located on a different parcel than the structure.
- (75) PUBLIC UTILITIES Those utilities using underground or overhead transmission lines such as electric, telephone and telegraph, and distribution and collection systems such as water, sanitary sewer, and storm sewer.

- (76) REASONABLY SAFE FROM FLOODING Means base flood waters will not inundate the land or damage structures to be removed from the floodplain and that any subsurface waters related to the base flood will not damage existing or proposed buildings.
- (77) REGIONAL FLOOD A flood determined to be representative of large floods known to have occurred in Wisconsin. A regional flood is a flood with a one percent chance of being equaled or exceeded in any given year, and if depicted on the FIRM, the RFE is equivalent to the BFE.
- (78) SAND DUNES Naturally occurring accumulations of sand in ridges or mounds landward of the beach.
- (79) START OF CONSTRUCTION The date the building permit was issued, provided the actual start of construction, repair, reconstruction, rehabilitation, addition, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction on a site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond initial excavation, or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading, and filling, nor does it include the installation of streets and/or walkways, nor does it include excavation for a basement, footings, piers or foundations or the erection of temporary forms, nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or not part of the main structure. For an alteration, the actual start of construction means the first alteration of any wall, ceiling, floor, or other structural part of a building, whether that alteration affects the external dimensions of the building.
- (80) STRUCTURE Any man-made object with form, shape, and utility, either permanently or temporarily attached to, placed upon, or set into the ground, stream bed or lakebed, including, but not limited to, roofed and walled buildings, gas or liquid storage tanks, bridges, dams, and culverts.
- (81) SUBDIVISION Has the meaning given in § 236.02(12), Wis. Stats.
- (82) SUBSTANTIAL DAMAGE Damage of any origin sustained by a structure, whereby the cost of restoring the structure to its pre-damaged condition would equal or exceed 50 percent of the equalized assessed value of the structure before the damage occurred.
- (83) SUBSTANTIAL IMPROVEMENT Any repair, reconstruction, rehabilitation, addition or improvement of a building or structure, the cost of which equals or exceeds 50 percent of the equalized assessed value of the structure before the improvement or repair is started. If the structure has sustained substantial damage, any repairs are considered substantial improvement regardless of the work performed. The term does not include either any project for the improvement of a building required to correct existing health, sanitary or safety code violations identified by the building official and that are the minimum necessary to assure safe living conditions; or any alteration of a historic structure provided that the alteration will not preclude the structure's continued designation as a historic structure.
- (84) UNNECESSARY HARDSHIP Where special conditions affecting a particular property, which were not self-created, have made strict conformity with restrictions governing areas, setbacks, frontage, height, or density unnecessarily burdensome or unreasonable in light of the purposes of the ordinance.

- (85) VARIANCE An authorization by the board of adjustment or appeals for the construction or maintenance of a building or structure in a manner which is inconsistent with dimensional standards (not uses) contained in the floodplain zoning ordinance.
- (86) VIOLATION The failure of a structure or other development to be fully compliant with the floodplain zoning ordinance. A structure or other development without required permits, lowest floor elevation documentation, floodproofing certificates or required floodway encroachment calculations is presumed to be in violation until such time as that documentation is provided.
- (87) WATERSHED The entire region contributing runoff or surface water to a watercourse or body of water.
- (88) WATER SURFACE PROFILE A graphical representation showing the elevation of the water surface of a watercourse for each position along a reach of river or stream at a certain flood flow. A water surface profile of the regional flood is used in regulating floodplain areas.
- (89) WELL means an excavation opening in the ground made by digging, boring, drilling, driving or other methods, to obtain groundwater regardless of its intended use.

Section 2.	This ordinance shall take ef	fect upon adoption and publication as provided by law	7.
Adop	oted and dated this day	of June, 2024.	
ATTEST:			
Susan L. Wes	sterbeke, City Clerk	Theodore Neitzke IV, Mayo	

COMPARISON OF CURRENT ORDINANCE AND PROPOSED ORDINANCE FOR FLOODPLAINS

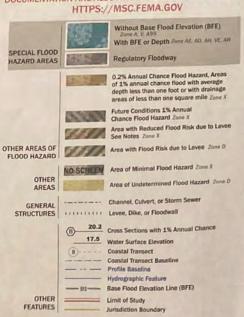
Current Ordinance	Proposed Ordinance	Comments
Areas to be regulated include aras covered by the regional flood or base flood	Regulates all areas of special flood hazard identified as zones A, AO, AH, A1-30, AE, VE, V1-30, or V	With the 2007 FIRM, FEMA started to identify the flood zone based on the water type, ie River, Lake, Pond, Coastal, etc
References the 2007 FIRM and FIS	References the 2024 FIRM and FIS	
	Definitions of the various districts changed (floodway, flood fringe, etc)	
	Removal of Lands from Floodplain process is established	
	Compliance section includes additional language	
	A Severability section has been added.	If one section of the ordinance is declared unconstitutional the remaining sections are still in effect.
Allows an increase in the regional flood height due to floodplain storage area lost of 0.01 feet	No increase in the regional flood storage height due to floodplain storage area lost.	
	Further defines requirements for campgrounds located in the flood plain.	
	Allows the following uses in the floodway: Portable latrines, wells, wastewater treatment ponds or facilities, sanitary sewer or water supply lines,	
	Requires a certification from a professional engineer for permitted structures and utilities within the floodway	
Term "floodproofed" is used in various sections	Phrase " minimize or eliminate infiltration of flood waters" is used	
Flood storage district is used	This district is incorporated into the definition of flood fringe	

Current Ordinance	Proposed Ordinance	Comments
	Adds Coastal Floodplain	
	District and requirements	
	Allows for modifications of a	The 50% rule allowed a
	structure exceeding the 50%	structure in a floodplain to be
	rule.	improved up to 50% of its
		value.

In general, the old ordinance is 28 pages. The new ordinance is 44 pages. Much has been added to clarify meaning and intent.

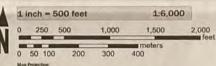


SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT DOCUMENTATION ARE ALSO AVAILABLE IN DIGITAL FORMAT AT

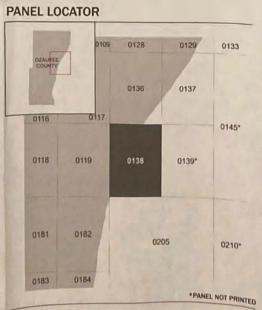


Supprig and instantial institutions described in the service Center who the other personal remaind Lett Bervice Center website at higher times form agree Available products may reckele previously insued Lett of Map Change, a Flood Instantian Study Report, and/or digital veniment of this may. Many of the Debacks can be developed and the velocities of the contractions of this may fill the Poladacts can be developed and the velocities of the second products of the second products that deback can be from the Flood Map Services Center at the verticals lated above.

Basemap information shown on this FIRM was provided in digital format by the United States of the basemap shown is the USGS National Map: Orthornagery, Last refreshed October, 2020.



Map Projection: NAD 1983 HARN UTM Zone 16N Vertical Datum: NAVDS8



OZAUKEE COUNTY WISCONSIN AND INCORPORATED AREAS



Panel Contains

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National Flood Insurance Progra

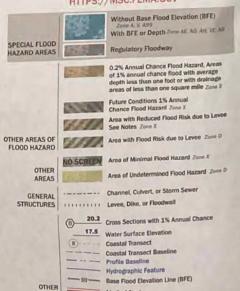
COMMUNITY
CITY OF PORT
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AREAS

NUMBER PANEL SUFFIX 550316 0138 G 0138

MAP NUMBER 55089C0138G EFFECTIVE DATE July 31, 2024



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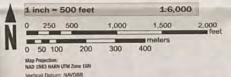
OTHER FEATURES Limit of Study

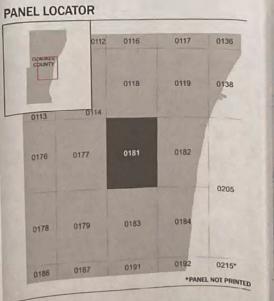
Jurisdiction Boundary

process can be ourselected from set website. Communical stricting and on objected FRM partie most obtain or current cupy of the adjusted partie as well as the current FRM Index. These may be acquired directly from the Floot Map Service Center at the wisholia listed above.

To determine if flood insurance is available in this community, contact your insurance agent or call the National Flood Insurance Program at 1-800-638-6620.

Basemap information shown on this FRIM was provided in digital format by the United States Geological Survey (USGS). The basemap shown is the USGS National Map: Ortholmagery. Last refreshed October, 2020.





NATIONAL FLOOD INSURANCE PROG

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AREAS

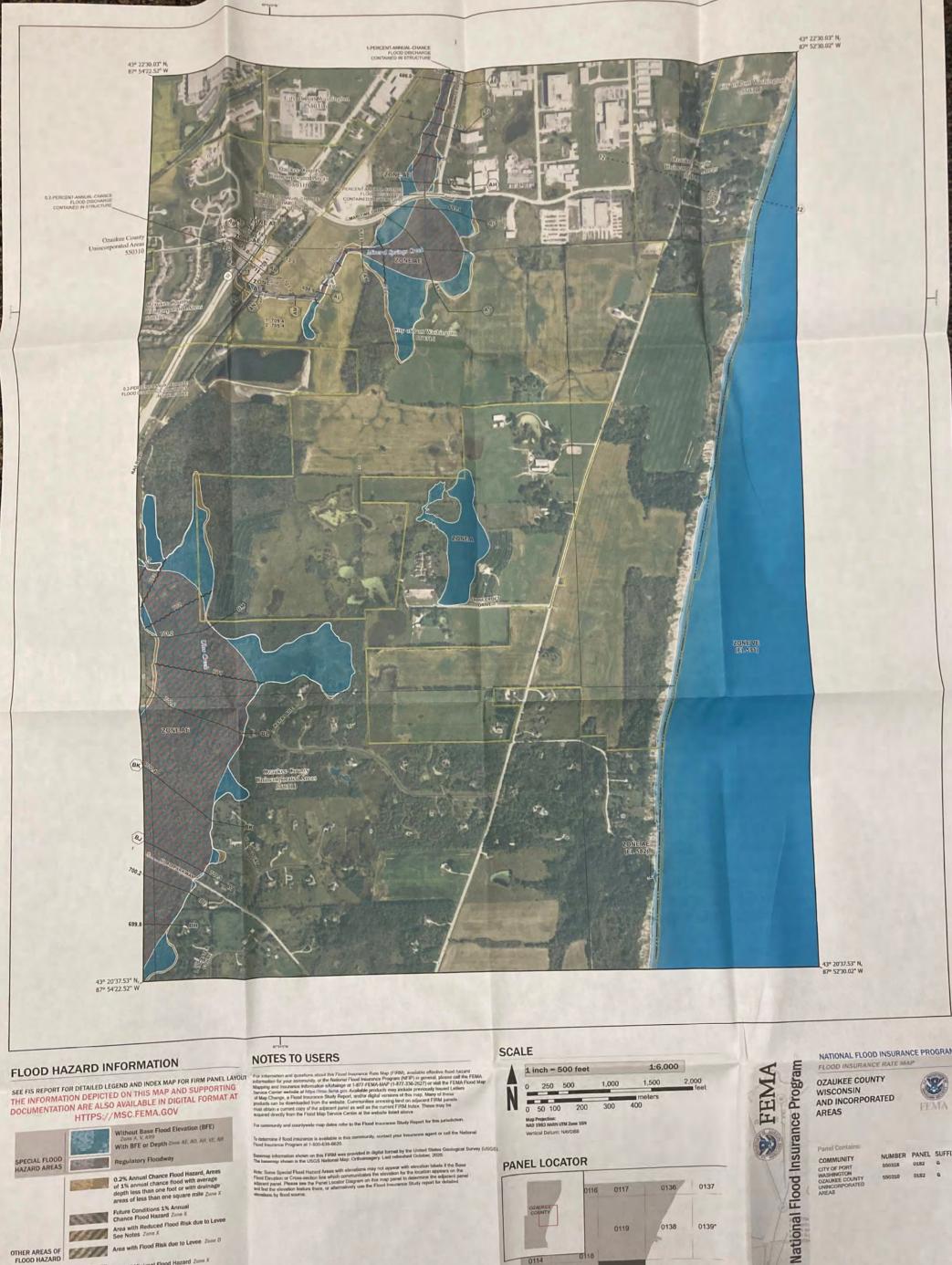


National Flood Insurance Pr

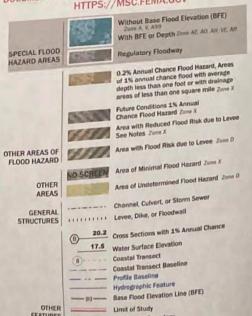


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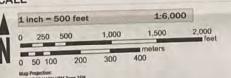
SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUTH THE INFORMATION DEPICTED ON THIS MAP AND SUPPORTING DOCUMENTATION ARE ALSO AVAILABLE IN DIGITAL FORMAT AT HTTPS://MSC.FEMA.GOV



For information and questions about the Fixed Insurence Rate Map (FRM), available effective bood hazard information for your community, or the National Flood Insurence Program (NFP) in general, please call the FEMA Mapping and Insurance information exchange at 1477-FEMA-MAP (1477-346-2027) or visit the FEMA Flood Map Mapping and Insurance information exchange at 1477-FEMA-MAP (1477-346-2027) or visit the FEMA Flood Map Service Center website at 169s (first Insurance Insurance State Insurance Insurance

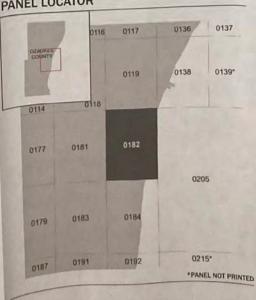
ide map dates refer to the Flood Insurance Study Report for this jur

Basemap information shown on this FIRM was provided in digital format by the United States Geological Survey (USGS) The Issuemap shown is the USGS National Map: Orthoraugery. Lest retreated October, 2020.



Map Projection: NAD 1983 HARN UTM Zone 16N Vertical Datum: NAVD88

PANEL LOCATOR



OZAUKEE COUNTY

WISCONSIN AND INCORPORATED AREAS

Panel Contains COMMUNITY

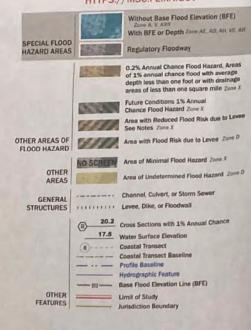
CITY OF PORT WASHINGTON OZAUREE COUNTY UNINCORPORATED AREAS

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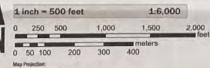


NOTES TO USERS

Service Center reduction at https://misc.lens.gov.Available products may include previously issued Lete of Map Change, a Flood Instrumon Study Report, and and de digital restriction of this may. Many of these products can be described from the website. Communities amencing land on adjacent FIRM panels must obtain a sound copy of the adjacent panel as self as the current FIRM index. These may be acquired directly from the Fricol Map Enriche Center of the website lasted above.

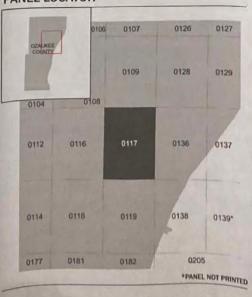
For community and countywide map dates refer to the Flood Insurance Study Report for this jurisdiction.

SCALE



Map Projection: NAD 1983 HARN UTM Zone 16N

PANEL LOCATOR



NATIONAL FLOOD INSURANCE PROGR

OZAUKEE COUNTY WISCONSIN AND INCORPORATED AREAS

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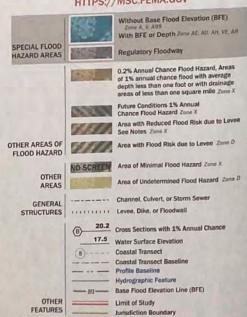
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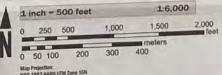
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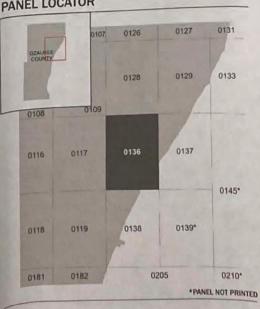
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For information and questions about this Flood Insurance Rate Map (FIRM), available effective flood hazard information for your community, or the National Flood Insurance Program (NFIP) in general, please call the FEMA (Appropriate Community of the National Flood Insurance Program (NFIP) in general, please call the FEMA (Appropriate Community (NFIP) in the National Insurance Deliver (NFIP) in the New York (NFIP) i



PANEL LOCATOR



NATIONAL FLOOD INSURANCE PRO

FLOOD INSURANCE RATE MAP OZAUKEE COUNTY WISCONSIN AND INCORPORATED

Panel Contains: COMMUNITY

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National Flood Insurance Program

CITY OF PORT WASHINGTON OZAUKEE COUNTY UNINCORPORATED AREAS

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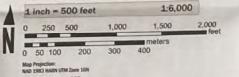
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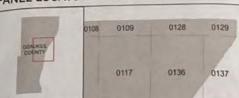
OTHER AREAS OF FLOOD HAZARD Area with Flood Risk due to Levee Zone D

Area with Reduced Flood Risk due to Lavee See Notes Zona X

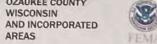
NO SCREEN Area of Minimal Flood Hazard Zime X



PANEL LOCATOR



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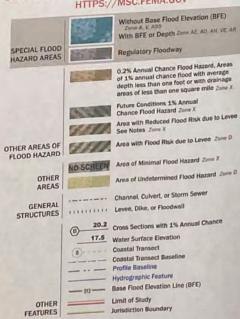
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COMMUNITY CITY OF PORT WASHINGTON OZAUKEE COUNTY UNINCORPORATED AREAS

NUMBER PANEL SUFFIX 550310 0119 6



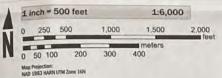
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OTHER

NOTES TO USERS

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PANEL LOCATOR



NATIONAL FLOOD INSURANCE PROGRAM

OZAUKEE COUNTY AND INCORPORATED AREAS

Panel Contains NUMBER PANEL SUFFIX

FEMA

COMMUNITY VILLAGE OF SAUKVILLE CITY OF PORT WASHINGTON OZAUKEE COUNTY UNINCORPORATED AREAS

National Flood Insurance Pro

0118 G 550310

MAP NUMBER 55089C0118G EFFECTIVE DATE July 31, 2024

CITY OF PORT WASHINGTON COMMON COUNCIL TUESDAY, JUNE 18, 2024

6:30 P.M. (Council Chambers at City Hall)

NOTICE IS HEREBY GIVEN that a Public Hearing will be held before the Common Council of the City of Port Washington on **TUESDAY**, **JUNE 18**, **2024** at 6:30 P.M. The Public Hearing will be held in the Council Chambers at City Hall, 100 W. Grand Avenue, Port Washington, WI.

NOTICE IS FURTHER GIVEN that the subject of the hearing is TO CONSIDER A CONDITIONAL USE GRANT REQUEST FOR OUTDOOR EATING AND / OR DRINKING FOR THE CAVELIER WINE BAR LOCATED AT 407 E JACKSON STREET. Interested persons may review the application and conditional use documents at the Department of Planning & Development located in the lower level of City Hall, 100 W Grand Avenue.

Dated this 23rd day of May 2024

Robert Harris Director of Planning and Development

Publish: May 30 and June 6

AGENDA ITEM MEMORANDUM

City of Port Washington

TO: Common Council **FROM:** Bob Harris, Director of Planning & Development

DATE: June 18, 2024

SUBJECT: CONDITIONAL USE GRANT AND LAND COVENANT - Consideration and Possible Action on a Conditional Use Grant and Land Covenant to Allow Outdoor Eating and/or Drinking for the Cavelier Wine Bar; 407 E Jackson Street; 324 Lake Street LLC and Kelly Brown, Applicants

ISSUE: The Common Council is being asked to approve a conditional use grant request to allow outdoor eating or drinking seating for the Cavelier Wine Bar at Newport Shores.

STAFF RECOMMENDATION: Approve the Subject conditional use grant and associated land covenant with the conditions recommended by the Plan Commission and detailed below and on the attached conditional use grant.

RECOMMENDED MOTION: I move to approve the conditional use grant and land covenant with the recommended conditions as presented.

BACKGROUND/DISCUSSION: The outdoor seating request follows the recent opening of the Cavelier Wine Bar in the northeast commercial space of Newport Shores.

ISSUES:

Use:

- Seating for outdoor eating or drinking
- Outdoor eating and drinking are designated conditional uses in the City of Port Washington Zoning Code (Sec. 485-168 D) requiring review and recommendation by the Plan Commission and approval from the Common Council.

Site Plan:

- The outdoor seating will consist of two separate areas located at the northeast portion of the Newport Shores mixed use condominium building: a north patio and a south patio as shown on the attached site plan and site photos
- The north patio consists of 100 square feet off the main entrance, containing four tables
- The south patio consists of 160 square feet off the lake-facing main balcony, containing two tables and a seating bar

Operations:

- Food (limited pre-packaged bar snack types) and beverage service for the outdoor seating will be during regular business hours up to: Monday thru Sunday, 11:00 am to 10:00 pm.
- Smoking is prohibited

STRATEGIC PLAN:

1) Strategic Direction: SD 4: Catalyzing Development to Generate Revenue

2) Impact on Strategic Direction: An approved conditional use grant will fill a previously vacant commercial space in downtown Port Washington.

LEGAL:

1. City Attorney Review: Yes

FISCAL IMPACT: N/A

PLAN COMMISSION RECOMMENDATION: At its May 16, 2024 meeting, the Plan Commission unanimously recommended the Common Council approve the conditional use grant with the following conditions:

- 1) Days and hours of operation: Monday thru Sunday from 11:00 am to 10:00 pm
- 2) Outdoor patio smoking is prohibited
- 3) Outdoor dining locations and seating shall be subject to the approved site plan provided as a part of this conditional use grant
- 4) Alcoholic beverages are permitted on the patio areas (as shown on the included site plan) as provided by law, subject to the terms and conditions of the alcohol beverage license issued to the premises
- 5) Duration of conditional use: Following an initial 12-month review following approval, indefinite, subject to provisions of the zoning ordinance of the City of Port Washington and the laws of the state of Wisconsin
- 6) Signage shall be posted on the premises notifying patrons alcoholic beverages shall not be carried, possessed, or consumed off premises
- 7) Refuse containers shall be provided by the owner(s) and tenant(s) to reduce littler and to discourage patrons from carrying food or beverages off the premises

PUBLIC OUTREACH: This matter was first heard before a regular public meeting of the Plan Commission on May 16, 2024 and following publication of a Class II notice a public hearing on this matter is scheduled for June 18, 2024 prior to any Council action.

IF APPROVED, NEXT STEPS: None for the Common Council

ATTACHMENTS:

- 1) Conditional Use Grant
- 2) Land Covenant
- 3) Site Location Photos
- 4) Subject Site Plan
- 5) Letter from Newport Shores Condo Association

CONDITIONAL USE GRANT

Document Number

Document Title

Before the Common Council of the City of Port Washington, Ozaukee County, Wisconsin, regarding the premises located at:

407 E. Jackson Street, Port Washington, WI 53074

(hereinafter the "PREMISES"), located in Ozaukee County, Wisconsin, and legally described as follows: Commercial Unit 3 of First Addendum Newport Shores Condominium Plat, Document No. 1134404, recording date March 18, 2022, in the City of Port Washington, and being a part of the SW-SE 1/4 of Section 28, Township 11 North, Range 22 East, City of Port Washington, Ozaukee County, Wisconsin.

WHEREAS, the Zoning Ordinance and Zoning District Map of the CITY OF PORT WASHINGTON, in accordance with the Wisconsin Statutes, provide that the PREMISES may not be used of right for the purpose hereinafter described, but that upon petition such use may be approved by the CITY OF PORT WASHINGTON as a Conditional Use Grant in particular circumstances as defined by the standards in said Zoning Ordinance; and

WHEREAS, petition therefor having been made, and a public hearing held thereon, and the Common Council of the CITY OF PORT WASHINGTON having determined that by reason of the particular nature, character, and circumstances of the proposed use, the specific and contemporary grant of such use of the PREMISES upon the terms and conditions hereinafter prescribed would be consistent with the requirements of said Zoning Ordinance,

NOW, THEREFORE, IT IS HEREBY GRANTED that, subject to compliance with the terms and conditions hereinafter stated; the **PREMISES** may be used for the following purpose(s): **Outdoor food and beverage service.**

APPROVED, by the Common Council of the City of Port Washington, Wisconsin, this 18th day of June, 2024.

Susan Westerbeke, City Clerk

Theodore Neitzke IV, Mayor

[The original Conditional Use Grant is on file with the City's Director of Building Inspection and Zoning Enforcement Officer.]

THE CONDITIONS of this Conditional Use Grant (hereinafter the "Grant") are as follows:

- The approval and execution of this Grant shall confirm acceptance of the terms and conditions hereof by the owner(s) of the PREMISES, and this Grant, when recorded, shall run with the PREMISES until revoked by the CITY OF PORT WASHINGTON, or terminated by mutual agreement of the CITY and the owner(s).
- This Grant shall be null and void unless, pursuant to the Building and Zoning Ordinances of the CITY OF PORT WASHINGTON, the approved use is commenced or a building permit for the PREMISES is obtained within twelve (12) months of the date of approval of this Grant, as set forth above.
- 3. This Grant is subject to amendment, revocation, and/or termination in accordance with the provisions of the Zoning Ordinance of the CITY OF PORT WASHINGTON and the laws of the state of Wisconsin.
- 4. Construction and operation of the use hereby granted shall be in strict conformity with the approved site, building and operational plans filed as part of the Petition for this Grant, and any attachments thereto.
- 5. Any of the terms and conditions of this Grant which would normally be the responsibility of tenants of the **PREMISES** shall be made a part of their lease by the owner(s), which lease shall contain provisions for posting of the pertinent terms and conditions to notify any employees thereof.
- 6. Conditions of the Operation:
 - (a) Days and hours of operation: Monday through Sunday from 11:00 a.m. to 10:00 p.m.
 - (b) Outdoor eating / drinking locations and seating areas for the north and south patio decks shall be in accordance with the approved site plan filed as a part of the Petition for this Conditional Use Grant.
 - (c) Smoking on the north and south outdoor patio decks is prohibited.
 - (d) Alcohol beverages are permitted in the north and south outdoor seating areas shown on the approved site plan, subject to the terms of the alcohol beverage license issued for the PREMISES, and the laws of Wisconsin.
 - (e) Duration of Conditional Use Grant: If no problems are documented during the 12-month period immediately following the date of approval of this Grant, then this Grant shall be of indefinite duration, subject to compliance with the provisions of the City Code and the laws of the state of Wisconsin.
 - (f) Signage shall be posted on the PREMISES notifying patrons that alcohol beverages shall not be carried, possessed, or consumed off the alcohol beverage licensed premises.
 - (g) Refuse containers shall be provided by the owner(s) and tenant(s) to reduce litter and to discourage patrons from carrying food or beverages off the PREMISES.

This instrument drafted by: Eric E. Eberhardt, City Attorney State Bar No. 1003917 2560 Highway 32 Port Washington, WI 53074 Recording Area

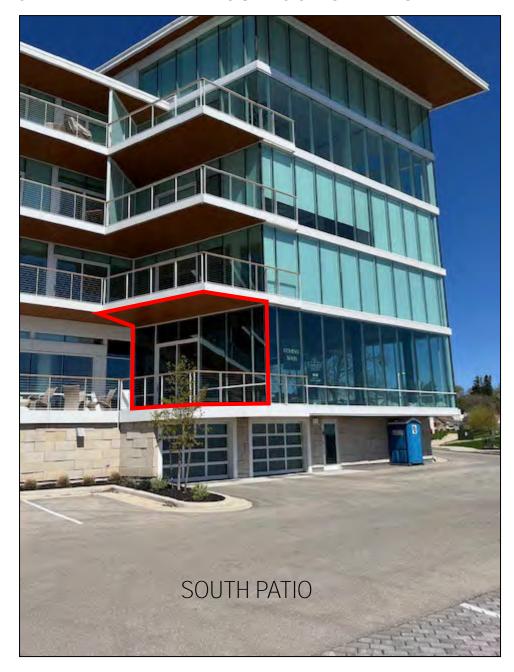
Name and Return Address: CITY OF PORT WASHINGTON Dept. of Planning & Development 100 W. Grand Avenue Port Washington, WI 53074

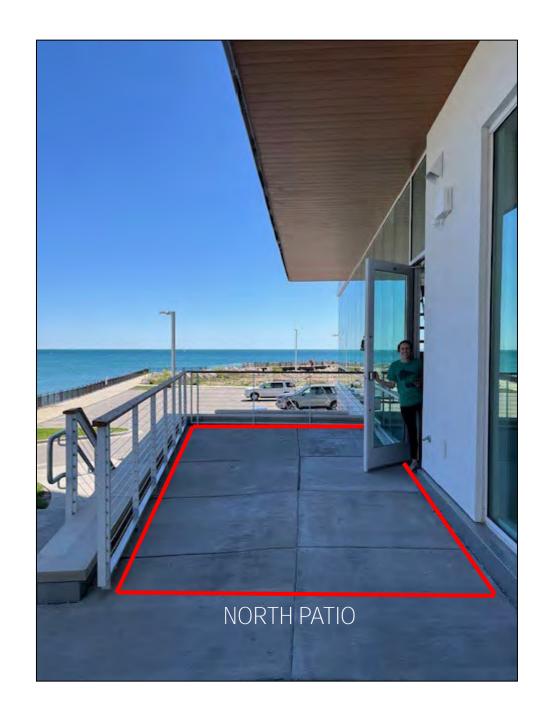
Parcel Identification Number (PIN) **16-272-0003.000**

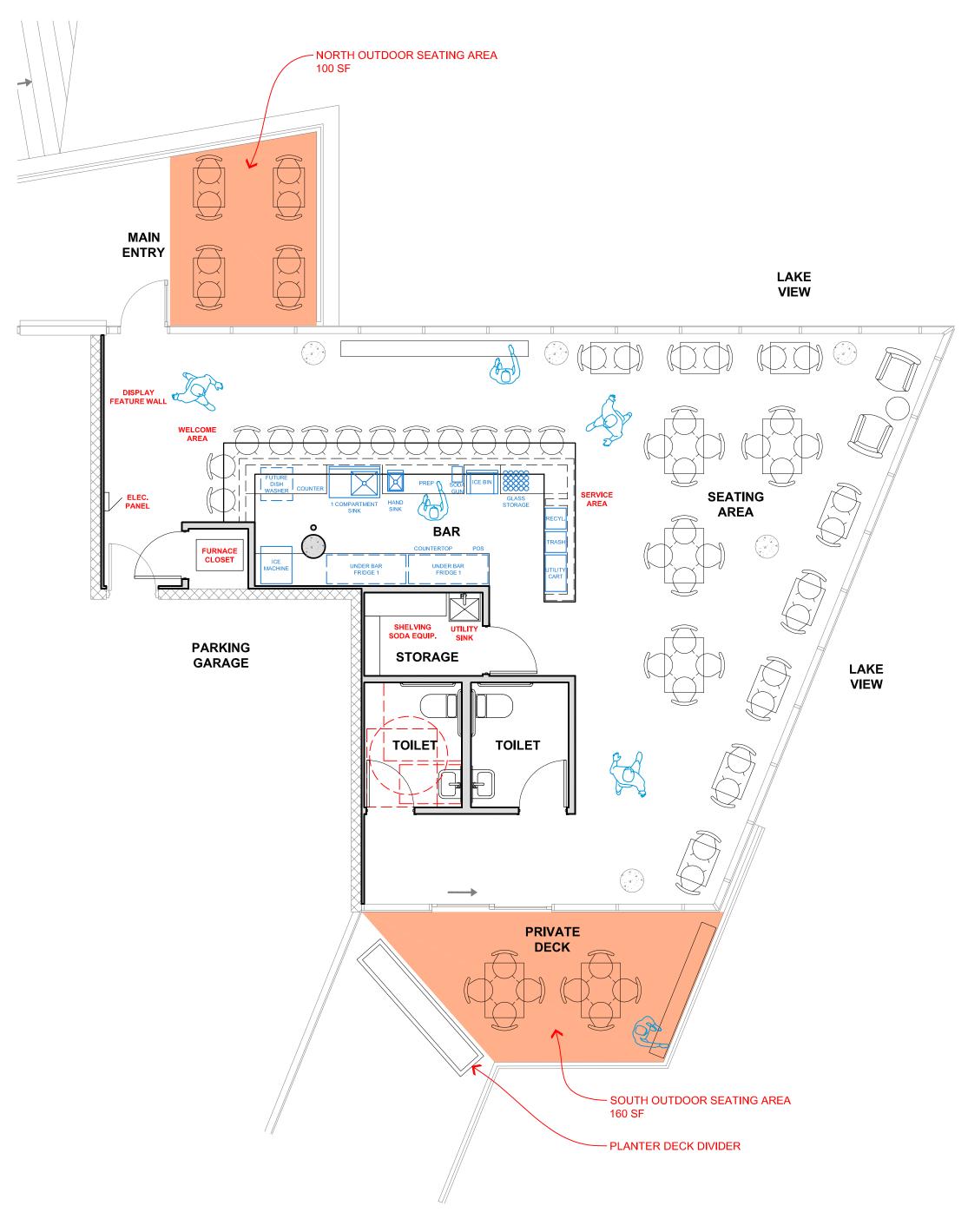
LAND COVENANT

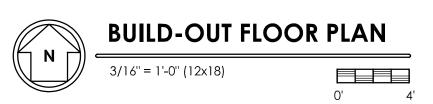
Document Number	Document Title	
Acceptance of Conditions of 0	Conditional Use Grant	
LAND COVENANT, made this day of J Wisconsin limited liability company, GRANTOR, from time to time resident or owning property w Washington, Wisconsin, and for the use benefit of Wisconsin municipal corporation, in its own right at these presents on behalf of the above-described of	Recording Area	
The premises affected by these presents (he described as follows: Commercial Unit 3 Condominium Plat, Document No. 1134404, reco Port Washington, and being a part of the SW-SE Range 22 East, City of Port Washington, Ozaukee Street address: 407 E. Jackson Street, Port Washington	Name and Return Address City of Port Washington 100 W. Grand Avenue Port Washington, WI 53074	
GRANTOR warrants and covenants that at the tin	ne of the ensealing and delivery of	16-272-0003.000
these presents it is the sole owner of the PREMIS entity has any estate or interests therein except by utilities, building restrictions, dedications to the purecord, and mortgages to banks or other financial	Parcel Identification Number (PIN)	
GRANTOR represents that petition on its behalf we Washington for grant of permission to erect and/or Conditional Use Grant; that in connection therewisite, and operational plans which were incorporated Grant was approved by the Common Council of the on file with the Zoning Administrator of the City of	r conduct on the PREMISES a use there perr th GRANTOR made certain representations ted into the Conditional Use Grant; that base ne City of Port Washington on June 18, 2024	missible not by right but only by and agreements as to building, ed thereon the Conditional Use
NOW, THEREFORE, GRANTOR hereby accepts terms and conditions thereof. GRANTOR acknowledge failure to comply with any terms or conditions of the by the City of Port Washington. This covenant entities and persons claiming any estate or interest premises are used as described in the Condition	owledges that, in accordance with the provisine Conditional Use Grant is cause for revocate shall run with the land and shall be binding est in the PREMISES by, through or under the state of the property of the province	sions of the Zoning Ordinance, tion or termination of said Grant on the GRANTOR and on all the GRANTOR , as long as the
IN WITNESS WHEREOF, GRANTOR has execut	ed this Land Covenant on this day of J	lune, 2024.
324 LAKE STREET, LLC (GRANTOR) a Wisconsin limited liability company		
By:		
STATE OF WISCONSIN)) ss. COUNTY OF OZAUKEE)	ACKNOWLEDGMENT	
Personally came before me this day of to be the person who executed the foregoing instr	, 2024, the above-named _ ument and acknowledged the same on Grant	or's behalf, by its authority.
		s instrument drafted by: . Eberhardt, City Attorney
Notary Public, State of Wisconsin My commission expires:		ate Bar No. 1003917

CAVELIER WINE BAR OUTDOOR SEATING









PRELIMINARY NOT FOR CONSTRUCTION





March 18, 2024

Ansay Development Corporation 101 E Grand Ave Port Washington, WI 53074

Dear Ian McCain,

On behalf of the Newport Shores Condominium Association, we would like to welcome Cavelier to our community. We are excited about the possibilities the space offers.

As we have been asked to comment on the proposal for outdoor seating, we want to convey that our intention is to provide this commercial venture every opportunity to succeed while remaining cognizant of the needs of our residential owners. Please review our comments. We look forward to entering into constructive dialogue with the team moving forward.

- 1) The board has approved the request to place tables on the north and south patios of Commercial Unit 3, as depicted in the preliminary plans shared with us (attached).
- 2) We would request that the business honor the condominium declaration rules and regulations supporting quiet hours. Quiet hours are between 10:00 PM and 8:00 AM daily.
- 3) We would ask that the business honor the condominium declaration restrictions against smoking of any kind on the patio areas. Smoking is not allowed on any of the Common Elements, which includes all of the patios and sidewalks surrounding the building.
- 4) No additional external lights are to be added to the patio areas. Soft tabletop lighting is OK.
- 5) It is the expectation that the commercial entity, Condominium Association, and management company will work together if there are any concerns during the execution of this work.

Please let us know if you have questions or concerns moving forward.

Thank you,

Newport Shores Condominium Association, Board of Directors

Contact:

Structure Properties (management)
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414-882-8777 ext. 703