FORT · ATKINSON

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

CITY COUNCIL MEETING
IN PERSON AND VIA ZOOM
TUESDAY, MAY 20, 2025 – 7:00 PM
CITY HALL – SECOND FLOOR

https://us02web.zoom.us/j/86483953124?pwd=Nd8wSXu2lT3DtD9oWOTwibQWQglO0w.1

Meeting ID: 864 8395 3124
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AGENDA

1. **Call meeting to order**

2. **Roll call**

3. **Public Hearings**

4. **Public Comment:** *The City Council will receive comments from City residents. Comments are generally limited to three minutes per individual. Anyone wishing to speak is required to sign up in advance or state the following items for the record when called upon: name, address, subject matter, and contact information. No action will be taken on any public comments unless the item is also elsewhere on the agenda.*

5. **Consent Agenda:** *The Consent Agenda outlined below is hereby presented for action by the City Council. Items may be removed from the Consent Agenda on the request of any one Council member. Items not removed may be adopted by one action without debate. Removed items may be taken up either immediately after the Consent Agenda or placed later on the agenda at the discretion of the Council President.*

    a. Review and possible action relating to the **minutes of the May 6, 2025 City Council meeting** (Ebbert, Clerk/Treasurer/Finance Director)

    b. Review and possible action relating to the **minutes of the May 13, 2025 Plan**

Commission meeting (Ebbert, Clerk/Treasurer/Finance Director)

c. Review and possible action relating to **building, plumbing, and electrical permit report for April 2025** (Draeger, Building Inspector/Zoning Administrator)

d. Review and possible action relating to the City Clerk-issued **License and Permit Report for April 15- May 20, 2025** (Ebbert, Clerk/Treasurer/Finance Director)

e. Review and possible action relating to **City Sewer, Water, and Stormwater Utility Financial Statements** as of April 30, 2025 (Ebbert, Clerk/Treasurer/Finance Director)

f. Review and possible action on a **Special Event: Annual Ice Cream Social,** Thursday, July 4, 2025, from 1 p.m. to 3 p.m. at the Hoard Historical Museum (Ebbert, Clerk, Treasurer, Finance Director)

g. Review and possible action on a **Special Event: Dairy Day at the MOOseum,** Saturday, June 14, 2025, from 11 a.m. to 2 p.m. (Ebbert, Clerk/Treasurer/Finance Director)

h. Review and possible action on a **Special Event: City of Fort Atkinson Park & Recreation World of Wheels: Saturday, September 13, 2025, 10:00-11:30 a.m.** (Ebbert, Clerk/Treasurer/Finance Director)

i. Review and possible action on a **Special Event: Park & Recreation Youth Triathlon, Saturday, July, 26, 2025, 8:00-11:00 a.m.** (Ebbert, Clerk/Treasurer/Finance Director)

j. Review and possible action on a **Special Event: Chamber of Commerce Cheese Louise, Saturday, June, 14, 2025, 2:00-5:00 p.m.** (Ebbert, Clerk/Treasurer/Finance Director)

k. Review and possible action on a **Special Event: FACT: On Golden Pond, Tuesday, June 17, 2025 and Wednesday, June 18, 2025, from 5 p.m. to 9 p.m. at the Haumerson's Pond warming house** (Ebbert, Clerk, Treasurer, Finance Director)

6. Petitions, Requests, and Communications

a. Review and possible action relating to the proclamation for **National Public Works Week May 18-24, 2025** in the City of Fort Atkinson (Houseman, City Manager)

b. Review and possible action relating to a proclamation declaring **May 22, 2025, as Wastewater Professionals Appreciation Day** (Houseman, City Manager)

c. Presentation of the City of Fort Atkinson **Financial Statements and Supplemental Information for the year ending December 31, 2024** (Andrea Jansen, CPA, CFE, Partner, Baker Tilly US, LLP)

7. Resolutions and Ordinances

8. Reports of Officers, Boards, and Committees

a. City Manager’s Report (Houseman, City Manager)

9. Unfinished Business

10. New Business

a. Review and possible action relating to the **Library server replacement project** with Ignatek at a cost not to exceed $10,634.50 from the 2025 CIP (Lippert, Library Director)

b. Review and possible action relating to an **invoice from WE Energies for gas installation** at Ridge View Estates (Houseman, City Manager)

c. Review and possible action relating to an **invoice from WE Energies for electric facilities installation** at Ridge View Estates (Houseman, City Manager)

d. Review and possible action relating to the purchase of a **Dispatch Radio Terminal** for the Police Department (Lindsey, Police Captain)

11. Miscellaneous

12. Claims, Appropriations and Contract Payments

a. Review and possible action relating to the **Verified Claims** presented by the Director of Finance and authorization of payment (Ebbert, Clerk/Treasurer/Finance Director)

13. Adjournment

Date Posted: May 16, 2025

CC: City Council; City Staff; City Attorney; News Media; Fort Atkinson School District; Fort Atkinson Chamber of Commerce
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CITY COUNCIL MEETING
IN PERSON AND VIA ZOOM
TUESDAY, MAY 6, 2025 – 7:00 PM
CITY HALL – SECOND FLOOR

MINUTES

1. Call meeting to order
President Jaeckel called the meeting to order at 7:00 pm.

2. Roll call
Present: Cm. Huckabee, Cm. Johnson, Cm. Lesochier, Cm. Schultz and President Jaeckel. Also present: City Manager, City Attorney, City Clerk/Treasurer/Finance Director, Building Inspector, Fire Chief, Police Chief, Park & Recreation Director, Museum Director, Library Director and Public Works Superintendent.

3. Public Hearings
None.

4. Public Comment
None.

5. Consent Agenda
Schultz moved, seconded by Johnson to approve the Consent Agenda as presented. Motion carried.

a. *Review and possible action relating to the* ***minutes of the April 15, 2025 City Council meeting*** *(Ebbert, Clerk/Treasurer/Finance Director)*

b. *Review and possible action relating to* ***Council Appointments to Boards, Commissions and Committees*** *(Jaeckel, Council President)*

c. *Review and possible action relating to* ***Citizen Appointments*** *to Boards, Commissions and Committees (Houseman, City Manager)*

d. *Review and possible action on a* ***Special Event: Fort Youth Baseball Opening Weekend Invite,*** *Saturday, May 17, 2025, from 6 a.m. to 8 p.m. and Sunday, May 18, 2025, from 12 to 8 p.m.*

6. Petitions, Requests, and Communications

a. *Recognition of **Greg and Anna Albert** as winners of the Historic Preservation Commission's 2025 Historic Preservation Award (Lee, Museum Director)*
No action was taken.

b. *Review and possible action on a proclamation recognizing **EMS Week May 18-24, 2025 and International Firefighters Day May 4, 2025** in the City of Fort Atkinson (Houseman, City Manager)*
Huckabee moved, seconded by Johnson to approve the proclamation and recognizing EMS Week May 18-24, 2025 and International Firefighters Day May 4, 2025 in the City of Fort Atkinson. Motion carried.

c. *Review and possible action relating to a Proclamation **Recognizing the 56th Annual Professional Municipal Clerks Week** (Houseman, City Manager)*
Lescohier moved, seconded by Schultz to approve the proclamation recognizing the 56th Annual Professional Municipal Clerks Week, May 4-10, 2025. Motion carried.

d. *Review and possible action relating to a Proclamation **Recognizing National Police Week, May 11-17, 2025 and Peace Officers' Memorial Day, May 15, 2025** (Houseman, City Manager)*
Lescohier moved, seconded by Schultz to approve the proclamation recognizing National Police Week, May 11-17, 2025 and Peace Officers' Memorial Day, May 15, 2025. Motion carried.

e. *Review and possible action relating to the proclamation declaring the month of **May as Building Safety Month** in the City of Fort Atkinson (Houseman, City Manager)*
Schultz moved, seconded by Johnson to approve the proclamation declaring the month of May as Building Safety Month in the City of Fort Atkinson. Motion carried.

f. *Recognition of 2024-25 City Council President Davin Lescohier (Houseman, City Manager)*
No action was taken.

7. Resolutions and Ordinances

None.

8. Reports of Officers, Boards, and Committees

a. *City Manager's Report (Houseman, City Manager)*
No action was taken.

9. Unfinished Business

None.

10. New Business

a. *Review and possible action relating to a proposal for a **Retail Market Study** from Growth Services Group (Houseman, City Manager)*

Manager Houseman stated while she was in discussions with the City's partners at ThriveED/JCEDC, she was provided the names of a few companies that provide retail market studies for communities to determine actual gaps and then pursue development which may fill those gaps. Staff reviewed the companies' websites and found that Growth Services Group (GSG) seemed to have the best experience providing market studies based on survey data in rural communities. Staff reached out to the company for an introductory discussion. After learning more about the services and methodology used by GSG, staff requested a proposal to conduct a retail market survey. Because the City has not done business with the company in the past, staff reviewed all references whom provided favorable feedback.

Schultz moved, seconded by Lescohier to authorize the City Manager to execute an agreement for services with Growth Services Group at a cost not to exceed $16,500 to be funded through Fund 8. Motion carried 4-1 with Huckabee opposed.

b. *Review and possible action relating to a **Contract with Artisan Graham** for the sale of the City-owned lots in the Maple Grove Subdivision (Houseman, City Manager)*
Manager Houseman stated that in November 2024, the City Council approved a Preliminary Plat for the Maple Grove Subdivision. This plat consists of eight total parcels, six of which are owned by the City of Fort Atkinson with the remaining two owned by the Fort Atkinson School District. For additional information, the staff report from the November 19, 2024 City Council meeting and the November 12, 2024 Plan Commission meeting were included in the City Council's packet. The subdivision plat has now been recorded, and the City-owned parcels are ready for sale. In November, staff anticipated being able to sell these lots without the assistance of a Realtor. However, due to staffing vacancies and limited capacity, staff is proposing to enter into an agreement with Artisan Graham to represent the City for the sale of the six City-owned parcels. Further, in November staff recommended that the sale price of each parcel be $55,000. However, upon advice from the professionals at Artisan Graham, the sale price of $40,000 is more realistic in this market for the size and location of these parcels.

Lescohier moved, seconded by Schultz to approve the contract with Artisan Graham to sell the City-owned parcels in the Maple Grove Subdivision and authorize the City Manager and City Attorney to execute closing contracts for the sale of the lots. Motion carried unanimously.

c. *Review and possible action relating to proposals for a **Classification and Compensation Study** for the City of Fort Atkinson (Houseman, City Manager)*
Manager Houseman stated that at the March 18, 2025 City Council meeting, the Council authorized staff to publish a request for proposals (RFP) for a Classification and Compensation study to be completed in the summer of 2025. The City received 11 proposals from professional consulting firms with experience in the classification and compensation industry. MGT, McGrath Human Resources Group, and Public Administration Associates, LLC have significant experience in Wisconsin. MGT is the least expensive of the group, but the company is proposing a study conducted 100% virtual. The

proposal does not include updated job descriptions, which is something the City will need during or after this process. After reviewing the proposals, methodologies, and qualifications, staff recommends that MGT be awarded the contract for this study. However, staff would like to include at least one in-person meeting as well as updated job descriptions with this study. Those additional services will increase the cost of the initial $20,475 proposal. In consultation with the project lead at MGT, staff estimates another $4,000 to $8,000 is needed for the contract for the additional services, for a total of up to $28,475. At this cost, MGT is no longer the least expensive option. However, staff has confidence in MGT's experience in the field and in working with similarly-sized cities in Wisconsin.

Schultz moved, seconded by Lescohier to authorize the City Manager to contract with MGT for a classification and compensation study as outlined in their proposal at a cost not to exceed $28,475. Motion carried unanimously.

d. *Review and possible action relating to* ***2025 CIP Bathhouse Shower Improvement*** *at the Rock River Park Aquatic Center (Dayton, Parks and Recreation Director)*
Director Dayton discussed the necessary repairs to the Aquatic Center mechanical room and shower replacement projects that were included in the 2025 Capital Improvements Projects budget. The total estimated cost of the entire project is $32,000. At the April 3 City Council meeting, the purchase of a new strainer pump was approved as part of this project. This memorandum includes information for phase two of the project, which involves the replacement of the water heater and shower heads at the Aquatic Center Bathhouse. Parks and Recreation staff contacted three local plumbers to request quotes for replacing a water heater and eight shower fixtures. Two proposals were submitted by local contractors, AT Plumbing and Mr. Plumber. Both contractors have previously worked with the Parks and Recreation Department, providing excellent service and quality.

Schultz moved, seconded by Johnson to authorize staff to accept proposals from Mr. Plumber for the purchase and installation of a Bock EX 80-199N Water Heater, 2 Three-Group shower fixtures and 4 single-head shower fixtures at a cost not to exceed $23,508.84. Motion carried unanimously.

11. Miscellaneous
None.

12. Claims, Appropriations and Contract Payments

a. *Review and possible action relating to the* ***Verified Claims*** *presented by the Director of Finance and authorization of payment (Ebbert, Clerk/Treasurer/Finance Director)*
Schultz moved, seconded by Huckabee to approve the list of Verified Claims as presented. Motion carried on a roll call vote.

13. Adjournment

Schultz moved, seconded by Johnson to adjourn. Meeting adjourned at 7:52 pm.

Respectfully submitted
Michelle Ebbert
City Clerk/Treasurer/Finance Director

City of Fort Atkinson
City Manager's Office
101 N. Main Street
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PLAN COMMISSION MEETING
IN PERSON AND VIA ZOOM
TUESDAY, MAY 13, 2025 – 4:00 PM
CITY HALL – SECOND FLOOR

MINUTES

1. Call meeting to order

2. Roll call

Manager Chairperson Houseman introduced the new Director of Public Works Zach Navin, whom is a member of the Plan Commission.
Present: Council Representative Schultz, Commissioner Kessenich, Shull, Ciccarelli, Manager Houseman, Director Navin.
Absent:

3. New Business

a. *Review and possible action relating to the* ***minutes of the March 11, 2025 Plan Commission meeting*** *(Ebbert, Clerk/Treasurer/Finance Director)*
Kessenich moved, seconded by Schultz to approve the minutes of the March 11, 2025 Plan Commission meeting. Motion carried.

b. *Review and possible action relating to the* ***minutes of the April 8, 2025 Plan Commission meeting*** *(Ebbert, Clerk/Treasurer/Finance Director)*
Schultz moved, seconded by Houseman to approve the minutes of the April 8, 2025 Plan Commission meeting. Motion carried.

c. *Review and possible action on a* ***Special Area Design Review*** *for signage at Devout Real Estate Group located at 96 S., Main St. Unit C (Draeger, Building Inspector/Zoning Administrator) (SADR-2025-01)*
Building/Zoning Administator Draeger introduced the Devout Real Estate Group is a new tenant in the downtown district, now occupying a second floor space at 96 S. Main Street, above Good 2 Go. The business is proposing two new building signs—one facing Main Street and another near the office entrance on S. Water Street. The proposed signage was reviewed by the Historic Preservation Committee at its meeting on May 13 and was issued a Certificate of Appropriateness. Devout Real Estate Group is proposing two signs. One will face Main Street and be 20 square feet. The other will be near the entrance to the office on S. Water St. and would also be 20 square feet.

Schultz moved, seconded by Shull to approve the Special Area Design Review for signage at Devout Real Estate Group located at 96 S. Main Street Unit C. Motion carried.

d. *Review and possible action relating to a* ***Site Plan Review*** *for signage at Rainbow Hospice Thrift Shoppe, 905 Madison Ave. (Draeger, Building/Zoning Administrator) (SPR-2025-07)*
Building/Zoning Administrator Draeger referenced the Site Plan Review from Rainbow Hospice who has recently moved into the building shared with American Wholesale Furniture. To reflect this change, the applicant is planning to install new signage and update existing ones.
The proposal includes: • Installing two new building signs for Rainbow Hospice. • Refurbishing and reinstalling the existing American Wholesale Furniture sign facing Roosevelt Street. • Replacing the sign face on the existing dual-post sign along Madison Avenue. One of the new building signs will be installed alongside the existing furniture sign on the Roosevelt Street side of the building, while the second will face the parking lot on the south side. Although Article IX (Signage) of the city's zoning code does not require Plan Commission approval for replacing panels in existing signs, city staff found it helpful to present the full scope of the signage updates for context. The new signs will display Rainbow Hospice's name and services. It's worth noting that while Chapter 15 of the city's Zoning Ordinance is generally comprehensive, it does not address every possible scenario. Specifically, it provides guidance on multi-tenant monument signage but is less clear on regulations for multiple tenants and building-mounted signs. Historically, in similar situations, the city has allowed signage to utilize the full length of the building façade facing a street, rather than limiting signage to the immediate area of each tenant space. In this case, the section of the eastern façade that will house both the existing and proposed 4 ft x 8 ft building signs measures 58 feet—slightly under the 64 feet typically required. However, when considering the entire length of the eastern façade (105 feet), the proposed signage does meet ordinance requirements. The second proposed wall sign, which will face the parking lot, also complies with the sign-to-facade ratio described in the ordinance.

Schultz moved, seconded by Ciccarelli to approve the Sign Package, subject to the following conditions: • Applicant must remove two temporary signs on the facade facing Madison Ave or submit a Sign Review application for new permanent signage to City staff within 45 days. • Applicant must repair existing siding on the East facing facade prior to installing new Wall Signs. • Any other recommendations from City staff and the Plan Commission. Motion carried.

e. *Review and possible action relating to a* ***Site Plan Review*** *for signage at Baker Glass, 1521 Ridge Dr. (Draeger, Building/Zoning Administrator) (SPR-2025-10)*
Building/Zoning Administrator Draeger stated that Baker Glass recently purchased and moved to 1521 Ridge Dr. from the town of Koshkonong and is proposing to install a new Dual Post sign. The sign will be laser-cut steel with wood beam posts with concrete sono tubes for support at the base. The sign will not be illuminated.

Schultz moved, seconded by Shull to approve the Site Plan Review for signage at 1521 Ridge Drive. Motion carried.

f. *Review and possible recommendation to the City Council relating to the Ridge View Estates Preliminary Plat (Draeger, Building/Zoning Administrator) (PPR-2025-02)*
Building/Zoning Administrator Draeger provided the Preliminary Plat for Ridge View Estates. The proposed project involves a land division of an existing 35-acre property and previously subdivided 12-acres that make up Lots 1-5 and Outlot 1 to include a total of 77 new parcels, 3 outlots, and rights-of-way to be dedicated to the public. The proposed Preliminary Plat is planned to create 77 new development parcels, 3 outlots for stormwater management, and future rights-of-way to be dedicated to the City following improvements. These improvements will include new utilities and infrastructure within the public right-of-way.

Kessenich moved, seconded by Ciccarelli to approve the Preliminary Plat, subject to the following conditions:· • Requirement that Zoning Map Amendments are approved in alignment with the proposed Preliminary Plat before City Plan Commission approval of the Final Plat. • Require all lots within the subdivision to share equal interest in stormwater outlots 2 and 3 through fractional ownership. • Require all utility easements to be shown on the Final Plat • Require the Final Plat to be substantially similar to the approved Preliminary Plat, outside of any requested changes by the Plan Commission or City Council. • Any other recommendations by City staff and the Plan Commission. Motion carried.

g. *Corridor Plan Draft Presentation (Ben Rohr, Vandewalle)*

1) *Comments and feedback on Corridor Plan*
Commissioner Kessenich commented on Main Street corridor, bike track, angle parking and suggested numerating trees.

Commissioner Ciccarelli commented on Main Street Corridor, 10 feet parking, alternate truck routes, pedestrian countdown timers, bumpouts, detector driven left turns, solar canopy.

Curtis Abendroth, 1000 N. Main Street - suggested making Main Street a one-way that would circle drivers around Madison Avenue and back to Janesville Avenue.

Cynthia Holt 813 East Street - asked as a cyclist where the safe lanes were from southeast near Museum, Middle School to the path leading to the bike path across Main Street.

Karole Yonker, 615 Short Street - referenced Riverside Drive intersection (not in the project plan). Commented on the signage on the south side of the City.

Bruce Johnson, 40 E Rockwell Avenue - does not feel there is enough space along Main Street for suggested improvements. Commented on bike paths along Janesville Avenue.

4. Adjournment

Kessenich moved, seconded by Schultz to adjourn. Meeting adjourned at 5:41 pm.

Respectfully submitted
Michelle Ebbert
Clerk/Treasurer/Finance Director

Permit Report

04/01/2025 - 04/30/2025

Permit Date	Permit #	Permit Location	Owner Name	Permit Type	Permit Description	Estimated Project Cost	Total Fees
Group: Add/Alter Commercial							
4/7/2025	25199	29 W Sherman Ave	Arben Bekim LLc	Add/Alter Commercial	Re-Roof Tavern on the Rock	30,000	$60.00
4/7/2025	25196	218 N Main St	Peter Miller	Add/Alter Commercial	Windows, Doors, Soffit, siding, new cabinets in 24 kitchens	50,000	$340.00
4/3/2025	25191	1609 Madison Ave	Me and My Pets LLC	Add/Alter Commercial	One bay dog wash	15,000	$89.60
							$489.60
							Group Total: 3
Group: Certificate of Occupancy							
4/29/2025	25283	1710 Montclair Pl	Aeryn Barry, Samantha Tiry	Certificate of Occupancy	Duplicate Permit for final Occupancy of individual unit New Twin Home	543,000	
							Group Total: 1
Group: Commercial/ Industrial							
4/28/2025	25264	1507 Madison Ave	Tony Hudzinski	Commercial/ Industrial	Reconstruction after vehicle impact - repair brick, exterior, interior drywall, non load bearing wall repair	9,500	
4/21/2025	25249	100 E Blackhawk Dr	Peggy Foth	Commercial/ Industrial	Remove Two (2) Existing HVAC Steel Frames, Replace One (1) of the Sono-Tube Foundations, Install Two (2)	49,000	$100.00

					New Steel HVAC Frames, Misc. Wall Patching for New Duct Work		
4/10/2025	25209	1355 Trillium DR.	Intrepid Investments	Commercial/ Industrial	Multi-family apartment	13,500,000	$108,081.80
							$108,181.80

Group Total: 3

Group: Deck

4/21/2025	25251	718 Walton St	Jason Schultz	Deck	Replace existing deck with comparable deck and adding a porch. extensive repair to existing porch unrelated to the deck and new porch.	50,000	$272.50
4/17/2025	25241	611 Washington St	Sarah Mattews	Deck	New Deck at rear of house	18,265	$133.00
4/15/2025	25219	1009 Winnebago Ln	Richard Kozulla	Deck	Remove larger old deck and construct new 15' x 20' deck..	25,000	$160.00
							$565.50

Group Total: 3

Group: Demo/Raze

4/11/2025	25213	413 Hilltop Trl W	Karen Quandt	Demo/Raze	Filling in old inground pool. 40x20 in size. All equipment removed. Cave in old pool and will with dirt and top soil. Reseed afterwards.	1,000	$50.00
							$50.00

Group Total: 1

Group: detached garage

4/29/2025	25282	603 Van Buren St	Robert Farrell	detached garage	Detached one-car garage/driveway	50,000	$319.00

4/21/2025	25252	831 Whitewater Ave	Ryan Ebert	detached garage	Garage Workroom Build	58,000	$370.00
4/25/2025	25193	110 Lucile St	Dan Renz	detached garage	Detached garage 24'x24'	32,000	$279.00
							$968.00

Group Total: 3

Group: Electrical

4/29/2025	25284	704 Coventry Cir	Veronica Marchan	Electrical	Installing new 21' by 54" above ground pool and equipment and new 6' fence	7,000	$60.00
4/29/2025	25281	1609 Madison Ave	Scott White	Electrical	Additional outlets for pet wash area	1,900	$60.00
4/28/2025	25261	1200 Whitewater Ave	DON HUPKE / Hupke Power Center	Electrical	Exterior Sign Lighting	1,000	$60.00
4/15/2025	25225	601 Coventry Cir	Michael Traxler	Electrical	Kitchen Remodel	75,000	$60.00
4/15/2025	25222	809 N Main St	Dave & Sue Rahn	Electrical	electrical for A/C unit	1,535	$60.00
4/10/2025	25210	611 Washington St	Sara Williams	Electrical	Relocation of existing outlets. new exit from rear of home, adding light	2,000	$60.00
4/10/2025	25207	328 Roosevelt St	Andrew Zastrow	Electrical	Installing junction box for knob and tube wiring (Owner requesting permit)	285	$35.00
4/10/2025	25206	624 Oak St	Jessie Reidl	Electrical	TRAILER YARD 120 volt GFCI outlets for chargers on 6x6 post south of building	5,000	$61.50
4/8/2025	25201	523 S Main St	Nellie Redenius	Electrical	2 exhaust fans	1,200	$60.00
4/8/2025	25200	550 S Fourth St E	CITY OF FORT ATKINSON	Electrical	HAUMERSON POND GARAGE	5,000	
4/7/2025	25198	403 Janesville Ave	Edward Jones	Electrical	Minor electrical for office remodel	0	$60.00

4/3/2025	25192	100 E Highland Ave	Kenneth Walker	Electrical	bathroom exhaust fan	600	$60.00
4/2/2025	25189	310 Zida St	Kay Dries	Electrical	Basement remodel: add lights, outlets, sub panel	7,500	$60.00
4/2/2025	25188	707 East St	Chris Stachel	Electrical	Walls up rewire & 100 amp panel change	6,000	$157.50
4/1/2025	25186	74 Shirley St	Alan Ruleau	Electrical	remodel	1,500	$60.00
							$914.00

Group Total: 15

Group: Fence

4/28/2025	25262	320 Jefferson St	Kelsa Lowe	Fence	Fence around backyard perimeter	8,500	$60.00
							$60.00

Group Total: 1

Group: HVAC

4/28/2025	25280		JEANIE STARK	HVAC	REPLACE FURNACE AND A/C	0	
4/28/2025	25279		TINA BECKMAN	HVAC	REPLACE FURNACE AND A/C	2	
4/28/2025	25278		KAREN AND KEVIN KOCH	HVAC	REPLACE FURNACE AND A/C	0	
4/28/2025	25277		ZACH FINCH	HVAC	REPLACE FURNACE	0	
4/28/2025	25276		BONNIE BECKARD	HVAC	REPLACE FURNACE AND A/C	0	
4/28/2025	25275	1505 Raveen St	HEIDI FELDKIRCHNER	HVAC	REPLACE FURNACE AND A/C	0	$105.00
4/28/2025	25273	809 N Main St	DAVID RAHN	HVAC	INSTALL A/C	0	$70.00
4/28/2025	25271	1013 Monroe St	SHARON SMITH-CERNEY	HVAC	REPLACE FURNACE	0	$70.00
4/28/2025	25270	316 Mc Millen St	EMILY GRAY	HVAC	REPLACE FURNACE AND A/C	0	$105.00
4/28/2025	25269	1423 Endl Blvd	TIM	HVAC	INSTALL New A/C and Furnace	0	$355.00

					- New ducting for entire Home remodel		
4/28/2025	25268	414 Grove St	KAYLA LAMORE	HVAC	REPLACE A/C	0	$70.00
4/28/2025	25267	428 E Sherman Ave	ANDY YOCOM	HVAC	REPLACE A/C	0	$70.00
4/23/2025	25255	420 Clarence St	Lucille Kelm	HVAC	Furnace replacement	3,000	$70.00
4/20/2025	25243	1709 Montclair Pl	Todd Wileman	HVAC	New construction	14,000	$371.60
4/18/2025	25242	804 Sherman Ave W	GRIFFIN MOEHLING	HVAC	SMALL DUCTWORK FOR AIR HANDLER	0	$60.00
4/17/2025	25240	310 Zida St	KAY DRIES	HVAC	SMALL DUCTWORK	0	$60.00
4/7/2025	25197	218 N Main St	Peter Miller	HVAC	2 new furnaces, 2 new AC units	10,000	$175.00
4/4/2025	25194	437 Mc Comb St	Connor Cira	HVAC	Furnace Replacement	4,150	$70.00
							$1,651.60

Group Total: 18

Group: New Duplex

4/16/2025	25226	700 Schumacher Way	Habitat for Humanity Waukesha and Jefferson Counties	New Duplex	Fort Atkinson Duplex	450,000	

Group Total: 1

Group: Other

4/14/2025	25216	1500 Raveen St.	Lexington Court Condos	Other	2 City Sidewalk Pad Repair	1,934	$50.00
4/8/2025	25202	601 Jackson St	Dan & Nina Denis	Other	10x12 gazebo install on top of 12x14 concrete pad	7,000	$60.00
							$110.00

Group Total: 2

Group: Plumbing

4/30/2025	25286	321 Hillcrest Dr	Ed O'Donnell	Plumbing	1st floor, tub to pan conversion. Same size and location.	1,120	$60.00

4/30/2025	25285		American Construction Services	Plumbing	Apartments	1,036,000	$9,629.20
4/24/2025	25259	333 Maple St	Chris Ott	Plumbing	install 2 clear water sump pumps for egress windows	2,850	$60.00
4/24/2025	25257	420 Clarence St	Lucille	Plumbing	Replace water heater	3,500	$60.00
4/15/2025	25224	601 Coventry Cir	Michael Traxler	Plumbing	Kitchen Remodel	75,000	$60.00
4/13/2025	25215	29 W Sherman Ave	Bekim Lumani	Plumbing	Replace small interior Grease trap with larger grease trap. Repipe 10' kitchen drain to add pitch.	600	
4/11/2025	25211	326 Grant St	Nicholas Hoessel	Plumbing	Water Lateral Repair	3,500	$110.00
4/3/2025	25190	211 Talcott Ave	Aimee Metzger	Plumbing	Tear out tub replace with walk in shower in main bathroom	5,210	$60.00
							$10,039.20

Group Total: 8

Group: Pool/Hot Tub

4/28/2025	25266	704 Coventry Cir	Veronica Marchan	Pool/Hot Tub	Installing new 21' by 54" above ground pool and equipment and new 6' fence	7,000	$95.00
4/1/2025	25185	523 E Milwaukee Ave	Bruce/Jilayne Paley	Pool/Hot Tub	Existing 15 x 30 Pool and Existing fence installed by previous owner without a permit.	5,000	$60.00
							$155.00

Group Total: 2

Group: Private Driveway

4/28/2025	25265	409 S Fourth St E	Lynn A Staude	Private Driveway	Replacing driveway and sidewalk as it was	2,500	$50.00

							$50.00

Group Total: 1

Group: Right of Way Opening Permit

4/17/2025	25239	PIN# 226-0514-1741-000 and accessing across 0226-0514-1741-000	City of Fort Atkinson	Right of Way Opening Permit	Pipeline Maintenance-excavation and repair sleeve if needed	0	$50.00
4/11/2025	25214	100 E BLACKHAWK DR, FORT ATKINSON	Larry Gard	Right of Way Opening Permit	Partial street shutdown to set a crane on N Main St to replace a rooftop unit. Starts May 12th	0	$50.00
4/9/2025	25205	1709 MONTCLAIR PL	TODD WILEMAN	Right of Way Opening Permit	INSTALL NEW SHORT SIDE GAS SERICE	0	$50.00
4/9/2025	25203	320 McMillen St to 202 Memorial Dr, Fort Atkinson		Right of Way Opening Permit	Gas Main Paving Relocation	0	$50.00
							$200.00

Group Total: 4

Group: Roofing/Siding

4/28/2025	25274	611 Talent Tr	Sharon Peterson	Roofing/Siding	Re-roofing: Tearing off old asphalt shingles & replacing with new	31,000	$60.00
4/25/2025	25260	407 S Fourth St E	LAURA NYQUIST	Roofing/Siding	ROOFING	5,000	$60.00
4/21/2025	25250	604 N Main St	Terry Dinkle	Roofing/Siding	Remove and replace entire roof	19,950	$60.00
4/21/2025	25248	1202 Aztec Ct	Carol Keleny	Roofing/Siding	Roof Replacement	21,000	$60.00
4/21/2025	25247	512 Shah Ave	Paul Mans	Roofing/Siding	Roof and Gutter Replacement	23,000	$60.00
4/21/2025	25245	1208 Iriquois Ct	Jim Butts	Roofing/Siding	Roof and Gutter Replacement	22,000	$60.00
4/21/2025	25244	825 Robert St	Jesse Feldt	Roofing/Siding	Roof, Siding, and Gutter Replacement	41,505	$60.00

4/17/2025	25237	417 Monroe St	Timothy Cluver	Roofing/Siding	Re-Roof	10,000	$60.00
4/16/2025	25236	100 Edward St #13	William J Simon	Roofing/Siding	Remove and Replace Shingle Roof	59,900	$100.00
4/16/2025	25235	705 Lexington Blvd	Ryan Stack	Roofing/Siding	Remove and Replace Shingle Roof	11,900	$60.00
4/16/2025	25234	703 Short St	Megan Eske	Roofing/Siding	remove and replace shingle roof	14,700	$60.00
4/16/2025	25233	318 N Main St	Stepping Stone CBRF LLC	Roofing/Siding	Remove and Replace rubber roof	18,900	$100.00
4/16/2025	25232	1245 Janette St	Michael Raddatz	Roofing/Siding	Remove and Replace Shingle Roof	26,900	$60.00
4/16/2025	25229	115 Clarence St	Dean Martin	Roofing/Siding	Remove and replace shingle roof	9,900	$60.00
4/16/2025	25228	341 Whitewater Ave	Kevin Diece	Roofing/Siding	Remove and replace roofing and side over existing siding	47,000	$100.00
4/16/2025	25227	614 Madison Ave	Jacob Boos	Roofing/Siding	Remove replace siding and roofing	50,200	$60.00
4/11/2025	25212	330 Zida St	Russell toeller	Roofing/Siding	ROOFING AND SIDING	10,000	$60.00
4/10/2025	25208	1200 Comanche Ct		Roofing/Siding	Re-Roof	10,000	$60.00
4/4/2025	25195	1410 Adrian Blvd	Ellen Bogner	Roofing/Siding	We are replacing shingles and siding house also installing 1 window in the dinning room	48,062	$60.00
4/2/2025	25187	416 S Sixth St	Tom Hollinger	Roofing/Siding	Roof Replacement	32,296	$60.00
							$1,320.00

Group Total: 20

Group: Sign

4/15/2025	25221	801 Janesville Ave	A1 Creative Packaging	Sign	Sign for exterior of building	4,000	$145.00

							$145.00

Group Total: 1

Group: Single Family Alteration/Addition

4/23/2025	25256	333 Maple St	Klopcic Enterprises	Single Family Alteration/Addition	Some foundation repair and 3 egress windows	26,850	$200.00
4/22/2025	25254	1242 Sioux Tr	Patti Heitz	Single Family Alteration/Addition	Replacing a tub valve to a shower only valve for Homeowner Conversion Project. Valve and piping needs to be removed and installed in wall. Homeowner changing tub to pan	500	$60.00
4/22/2025	25253	1101 Menomonee Ct	Lynn & Peter Sell	Single Family Alteration/Addition	Kitchen remodel	70,000	$95.50
4/17/2025	25238	408 Curtis Cir	Betty Strese	Single Family Alteration/Addition	Egress window	7,000	$60.00
4/15/2025	25223	601 Coventry Cir	Michael Traxler	Single Family Alteration/Addition	Kitchen Remodel	75,000	$65.00
4/15/2025	25218	224 South Main St	Eric Webber	Single Family Alteration/Addition	Change kitchen cabinets, and counter top . similar design	3,500	$100.00
							$580.50

Group Total: 6

Group: Windows/Doors

4/9/2025	25204	611 Washington St	Sarah Guilkey	Windows/Doors	We are converting a large twin double hung window into a small patio door header is already existing and installing replacing a garage service door	8,000	$60.00
							$60.00

Group Total: 1

Group: Zoning

4/28/2025	25263	525 Jefferson St	Fort Land Company LLC	Zoning	Zoning Verification Letter Request	0	$50.00
4/24/2025	25258		201 Waterfront Dental	Zoning		10,500	
4/15/2025	25220	1507 Montclair Pl	Ryan Krus	Zoning	Free standing outdoor grilling space with roof	6,000	$25.00
							$75.00

Group Total: 3

							$125,615.20

Total Records: 97

5/5/2025

Jedidiah Draeger
Building Inspector/Zoning Administrator

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **May 20, 2025**

TO: **Fort Atkinson City Council**

FROM: **Michelle Ebbert, Clerk/Treasurer/Finance Director**

RE: **Review and possible action relating to the City Clerk-issued License and Permit Report for April 15- May 20, 2025 (Ebbert, Clerk/Treasurer/Finance Director)**

BACKGROUND

The following is a list of the Licenses and Permits issued by the City Clerk for the period April 15, 2025 through May 20, 2025 per the City of Fort Atkinson Municipal Code of Ordinances.

DISCUSSION

BEEKEEPING

None

OPERATOR

Licensing Period – July 1, 2024 – June 30, 2026

Applicant		Place of Employment	Recommended Approval by Police Department	Cost
Grant	Brown	Kwik Trip Store #439	Y	$30
Brom	Cynthia	Stop N Go	Y	$30
Joshua	Barth	Kwiktrip	Y	$30
Joshua	Hertzfeldt	Country Inn & Suites	Y	$30
Jessica	Basaldua	Casey's	Y	$30
Faith	Davis	Casey	Y	$40
Shahbaz	Khan	King's Operating WI LLC - 303 S Main	Y	$40
Simar	Preet Kaur	King's Operating WI LLC - 303 S Main	Y	$40
Hatton	Montanna	Fort 88 Smokehouse	Y	$40
Steffen	Thomas	Brickhouse, Creamery	Y	$30
Harbhajan	Singh	Sahib Enterprises	Y	$40
Skye	Hayes	Kwik Trip 439	Y	$30

Kathleen	Mech	Kwik Trip #439	Y	$30
Elijah	Nysted	Kwik Trip #439	Y	$30
Anika	Alexander	Kwik Trip 439	Y	$30
Ellie	Edler	Two Twenty Modern Kitchen	Y	$30
Rohitdeep	Singh	King's Operating WI LLC -303 S Main	Y	$40
Gurbachan	Singh	Sahib Enterprises 1220 Janesville Ave	Y	$40

MOBILE MERCHANT

Wicked Smoke	Jeffery Stout	Ten Pin Motors	Y	$75
Buddha Belly Pizza	Michal Costa	U-Haul; 1309 N High	Y	$75

DOOR-TO-DOOR RESIDENTIAL / DIRECT SELLER

Jessica	Duncan	BRH Enterprises	Y	$50
Lonnie	Koenig	BRH Enterprises	Y	$50
Cole	Konop	BRH Enterprises	Y	$50
Nikolas	Koprek	BRH Enterprises	Y	$50
Derek	Scholler	BRH Enterprises	Y	$50
Darwint	Lente-Viera	Homeland Exteriors	Y	$50
Brittney	James	Hucke Exteriors Inc	Y	$50
Daniel	James	Hucke Exteriors Inc	Y	$50
Shane	Piasecki	Hucke Exteriors Inc	Y	$50
Matthew	O'Connor	C & N Construction	Y	$50
Brennan	Thierheimer	C & N Construction	Y	$50
Chad	Whelan	Big Fish Contracting	Y	$50

FINANCIAL ANALYSIS

In accordance with the City's Ordinances and Fee Schedule, a total of $610.00 was collected for Operator's licenses, $150.00 for Mobile Merchant licenses, and $600.00 for Direct Seller's Permits.

RECOMMENDATION

These licenses have been issued by the City Clerk's Office in accordance with the City's Ordinances. No further action by the City Council is necessary.

ATTACHMENTS

None

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City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **May 20, 2025**

TO: **Fort Atkinson City Council**

FROM: **Michelle Ebbert, Clerk/Treasurer/Finance Director**

RE: **Review and possible action on a Special Event: Annual Ice Cream Social, Thursday, July 4, 2025, from 1 p.m. to 3 p.m. at the Hoard Historical Museum (Ebbert, Clerk, Treasurer, Finance Director)**

BACKGROUND

The City of Fort Atkinson is committed to supporting quality special events throughout the community. The Special Event Guide and Application was created to assist with planning events in the city and to allow appropriate contact information be obtained and forwarded to Departments. The planning guide is designed to assist members of the community in the planning, preparation and running of events and programs in Fort Atkinson.

The Special Event Guide defines a special event as a planned extraordinary occurrence or temporary aggregation of attractions, open to the public, that (a) is conducted on public property, (b) is conducted on private property and has a substantial impact on public property, (c) has activities that request special temporary licenses; or (d) require special city services, whether open to the public or not, including but not limited to, any of the following: street closures, provisions of barricades, garbage cans, stages or special no parking signs, special electrical services, or special police protection. Special events include, but not limited to, neighborhood and community festivals, parades, processions, fairs, and bicycle or foot races.

DISCUSSION

Hoard Historical Museum
Event: Annual Ice Cream Social
Date: Friday July 4, 2025
Location: Hoard Historical Museum Grounds, Foster Street / Whitewater Avenue
Contact Person: Merrilee Lee
Hours of Event: 1:00 pm to 3:00 pm
Estimated Number of Attendees: 900-1000

Event information was routed to Departments without any concerns provided.

FINANCIAL ANALYSIS

There is no financial impact to the City of Fort Atkinson for the event.

RECOMMENDATION

Staff recommends that City Council approve the Hoard Historical Museum Annual Ice Cream Social on July 4, 2025 at the Hoard Historical Museum.

ATTACHMENTS

1. Special Event Application July 4

CITY OF FORT ATKINSON
Special Event Application
Fee: $25.00

Name of Business/Group Organizing Event: Hoard Historical Museum	
Contact Person for Event: Merrilee Lee	
Phone Number:	Email: mlee@hoardmuseum.org
Day of Event Contact Person (if different from above):	Phone: Email:

Special Event Details

Event Name: Annual Ice Cream Social	
Event Date (mm/dd/yyyy): Friday, July 4, 2025	
Event Location: Hoard Historical Museum	
Estimated Number of Attendees: 900-1000	Hours of Event: 1-3pm
Event Setup Time: 8am	Event Tear Down Time: 3pm

Event Description: The annual ice cream social on the museum's grounds. The event includes free ice cream sundaes, kids' activities, and live music. The event occurs solely on the museum's grounds and museum staff/volunteers run the event.

Goal/Purpose of Event: The purpose of the event is to help the community celebrate the 4th of July holiday. This is the 47th ice cream social on the 4th of July that the museum has organized.

Attach a map of the event including: Designated parking areas and available number of spaces*, directional signage for events (i.e. parking guidance), pedestrian street crossing locations, location of any traffic control barricades or personnel to ensure safe coordination of vehicles and pedestrians

** If limited parking available, provide proof of permission from neighboring businesses/property to utilize their parking*

Check all applicable boxes:

☐ I am renting a city park

Attach copy of paid park rental from Parks & Recreation Department. Equipment rentals are reservable through the Parks & Recreation office 920-397-9910. You are responsible for picking up, setting up, tearing down, and return of equipment. Each park is equipped with picnic tables and garbage/recycling receptacles, and additional are available upon request. If additional cans are requested, the event coordinator will need to pick up additional can liners from Park & Recreation office. The event coordinator is responsible for trash and recycling disposal. If there is no dumpster on site, a dumpster may be required and is the responsibility of the event coordinator.

☑ I am renting city equipment

Please secure and submit payment for requested equipment prior to submitting Special Event Application.
*Attach a map with a location for drop off of equipment with this application.

	Qty
8' white plastic table (43 available; $4.50/each)	35
Metal folding chair (190 available; $0.75/each)	190
Additional Picnic Table ($15/each; includes delivery & pick up)*	
Additional Garbage/Recycling Can*	6
Barricades*	
Traffic Cones*	

☐ Electrical Access

The City Electrican may reach out to you to address any needs/concerns.

Please specify if you have any requests or requirements beyond current access:

Continued

✔ I will be having music	(Per City Ordinance 17.03) no person shall cause or allow loud, excessive or unusual noise that will disturb the comfort and quiet repose of persons in the vicinity. All music shall terminate as of 10:00 p.m. City noise ordinance must be followed Start Time of Music: 1 pm End Time of Music: 3pm
☐ I will be closing a street(s)*	Barricades can be provided by Public Works upon request ** Provide proof of permission from neighboring businesses/properties if street closure impacts daily activity*
☐ I will be selling beer and/or wine*	Alcohol license and licensed bartender(s) required. Contact City Clerk (920) 397-9901 prior to submitting this application. **Restroom Plan also required with sales of beer and/or wine. Refer to the Special Event Guide.*
✔ I will be erecting a tent, canopy or other temporary structure.*	**Event coordinator is responsible for ensuring that the temporary structure is safely installed. Event Coordinator is required to contact Diggers Hotline at least 4 business days prior to the event. Diggershotline.com, 1-800-242-8511*
☐ I am having a walk/race*	**See map instructions above. In addition to the previously listed map requirements, clearly mark your walk/race route on the map.*

By signing, I agree to the following statements:

I understand I am responsible for a fire safety and medical plan. I understand it is my responsibility to read the Special Events Guide. I understand I may be required to provide Proof of Insurance. I understand that I may need to contact multiple Departments to arrange for assistance. I understand I am responsible for timely clean up after the event. I understand that additional charges may apply and that I can be billed after my event.

Responsible Party Signature: ______________________

Submission Date: 5/8/25

For Office Use Only:

Date Received: ______________

Date Paid: ______________

Council Approval / Denial Date: ______________

Date applicant notified of Council action and any event stipulations: ______________

Event Stipulations:

FORT · ATKINSON

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **May 20, 2025**

TO: **Fort Atkinson City Council**

FROM: **Michelle Ebbert, Clerk/Treasurer/Finance Director**

RE: **Review and possible action on a Special Event: Dairy Day at the MOOseum, Saturday, June 14, 2025, from 11 a.m. to 2 p.m. (Ebbert, Clerk/Treasurer/Finance Director)**

BACKGROUND

The City of Fort Atkinson is committed to supporting quality special events throughout the community. The Special Event Guide and Application was created to assist with planning events in the city and to allow appropriate contact information be obtained and forwarded to Departments. The planning guide is designed to assist members of the community in the planning, preparation and running of events and programs in Fort Atkinson.

The Special Event Guide defines a special event as a planned extraordinary occurrence or temporary aggregation of attractions, open to the public, that (a) is conducted on public property, (b) is conducted on private property and has a substantial impact on public property, (c) has activities that request special temporary licenses; or (d) require special city services, whether open to the public or not, including but not limited to, any of the following: street closures, provisions of barricades, garbage cans, stages or special no parking signs, special electrical services, or special police protection. Special events include, but not limited to, neighborhood and community festivals, parades, processions, fairs, and bicycle or foot races.

DISCUSSION

Event: Dairy Day at the MOOseum
Date & Hours of Event: Saturday June 14, 2025 11 a.m.–2 p.m.
Location: Hoard Historical Museum Grounds, Foster Street closure, Whitewater Avenue
Contact Person: Merrilee Lee
Estimated Number of Attendees: 800-900

Event information was routed to Departments with the following comments without concerns:

Department of Public Works will place two concrete jersey barriers at each curb side and place two flashing type sandwich barricades in front of them to increase visibility. An assigned volunteer's vehicle will be required to park between the barricades in order to allow the roadway to be available to emergency vehicle access.

The Museum will need to identify the two vehicles that would block the openings for the entire event and while people are present on the roadway. The keys for the vehicle and the authorized operators must also be present for the entirety of the event in case they need to be moved during an emergency.

FINANCIAL ANALYSIS

There is no financial impact to the City of Fort Atkinson for the event.

RECOMMENDATION

Staff recommends that City Council approve the 10th Annual Dairy Day at the MOOseum, June 14, 2025 at the Hoard Historical Museum.

ATTACHMENTS

1. Special Event Application.Dairy Day

CITY OF FORT ATKINSON
Special Event Application
Fee: $25.00

Name of Business/Group Organizing Event: Hoard Historical Museum

Contact Person for Event: Merrilee Lee

Phone Number: 920-397-9914 | Email: mlee@hoardmuseum.org

Day of Event Contact Person (if different from above): | Phone: | Email:

Special Event Details

Event Name: Dairy Day at the MOOseum

Event Date (mm/dd/yyyy): 06/14/25

Event Location: Hoard Historical Museum

Estimated Number of Attendees: 800-900 | Hours of Event: 11 am - 2 pm

Event Setup Time: 8 am | Event Tear Down Time: 2pm - 4pm

Event Description: Our event, the 11th annual Dairy Day at the MOOSeum, is is free to attend and open to the general public. The highlight is the gathering of all 7 milking breeds of cattle on the museum's grounds. We also have dairy facts, dairy games and dairy treats as well as our annual cow decorating contest. Back again is the pedal tractor pull, to be held on Foster Street. We ask permission to close Foster Street to the public during the event to facilitate the pedal tractor pull and the loading/unloading of the cows. We notify our neighbors of the closure and invite them to attend the event.

Goal/Purpose of Event: Each year, the museum organizes this event to highlight the importance of dairy for our communities and our economy. Our family-friendly event is fun for all ages. The event also welcomes visitors to the museum and encourages them to have a return visit.

Attach a map of the event including: Designated parking areas and available number of spaces*, directional signage for events (i.e. parking guidance), pedestrian street crossing locations, location of any traffic control barricades or personnel to ensure safe coordination of vehicles and pedestrians

** If limited parking available, provide proof of permission from neighboring businesses/property to utilize their parking*

Check all applicable boxes:

☐ I am renting a city park

Attach copy of paid park rental from Parks & Recreation Department. Equipment rentals are reservable through the Parks & Recreation office 920-397-9910. You are responsible for picking up, setting up, tearing down, and return of equipment. Each park is equipped with picnic tables and garbage/recycling receptacles, and additional are available upon request. If additional cans are requested, the event coordinator will need to pick up additional can liners from Park & Recreation office. The event coordinator is responsible for trash and recycling disposal. If there is no dumpster on site, a dumpster may be required and is the responsibility of the event coordinator.

☑ I am renting city equipment

Please secure and submit payment for requested equipment prior to submitting Special Event Application.
*Attach a map with a location for drop off of equipment with this application.

	Qty
8’ white plastic table (43 available; $4.50/each)	10
Metal folding chair (190 available; $0.75/each)	25
Additional Picnic Table ($15/each; includes delivery & pick up)*	
Additional Garbage/Recycling Can*	2
Barricades*	2
Traffic Cones*	

☐ Electrical Access

The City Electrican may reach out to you to address any needs/concerns.

Please specify if you have any requests or requirements beyond current access:

Continued

☐ I will be having music	(Per City Ordinance 17.03) no person shall cause or allow loud, excessive or unusual noise that will disturb the comfort and quiet repose of persons in the vicinity. All music shall terminate as of 10:00 p.m. City noise ordinance must be followed Start Time of Music: ______________ End Time of Music: ______________
☑ I will be closing a street(s)*	Barricades can be provided by Public Works upon request ** Provide proof of permission from neighboring businesses/properties if street closure impacts daily activity*
☐ I will be selling beer and/or wine*	Alcohol license and licensed bartender(s) required. Contact City Clerk (920) 397-9901 prior to submitting this application. **Restroom Plan also required with sales of beer and/or wine. Refer to the Special Event Guide.*
☑ I will be erecting a tent, canopy or other temporary structure.*	**Event coordinator is responsible for ensuring that the temporary structure is safely installed. Event Coordinator is required to contact Diggers Hotline at least 4 business days prior to the event. Diggershotline.com, 1-800-242-8511*
☐ I am having a walk/race*	**See map instructions above. In addition to the previously listed map requirements, clearly mark your walk/race route on the map.*

By signing, I agree to the following statements:

I understand I am responsible for a fire safety and medical plan. I understand it is my responsibility to read the Special Events Guide. I understand I may be required to provide Proof of Insurance. I understand that I may need to contact multiple Departments to arrange for assistance. I understand I am responsible for timely clean up after the event. I understand that additional charges may apply and that I can be billed after my event.

Responsible Party Signature: ______________________________

Submission Date: 5/8/25

For Office Use Only:

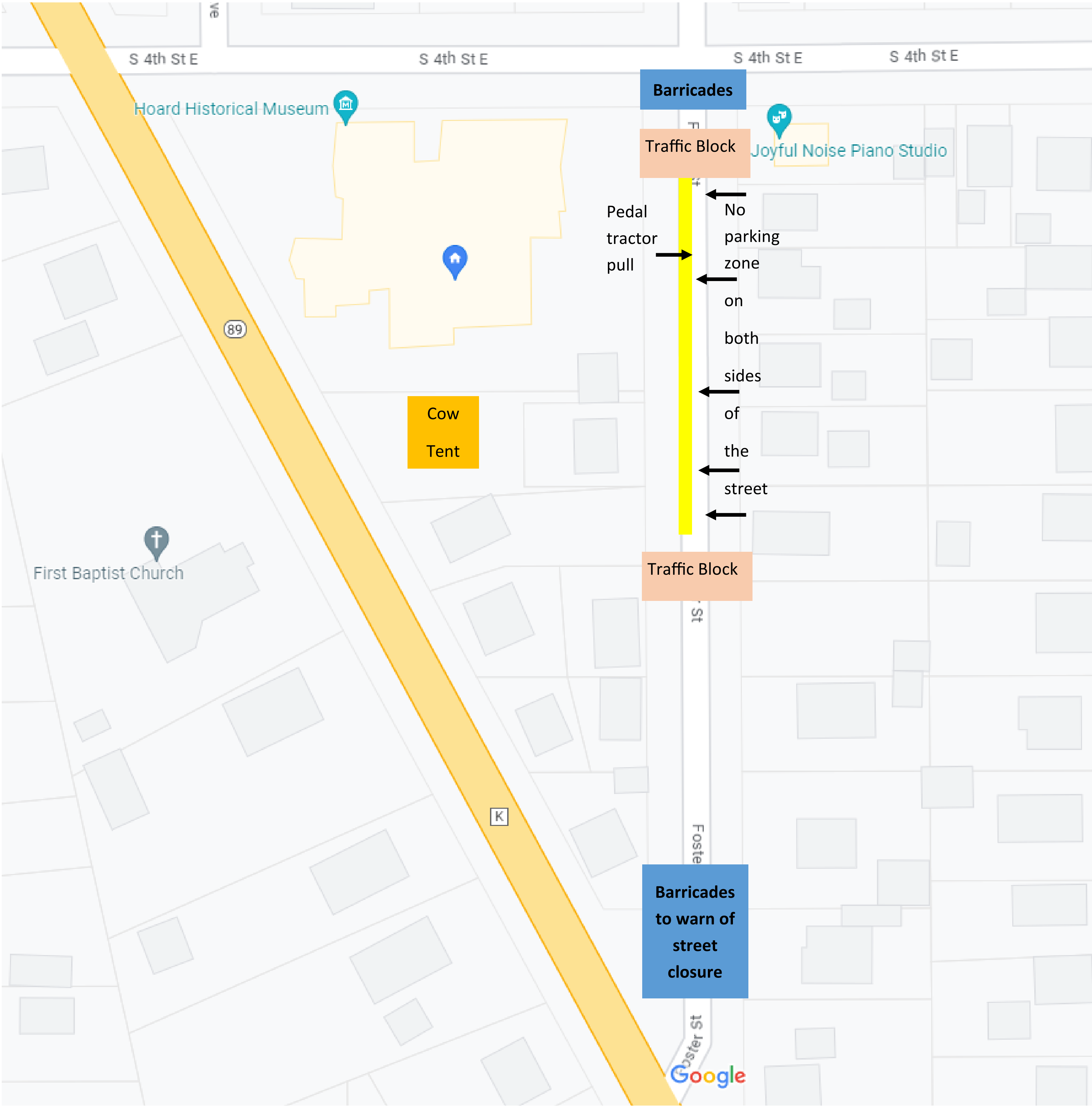
Date Received: ______________

Date Paid: ______________

Council Approval / Denial Date: ______________

Date applicant notified of Council action and any event stipulations: ______________

Event Stipulations: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S 4th St E
Barricades
Hoard Historical Museum
Traffic Block
Joyful Noise Piano Studio
Pedal tractor pull
No parking zone on both sides of the street
89
Cow Tent
First Baptist Church
Traffic Block
K
Foster St
Barricades to warn of street closure
Google

Hoard Historical Museum
Fort Atkinson Historical Society
National Dairy Shrine Museum

May 8, 2025

Michelle Ebbert, City of Fort Atkinson
101 N. Main St.
Fort Atkinson, WI 53538

Dear Ms. Ebbert:

Attached is our special event application for the museum's annual "Dairy Day at the MOOseum." The 11th annual "Dairy Day" is scheduled for Saturday, June 14 from 11 a.m.- 2 p.m. at the Hoard Historical Museum. This year's event will be held on the museum's grounds. The event features cows, activities, games, and dairy treats. The event is free to attend.

We are asking permission for the following:

- Declare "no-parking" along the 400 block of Foster Street beginning the morning of Saturday, 6/14 and ending in the afternoon of the same day.
- Close the 400 block of Foster Street from 10:00 am-3:00 pm during the event to ensure public safety and for the safe unloading/loading of the cows and calves. Museum staff and volunteers would place the street-closing barricades at the appropriate time as well as parking staff vehicles perpendicular in the street to further block traffic. However, the vehicles could easily be moved to
- Museum staff will also notify the neighbors affected by the street closure and invite them to the event.

Again this year, the museum will be adding a pedal-tractor pull during the event. The museum is contracting with Kindschi Pedal Pulls, an insured event provider. Kindschi Pedal Pulls from Loganville, Wisconsin, specializes in running a tractor pull for children ages 4-12 using pedal tractors. The pedal tractor pulls will occur on Foster Street behind the museum between 11:30-1:00 p.m.

We are happy to work with city personnel in the organization of this event and would appreciate the opportunity to answer any questions.

Sincerely,

Merrilee Lee
Museum Director, Hoard Historical Museum

Items requested from the City of Fort Atkinson:

From DPW:
Barricades for closing Foster Street
"No Parking" signs for both sides of the 400 block of Foster Street
We are happy to coordinate with DPW for the drop-off of these items.

From Parks and Rec:
10 tables
25 folding chairs
2 trash cans
We are happy to coordinate with Parks and Rec for the drop-off of these items.

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **May 20, 2025**

TO: **Fort Atkinson City Council**

FROM: **Michelle Ebbert, Clerk/Treasurer/Finance Director**

RE: **Review and possible action on a Special Event: City of Fort Atkinson Park & Recreation World of Wheels: Saturday, September 13, 2025, 10:00-11:30 a.m. (Ebbert, Clerk/Treasurer/Finance Director)**

BACKGROUND

The City of Fort Atkinson is committed to supporting quality special events throughout the community. The Special Event Guide and Application was created to assist with planning events in the city and to allow appropriate contact information be obtained and forwarded to Departments. The planning guide is designed to assist members of the community in the planning, preparation and running of events and programs in Fort Atkinson.

The Special Event Guide defines a special event as a planned extraordinary occurrence or temporary aggregation of attractions, open to the public, that (a) is conducted on public property, (b) is conducted on private property and has a substantial impact on public property, (c) has activities that request special temporary licenses; or (d) require special city services, whether open to the public or not, including but not limited to, any of the following: street closures, provisions of barricades, garbage cans, stages or special no parking signs, special electrical services, or special police protection. Special events include, but not limited to, neighborhood and community festivals, parades, processions, fairs, and bicycle or foot races.

DISCUSSION

Event: Parks & Recreation World of Wheels
Date: Saturday, September 13, 2025
Location: Ralph Park – Jefferson Street parking lot
Contact Person: Brett Ketterman
Hours of Event: 9:00 am to 10:30 am
Estimated Number of Attendees: 300

Event information was routed to Departments without any concerns provided.

FINANCIAL ANALYSIS

There is no financial impact to the City of Fort Atkinson for the event.

RECOMMENDATION

Staff recommends that City Council approve the Special Event World of Wheels for the Parks & Recreation to be held on Saturday, September 13, 2025 at Ralph Park.

ATTACHMENTS

1. special events wow 25_001327

FORT·ATKINSON

CITY OF FORT ATKINSON
Special Event Application
Fee: $25.00

Name of Business/Group Organizing Event: Fort Atkinson Parks & Recreation

Contact Person for Event: Brett Ketterman

Phone Number: Email: bketterman@fortatkinsonwi.gov

Day of Event Contact Person (if different from above): Phone: 920-397-9910 Email:

Special Event Details

Event Name: World of Wheels

Event Date (mm/dd/yyyy): 09/13/2025

Event Location: Ralph Park

Estimated Number of Attendees: 300 | Hours of Event: 9:30-11:00am

Event Setup Time: Saturday 8:00-9:30am | Event Tear Down Time: 11:00am-11:30am

Event Description: Families can get an up close look at working vehicles. Vehicles in the past have included police cars, fire trucks, race cars, semi trailer, ambulance, garbage trucks, construction trucks and more

Goal/Purpose of Event: An event for families to see vehicles they see almost every day up close. Get a chance to sit in the drivers seat or explore the vehicles from the inside. We will also have a sensory time where we will limit the horns, lights and sirens.

Attach a map of the event including: Designated parking areas and available number of spaces*, directional signage for events (i.e. parking guidance), pedestrian street crossing locations, location of any traffic control barricades or personnel to ensure safe coordination of vehicles and pedestrians

** If limited parking available, provide proof of permission from neighboring businesses/property to utilize their parking*

Check all applicable boxes:

☐ I am renting a city park

Attach copy of paid park rental from Parks & Recreation Department. Equipment rentals are reservable through the Parks & Recreation office 920-397-9910. You are responsible for picking up, setting up, tearing down, and return of equipment. Each park is equipped with picnic tables and garbage/recycling receptacles, and additional are available upon request. If additional cans are requested, the event coordinator will need to pick up additional can liners from Park & Recreation office. The event coordinator is responsible for trash and recycling disposal. If there is no dumpster on site, a dumpster may be required and is the responsibility of the event coordinator.

☐ I am renting city equipment

Please secure and submit payment for requested equipment prior to submitting Special Event Application.
*Attach a map with a location for drop off of equipment with this application.

8' white plastic table (43 available; $4.50/each)	Qty ____
Metal folding chair (190 available; $0.75/each)	Qty ____
Additional Picnic Table ($15/each; includes delivery & pick up)*	Qty ____
Additional Garbage/Recycling Can*	Qty ____
Barricades*	Qty ____
Traffic Cones*	Qty ____

☐ Electrical Access

The City Electrican may reach out to you to address any needs/concerns.

Please specify if you have any requests or requirements beyond current access:

Continued

☐ I will be having music	(Per City Ordinance 17.03) no person shall cause or allow loud, excessive or unusual noise that will disturb the comfort and quiet repose of persons in the vicinity. All music shall terminate as of 10:00 p.m. City noise ordinance must be followed Start Time of Music: ________ End Time of Music: ________	
☐ I will be closing a street(s)*	Barricades can be provided by Public Works upon request ☒ No street but parking lot will be closed. ** Provide proof of permission from neighboring businesses/properties if street closure impacts daily activity*	
☐ I will be selling beer and/or wine*	Alcohol license and licensed bartender(s) required. Contact City Clerk (920) 397-9901 prior to submitting this application. **Restroom Plan also required with sales of beer and/or wine. Refer to the Special Event Guide.*	
☐ I will be erecting a tent, canopy or other temporary structure.*	**Event coordinator is responsible for ensuring that the temporary structure is safely installed. Event Coordinator is required to contact Diggers Hotline at least 4 business days prior to the event. Diggershotline.com, 1-800-242-8511*	
☐ I am having a walk/race*	**See map instructions above. In addition to the previously listed map requirements, clearly mark your walk/race route on the map.*	

By signing, I agree to the following statements:

I understand I am responsible for a fire safety and medical plan. I understand it is my responsibility to read the Special Events Guide. I understand I may be required to provide Proof of Insurance. I understand that I may need to contact multiple Departments to arrange for assistance. I understand I am responsible for timely clean up after the event. I understand that additional charges may apply and that I can be billed after my event.

Responsible Party Signature: Brett Ketterman

Submission Date: 05/08/2025

For Office Use Only:

Date Received: ________

Date Paid: ________

Council Approval / Denial Date: ________

Date applicant notified of Council action and any event stipulations: ________

Event Stipulations:

FORT · ATKINSON

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **May 20, 2025**

TO: **Fort Atkinson City Council**

FROM: **Michelle Ebbert, Clerk/Treasurer/Finance Director**

RE: **Review and possible action on a Special Event: Park & Recreation Youth Triathlon, Saturday, July, 26, 2025, 8:00-11:00 a.m. (Ebbert, Clerk/Treasurer/Finance Director)**

BACKGROUND

The City of Fort Atkinson is committed to supporting quality special events throughout the community. The Special Event Guide and Application was created to assist with planning events in the city and to allow appropriate contact information be obtained and forwarded to Departments. The planning guide is designed to assist members of the community in the planning, preparation and running of events and programs in Fort Atkinson.

The Special Event Guide defines a special event as a planned extraordinary occurrence or temporary aggregation of attractions, open to the public, that (a) is conducted on public property, (b) is conducted on private property and has a substantial impact on public property, (c) has activities that request special temporary licenses; or (d) require special city services, whether open to the public or not, including but not limited to, any of the following: street closures, provisions of barricades, garbage cans, stages or special no parking signs, special electrical services, or special police protection. Special events include, but not limited to, neighborhood and community festivals, parades, processions, fairs, and bicycle or foot races.

DISCUSSION

Event: Parks & Recreation Youth Triathlon
Date: Saturday, July 26, 2025
Location: Rock River Park, Aquatic Center, Montclair St
Contact Person: Brett Ketterman
Hours of Event: 7:00 am to 12:00 pm
Estimated Number of Attendees: 300+

Participants aged 7 to 14 will swim at the Aquatic Center, bike on the road through Rock River Park and the Montclair Street. Participants will then run on Sinnissippi Drive in the park to the archery range and back. Over 50 volunteers will be helping direct kids where to go, on the swim deck, on the course, and throughout the location

Event information was routed to Departments without any concerns provided.

FINANCIAL ANALYSIS
There is no financial impact to the City of Fort Atkinson for the event.

RECOMMENDATION
Staff recommends that City Council approve the Special Event Youth Triathlon for the Parks & Recreation to be held on Saturday, July 26, 2025 at Rock River Park, Aquatic Center and Montclair Subdivision and approve closure of Sinnissippi Drive from 7:00 am to 11:00 pm.

ATTACHMENTS
1. special event youth tri 25_001324

FORT·ATKINSON

CITY OF FORT ATKINSON
Special Event Application
Fee: $25.00

Name of Business/Group Organizing Event: Fort Atkinson Parks & Recreation	
Contact Person for Event: Brett Ketterman	
Phone Number:	Email: bketterman@fortatkinsonwi.gov
Day of Event Contact Person (if different from above):	Phone: 920-397-9910 Email:

Special Event Details

Event Name: Fort Youth Triathlon	
Event Date (mm/dd/yyyy): 07/26/2025	
Event Location: Rock River Park, Fort Aquatic Center & Montclair Place	
Estimated Number of Attendees: 300	Hours of Event: 8:00am-11:00a,
Event Setup Time: Friday all day & Saturday morning	Event Tear Down Time: 11:00am-1:00pm

Event Description: Youth Triathlon for kids ages 7-14. They will seim in the pool at the Aquatic Center. Bike in the park and Monclair place and then run in the park on Sinnissippi Drive to the archery range and back to the pool. We will ahve over 50 volunteers helping direct eh kids where to on the swim deck and on the course and other places.

Goal/Purpose of Event: To promote a healthy activity for kids to do during the summer. We also offer a 5 week training program for participants.

Attach a map of the event including: Designated parking areas and available number of spaces*, directional signage for events (i.e. parking guidance), pedestrian street crossing locations, location of any traffic control barricades or personnel to ensure safe coordination of vehicles and pedestrians

** If limited parking available, provide proof of permission from neighboring businesses/property to utilize their parking*

Check all applicable boxes:

☐ I am renting a city park

Attach copy of paid park rental from Parks & Recreation Department. Equipment rentals are reservable through the Parks & Recreation office 920-397-9910. You are responsible for picking up, setting up, tearing down, and return of equipment. Each park is equipped with picnic tables and garbage/recycling receptacles, and additional are available upon request. If additional cans are requested, the event coordinator will need to pick up additional can liners from Park & Recreation office. The event coordinator is responsible for trash and recycling disposal. If there is no dumpster on site, a dumpster may be required and is the responsibility of the event coordinator.

☑ I am renting city equipment

Please secure and submit payment for requested equipment prior to submitting Special Event Application.
*Attach a map with a location for drop off of equipment with this application.

	Qty
8' white plastic table (43 available; $4.50/each)	10
Metal folding chair (190 available; $0.75/each)	50
Additional Picnic Table ($15/each; includes delivery & pick up)*	
Additional Garbage/Recycling Can*	
Barricades*	8
Traffic Cones*	

*Parks & Rec Staff will pickup barricades

☐ Electrical Access

The City Electrican may reach out to you to address any needs/concerns.

Please specify if you have any requests or requirements beyond current access:

Continued

☑ I will be having music	(Per City Ordinance 17.03) no person shall cause or allow loud, excessive or unusual noise that will disturb the comfort and quiet repose of persons in the vicinity. All music shall terminate as of 10:00 p.m. City noise ordinance must be followed Start Time of Music: 7:30am End Time of Music: 11:30am
☑ I will be closing a street(s)*	Barricades can be provided by Public Works upon request ** Provide proof of permission from neighboring businesses/properties if street closure impacts daily activity*
☐ I will be selling beer and/or wine*	Alcohol license and licensed bartender(s) required. Contact City Clerk (920) 397-9901 prior to submitting this application. **Restroom Plan also required with sales of beer and/or wine. Refer to the Special Event Guide.*
☐ I will be erecting a tent, canopy or other temporary structure.*	**Event coordinator is responsible for ensuring that the temporary structure is safely installed. Event Coordinator is required to contact Diggers Hotline at least 4 business days prior to the event. Diggershotline.com, 1-800-242-8511*
☑ I am having a walk/race*	**See map instructions above. In addition to the previously listed map requirements, clearly mark your walk/race route on the map.*

By signing, I agree to the following statements:

I understand I am responsible for a fire safety and medical plan. I understand it is my responsibility to read the Special Events Guide. I understand I may be required to provide Proof of Insurance. I understand that I may need to contact multiple Departments to arrange for assistance. I understand I am responsible for timely clean up after the event. I understand that additional charges may apply and that I can be billed after my event.

Responsible Party Signature: Brett Ketterman

Submission Date: 05/08/2025

For Office Use Only:

Date Received: ____________

Date Paid: ____________

Council Approval / Denial Date: ____________

Date applicant notified of Council action and any event stipulations: ________

Event Stipulations:


Crown of Life Christian Academy
Definitive Electric
Montclair Pl
Trailway Park
Barrie Elem
Wilson Ave
Lillian St
Baitbox on the Rock
Google
Map data ©2023
Noparking signs (6am-1km)
Runners on Road
* Closing Sinnissippi Dr.
5am-11am
from 106 to Clubhouse
Run Route
Bike Route
Parking in Pool
Overflow lot

FORT · ATKINSON

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE:	**May 20, 2025**
TO:	**Fort Atkinson City Council**
FROM:	**Michelle Ebbert, Clerk/Treasurer/Finance Director**
RE:	**Review and possible action on a Special Event: Chamber of Commerce Cheese Louise, Saturday, June, 14, 2025, 2:00-5:00 p.m. (Ebbert, Clerk/Treasurer/Finance Director)**

BACKGROUND

The City of Fort Atkinson is committed to supporting quality special events throughout the community. The Special Event Guide and Application was created to assist with planning events in the city and to allow appropriate contact information be obtained and forwarded to Departments. The planning guide is designed to assist members of the community in the planning, preparation and running of events and programs in Fort Atkinson.

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DISCUSSION

Fort Atkinson Chamber of Commerce
Event: Cheese Louise
Dates and Hours of Event: June 14, 2025 from 2:00 pm – 5:00 pm
Location: Downtown Main St. Businesses
Contact Person: Alli Thompson; projects@fortchamber.com
Estimated Number of Attendees: 200

Event information was routed to Departments without any concerns provided.

FINANCIAL ANALYSIS

There is no financial impact to the City of Fort Atkinson for the event.

RECOMMENDATION

Staff recommends that City Council approve the Chamber of Commerce Cheese Louise Event to be held on Saturday, June, 14, 2025, from 2:00-5:00 p.m. at downtown Fort Atkinson businesses.

ATTACHMENTS

1. SPECIAL EVENT CHEESE LOUISE 6.14.25

FORT·ATKINSON

CITY OF FORT ATKINSON
Special Event Application

Name of Business/Group Organizing Event: Fort Atkinson Area Chamber of Commerce	
Contact Person for Event: Alli Thompson	
Phone Number: 920. 563. 3210	Email: projects@fortchamber.com

Is the Business/Group Organizing Event: ☐ For profit or ☒ Non-Profit

Special Event Details

Event Name: Cheese Louise → Cheese Crawl	
Event Date: Sat., June 14, 2025	
Event Location: Downtown Main St. businesses	
Estimated Number of Attendees: 200 people	Hours of Event: 2PM- 5PM

Check all applicable boxes:

☐ I am renting a City Park — Attach copy of paid park rental from Parks & Recreation (920) 563-7781.

☐ I will be having music — Start and end time of music:

☐ I will be closing a street(s) — Attach site diagram with details. Barricades can be provided by Public Works upon request (920) 563-7771.

☐ I will be selling beer and/or wine* — Attach Temporary License and Bartender/Operator Applications. Contact City Clerk (920) 563-7760

**Restroom Plan also required with sales of beer and/or wine. Refer to the Special Event Guide.*

☐ I will be erecting a tent, canopy or other temporary structure.

By signing, I agree to the following statements:

I understand I am responsible for a fire safety and medical plan. I understand it is my responsibility to read the Special Events Guide. I understand I may be required to provide Proof of Insurance. I am responsible to contact each Department to arrange for assistance. I understand I am responsible for timely clean up after the event.

Responsible Party Signature: Allison Thompson

Office Use Only

Date Submitted to Clerk: Date Emailed to Departments:

Department	Comments, Concerns, Action(s) to be taken
☐ Clerk/Treasurer	
☐ EMS - Ryan Brothers Ambulance	
☐ Engineer and Building Inspection	
☐ Electrician	
☐ Fire and Rescue Department	
☐ Library and Museum	
☐ Parks & Recreation	
☐ Police Department	
☐ Public Works Department	
☐ Wastewater and Water Utility	

Date Reported to City Council (if necessary):

Comments, Contingencies, Findings:

About the Cheese Louise! Cheese Crawl

This is a new event that is to take place from 2pm - 5pm on Sat, June 14th, 2025. We expect this day to be a DAIRY fun day, as the Farmers Market, Hoard Museum, Chamber and Fort Atkinson Club are collaborating to highlight our community's dairy history. (The Farmers Market will showcase local farmers, the Museum is hosting Dairy Day at the Moo-seum, the Chamber is running the Cheese Crawl and the Club will feature evening programming including cooking demonstrations and live music.)

Our Cheese Crawl will take place inside of downtown Fort Atkinson Chamber member businesses. We have space for up to 20 businesses to register as Cheese Crawl vendors. We will be able to give more specific numbers and participating business names after May 16th, as that is the vendor registration deadline.

Each business participating in the Cheese Louise! Cheese Crawl will provide their own cheese-forward snack(s), beverage (non-alcoholic option <u>must</u> be offered by all vendors), glassware for samples, napkins, plates, serving utensils, volunteers/staff to serve samples to guests, and method for keeping food cold or hot where necessary to meet food safety guidelines.

The only vendors permitted to serve alcohol as sample beverages are those that already have a license to serve. Alcohol will NOT be served by any other business vendor.

We will start the Cheese Crawl at PaddyShack, where staff from the Chamber as well as PaddyShack staff will check IDs and issue wristbands to easily identify guests who are over 21 years old to ensure that only those guests would be welcome to sample alcohol at the licensed vendors. This is also where we will hand out goodie bags, maps, and stamp cards to the guests.

Vendors will be asked to hand out samples at their business when a guest arrives, and stamp their card so they know that guest was already served at that location. Anything outside of that (giveaways, raffles, etc.) will be at the discretion of the vendor business. Vendors must have trash receptacles so sample plates/napkins/cups can be disposed of easily.

Tickets will be sold by the Chamber. The value of a ticket is $25 and the maximum number of tickets to be sold is 200. We anticipate this being a tourism draw and a fun way to engage visitors with our downtown. We do not anticipate needing any extra services or provisions from the City to make this event successful.

FORT · ATKINSON

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **May 20, 2025**

TO: **Fort Atkinson City Council**

FROM: **Michelle Ebbert, Clerk/Treasurer/Finance Director**

RE: **Review and possible action on a Special Event: FACT: On Golden Pond, Tuesday, June 17, 2025 and Wednesday, June 18, 2025, from 5 p.m. to 9 p.m. at the Haumerson's Pond warming house (Ebbert, Clerk, Treasurer, Finance Director)**

BACKGROUND

The City of Fort Atkinson is committed to supporting quality special events throughout the community. The Special Event Guide and Application was created to assist with planning events in the city and to allow appropriate contact information be obtained and forwarded to Departments. The planning guide is designed to assist members of the community in the planning, preparation and running of events and programs in Fort Atkinson.

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DISCUSSION

Fort Atkinson Community Theater
Event: On Golden Pond, Directed by Doug Reed
Dates and Hours of Event:
Tuesday, June 17, 2025 from 5:00 pm – 9:00 pm
Wednesday, June 18, 2025 – 5:00 pm to 8:00 pm
Rain Dates: Tuesday, June 24, 2025 and Wednesday, June 25, 2025
Location: Haumerson's Pond Warming House; Audience on the Lawn
Contact Person: Pamela Whitcomb; pamela.whitcomb@fortfact.org
Estimated Number of Attendees: 50 per evening

Event information was routed to Departments without any concerns provided.

FINANCIAL ANALYSIS

There is no financial impact to the City of Fort Atkinson for the event.

RECOMMENDATION

Staff recommends that City Council approve the Special Event: FACT: On Golden Pond, Tuesday, June 17, 2025 and Wednesday, June 18, 2025 at the Haumerson's Pond warming house.

ATTACHMENTS

1. FACT ON GOLDEN POND APP

CITY OF FORT ATKINSON
Special Event Application
Fee: $25.00

Name of Business/Group Organizing Event: Fort Atkinson Community Theatre	
Contact Person for Event: Pamela Whitcomb	
Phone Number:	Email: pamela.whitcomb@fortfact.org
Day of Event Contact Person (If different from above):	Phone: 920-723-7230 Email:

Special Event Details

Event Name: FACT presents "On Golden Pond," directed by Doug Reed	
Event Date (mm/dd/yyyy): June 17 and 18, 2025 (Rain dates June 24 and 25)	
Event Location: Haumerson's Pond Warming House (audience on the lawn)	
Estimated Number of Attendees: 50 per show	Hours of Event: 6:00 PM to 8:30 PM
Event Setup Time: 5:00 PM	Event Tear Down Time: 8:30 to 9:00 PM
Event Description: Outdoor theatre performance. Stage will be the west porch of the warming house, with seating on the lawn. No amplification, no additional lighting needed.	
Goal/Purpose of Event: Free arts event for the community. Donations accepted.	
Attach a map of the event including:	Designated parking areas and available number of spaces*, directional signage for events (i.e. parking guidance), pedestrian street crossing locations, location of any traffic control barricades or personnel to ensure safe coordination of vehicles and pedestrians ** If limited parking available, provide proof of permission from neighboring businesses/property to utilize their parking*

Check all applicable boxes:

☑ I am renting a city park	Attach copy of paid park rental from Parks & Recreation Department. Equipment rentals are reservable through the Parks & Recreation office 920-397-9910. You are responsible for picking up, setting up, tearing down, and return of equipment. Each park is equipped with picnic tables and garbage/recycling receptacles, and additional are available upon request. If additional cans are requested, the event coordinator will need to pick up additional can liners from Park & Recreation office. The event coordinator is responsible for trash and recycling disposal. If there is no dumpster on site, a dumpster may be required and is the responsibility of the event coordinator.
☐ I am renting city equipment	Please secure and submit payment for requested equipment prior to submitting Special Event Application. *Attach a map with a location for drop off of equipment with this application. 8' white plastic table (43 available; $4.50/each) Qty ____ Metal folding chair (190 available; $0.75/each) Qty ____ Additional Picnic Table ($15/each; includes delivery & pick up)* Qty ____ Additional Garbage/Recycling Can* Qty ____ Barricades* Qty ____ Traffic Cones* Qty ____
☐ Electrical Access	*The City Electrican may reach out to you to address any needs/concerns.* Please specify if you have any requests or requirements beyond current access:

Continued

☐ I will be having music	(Per City Ordinance 17.03) no person shall cause or allow loud, excessive or unusual noise that will disturb the comfort and quiet repose of persons in the vicinity. All music shall terminate as of 10:00 p.m. City noise ordinance must be followed Start Time of Music: ________ End Time of Music: ________
☐ I will be closing a street(s)*	Barricades can be provided by Public Works upon request ** Provide proof of permission from neighboring businesses/properties if street closure impacts daily activity*
☐ I will be selling beer and/or wine*	Alcohol license and licensed bartender(s) required. Contact City Clerk (920) 397-9901 prior to submitting this application. **Restroom Plan also required with sales of beer and/or wine. Refer to the Special Event Guide.*
☐ I will be erecting a tent, canopy or other temporary structure.*	**Event coordinator is responsible for ensuring that the temporary structure is safely installed. Event Coordinator is required to contact Diggers Hotline at least 4 business days prior to the event. Diggershotline.com, 1-800-242-8511*
☐ I am having a walk/race*	**See map instructions above. In addition to the previously listed map requirements, clearly mark your walk/race route on the map.*

By signing, I agree to the following statements:

I understand I am responsible for a fire safety and medical plan. I understand it is my responsibility to read the Special Events Guide. I understand I may be required to provide Proof of Insurance. I understand that I may need to contact multiple Departments to arrange for assistance. I understand I am responsible for timely clean up after the event. I understand that additional charges may apply and that I can be billed after my event.

Responsible Party Signature: Pamela Whittome

Submission Date: April 12, 2024

For Office Use Only:

Date Received: ________

Date Paid: ________

Council Approval / Denial Date: ________

Date applicant notified of Council action and any event stipulations: ________

Event Stipulations:

FORT · ATKINSON

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **May 20, 2025**

TO: **Fort Atkinson City Council**

FROM: **Rebecca Houseman, City Manager**

RE: **Review and possible action relating to the proclamation for National Public Works Week May 18-24, 2025 in the City of Fort Atkinson (Houseman, City Manager)**

BACKGROUND

National Public Works Week is observed during the third full week of May to recognize the importance of public works in an organized society. This year, it takes place from May 18 to 24, 2025. The week-long observation also sheds light on the brave and essential role that public works employees play in society.

DISCUSSION

Since 1960, The American Public Works Association has sponsored National Public Works Week. Across North America, Public Works Departments use this week to energize and educate the public on the importance of public works to their daily lives: planning, building, managing, and operating infrastructure at the heart of our local communities to improve everyday quality of life.

FINANCIAL ANALYSIS

No financial impact is expected due to the passage of this proclamation.

RECOMMENDATION

Staff recommends the Council approve the proclamation recognizing Public Works Week, May 18-24, 2025.

ATTACHMENTS

1. 2025 Proclamation National Public Works Week

PROCLAMATION
RECOGNIZING NATIONAL PUBLIC WORKS WEEK
MAY 18-24, 2025

WHEREAS, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities and to the public health, high quality of life, and well-being of the people of the City of Fort Atkinson; and

WHEREAS, these infrastructure, facilities and services could not be provided without the dedicated efforts of public works professionals, who are responsible for rebuilding, improving, and protecting our City's transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and

WHEREAS, it is in the public interest for the citizens, civic leaders, and children in the City of Fort Atkinson to gain knowledge of and maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2025 marks the 65th annual National Public Works Week sponsored by the American Public Works Association; and

NOW, THEREFORE, I, Kyle Jaeckel, as City Council President of the City of Fort Atkinson, and my Council colleagues, do hereby proclaim the week May 18-24, 2025, as Public Works Week in the City of Fort Atkinson.

Proclaimed this 20th day of May, 2025

CITY OF FORT ATKINSON

____
Kyle Jaeckel, Council President

ATTEST:

____
Michelle Ebbert, City Clerk/Treasurer/Finance Director

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **May 20, 2025**

TO: **Fort Atkinson City Council**

FROM: **Rebecca Houseman, City Manager**

RE: **Review and possible action relating to a proclamation declaring May 22, 2025, as Wastewater Professionals Appreciation Day (Houseman, City Manager)**

BACKGROUND

Wastewater Professionals in the State of Wisconsin are celebrated on May 22nd each year. This is an opportunity to acknowledge and celebrate the critical contributions made by individuals who work at the City's Wastewater Treatment Plant.

DISCUSSION

These professionals ensure that wastewater is effectively treated to remove pollutants and contaminants, protecting public health and the environment. They play a crucial role in preventing the spread of waterborne diseases, conserving water resources, and maintaining essential infrastructure.

The work of wastewater treatment professionals often goes unnoticed, yet it is fundamental to sustaining the quality of life in our communities. By proclaiming a dedicated day of recognition, the City Council not only expresses their gratitude for their efforts but also raises public awareness about the importance of wastewater treatment in safeguarding the City's waterways and promoting environmental sustainability.

FINANCIAL ANALYSIS

The proclamation is not expected to impact the City financially.

RECOMMENDATION

Staff recommends the City Council approve the proclamation declaring May 22, 2025 as Wastewater Professionals Day in the City of Fort Atkinson.

ATTACHMENTS

1. 2025 Proclamation Wastewater Professionals Day

PROCLAMATION
RECOGNIZING WASTEWATER PROFESSIONALS
APPRECIATION DAY MAY 22, 2025

WHEREAS, water is the most valuable and vital natural resource, and the City of Fort Atkinson is committed to guaranteeing access to clean water and ensuring the health and safety of all those living in and visiting the City; and

WHEREAS, the Fort Atkinson Wastewater Utility provides a critical public service to the City; and

WHEREAS, the success of this program relies on the dedicated wastewater professionals in the City to collect and submit wastewater samples for disease monitoring that enables rapid and cost-effective tracking of public health threats; and,

WHEREAS, many City residents are unaware of the critical role that wastewater professionals play in our public health response, and the sacrifices they have made on behalf of the shared mission of promoting and protecting the health of the people of the City of Fort Atkinson; and

NOW, THEREFORE, I, Kyle Jaeckel, as City Council President of the City of Fort Atkinson, and my Council colleagues, do hereby proclaim May 22, 2025, as Wastewater Professionals Day in the City of Fort Atkinson. I urge all citizens to join to recognize the substantial contributions these professionals make to protecting our health and safety, and advancing quality of life for all.

Proclaimed this 20th day of May, 2025

CITY OF FORT ATKINSON

____
Kyle Jaeckel, Council President

ATTEST:

____
Michelle Ebbert, City Clerk/Treasurer/Finance Director

bakertilly

Reporting and insights from the 2024 audit:

City of Fort Atkinson

December 31, 2024

Executive summary

May 8, 2025

To the City Council
City of Fort Atkinson
111 North Main St.
Fort Atkinson, Wisconsin 53538

We have completed our audit of the financial statements of City of Fort Atkinson (the City) for the year ended December 31, 2024, and have issued our report thereon dated May 8, 2025. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your City's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas City of Fort Atkinson should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Andrea Jansen, Principal: andrea.jansen@bakertilly.com or +1 (608) 240 2338

Sincerely,

Baker Tilly US, LLP

Andrea Jansen, CPA, CFE, Principal

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the City's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
  - Are free from material misstatement
  - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the City's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report.
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the City and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards
- Areas of complexity including Tax Incremental Districts and debt refunding transactions

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the City's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension liabilities	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the City's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the City's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or 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. We identified the following deficiency as a material weakness:

- **Financial statement close process**
  Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

  Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

  - There is adequate staffing to prepare financial reports throughout the year and at year-end.
  - Material misstatements are identified and corrected during the normal course of duties.
  - Complete and accurate financial statements, including footnotes, are prepared.
  - Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered to be a material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles In addition, material misstatements in the general ledger were identified during the financial audit.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 1, the City changed accounting policies related to compensated absences and reporting financial changes by adopting GASB 100, *Accounting Changes and Error Corrections* and GASB 101, *Compensated absences* in 2024. We noted no transactions entered into by the City during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value 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, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued compensated absences	Evaluation of hours used and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Allowance for doubtful accounts	Evaluation of historical revenues and loss levels with the analysis on collectability of individual amounts	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole
Lease receivable and related deferral	Evaluation of leases by management and incremental borrowing rate used for present value calculation	Reasonable in relation to the financial statements as a whole

  There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates noted above, except for adjustments to the evaluation of compensated absences to incorporate an evaluation of historical usage as required by GASB No. 101.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the City or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

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

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report, except for the adverse opinion on the omission of the discretely presented component unit, the Fort Atkinson Historical Society.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The schedule within the attachments summarizes the material corrected misstatements, that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

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

Other information in documents containing audited basic financial statements

The City's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The City can use the audited financial statements in other client prepared documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the City's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the City that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the City's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, it is presented for purposes of additional analysis and is not a required part of the basic financial statements. Because the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, financial position of the City or the changes in its financial position, it is inappropriate to and we do not express an opinion on the supplementary information.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports
- CIVIC Systems Software*

In addition, we prepared GASB No. 34 conversion entries which are summarized in the *Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position* and the *Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities* in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Resources for those charged with governance

Our business is to know every aspect of yours and to maintain a constant lookout for what is next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at https://www.bakertilly.com/insights/audit-committee-resource-page.

Funding evaluation and pursuit

Public sector organizations may be eligible for grants, tax credits and other financial incentives through funding opportunities such as the Inflation Reduction Act, the Clean Communities Investment Accelerator and the Infrastructure Investment and Jobs Act.

Baker Tilly can help you navigate, understand and pursue various federal and state funding sources through grant research and tracking, advising and writing, and management and compliance services.

Digital transformation

Digitizing public services can be a game changer for governments. Streamlining inefficient processes, providing digital access and delivery of services to meet public expectations, implementing technology to protect constituent data, leveraging information to make data-driven decisions and migrating outdated on-premises systems to the cloud are crucial to an entity's success.

Through these types of digital services, Baker Tilly can help you scale with future demand and be better positioned to rapidly respond to changing demands.

Cybersecurity

Public sector organizations face significant challenges from cyber threats and IT regulations. It can feel like you are on the defense keeping up with the latest risks, regulations and emerging trends. To mitigate risk, you must understand your organization's unique vulnerabilities, cybersecurity processes and controls.

Baker Tilly can help enhance your cybersecurity posture and ensure compliance, with solutions in IT compliance and security and cybersecurity and data protection to safeguard your data and navigate complex risk environments.

Management representation letter

May 8, 2025

Baker Tilly US, LLP
4807 Innovate Lane
P.O. Box 7398
Madison, WI 53718

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the City of Fort Atkinson as of December 31, 2024 and for the year then ended for the purpose of expressing opinions as to whether the primary government financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fort Atkinson and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

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

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 25, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.

6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.

9) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.

10) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

11) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

12) We have provided you with:

    a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, 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) Minutes of the meetings of City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.

13) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) 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 where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

16) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

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

19) We have a process to track the status of audit findings and recommendations.

20) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

22) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local 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.

24) There are no:

   a) Violations or possible violations of budget ordinances, federal, state, and local laws or 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, except those already disclosed in the financial statement, if any.

   b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

25) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

c) Compiled regulatory reports

d) Civic Systems software

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

26) The City of Fort Atkinson 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.

27) The City of Fort Atkinson has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

28) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any, except for the Fort Atkinson Historical Society as disclosed in the notes to the financial statements. Component units have been properly presented as either blended or discrete.

29) The financial statements include all fiduciary activities required by GASB No. 84.

30) The financial statements properly classify all funds and activities.

31) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 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.

32) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

33) The City of Fort Atkinson has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

34) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

36) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

38) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

39) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.

40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

41) Tax-exempt bonds issued have retained their tax-exempt status.

42) We have appropriately disclosed the City of Fort Atkinson'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 are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

45) With respect to the supplementary information, (SI):

    a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI 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.

    b) If the SI 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 auditor's report thereon.

46) We assume responsibility for, and agree with, the findings of specialists in evaluating the OPEB liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

47) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

48) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.

49) We have identified any leases or other contracts that are required to be reported as leases and are in agreement with the key assumptions used in the measurement of any lease related assets, liabilities or deferred inflows of resources.

50) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as lease or subscription based IT arrangement liabilities.

51) We have implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

52) We have implemented GASB Statement No. 101, *Compensated Absences*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

53) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

54) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.

Sincerely,

City of Fort Atkinson

Signed: ______________________________

Rebecca Houseman, City Manager

Signed: ______________________________

Michelle Ebbert, City Clerk/Treasurer/Finance Director

Client service team

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Accounting changes relevant to City of Fort Atkinson

Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
102	Certain Risk Disclosures	✔	12/31/25
103	Financial Reporting Model Improvements	✔	12/31/26
104	Disclosure of Certain Capital Assets	✔	12/31/26

Further information on upcoming GASB pronouncements.

New guidance on disclosure of certain risks

The requirements in GASB Statement No. 102, *Certain Risk Disclosures* is meant to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

(a) The Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow or outflow of resources - for example, a small number of companies that represent a majority of employment in a government's jurisdiction, or a government that relies on one revenue source for most of its revenue.

(b) The Statement defines a constraint as a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority - such as a voter-approved property tax cap or a state-imposed debt limit.

Concentrations and constraints may limit a government's ability to acquire resources or control spending.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met:

(a) The concentration or constraint is *known* to the government prior to issuing the financial statements.

(b) The concentration or constraint makes the government vulnerable to the risk of a substantial impact.

(c) An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Material corrected misstatements

Description	Opinion unit	Amount
Adjustments to depreciation and capital-related balances	Stormwater utility	$287,062
Adjust debt proceeds allocation	General debt service, Capital projects	$3,619,492
To record capital asset deletions	Water utility	$171,436
Correct accelerated depreciation	Water utility	$843,000
To record EMS receivable, allowance, unavailable revenue and revenue as of year end	EMS	$468,708
Adjustments to depreciation	Sewer utility	$283,810

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

    - Identify types of potential misstatements.
    - Consider factors that affect the risks of material misstatement.
    - Design tests of controls, when applicable, and substantive procedures.

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. We anticipate that the City will receive an adverse opinion on its financial statements because of the exclusion of the Fort Atkinson Historical Society.

e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

f. Have you had any significant communications with regulators or grantor agencies?

g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during February to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

bakertilly

City of Fort Atkinson

Financial Statements and
Supplementary Information

December 31, 2024

Independent Auditors' Report

To the City Council of
City of Fort Atkinson

Adverse and Unmodified 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 Fort Atkinson, Wisconsin, (the City), as of and for the year ended December 31, 2024 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Adverse Opinion on Discretely Presented Component Unit

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the discretely presented component unit of the City as of December 31, 2024, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities, Business-Type Activities, Each Major Fund and the Aggregate Remaining Fund Information

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, each major fund and the aggregate remaining fund information of the City as of December 31, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 adverse and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on the Discretely Presented Component Unit

The financial statements do not include financial data for the City's legally separate component unit, the Fort Atkinson Historical Society. Accounting principles generally accepted in the United States of America require the financial data for the component unit to be reported with the financial data of the City's primary government unless the City also issues financial statements for the financial reporting entity that include the financial data for its component unit. The City has not issued such reporting entity financial statements. The effects of not including the City's legally separate component unit on the discretely presented component unit have not been determined.

Emphasis of Matter

As discussed in Note 3 to the financial statements, changes in the presentation of funds within the financial statements resulted in adjustments to beginning fund balance. 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 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, 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 required supplementary information, 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.

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 supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Because of the significance of the matter described above, it is inappropriate to and we do not express an opinion on the supplementary information referred to above.

Baker Tilly US, LLP

Madison, Wisconsin
May 8, 2025

CITY OF FORT ATKINSON

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
As of and for the Year Ended December 31, 2024

The management of the City of Fort Atkinson (the City) offers all persons interested in the financial position of the City, this narrative overview and analysis of the City's financial performance during the fiscal year ending December 31, 2024. You are invited to read this narrative in conjunction with the City's financial statements.

FINANCIAL HIGHLIGHTS

The City's total net position totaled $81.2 million. $39.3 million was related to governmental activities and $41.8 million to business-type activities. Events that had major impacts on the City's 2024 financials were:

> Fire Department F 550 Fire Truck - $349,736
> Fire Department Fire Hose - $25,000
> Fire Department Portable Radios - $315,475
> Public Works 2 F 750 Dump Plow Trucks - $424,210
> Police Department Squad Car - $63,651
> Police Department Radios & Equipment - $45,291
> Public Works Facility Construction - $10,236,881
> Baxter Road Construction - $139,864
> Road Rehabilitation and Water Main Relay - $2,697,961
> Land for WWII Veterans Memorial - $96,625
> Chrysler Taxi Vans - $146,284
> Public Works Asphalt Recycler Hot Box - $51,770
> Aquatic Center Pool Heater - $35,822

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. These financial statements consist of two parts: Management's Discussion and Analysis (this section) and the basic financial statements. The basic financial statements include two kinds of statements that present different views of the City:

> The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's financial status.

> The remaining statements are fund financial statements that focus on individual parts of city government, reporting the City's operations in more detail than the government-wide statements.

These financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of the required supplementary information that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net Position – the difference between the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources – is one way to measure the City's financial health, or position. Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating. To assess the overall health of the city you need to consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's roads.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods.

The government-wide financial statements of the City are divided into three categories:

- Governmental activities – Most of the City's basic services are included here, such as police, fire, public works, park and recreation, library, and general administration. Property taxes and state aid finance most of these activities.
- Business-type activities – The City charges fees to customers to help it cover the costs of certain services it provides. The City's water, sewer, and stormwater system are included here.
- Fiduciary activities – Included in these activities are collections of all property taxes in the City for all taxing jurisdictions.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

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

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, transportation improvements, general debt service, TIF District No.9, and capital improvements project which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its general fund and other funds. A budgetary comparison statement has been provided for the general fund and transportation improvements fund to demonstrate compliance with this budget.

Proprietary Funds – The City maintains three different proprietary funds (water, sewer, and stormwater utilities), all of which are enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Proprietary fund financial statements present the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The City is the trustee, or fiduciary, for collection of all property taxes within the City for all taxing districts including the School District of Fort Atkinson, Madison Area Technical College and Jefferson County. We exclude these activities from the City's government-wide financial statements because the City cannot use these assets to finance its operation.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, required supplementary information presents a detailed budgetary comparison schedule for the general fund and transportation improvements fund to demonstrate compliance with the budget along with additional information about the City's pension and other postemployment benefits. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

An analysis of the City's financial position begins with a review of the Statement of Net Position and the Statement of Activities. These two statements report the City's net position and changes therein. It should be noted that the financial position can also be affected by non-financial factors, including economic conditions, population growth and new regulations.

A summary of the City's Statement of Net Position is presented below in Table 1.

Table 1
Condensed Statements of Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 32,995,511	$ 25,222,186	$ 12,583,452	$ 8,230,793	$ 45,578,963	$ 33,452,979
Capital assets	45,863,731	34,731,042	50,247,266	49,501,127	96,110,997	84,232,169
Total Assets	78,859,242	59,953,228	62,830,718	57,731,920	141,689,960	117,685,148
Total deferred outflows of resources	5,434,614	7,238,484	752,345	1,028,935	6,186,959	8,267,419
Long-term liabilities	28,764,643	14,187,401	20,922,927	16,765,460	49,687,570	30,952,861
Other liabilities	1,635,214	2,053,096	307,958	785,053	1,943,172	2,838,149
Total Liabilities	30,399,857	16,240,497	21,230,885	17,550,513	51,630,742	33,791,010
Total deferred inflows of resources	14,547,955	14,896,749	537,155	649,486	15,085,110	15,546,235
Invested in capital assets, net of related debt	22,515,384	23,548,840	33,002,696	33,484,220	55,518,080	57,033,060
Restricted	4,304,074	3,868,671	2,022,321	1,593,629	6,326,395	5,462,300
Unrestricted	12,526,586	8,636,955	6,790,006	5,483,007	19,316,592	14,119,962
Total Net Position	$ 39,346,044	$ 36,054,466	$ 41,815,023	$ 40,560,856	$ 81,161,067	$ 76,615,322

The largest portion of the City's total net position (68%) reflects its investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, and infrastructure), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (8%) represents resources that are subject to external restrictions on how they may be used. The remaining portion of the City's net position represents resources that are unrestricted on how they may be used.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

Table 2
Condensed Statement of Activities

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program Revenues						
Charges for services	$ 2,351,924	$ 2,123,718	$ 7,406,104	$ 7,456,116	$ 9,758,028	$ 9,579,834
Operating grants and contributions	1,406,155	1,692,241	-	-	1,406,155	1,692,241
Capital grants and contributions	-	79,780	54,170	330,766	54,170	410,546
General Revenues						
Property taxes	10,342,235	10,380,730	-	-	10,342,235	10,380,730
Other taxes	321,714	314,690	-	-	321,714	314,690
Intergovernmental	2,496,216	1,322,895	9,431	5,230	2,496,216	1,328,125
Other	1,979,826	1,233,874	181,519	190,976	2,161,345	1,424,850
Total Revenues	18,898,070	17,147,928	7,651,224	7,983,088	26,549,294	25,131,016
Expenses:						
General government	1,142,678	1,273,385	-	-	1,142,678	1,273,385
Public safety	6,372,690	6,066,234	-	-	6,372,690	6,066,234
Public works	3,018,841	2,664,566	-	-	3,018,841	2,664,566
Health and human services	32,643	31,977	-	-	32,643	31,977
Culture, education and recreation	3,199,654	3,062,099	-	-	3,199,654	3,062,099
Conservation and development	896,567	1,109,141	-	-	896,567	1,109,141
Water	-	-	1,654,607	1,782,527	1,654,607	1,782,527
Sewer	-	-	3,750,611	3,395,358	3,750,611	3,395,358
Stormwater	-	-	674,973	650,200	674,973	650,200
Interest and fiscal charges	1,260,285	387,267	-	-	1,260,285	387,267
Total Expenses	15,923,358	14,594,669	6,080,191	5,828,085	22,003,549	20,422,754
Income (Loss) Before Transfers	2,974,712	2,553,259	1,571,033	2,155,003	4,545,745	4,708,262
Transfers	316,866	315,798	(316,866)	(315,798)	-	-
Changes in Net Position	3,291,578	2,869,057	1,254,167	1,839,205	4,545,745	4,708,262
Beginning Net Position	36,054,466	33,185,409	40,560,856	38,721,651	76,615,322	71,907,060
Ending Net Position	$ 39,346,044	$ 36,054,466	$ 41,815,023	$ 40,560,856	$ 81,161,067	$ 76,615,322

As previously noted, the Statement of Net Position shows the change in financial position or net position. The specific nature or source of these changes then becomes more evident in the Statement of Activities as shown above in Table 2.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

Governmental Activities

Governmental activities increased the City's net position by $3,291,578 compared to an increase of $2,869,057 in 2023. The increase is related primarily to grants and investment income.

Business-Type Activities

Business-type activities increased the City's net position by $1,254,167 compared to an increase of approximately $1,839,205 in 2023. The current year increase is the result of regular operations.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds

The focus of the City of Fort Atkinson's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

At December 31, 2024, the City's governmental funds reported combined fund balances of $20,198,533. Of this amount, $5,865,420 constitutes the unassigned fund balance. An additional $2,802,433 is non-spendable funds related to land held for resale, prepaids and TIF District advances. Restricted funds amount to $8,403,185 for unspent debt related to capital purchases, library, museum, and grant purposes, or other amounts restricted by state statutes. Committed funds amount to $864,919 for transportation improvements and EMS activities. The remaining $2,262,576 is assigned to deposits, loan programs, non-lapsing funds and equipment replacement, utility taxes, the municipal airport and capital improvements.

General Fund

The unassigned fund balance is approximately $6.1 million. This amount does not include $2.8 million of fund balance for prepaid items, land held for resale, and advances shown as non-spendable because they are assets on the balance sheet that are not in spendable form.

The City evaluates general fund balance by measuring the unassigned general fund balance as a percentage of the original general fund budget. For 2024, unassigned fund balance is $6,107,325, and the current year general fund expenditure budget is $10,070,400 resulting in an unassigned fund balance of 61%. The City's goal is to maintain a 15%-30% general fund balance to current year's expenditure budget. The City is above its policy range at year end.

Transportation Improvements

The transportation improvements special revenue fund has fund balance of $864,919 at the end of the current year, which is an increase of $171,389 from the previous year, largely related to a general obligation debt issuance to fund increased capital outlay in 2024.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS (cont.)

GENERAL DEBT SERVICE

The general debt service fund had a restricted fund balance of $871,540 at year end, an increase of $867,132 from the prior year. The increase is largely due to a transfer in from TIF District No. 8 to be used for future debt service related to the district.

TIF DISTRICT NO. 9

TIF District No. 9 had a restricted fund balance of $3,298,281 at year end, an increase of $3,316,032 from the prior year, related to a debt issuance to fund future capital projects in the district.

CAPITAL IMPROVEMENTS PROJECTS

The capital improvements projects fund had an increase in fund balance in 2024 from $640,034 to $710,141. Of this balance, $339,693 is restricted for future capital projects and the remaining balance is assigned.

PROPRIETARY FUNDS

The water utility rates are governed by the Public Service Commission of Wisconsin (PSCW) and were placed into effect on July 1,2024. The authorized rate of net operating income as a percentage of average rate base is 4.90%.

The sewer and stormwater utility rates are governed by the Fort Atkinson City Council. Current rates were effective as of January 1, 2024.

The City of Fort Atkinson's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail. Factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

CAPITAL ASSETS

At the end of 2024, the City has invested a total of $96,110,997 in capital assets. This investment in capital assets includes land, land improvements, buildings, machinery and equipment and infrastructure.

Table 3
Capital Assets

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land and other assets not being depreciated	$ 17,209,874	$ 6,711,504	$ 419,277	$ 15,858,523	$ 17,629,151	$ 22,570,027
Land improvements	3,404,813	3,404,813	-	-	3,404,813	3,404,813
Buildings	21,251,738	21,251,738	-	-	21,251,738	21,251,738
Machinery and equipment	12,795,936	11,543,696	-	-	12,795,936	11,543,696
Infrastructure	25,223,472	24,142,632	-	-	25,223,472	24,142,632
Utility plant	-	-	86,415,257	68,534,628	86,415,257	68,534,628
Total Capital Assets	79,885,833	67,054,383	86,834,534	84,393,151	166,720,367	151,447,534
Less: Accumulated Depreciation	(34,022,102)	(32,323,341)	(36,587,268)	(34,892,024)	(70,634,194)	(67,215,365)
Net Capital Assets	$ 45,863,731	$ 34,731,042	$ 50,247,266	$ 49,501,127	$ 96,110,997	$ 84,232,169

Major capital asset events during the current fiscal year included the following:

GOVERNMENTAL ACTIVITIES

- Land for Veterans Memorial
- Taxi Vans
- Plow Trucks
- Public Works Facility
- Trucks for Fire Department
- Computer and Technology Upgrades
- Public Safety Equipment

BUSINESS-TYPE ACTIVITIES

- Water Utility Hydrant replacement
- Water Main replacement
- Wastewater Treatment Plant Upgrades
- Wastewater Main replacement
- Stormwater equipment

Additional information on the City's capital assets can be found in Note 3 of this report.

LONG-TERM OBLIGATIONS

At December 31, 2024, the City had $30,406,700 of long-term general obligation bonds and notes outstanding, which is an increase of $15,837,100 from the previous year. In addition, the City has $3.5 million in outstanding Note Anticipation notes related to future TIF District No. 9 projects.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the City's jurisdiction. The debt limit as of December 31, 2024 was $71,144,470. Total general obligation debt outstanding at year-end was $30,406,700. Therefore, the City was at 43% of the legal debt limit.

In the current year, the City also issued $437,391 in revenue debt for the Sewer Utility. The outstanding amount of revenue debt as of December 31, 2024 is $12,708,966. This clean water fund loan will be repaid solely from future sewer utility revenues and relates to the wastewater treatment plant upgrade. The City has not drawn the full amount authorized for this debt issuance through the end of the year. The fully authorized amount is $14,125,508.

Additional information on the City's long-term obligations can be found in Note 3 of this report.

CURRENTLY KNOWN FACTS/ECONOMIC CONDITIONS

All currently known facts and economic conditions were considered in preparing the 2025 City budget. None of these conditions are anticipated to significantly change the overall financial position of the City.

REQUESTS FOR INFORMATION

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact Michelle Ebbert, City Finance Director/Clerk/Treasurer.

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	$ 19,998,765	$ 5,681,558	$ 25,680,323
Receivables (net):			
Taxes	10,862,055	-	10,862,055
Accounts	872,809	1,048,372	1,921,181
Loans	413,627	-	413,627
Due from other governments	3,150	-	3,150
Leases	404,618	-	404,618
Internal balances	(683,134)	683,134	-
Inventories	-	63,352	63,352
Land held for resale	867,245	-	867,245
Prepaid items	256,376	177	256,553
Restricted assets:			
Cash and investments	-	5,106,859	5,106,859
Capital assets:			
Land	6,471,101	364,125	6,835,226
Construction in progress	10,738,773	55,152	10,793,925
Other capital assets, net of depreciation	28,653,857	49,827,989	78,481,846
Total assets	78,859,242	62,830,718	141,689,960
Deferred Outflows of Resources			
Deferred charge on refunding	-	8,823	8,823
Pension related amounts	5,187,881	680,261	5,868,142
OPEB related amounts	246,733	63,261	309,994
Total deferred outflows of resources	5,434,614	752,345	6,186,959

See notes to financial statements

Statement of Net Position
December 31, 2024

	Governmental Activities		Business-Type Activities		Total
Liabilities, Deferred Inflows of Resources and Net Position					
Liabilities					
Accounts payable	$	1,103,666	$	123,463	$ 1,227,129
Accrued liabilities		531,548		184,495	716,043
Noncurrent liabilities:					
Due within one year		1,318,431		1,153,733	2,472,164
Due in more than one year		26,302,922		19,505,641	45,808,563
Net pension liability		562,113		81,163	643,276
OPEB liabilities		581,177		182,390	763,567
Total liabilities		30,399,857		21,230,885	51,630,742
Deferred Inflows of Resources					
Unearned revenues		11,220,111		-	11,220,111
Pension related amounts		2,998,179		438,952	3,437,131
OPEB related amounts		329,665		98,203	427,868
Total deferred inflows of resources		14,547,955		537,155	15,085,110
Net Position					
Net investment in capital assets		22,515,384		33,002,696	55,518,080
Restricted for:					
Library		951,007		-	951,007
Museum		1,019,734		-	1,019,734
Tourism		138,317		-	138,317
TIF district purposes		1,141,856		-	1,141,856
Grant purposes		693,619		-	693,619
Equipment replacement		-		1,913,380	1,913,380
Debt service		359,541		108,941	468,482
Unrestricted		12,526,586		6,790,006	19,316,592
Total net position	$	39,346,044	$	41,815,023	$ 81,161,067

See notes to financial statements

City of Fort Atkinson

Statement of Activities
Year Ended December 31, 2024

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-Type Activities**	**Total**
Governmental activities:							
General government	$ 1,142,678	$ 239,160	$ -	$ -	$ (903,518)	$ -	$ (903,518)
Public safety	6,372,690	1,566,914	62,747	-	(4,743,029)	-	(4,743,029)
Public works	3,018,841	224,031	1,037,105	-	(1,757,705)	-	(1,757,705)
Health and human services	32,643	-	-	-	(32,643)	-	(32,643)
Culture, education and recreation	3,199,654	308,322	301,437	-	(2,589,895)	-	(2,589,895)
Conservation and development	896,567	13,497	4,866	-	(878,204)	-	(878,204)
Interest and fiscal charges	1,260,285	-	-	-	(1,260,285)	-	(1,260,285)
Total governmental activities	15,923,358	2,351,924	1,406,155	-	(12,165,279)	-	(12,165,279)
Business-type activities:							
Water utility	1,654,607	3,119,512	-	-	-	1,464,905	1,464,905
Sewer utility	3,750,611	3,581,370	-	54,170	-	(115,071)	(115,071)
Stormwater utility	674,973	705,222	-	-	-	30,249	30,249
Total business-type activities	6,080,191	7,406,104	-	54,170	-	1,380,083	1,380,083
Total	$ 22,003,549	$ 9,758,028	$ 1,406,155	$ 54,170	(12,165,279)	1,380,083	(10,785,196)
General Revenues							
Taxes:							
Property taxes, levied for general purposes					7,369,914	-	7,369,914
Property taxes, levied for debt service					1,397,791	-	1,397,791
Property taxes, levied for TIF districts					1,574,530	-	1,574,530
Other taxes					321,714	-	321,714
Intergovernmental revenues not restricted to specific programs					2,496,216	9,431	2,505,647
Investment income					1,448,565	181,519	1,630,084
Miscellaneous					531,261	-	531,261
Total general revenues					15,139,991	190,950	15,330,941
Transfers					316,866	(316,866)	-
Change in net position					3,291,578	1,254,167	4,545,745
Net Position, Beginning					36,054,466	40,560,856	76,615,322
Net Position, Ending					$ 39,346,044	$ 41,815,023	$ 81,161,067

See notes to financial statements

City of Fort Atkinson

Balance Sheet -
Governmental Funds
December 31, 2024

	General	Transportation Improvements	General Debt Service	TIF District No. 9
Assets				
Cash and investments	$ 6,806,236	$ 864,199	$ 871,540	$ 4,986,784
Receivables (net):				
Taxes	6,052,414	500,000	1,823,441	21,962
Accounts	137,994	-	-	-
Due from other governments	500	2,650	-	-
Lease	389,662	-	-	-
Loans	-	-	-	-
Due from other funds	492,770	-	-	-
Land held for resale	867,245	-	-	-
Prepaid items	250,730	-	-	-
Advances to other funds	1,678,812	-	-	-
Total assets	$ 16,676,363	$ 1,366,849	$ 2,694,981	$ 5,008,746
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	$ 108,787	$ 1,930	$ -	$ 63,503
Accrued liabilities	19,546	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	1,625,000
Total liabilities	128,333	1,930	-	1,688,503
Deferred Inflows of Resources				
Unearned revenues	6,395,514	500,000	1,823,441	21,962
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	6,395,514	500,000	1,823,441	21,962
Fund Balances (Deficit)				
Nonspendable	2,796,787	-	-	-
Restricted	-	-	871,540	3,298,281
Committed	-	864,919	-	-
Assigned	1,248,404	-	-	-
Unassigned (deficit)	6,107,325	-	-	-
Total fund balances (deficit)	10,152,516	864,919	871,540	3,298,281
Total liabilities, deferred inflows of resources and fund balances	$ 16,676,363	$ 1,366,849	$ 2,694,981	$ 5,008,746

See notes to financial statements

Capital Improvements Project	Nonmajor Governmental Funds	Total
$ 1,452,557	$ 5,017,449	$ 19,998,765
167,450	2,296,788	10,862,055
99,088	635,727	872,809
-	-	3,150
-	14,956	404,618
-	413,627	413,627
-	-	492,770
-	-	867,245
-	5,646	256,376
-	-	1,678,812
$ 1,719,095	$ 8,384,193	$ 35,850,227
$ 841,504	$ 87,945	$ 1,103,669
-	-	19,546
-	175,904	175,904
-	1,053,812	2,678,812
841,504	1,317,661	3,977,931
167,450	2,311,744	11,220,111
-	453,652	453,652
167,450	2,765,396	11,673,763
-	5,646	2,802,433
339,693	3,893,671	8,403,185
-	-	864,919
370,448	643,724	2,262,576
-	(241,905)	5,865,420
710,141	4,301,136	20,198,533
$ 1,719,095	$ 8,384,193	$ 35,850,227

See notes to financial statements

City of Fort Atkinson

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2024

Total Fund Balances, Governmental Funds	$ 20,198,533
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.	
Land	6,471,101
Construction in progress	10,738,773
Other capital assets	62,675,959
Less accumulated depreciation	(34,022,102)
Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	453,652
The net pension liability does not relate to current financial resources and is not reported in the governmental funds.	(562,113)
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	5,187,881
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(2,998,179)
The OPEB liabilities do not relate to current financial resources and are not reported in the governmental funds.	(581,177)
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	246,733
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	(329,665)
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and notes payable	(26,385,700)
Compensated absences	(638,394)
Accrued interest	(511,999)
Unamortized debt premium	(597,259)
Net Position of Governmental Activities	$ 39,346,044

See notes to financial statements

City of Fort Atkinson

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2024

	General	Transportation Improvements	General Debt Service	TIF District No. 9
Revenues				
Taxes	$ 6,100,102	$ 718,308	$ 1,397,791	$ -
Intergovernmental	2,511,451	-	-	-
Licenses and permits	343,837	-	-	-
Fines, forfeitures and penalties	194,496	-	-	-
Public charges for services	472,807	2,650	-	-
Intergovernmental charges for services	264,332	-	-	-
Special assessments	13,347	-	-	-
Investment income	1,073,115	-	-	-
Miscellaneous	69,027	-	-	-
Total revenues	11,042,514	720,958	1,397,791	-
Expenditures				
Current:				
General government	944,720	-	-	-
Public safety	4,702,412	-	-	-
Public works	2,251,196	-	-	-
Health and human services	32,643	-	-	-
Culture, recreation and education	1,549,142	-	-	-
Conservation and development	272,060	-	-	148,041
Capital outlay	74,198	1,349,569	-	-
Debt service:				
Principal	-	-	16,255,900	-
Interest and fiscal charges	-	-	741,724	112,717
Total expenditures	9,826,371	1,349,569	16,997,624	260,758
Excess (deficiency) of revenues over expenditures	1,216,143	(628,611)	(15,599,833)	(260,758)
Other Financing Sources (Uses)				
Debt issued	497,161	800,000	12,760,000	3,500,000
Premium on debt issued	-	-	513,094	76,790
Transfers in	1,011,937	-	3,193,871	-
Transfers out	(38,717)	-	-	-
Total other financing sources (uses)	1,470,381	800,000	16,466,965	3,576,790
Net change in fund balances	2,686,524	171,389	867,132	3,316,032
Fund Balances (Deficit), Beginning	7,465,992	693,530	4,408	-
Accounting changes (see note disclosure)	-	-	-	(17,751)
Fund Balances (Deficit), Beginning, as Adjusted	7,465,992	693,530	4,408	(17,751)
Fund Balances, Ending	$ 10,152,516	$ 864,919	$ 871,540	$ 3,298,281

See notes to financial statements

Capital Improvements Project	Nonmajor Governmental Funds	Total
$ 201,500	$ 2,246,248	$ 10,663,949
20,122	1,508,390	4,039,963
-	-	343,837
-	-	194,496
-	912,493	1,387,950
-	-	264,332
-	-	13,347
-	375,450	1,448,565
253,392	82,842	405,261
475,014	5,125,423	18,761,700
-	166,325	1,111,045
-	782,952	5,485,364
-	-	2,251,196
-	-	32,643
-	985,113	2,534,255
-	385,939	806,040
12,142,544	75,593	13,641,904
-	110,000	16,365,900
-	29,693	884,134
12,142,544	2,535,615	43,112,481
(11,667,530)	2,589,808	(24,350,781)
13,862,839	-	31,420,000
7,375	-	597,259
189,754	1,833,046	6,228,608
(2,322,331)	(3,550,694)	(5,911,742)
11,737,637	(1,717,648)	32,334,125
70,107	872,160	7,983,344
-	4,051,259	12,215,189
640,034	(622,283)	-
640,034	3,428,976	12,215,189
$ 710,141	$ 4,301,136	$ 20,198,533

See notes to financial statements

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2024

Net Change in Fund Balances, Total Governmental Funds	$	7,983,344
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 Net Position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the Statement of Activities.		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		13,641,904
Some items reported as capital outlay were not capitalized		(678,865)
Depreciation is reported in the government-wide financial statements		(1,830,350)
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		136,372
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Debt issued		(31,420,000)
Principal repaid		16,365,900
Governmental funds report debt premiums and discounts as other financing sources (uses) or financing sources or uses. However, in the Statement of Net Position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the Statement of Activities and are reported as interest expense.		
Debt premium		(597,259)
Some expenses 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.		
Compensated absences		(179,519)
Accrued interest on debt		(376,151)
Net pension asset/liability		1,260,017
Deferred outflows of resources related to pensions		(1,809,351)
Deferred inflows of resources related to pensions		811,734
OPEB liabilities		(6,381)
Deferred outflows of resources related to OPEB		5,481
Deferred inflows of resources related to OPEB		(15,298)
Change in Net Position of Governmental Activities	$	3,291,578

See notes to financial statements

City of Fort Atkinson

Statement of Net Position -
Proprietary Funds
December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Stormwater Utility	Total
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and investments	$ 1,836,098	$ 3,415,092	$ 430,368	$ 5,681,558
Receivables:				
Customer accounts receivable	320,884	164,147	67,834	552,865
Other	8,993	486,514	-	495,507
Prepaid items	59	59	59	177
Inventories	63,352	-	-	63,352
Restricted assets:				
Redemption account	-	141,922	-	141,922
Construction	-	1,957,136	1,094,421	3,051,557
Total current assets	2,229,386	6,164,870	1,592,682	9,986,938
Noncurrent Assets				
Restricted assets:				
Depreciation account	94,301	-	-	94,301
Replacement account	-	1,819,079	-	1,819,079
Capital assets:				
Land	69,046	295,079	-	364,125
Construction in progress	55,152	-	-	55,152
Utility plant	22,564,796	53,345,511	10,504,950	86,415,257
Less accumulated depreciation	(7,000,419)	(24,580,685)	(5,006,164)	(36,587,268)
Advances to other funds	-	1,000,000	-	1,000,000
Total noncurrent assets	15,782,876	31,878,984	5,498,786	53,160,646
Total assets	18,012,262	38,043,854	7,091,468	63,147,584
Deferred Outflows of Resources				
Deferred charge on refunding	5,183	3,640	-	8,823
Pension related amounts	271,190	335,854	73,217	680,261
OPEB related amounts	25,539	37,722	-	63,261
Total deferred outflows of resources	301,912	377,216	73,217	752,345

See notes to financial statements

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Stormwater Utility	Total
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts payable	$ 45,959	$ 44,150	$ 33,354	$ 123,463
Accrued interest	29,667	74,471	47,376	151,514
Due to other funds	316,866	-	-	316,866
Current portion of general obligation debt	179,000	156,000	97,000	432,000
Compensated absences	17,850	45,105	-	62,955
Liabilities payable from restricted assets:				
Current portion of revenue debt payable	-	658,778	-	658,778
Accrued interest	-	32,981	-	32,981
Total current liabilities	589,342	1,011,485	177,730	1,778,557
Noncurrent Liabilities				
General obligation bonds payable	1,819,000	2,975,000	2,295,000	7,089,000
Compensated absences	36,958	108,511	-	145,469
Revenue bonds payable	-	12,050,188	-	12,050,188
Unamortized premium	38,434	111,080	71,470	220,984
OPEB liability	72,014	110,376	-	182,390
Net pension liability	29,849	42,510	8,804	81,163
Total noncurrent liabilities	1,996,255	15,397,665	2,375,274	19,769,194
Total liabilities	2,585,597	16,409,150	2,553,004	21,547,751
Deferred Inflows of Resources				
Deferred inflows related to pension	165,929	218,737	54,286	438,952
OPEB related amounts	39,965	58,238	-	98,203
Total deferred inflows of resources	205,894	276,975	54,286	537,155
Net Position				
Net investment in capital assets	13,710,324	15,140,635	4,151,737	33,002,696
Restricted for:				
Equipment replacement	94,301	1,819,079	-	1,913,380
Debt service	-	108,941	-	108,941
Unrestricted	1,718,058	4,666,290	405,658	6,790,006
Total net position	$ 15,522,683	$ 21,734,945	$ 4,557,395	$ 41,815,023

See notes to financial statements

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Funds
Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Stormwater Utility	Total
Operating Revenues				
Charges for services	$ 3,119,512	$ 3,581,370	$ 705,222	$ 7,406,104
Total operating revenues	3,119,512	3,581,370	705,222	7,406,104
Operating Expenses				
Operation and maintenance	1,116,329	2,058,569	306,688	3,481,586
Depreciation	431,246	1,275,774	257,667	1,964,687
Taxes	22,594	50,279	-	72,873
Total operating expenses	1,570,169	3,384,622	564,355	5,519,146
Operating income	1,549,343	196,748	140,867	1,886,958
Nonoperating Revenues (Expenses)				
Intergovernmental	-	9,431	-	9,431
Investment income	48,885	132,257	377	181,519
Interest expense	(84,438)	(365,989)	(110,618)	(561,045)
Total nonoperating revenues (expenses)	(35,553)	(224,301)	(110,241)	(370,095)
Income before contributions and transfers	1,513,790	(27,553)	30,626	1,516,863
Contributions and Transfers				
Capital contributions	-	54,170	-	54,170
Transfers out	(316,866)	-	-	(316,866)
Total contributions and transfers	(316,866)	54,170	-	(262,696)
Change in net position	1,196,924	26,617	30,626	1,254,167
Net Position, Beginning	14,325,759	21,708,328	4,526,769	40,560,856
Net Position, Ending	$ 15,522,683	$ 21,734,945	$ 4,557,395	$ 41,815,023

See notes to financial statements

City of Fort Atkinson

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Stormwater Utility	Total
Cash Flows From Operating Activities				
Received from customers	$ 3,147,448	$ 3,555,008	$ 690,937	$ 7,393,393
Paid to suppliers for goods and services	(1,132,019)	(1,959,211)	(109,092)	(3,200,322)
Paid to employees for services	(219,360)	(312,160)	(200,151)	(731,671)
Net cash flows from operating activities	1,796,069	1,283,637	381,694	3,461,400
Cash Flows From Investing Activities				
Investment income	48,885	132,257	377	181,519
Net cash flows from investing activities	48,885	132,257	377	181,519
Cash Flows From Noncapital Financing Activities				
Paid to municipality for tax equivalent	(315,798)	-	-	(315,798)
Paid on long-term advances	-	(1,000,000)	-	(1,000,000)
Net cash flows from noncapital financing activities	(315,798)	(1,000,000)	-	(1,315,798)
Cash Flows From Capital and Related Financing Activities				
Proceeds from debt issue	900,000	6,422,391	2,995,000	10,317,391
Debt retired	(664,000)	(3,852,353)	(1,707,000)	(6,223,353)
Interest paid	(69,925)	(240,344)	(52,100)	(362,369)
Debt premium	15,355	108,055	51,184	174,594
Acquisition and construction of capital assets	(1,538,851)	(1,018,419)	(358,278)	(2,915,548)
Capital contributions received	-	63,601	-	63,601
Debt issuance costs	(7,771)	(52,852)	(27,404)	(88,027)
Net cash flows from capital and related financing activities	(1,365,192)	1,430,079	901,402	966,289
Net change in cash and cash equivalents	163,964	1,845,973	1,283,473	3,293,410
Cash and Cash Equivalents, Beginning	1,766,435	5,487,256	241,316	7,495,007
Cash and Cash Equivalents, Ending	$ 1,930,399	$ 7,333,229	$ 1,524,789	$ 10,788,417

See notes to financial statements

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Stormwater Utility	Total
Reconciliation of Operating Income to Net Cash Flows From Operating Activities				
Operating income	$ 1,549,343	$ 196,748	$ 140,867	$ 1,886,958
Adjustments to reconcile operating income to net cash flows from operating activities:				
Depreciation	431,246	1,275,774	257,667	1,964,687
Depreciation charged to other funds	36,931	-	-	36,931
Changes in assets, deferred outflows/inflows of resources and liabilities:				
Accounts receivable	(15,167)	(20,939)	(14,285)	(50,391)
Other accounts receivable	(89)	(6,732)	-	(6,821)
Inventories	(3,180)	-	-	(3,180)
Prepayments	25	25	25	75
Accrued compensation	20,865	37,517	-	58,382
Other current liabilities	-	18,380	-	18,380
Accounts payable	(213,222)	(208,143)	-	(421,365)
Pension related deferrals and assets/liabilities	(10,916)	(13,767)	(2,580)	(27,263)
OPEB related deferrals and liabilities	233	4,774	-	5,007
Net cash flows from operating activities	$ 1,796,069	$ 1,283,637	$ 381,694	$ 3,461,400
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds				
Cash and investments	$ 1,836,098	$ 3,415,092	$ 430,368	$ 5,681,558
Restricted cash and investments:				
Redemption account	-	141,922	-	141,922
Replacement account	-	1,819,079	-	1,819,079
Depreciation account	94,301	-	-	94,301
Construction account	-	1,957,136	1,094,421	3,051,557
Cash and cash equivalents	$ 1,930,399	$ 7,333,229	$ 1,524,789	$ 10,788,417
Noncash Capital and Related Financing Activities				
Amortization of premium/deferred charge on refunding	$ 420	$ (457)	$ 1,449	

See notes to financial statements

Statement of Fiduciary Net Position -
Fiduciary Fund
December 31, 2024

	Custodial Fund
Assets	
Cash and investments	$ 11,113,645
Tax roll receivable	5,654,920
Total assets	16,768,565
Liabilities	
Due to other taxing units	16,768,565
Total liabilities	16,768,565
Total net position	$ -

See notes to financial statements

City of Fort Atkinson

Statement of Changes in Fiduciary Net Position -
Fiduciary Fund
Year Ended December 31, 2024

	Custodial Fund
Additions	
Property taxes collected for other governments	$ 12,337,919
Total additions	12,337,919
Deductions	
Property taxes distributed to other governments	12,337,919
Total deductions	12,337,919
Change in fiduciary net position	-
Net Position, Beginning	-
Net Position, Ending	$ -

See notes to financial statements

1. Summary of Significant Accounting Policies

The accounting policies of the City of Fort Atkinson, Wisconsin (the City) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the City. The reporting entity for the City consists of the primary government and its component unit. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met:
(1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods, discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

Component Unit Not Presented

Fort Atkinson Historical Society

The Fort Atkinson Historical Society (Historical Society) is a legally separate organization that qualifies as a component unit of the City. Audited financial statements of the Historical Society are not available for the year ended December 31, 2024.

Government-Wide and Fund Financial Statements

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections*. This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This standard was implemented January 1, 2024.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented January 1, 2024.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses to functions in the statement of activities. 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 or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the City are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the City believes is particularly important to financial statement users may be reported as a major fund.

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. 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

General Fund accounts for the City's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Special Revenue Fund

Transportation Improvements is used to account for and report transportation projects that are legally restricted or committed to supporting expenditures for the program.

Debt Service Fund

General Debt Service is used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs, other than TIF district or enterprise debt.

Capital Projects Funds

Capital Improvement Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets for the City.

Tax Incremental Financing (TIF) District No. 9 Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures outlined in the TIF project plan.

Enterprise Funds

The City reports the following major enterprise funds:

Water Utility accounts for operations of the water system

Sewer Utility accounts for operations of the sewer system

Stormwater Utility accounts for operations of the stormwater system

The City reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Wisconsin Development Fund
Library Trust
Museum Trust
EMS
Lodging Room Tax
Dwight Foster Public Library
Subsidized Taxi Program
CDBG
Municipal Airport
Capital Catalyst Grant
ARPA

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

TIF District No. 6	TIF District No. 7
TIF District No. 8	TIF District No. 10

In addition, the City reports the following fund type:

Custodial Fund

Custodial Fund is used to account for and report assets controlled by the City and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Tax Collection

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

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

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled to the resources and the amounts are available. Amounts owed to the City which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues. At December 31, 2024, there were $639,144 of unrecorded anticipated future assessments which are not recorded as receivables because collection is subject to certain events occurring in the future. No formal repayment schedules have been established.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The 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 water, sewer and stormwater utilities are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the City considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of City funds is restricted by Wisconsin state statutes. Available investments are limited to:

a. Time deposits in any credit union, bank, savings bank or trust company.

b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

c. Bonds or securities issued or guaranteed by the federal government.

d. The local government investment pool.

e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

g. Repurchase agreements with public depositories, with certain conditions.

Investment of most trust funds including cemetery perpetual care funds, is regulated by Chapter 881 of the Wisconsin Statutes. Investment of library trust funds is regulated by Chapter 112. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

The City has adopted an investment policy. That policy contains the following guidelines related to custodial credit risk: all deposits of city funds in interest bearing time instruments shall be secured by pledged collateral in an amount equal to at least 100% of the total investment less the amount insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation. At December 31, 2024, all deposits at the City met the previous criteria and were insured and collateralized. See Note 3. The policy addresses credit risk by limiting the types of securities allowable, pre-qualifying financial institutions, broker/dealers, intermediaries and advisors with which the City will do business with and by diversifying the investment portfolio to minimize the impact of potential losses from any one type of security or individual issuer.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 3. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2024, the fair value of the City's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3 for further information.

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the City, taxes are collected for and remitted to the county government as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

Property tax calendar - 2024 tax roll:

Lien date and levy date	December 2024
Tax bills mailed	December 2024
Payment in full, or	January 31, 2025
First installment due	January 31, 2025
Second installment due	July 31, 2025
Personal property taxes in full	January 31, 2025
Tax sale, 2024 delinquent real estate taxes	October 2027

Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the water and sewer utilities because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is repaid.

It is the City's policy to record revenue when the initial loan is made from the grant funds. The net amount of the loan receivable balance 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 assigned fund balance in the fund financial statements.

Inventories and Prepaid Items

Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the purchases method of accounting. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on FIFO and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, plant and equipment are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $10,000 for general capital assets and $25,000 for infrastructure assets and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor and overhead. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	10-40	Years
Land improvements	10-20	Years
Machinery and equipment	4-25	Years
Utility systems	15-85	Years
Infrastructure	50-75	Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Other Assets

The general fund is reporting assets held for resale in the amount of $867,245. These assets are valued at the lower of cost or market value and are intended to be used for future development of the City.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts.

Vacation and sick leave pay is accrued in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

The City provides postemployment health insurance benefits for all eligible employees. Eligibility is based on various criteria. The benefits are based on contractual agreements with employee groups, local ordinances or employee benefit policies. Employees may convert a portion of accumulated sick leave to pay for health care premiums. The cost of those premiums is recognized as an expenditure as the premiums are paid. The entire cost is paid by the City. Funding for those costs is provided out of the current operating budget of the City. The contributions are financed on a pay as you go basis. Total expenditures for such premiums during the year were $66,163. The number of participants eligible to receive benefits as of December 31, 2024 is 7. The total amount outstanding at year end to be paid in the future is $142,576 and is included in the government-wide statement of net position.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2024, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

Leases

The City is a lessor because it leases capital assets to other entities. As a lessor, the City reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The City continues to report and depreciate the capital assets being leased as capital assets of the primary government.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

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

a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

b. **Restricted Net Position** - Consists of net position with constraints placed on their use either 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.

c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

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.

Fund Statements

Governmental fund balances are displayed as follows:

a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. **Restricted** - Consists of fund balances with constraints placed on their use either 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.

c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the City Council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the City Council that originally created the commitment.

d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The City Council has, by resolution, adopted a financial policy authorizing the Council to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.

e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The City has a formal minimum fund balance policy. That policy is to maintain unassigned general fund balance at a minimum of 15 - 30% of budgeted general fund expenditures. The unassigned general fund balance at year end was $6,107,325 or 61% of the budgeted general fund expenditures in 2024.

See Note 3 for further information.

Pension

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; and
- 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.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the City Health OPEB Plan have been determined on the same basis as they are reported by the City Health OPEB Plan. For this purpose, the City Health OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

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 following:

- Net OPEB Liability (Asset);
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Postemployment Benefits; and
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's 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.

Basis for Existing Rates

Water Utility

Current water rates were approved by the Public Service Commission of Wisconsin and placed into effect by the utility on July 1, 2024.

Sewer Utility

Current sewer rates were approved by the city council to be effective as of January 1, 2024.

Stormwater Utility

Current stormwater rates were approved by the city council to be effective as of January 1, 2024.

2. Stewardship, Compliance and Accountability

Excess Expenditures and Other Financing Uses Over Budget

Funds	Budgeted Expenditures and Other Financing Uses	Actual Expenditures and Other Financing Uses	Excess Expenditures and Other Financing Uses Over Budget
General Debt Service	$ 1,397,790	$ 16,997,624	$ 15,599,834
TIF District No. 7	454,427	454,640	213
TIF District No. 9	8,574	260,758	252,184
Municipal Airport	103,000	131,171	28,171
Capital Catalyst Grant	-	5,372	5,372
ARPA	-	949,825	949,825
Capital Improvements Project	632,905	12,142,544	11,509,639
Wisconsin Development Fund	2,500	2,501	1

The City controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report.

Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2024, the following individual funds held a deficit balance:

Fund	Amount	Reason
EMS	$ 24,602	Timing difference in funding source
CDBG	191,497	Timing difference in funding source
TIF District No. 10	25,486	Timing difference in funding source

TIF district deficits are anticipated to be funded with future incremental taxes levied over the life of the districts, which is 27 years for the districts created before October 1, 1995, and 23 years for districts created thereafter through September 30, 2004. Beginning October 1, 2004, the life of new districts varies by type of district (20-27 years) and may be extended in some cases. The CDBG fund is anticipated to be funded with future grants. EMS is anticipated to be funded with collections on receivables that are currently unavailable.

Limitations on the City's Tax Levy

Wisconsin law limits the City's future tax levies. Generally the City is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the City's equalized value due to net new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The City is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

3. Detailed Notes on All Funds

Deposits and Investments

The City's deposits and investments at year end were comprised of the following:

	Carrying Value	Bank and Investment Balances	Associated Risks
Deposits	$ 28,038,880	$ 28,654,266	Custodial credit
Mutual funds, bonds	554,259	554,259	Credit, interest rate
Mutual funds, other	1,273,350	1,273,351	N/A
LGIP	9,140,941	9,140,941	Credit
Equity securities/stocks	2,143,585	2,151,850	Custodial credit, Concentration of credit
U.S. treasuries	749,012	746,811	Custodial, interest rate
Petty cash	800	-	N/A
Total deposits and investments	$ 41,900,827	$ 42,521,478	

Reconciliation to financial statements	
Per statement of net position:	
Unrestricted cash and investments	$ 25,680,323
Restricted cash and investments	5,106,859
Per statement of net position, fiduciary fund:	
Custodial fund	11,113,645
Total deposits and investments	$ 41,900,827

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts) and $250,000 for demand deposit accounts (interest-bearing and non-interest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of $1,000,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

The City maintains collateral agreements with its banks. At December 31, 2024, the banks had pledged various government securities in the amount of $27,323,914 to secure the City's deposits.

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 other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

- Market approach, prices or other information from market transactions involving identical assets - used for mutual funds
- Market approach, prices or other information from market transactions involving similar assets - used for equity securities/stocks

	December 31, 2024			
Investment Type	**Level 1**	**Level 2**	**Level 3**	**Total**
Mutual funds, bonds	$ 554,259	$ -	$ -	$ 554,259
Mutual funds, other	1,273,350	-	-	1,273,350
Equity securities/stocks	-	2,143,585	-	2,143,585
U.S. treasuries	-	749,012	-	749,012
Total	$ 1,827,609	$ 2,892,597	$ -	$ 4,720,206

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be returned to the City.

The City does not have any deposits exposed to custodial credit risk.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The City does not have any investments exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of December 31, 2024, the City's investments were rated as follows:

Investment Type	Standard & Poors
Mutual funds, bonds	AA-, A+

The City also held investments in the following external pool which is not rated:

Local Government Investment Pool (LGIP)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of December 31, 2024, the City's investments were as follows:

		Maturity (in Years)		
Investment Type	**Fair Value**	**Less Than 1**	**1-5**	**6-10**
Mutual funds, bonds	$ 554,259	$ -	$ 273,474	$ 280,785
U.S. treasuries	746,811	-	746,811	-
Total	$ 1,301,070	$ -	$ 1,020,285	$ 280,785

See Note 1 for further information on deposit and investment policies.

Receivables

Receivables are expected to be collected within one year except for leases reported in the general fund and loan balances reported in the nonmajor funds.

Accounts receivable in the EMS nonmajor fund are offset by an allowance for uncollectible accounts in the amount of $259,567.

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unearned	Unavailable
Property taxes receivable for subsequent year	$ 10,815,493	$ -
Lease payments not yet due	404,618	-
EMS receivables not yet available	-	453,652
Total unearned/unavailable revenue for governmental funds	$ 11,220,111	$ 453,652

Restricted Assets

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.

Depreciation - Used to report resources set aside to fund plant renewals and replacement or make up potential future deficiencies in the redemption account.

Construction - Used to report proceeds of revenue bond issuances that are restricted for use in construction.

Equipment Replacement Account

The sewer utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

Following is a list of restricted assets at December 31, 2024:

	Restricted Assets	Liabilities Payable From Restricted Assets	Restricted Net Position
Redemption account	$ 141,922	$ 32,981	$ 108,941
Depreciation account	94,301	-	94,301
Construction account	3,051,557	-	N/A
Equipment replacement account	1,819,079	-	1,819,079
Total	$ 5,106,859	$ 32,981	$ 2,022,321

Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 6,374,476	$ 96,625	$ -	$ 6,471,101
Construction in progress	337,028	10,401,745	-	10,738,773
Total capital assets not being depreciated	6,711,504	10,498,370	-	17,209,874
Capital assets being depreciated:				
Land improvements	3,404,813	-	-	3,404,813
Buildings	21,251,738	-	-	21,251,738
Machinery and equipment	11,543,696	1,252,240	-	12,795,936
Infrastructure	24,142,632	1,212,429	131,589	25,223,472
Total capital assets being depreciated	60,342,879	2,464,669	131,589	62,675,959
Total capital assets	67,054,383	12,963,039	131,589	79,885,833
Less accumulated depreciation for:				
Land improvements	(1,557,483)	(101,859)	-	(1,659,342)
Buildings	(11,451,406)	(796,063)	-	(12,247,469)
Machinery and equipment	(8,825,049)	(530,984)	-	(9,356,033)
Infrastructure	(10,489,403)	(401,444)	131,589	(10,759,258)
Total accumulated depreciation	(32,323,341)	(1,830,350)	131,589	(34,022,102)
Net capital assets being depreciated	28,019,538	634,319	-	28,653,857
Total governmental activities capital assets, net as reported in the statement of net position	$ 34,731,042	$ 11,132,689	$ -	$ 45,863,731

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	$ 82,798
Public safety	666,486
Public works	580,126
Culture, recreation and education	461,844
Conservation and development	39,096
Total governmental activities depreciation expense	$ 1,830,350

Business-Type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Water				
Capital assets not being depreciated:				
Land and land rights	$ 69,046	$ -	$ -	$ 69,046
Construction in progress	-	55,152	-	55,152
Total capital assets not being depreciated	69,046	55,152	-	124,198
Capital assets being depreciated:				
Source of supply	159,505	-	-	159,505
Pumping	1,208,424	3,657	-	1,212,081
Treatment	75,288	-	-	75,288
Transmission and distribution	18,018,831	1,477,292	195,596	19,300,527
Administrative and general assets	1,814,645	2,750	-	1,817,395
Total capital assets being depreciated	21,276,693	1,483,699	195,596	22,564,796
Total capital assets	21,345,739	1,538,851	195,596	22,688,994
Less accumulated depreciation for:				
Source of supply	(159,506)	-	-	(159,506)
Pumping	(842,560)	(27,437)	-	(869,997)
Treatment	(75,288)	-	-	(75,288)
Transmission and distribution	(4,417,929)	(364,006)	195,596	(4,586,339)
Administrative and general assets	(1,232,555)	(76,734)	-	(1,309,289)
Total accumulated depreciation	(6,727,838)	(468,177)	195,596	(7,000,419)
Net capital assets being depreciated	14,548,855	1,015,522	-	15,564,377
Net water capital assets	$ 14,617,901	$ 1,070,674	$ -	$ 15,688,575

	Beginning Balance	Additions	Deletions	Ending Balance
Sewer				
Capital assets not being depreciated:				
Land and land rights	$ 295,079	$ -	$ -	$ 295,079
Construction in progress	15,494,398	-	15,494,398	-
Total capital assets not being depreciated	15,789,477	-	15,494,398	295,079
Capital assets being depreciated:				
Collection system	13,363,975	707,872	88,618	13,983,229
Collection system pumping	596,255	10,583	-	606,838
Treatment and disposal	21,192,006	15,687,688	-	36,879,694
Administrative and general assets	1,871,420	4,330	-	1,875,750
Total capital assets being depreciated	37,023,656	16,410,473	88,618	53,345,511
Total capital assets	52,813,133	16,410,473	15,583,016	53,640,590
Less accumulated depreciation for:				
Sewer plant	(23,393,529)	(1,275,774)	88,618	(24,580,685)
Total accumulated depreciation	(23,393,529)	(1,275,774)	88,618	(24,580,685)
Net capital assets being depreciated	13,630,127	15,134,699	-	28,764,826
Net sewer capital assets	$ 29,419,604	$ 15,134,699	$ 15,494,398	$ 29,059,905

	Beginning Balance	Additions	Deletions	Ending Balance
Stormwater				
Capital assets being depreciated:				
Stormwater assets	$ 10,234,279	$ 292,831	$ 22,160	$ 10,504,950
Total capital assets being depreciated	10,234,279	292,831	22,160	10,504,950
Less accumulated depreciation for:				
Stormwater assets	(4,770,657)	(257,667)	22,160	(5,006,164)
Total accumulated depreciation	(4,770,657)	(257,667)	22,160	(5,006,164)
Net capital assets being depreciated	5,463,622	35,164	-	5,498,786
Net stormwater capital assets	$ 5,463,622	$ 35,164	$ -	$ 5,498,786
Business-type activities capital assets, net as reported in the statement of net position	$ 49,501,127	$ 16,240,537	$ 15,494,398	$ 50,247,266

Depreciation expense was charged to functions as follows:

Business-Type Activities	
Water	$ 431,246
Sewer	1,275,774
Stormwater	257,667
Total business-type activities, net as reported in the statement of net position expense	$ 1,964,687

Depreciation expense may be different from business-type activity accumulated depreciation additions because of joint metering, salvage, cost of removal, internal allocations or costs associated with the disposal of assets.

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
General fund	EMS	$ 150,418
General fund	TIF District No. 10	25,486
General fund	Water utility	316,866
Total, fund financial statements		492,770
Less fund eliminations		(175,904)
Less interfund advances		(1,000,000)
Total internal balances, government-wide statement of net position		$ (683,134)

Receivable Fund	Payable Fund	Amount
Governmental activities	Business-type activities	$ 316,866
Business-type activities	Governmental activities	(1,000,000)
Total government-wide financial statements		$ (683,134)

All amounts are due within one year.

All interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Advances

The general fund is advancing funds to TIF District No. 6, TIF District No. 9 and CDBG. The amount advanced to CDBG is determined by the deficiency of revenues over expenditures. TIF District No. 9 was advanced funds by both the general fund and sewer utility in anticipation of project plan costs to be incurred in the district to be recovered over the life of the district through increment. TIF District No. 6 was advanced funds prior to its recovery of project plan costs through increment and increment transfers. No repayment schedules have been established for TIF District No. 6 or CDBG, however, TIF advances are anticipated to be repaid prior to TIF closure, and no interest is being charged. A repayment schedule has been approved by the City Council for the TIF District No. 9 advances. The advance from the general fund will be repaid in annual installments of $125,000 from 2030 through 2034. The advance from the sewer utility is scheduled to be repaid in installments of $111,111 from 2035 through 2043. If increment is sufficient, the advance may be repaid in advance of the schedule.

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
General fund	TIF District No. 6	$ 862,315	$ 862,315
General fund	TIF District No. 9	625,000	625,000
General fund	CDBG	191,497	191,497
Sewer utility	TIF District No. 9	1,000,000	1,000,000
Total, fund financial statements		2,678,812	
Less fund eliminations		(1,678,812)	
Total, interfund advances		$ 1,000,000	

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
General fund	Water utility	$ 316,866	Tax equivalent
TIF District No. 6	TIF District No. 7	445,853	TIF increment sharing
TIF District No. 6	TIF District No. 8	1,283,476	TIF increment sharing
General fund	ARPA	695,071	Reimburse for qualified expenses
Subsidized taxi program	ARPA	40,000	Reimburse for qualified expenses
CDBG	ARPA	25,000	Reimburse for qualified expenses
Capital improvements project	ARPA	189,754	Reimburse for qualified expenses
General debt service	TIF District No. 8	871,540	TID share of debt service
General debt service	Capital improvement projects	2,322,331	Apply excess proceeds to refunding
Subsidized taxi program	General fund	38,717	Funding for equipment purchase
Total, fund financial statements		6,228,608	
Less fund eliminations		(5,911,742)	
Total transfers, government-wide statement of activities		$ 316,866	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	$ 10,059,000	$ 12,760,000	$ 1,009,000	$ 21,810,000	$ 825,000
General obligation notes from direct borrowings and direct placements	1,272,600	-	196,900	1,075,700	196,900
Note anticipation note	-	18,660,000	15,160,000	3,500,000	-
(Discounts)/Premiums	-	597,259	-	597,259	-
Total bonds and notes payable	11,331,600	32,017,259	16,365,900	26,982,959	1,021,900
Other liabilities:					
Vested compensated absences*	458,875	179,519	-	638,394	296,531
Total other liabilities	458,875	179,519	-	638,394	296,531
Total governmental activities long-term liabilities	$ 11,790,475	$ 32,196,778	$ 16,365,900	$ 27,621,353	$ 1,318,431
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	$ 3,238,000	$ 4,585,000	$ 302,000	$ 7,521,000	$ 432,000
Revenue bonds	12,897,928	437,391	626,353	12,708,966	658,778
Note anticipation note	-	5,295,000	5,295,000	-	-
(Discounts)/Premiums	54,180	174,594	7,790	220,984	-
Total bonds and notes payable	16,190,108	10,491,985	6,231,143	20,450,950	1,090,778
Other liabilities:					
Vested compensated absences*	131,662	76,762	-	208,424	62,955
Total other liabilities	131,662	76,762	-	208,424	62,955
Total business-type activities long-term liabilities	$ 16,321,770	$ 10,568,747	$ 6,231,143	$ 20,659,374	$ 1,153,733

* The change in compensated absences liability is presented as a net change.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5% of the equalized value of taxable property within the City's jurisdiction. The debt limit as of December 31, 2024, was $71,144,470. Total general obligation debt outstanding at year end was $30,406,700.

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the City. Debt in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

Governmental Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024
G.O. refunding bonds	05/26/15	02/01/27	1.50-3.00%	$ 990,000	$ 125,000
Promissory note*	06/27/17	03/01/27	2.08	394,000	118,200
G.O. corporate purpose bonds	06/26/18	02/01/38	3.0-4.0	1,580,000	1,090,000
G.O. refunding bonds	11/18/19	08/01/39	3.0	6,985,000	5,720,000
Promissory note*	12/20/19	09/01/29	2.75	950,000	485,000
G.O. refunding bonds	02/22/21	02/01/35	1.79	894,000	720,000
Promissory note*	08/23/21	05/01/31	1.55	675,000	472,500
G.O. refunding bonds	05/24/22	02/01/42	3.10-5.00	2,025,000	1,395,000
G.O. refunding bonds	06/04/24	02/01/44	4.0-5.0	12,760,000	12,760,000
Total governmental activities, general obligation debt					$ 22,885,700

Business-Type Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024
G.O. refunding bonds	05/26/15	02/01/27	1.50-3.00%	$ 2,055,000	$ 540,000
G.O. corporate purpose bonds	06/26/18	02/01/38	3.0-4.0	2,635,000	2,010,000
G.O. refunding bonds	02/22/21	02/01/35	1.79	180,000	146,000
G.O. refunding bonds	05/24/22	02/01/42	3.1-5.00	250,000	240,000
G.O. refunding bonds	06/04/24	02/01/44	4.0-5.0	4,585,000	4,585,000
Total business-type activities, general obligation debt					$ 7,521,000

* Debt issue is a direct borrowing or direct placement

Debt service requirements to maturity are as follows:

	Governmental Activities General Obligation Debt		Business-Type Activities General Obligation Debt	
Years	Principal	Interest	Principal	Interest
2025	$ 825,000	$ 917,957	$ 432,000	$ 316,647
2026	1,226,000	790,646	472,000	269,354
2027	1,297,000	742,470	488,000	252,855
2028	1,308,000	695,351	318,000	239,173
2029	1,364,000	649,620	328,000	227,815
2030-2034	6,198,000	2,554,430	1,844,000	949,601
2035-2039	5,387,000	1,422,911	2,019,000	539,032
2040-2044	4,205,000	428,213	1,620,000	164,800
Total	$ 21,810,000	$ 8,201,598	$ 7,521,000	$ 2,959,277

Years	Governmental Activities Notes From Direct Borrowings and Direct Placements Principal	Governmental Activities Notes From Direct Borrowings and Direct Placements Interest
2025	$ 196,900	$ 21,065
2026	201,900	16,629
2027	201,900	12,125
2028	167,500	7,983
2029	172,500	4,092
2030-2031	135,000	2,113
Total	$ 1,075,700	$ 64,007

The City's outstanding debt from direct borrowings and/or direct placements related to governmental activities contain event of default and/or termination provisions with possible finance-related consequences. The 2021 promissory notes contain provisions that include a 5% delinquency penalty and interest rate adjustments to 12% until any delinquent balances are paid. All other direct borrowings of the City contain terms that in the event of default, the unpaid balance shall automatically mature and become immediately due and payable.

Revenue Debt

Business-type activities revenue bonds are payable only from revenues derived from the operation of the sewer utility.

The sewer utility has pledged future sewer revenues, net of specified operating expenses, to repay revenue bonds issued in 2021. Proceeds from the bonds provided financing for the sewer system upgrades. The bonds are payable solely from sewer revenues and are payable through 2041. Annual principal and interest payments on the bonds are expected to require 51% of net revenues. The total principal and interest remaining to be paid on the bonds is $14,464,226. Principal and interest paid for the current year and total customer net revenues were $825,215 and $1,668,380, respectively.

Revenue debt payable at December 31, 2024, consists of the following:

Business-Type Activities Revenue Debt

Sewer Utility	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024	
2021 Clean Water Fund Loan	07/28/2021	05/01/2041	1.557%	$ 13,857,111	$ 12,708,966	(1)
Total business-type activities, revenue debt					$ 12,708,966	

The City's outstanding revenue debt from direct borrowings and/or direct placements related to business type activities contain event of default and/or termination provisions with possible finance-related consequences. The 2021 Clean Water Fund Loan contains terms that in the event of default, any delinquent amounts may be deducted from any state payments that are due to the municipality.

(1) - During 2021 the utility was authorized to issue $14,125,508 of Sewerage system Clean Water Fund revenue bonds. The original amount reported above has been issued as of December 31, 2024. The repayment schedule is for the amount issued.

Debt service requirements to maturity are as follows:

	Business-Type Activities Revenue Debt From Direct Borrowings and Direct Placements	
Years	**Principal**	**Interest**
2025	$ 658,778	$ 192,752
2026	669,035	182,413
2027	679,452	171,915
2028	690,031	161,254
2029	700,775	150,426
2030-2034	3,670,978	583,726
2035-2039	3,965,803	286,606
2040-2041	1,674,114	26,168
Total	$ 12,708,966	$ 1,755,260

Note Anticipation Notes

Note anticipation notes (NANs) were issued March 1, 2024 in the amount of $20,455,000, split across governmental activities and business-type activities. These NANs were current refunded on June 6, 2024 with general obligation refunding bonds in the amount of $17,345,000 and funds on hand. Note Anticipation Notes in the amount of $3,500,000 were also issued on March 1, 2024, for purposes of TIF District No. 9 infrastructure projects. This NAN will be refinanced in 2026 with future borrowing.

Note anticipation notes at December 31, 2024, consist of the following:

Governmental Activities Note Anticipation Notes	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024
Note Anticipation Notes, Series 2024B	03/01/2024	02/01/2027	5.00%	$ 3,500,000	$ 3,500,000
Total governmental activities note anticipation notes					$ 3,500,000

Debt service requirements to maturity are as follows:

	Governmental Activities Note Anticipation Notes	
Years	**Principal**	**Interest**
2025	$ -	$ 175,000
2026	-	175,000
2027	3,500,000	87,500
Total	$ 3,500,000	$ 437,500

Other Debt Information

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences liability attributable to governmental activities will be liquidated primarily by the general fund.

Bond Covenant Disclosures

Insurance

The utility is exposed to various risks of loss related to torts, theft of, damage to or destruction of assets, errors and omissions, workers compensation and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

Debt Coverage

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.1 times the highest annual debt service of the bonds. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2024 as follows:

Operating revenues	$ 3,581,370
Investment income	132,257
Other revenues	63,601
Less operation and maintenance expenses	(2,108,848)
Net defined earnings	$ 1,668,380
Minimum required earnings per resolution:	
Highest annual debt service 2021 CWF bonds	$ 851,530
Coverage factor	1.10
Minimum required earnings	$ 936,683
Actual debt coverage	1.96

Lease Disclosures

Lessor - Lease Receivables

Governmental Activities Lease Receivables Description	Date of Inception	Final Maturity	Interest Rates	Receivable Balance December 31, 2024
U.S. Cellular, ground lease	11/11/22	10/26/52	2.01%	$ 389,662
Klement, farm land leases	01/01/23	12/01/25	2.01	14,956
Total governmental activities				$ 404,618

The City recognized $18,272 of lease revenue during the fiscal year.

The City recognized $12,334 of interest revenue related to leases during the fiscal year.

Regulated Leases

The City maintains certain regulated leases that, in accordance with GASB No. 87, do not recognize a lease receivable or a deferred inflow of resources. Regulated leases are subject to external laws, regulations, or legal rulings. Hangar rent revenues for the year of $22,818 were recognized in the municipal airport fund.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2024, includes the following:

Governmental Activities

Net investment in capital assets:	
Land	$ 6,471,101
Construction in progress	10,738,773
Other capital assets, net of accumulated depreciation	28,653,857
Less long-term debt outstanding	(26,385,700)
Less unamortized premium	(597,259)
Plus noncapital debt proceeds	47,500
Plus unspent proceeds of capital-related debt included above	3,587,112
Total net investment in capital assets	$ 22,515,384

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2024, include the following:

	General Fund	Transportation Improvements	General Debt Service	TIF District No. 9	Capital Improvements Projects	Nonmajor Funds	Total
Fund Balances							
Nonspendable:							
Prepaid items	$ 250,730	$ -	$ -	$ -	$ -	$ 5,646	$ 256,376
Advance to TIF districts	1,487,315	-	-	-	-	-	1,487,315
Land held for resale	867,245	-	-	-	-	-	867,245
Advances to other funds	191,497	-	-	-	-	-	191,497
Subtotal	2,796,787	-	-	-	-	5,646	2,802,433
Restricted for:							
Library purposes	-	-	-	-	-	951,007	951,007
Museum purposes	-	-	-	-	-	1,019,734	1,019,734
Debt service	-	-	871,540	-	-	-	871,540
TIF purposes	-	-	-	3,298,281	-	1,090,994	4,389,275
Tourism	-	-	-	-	-	138,317	138,317
Grant purposes	-	-	-	-	-	693,619	693,619
Capital projects, unspent debt	-	-	-	-	339,693	-	339,693
Subtotal	-	-	871,540	3,298,281	339,693	3,893,671	8,403,185
Committed to:							
Transportation improvements	-	864,919	-	-	-	-	864,919
Subtotal	-	864,919	-	-	-	-	864,919
Assigned to:							
PILOT from utility	316,866	-	-	-	-	-	316,866
Deposits	6,400	-	-	-	-	-	6,400
Land purchases	28,707	-	-	-	-	-	28,707
Carryovers to 2025	96,594	-	-	-	-	-	96,594
Fire equipment replacement	255,007	-	-	-	-	-	255,007
Municipal airport	-	-	-	-	-	125,306	125,306
Loan programs	-	-	-	-	-	518,418	518,418
Capital improvements	544,830	-	-	-	370,448	-	915,278
Subtotal	1,248,404	-	-	-	370,448	643,724	2,262,576
Unassigned (Deficit):	6,107,325	-	-	-	-	(241,905)	5,865,420
Total fund balances (deficit)	$ 10,152,516	$ 864,919	$ 871,540	$3,298,281	$ 710,141	$ 4,301,136	$ 20,198,533

Business-Type Activities

Net investment in capital assets:	
Land	$ 364,125
Construction in progress	55,152
Other capital assets, net of accumulated depreciation	49,827,989
Less long-term capital-related debt outstanding	(20,083,966)
Less unamortized debt premium	(220,984)
Add deferred charge on refunding	8,823
Add unspent proceeds of capital-related debt	3,051,557
Total net investment in capital assets	$ 33,002,696

Accounting Changes

Changes to or Within the Financial Reporting Entity (See Adjustments Below)

Two of the City's funds, TIF District No. 9 and Capital Improvements Projects, were determined to be major funds as of December 31, 2024.

Adjustments to Beginning Balances

Based on the activity in the funds during 2024, TIF District No. 9 and Capital Improvements Projects will shift from nonmajor to major fund presentation. Changes are summarized below.

	December 31, 2023 As Previously Reported	Change to or Within the Financial Reporting Entity	December 31, 2023 As Adjusted
Governmental funds			
Major funds:			
TIF District No. 9	$ -	$ (17,751)	$ (17,751)
Capital improvement projects	-	640,034	640,034
Nonmajor funds	4,051,259	(622,283)	3,428,976
Total governmental funds	$ 4,051,259	$ -	$ 4,051,259

4. Other Information

Employees' Retirement System

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 (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

Vesting

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.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) 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 annual earnings period. 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 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.

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:

Year	Core Fund Adjustment %	Variable Fund Adjustment %
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

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, the WRS recognized $671,552 in contributions from the City.

Contribution rates for the plan year reported as of December 31, 2024 are:

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

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

At December 31, 2024, the City reported a liability of $643,276 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. 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, 2024, the City's proportion was 0.04326547%, which was an increase of 0.00390476% from its proportion reported as of December 31, 2023.

For the year ended December 31, 2024, the City recognized pension expense (revenue) of $382,509.

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	$ 2,593,672	$ 3,435,335
Changes in assumptions	280,384	-
Net differences between projected and actual earnings on pension plan investments	2,241,704	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	13,958	1,796
Employer contributions subsequent to the measurement date	738,424	-
Total	$ 5,868,142	$ 3,437,131

$738,424 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2025	$ 347,663
2026	364,364
2027	1,410,595
2028	(430,035)

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, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
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. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

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, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 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:

Asset Allocation Targets and Expected Returns* as of December 31, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage***	(12)	3.7	1.0
Total Core Fund	100	7.4	4.6
Variable Fund Asset			
U.S. Equities	70	6.8	4.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

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

** *New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.7%*

*** *The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used subject to an allowable range of up to 20%.*

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (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, 2023. 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 6.8% 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. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 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 Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
City's proportionate share of the net pension liability (asset)	$ 6,217,550	$ 643,276	$ (3,257,283)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

At December 31, 2024, the City reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. 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.

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the City is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted 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 has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

The City has active construction projects as of December 31, 2024. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

Other Postemployment Benefits

The City administers a single-employer defined contribution healthcare plan (the Retiree Health Plan). The plan provides health insurance benefits for eligible retirees and their spouses through the City's group health insurance plan, which covers both active and retired members. Plan provisions and contribution requirements are established and may be amended by the City.

General Information about the OPEB Plan

Plan Description

The City's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the City. RBP is a single-employer defined benefit OPEB plan administered by the City. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the City Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

RBP provides healthcare coverage to active employees and retirees at blended premium rates. This results in an other postemployment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy. Retirees participating in the plan contribute 100% of the blended premium. The City, by paying the blended premium for active employees, contributes the difference between the blended premium and the age adjusted premium towards retiree benefits.

Employees Covered by Benefit Terms

At December 31, 2024, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	16
Active plan members	98
Total	114

Total OPEB Liability

The City's total OPEB liability of $418,914 was measured as of December 31, 2023, and was determined by an actuarial valuation as of December 31, 2023.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.1-7.8%
Healthcare cost trend rates	7.00% decreasing to 6.50%, then decreasing 0.1% per year to an ultimate rate of 4.50%
Healthcare participation rate	100% of blended premium

The discount rate of 4.0% was based on all years of projected payments discounted at the S&P Municipal Bond 20-year High Grade Index.

Mortality rates were based on the 2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study 2018-20 conducted in 2021 using Wisconsin Retirement System.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at December 31, 2023	$ 482,208
Changes for the year:	
Service cost	14,806
Interest	20,240
Differences between expected and actual experience	(89,720)
Changes in assumptions or other inputs	18,108
Benefit payments	(26,728)
Net changes	(63,294)
Balances at December 31, 2024	$ 418,914

Sensitivity of the Total OPEB Liability to Changes in the 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 (3.0%) or 1-percentage-point higher (5.0%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Total OPEB liability	$ 441,563	$ 418,914	$ 397,302

Sensitivity of the Total OPEB Liability to Changes in the 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:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	$ 395,286	$ 418,914	$ 445,457

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

For the year ended December 31, 2024, the City recognized OPEB expense of $14,510. At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 196,625
Changes of assumptions or other inputs	149,793	54,940
Contributions subsequent to the measurement date	20,853	-
Total	$ 170,646	$ 251,565

$20,853 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending December 31:	Amount
2025	$ (20,536)
2026	(20,536)
2027	(20,536)
2028	(18,622)
2029	5,319
Thereafter	(26,861)

Local Retiree Life Insurance Fund (LRLIF)

Plan Description

The LRLIF is a multiple-employer, 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 employees.

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 be found at the link above.

Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired 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 contribution based on employee 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 for the plan year reported as of December 31, 2024 are:

Coverage Type	Employer Contribution
50% Postretirement Coverage	40% of member contribution
25% Postretirement Coverage	20% of member contribution

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 plan year are as listed below:

Life Insurance Member Contribution Rates* for the Plan Year

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 reporting period, the LRLIF recognized $1,526 in contributions from the employer.

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

At December 31, 2024, the City reported a liability of $344,653 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. 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 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, 2024, the City's proportion was 0.07491400%, which was an increase of 0.00320600% from its proportion reported as of December 31, 2023.

For the year ended December 31, 2024, the City recognized OPEB expense (revenue) of $27,548.

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 30,502
Net differences between projected and actual earnings on plan investments	4,655	-
Changes in actuarial assumptions	107,811	135,717
Changes in proportion and differences between employer contributions and proportionate share of contributions	25,315	10,084
Employer contributions subsequent to the measurement date	1,567	-
Total	$ 139,348	$ 176,303

$1,567 reported as deferred outflows of resources related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2025	$ (254)
2026	4,889
2027	(9,920)
2028	(21,449)
2029	(17,760)
Thereafter	5,972

Actuarial Assumptions

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

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability (Asset)	December 31, 2023
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*	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.10%-5.6%
Mortality:	2020 WRS Experience Mortality Table

*Based on the Bond Buyers GO 20-Bond Municipal index

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, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 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.

State OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2023

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40.00%	2.32%
U.S. Mortgages	Bloomberg U.S. MBS	60.00	2.52
Inflation			2.30
Long-term expected rate of return			4.25

Single Discount Rate

A single discount rate of 3.32% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. 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 contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.32%, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32%) or 1-percentage-point higher (4.32%) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
City's proportionate share of the net OPEB liability (asset)	$ 463,090	$ 344,653	$ 254,248

At December 31, 2024, the City reported a payable to the OPEB plan, which represents contractually required contributions outstanding as of the end of the year.

Economic Dependency

Sewer Utility

The Sewer Utility has two significant customers who were responsible for 39% of operating revenues in 2024.

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
General Fund
Year Ended December 31, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance With Final Budget
Revenues				
Taxes				
General property taxes	$ 6,052,414	$ 6,052,414	$ 6,052,414	$ -
Interest and penalties on taxes	150	150	4,561	4,411
Payments in lieu of taxes	43,900	43,900	43,127	(773)
Total taxes	6,096,464	6,096,464	6,100,102	3,638
Intergovernmental Revenues				
Federal aid, other public safety	-	-	187,076	187,076
Federal aid, law enforcement	-	-	2,375	2,375
Federal aid, law enforcement	-	-	4,320	4,320
State shared revenues	1,297,908	1,297,908	1,302,798	4,890
Fire insurance tax (2% fire dues)	45,000	45,000	56,052	11,052
Other state shared taxes	47,958	47,958	47,959	1
Personal property aids	29,400	29,401	29,401	-
Video service provider aid	31,658	31,658	31,659	1
State aid, general transportation aids	606,362	606,362	606,451	89
State aid, connecting streets	115,936	115,936	135,744	19,808
State aid, recycling	35,150	35,150	35,202	52
School resource officer	59,214	59,214	59,214	-
Payments for municipal services	4,700	4,700	4,700	-
Compost site, town	8,500	8,500	8,500	-
Total intergovernmental revenues	2,281,786	2,281,787	2,511,451	229,664
Licenses and Permits				
Liquor and malt beverage licenses	26,000	26,000	26,293	293
Operators' license	9,000	9,000	9,080	80
Cigarette licenses	1,500	1,500	2,300	800
Other business and occupational licenses	1,000	1,000	1,660	660
Cable television franchise fees	126,000	126,000	126,000	-
Bicycle licenses	100	100	95	(5)
Dog and cat licenses	20,000	20,000	19,970	(30)
Building permits	70,000	70,000	107,551	37,551
Electrical permits	15,000	15,000	28,660	13,660
Plumbing permits	6,000	6,000	9,466	3,466
Other permits	5,000	5,000	5,522	522
Zoning permits and fees	7,500	7,500	7,240	(260)
Total licenses and permits	287,100	287,100	343,837	56,737
Fines and Forfeitures				
Court penalties and costs	130,000	130,000	162,808	32,808
Parking violations	35,000	35,000	31,688	(3,312)
Total fines and forfeitures	165,000	165,000	194,496	29,496

See notes to required supplementary information

Schedule of Revenues, Expenditures and Changesin Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2024

	Budgeted Amounts			
	Original	**Final**	**Actual**	**Variance With Final Budget**
Public Charges for Services				
General government	$ 2,500	$ 2,500	$ 4,192	$ 1,692
Law enforcement fees	6,000	6,000	2,845	(3,155)
Fire protection fees	-	-	92,175	92,175
Street related facilities	35,000	35,000	50,588	15,588
Parking lots, ramps and meters	110	110	110	-
Weed and nuisance control	2,000	2,000	2,781	781
Recreation programs	93,000	93,000	93,327	327
Museum	-	-	29,726	29,726
Swimming areas	165,000	165,000	173,060	8,060
Community center	2,500	2,500	2,502	2
Conservation and development	5,500	5,500	5,501	1
Economic development	2,500	2,500	7,500	5,000
Fiber	8,500	8,500	8,500	-
Total public charges for services	322,610	322,610	472,807	150,197
Intergovernmental Charges for Services				
Local, fire services	256,855	256,855	264,332	7,477
Special Assessments				
Sidewalk	-	-	13,347	13,347
Investment Income				
Interest on investments	95,000	95,000	1,061,555	966,555
Interest on promissory notes	11,560	11,560	11,560	-
Total investment income	106,560	106,560	1,073,115	966,555
Miscellaneous				
Rent	23,300	23,300	11,985	(11,315)
Donations	-	23,815	23,815	-
Refund of prior year expenditures	-	-	116	116
Other miscellaneous	20,200	20,200	7,485	(12,715)
Insurance recoveries	-	-	25,626	25,626
Total miscellaneous	43,500	67,315	69,027	1,712
Total revenues	9,559,875	9,583,691	11,042,514	1,458,823

See notes to required supplementary information

Schedule of Revenues, Expenditures and Changesin Fund Balance - Budget and Actual -
General Fund
Year Ended December 31, 2024

	Budgeted Amounts			
	Original	**Final**	**Actual**	**Variance With Final Budget**
Expenditures				
General Government				
Council	$ 31,574	$ 31,574	$ 27,939	$ 3,635
Municipal court	80,600	80,600	75,116	5,484
Legal	39,300	39,300	39,930	(630)
City manager	102,200	102,200	94,699	7,501
Clerk	132,435	132,435	155,621	(23,186)
Labor relations	3,000	3,000	3,075	(75)
Board of review	35,000	35,000	35,000	-
Independent auditing	45,000	45,000	51,651	(6,651)
General buildings/plant/hall	57,550	57,550	52,327	5,223
Illegal taxes and refunds	100	100	6,774	(6,674)
Property and liability insurance	75,000	75,000	69,493	5,507
Law enforcement insurance	120,000	120,000	133,070	(13,070)
Other insurance	59,150	59,150	38,445	20,705
Health insurance	162,825	207,627	101,734	105,893
Manufacturing property assessment fees	4,000	4,000	3,843	157
Unemployment compensation costs	7,000	7,000	6,000	1,000
Contingency, health insurance	40,000	40,000	48,422	(8,422)
Other general government	3,000	3,000	1,581	1,419
Total general government	997,734	1,042,536	944,720	97,816
Public Safety				
Police	2,299,000	2,311,815	2,243,576	68,239
Crossing guards	23,100	23,100	18,659	4,441
Fire protection	1,081,700	1,081,700	1,127,300	(45,600)
Hydrant rental	3,000	3,000	83	2,917
Building inspection	95,850	95,850	99,743	(3,893)
Electrical inspection	47,250	47,250	42,087	5,163
Sealer of weights and measures	4,500	4,500	4,500	-
Civil defense	2,100	2,100	10,560	(8,460)
Emergency government	9,000	9,000	19,876	(10,876)
Other public safety	1,192,825	1,192,825	1,136,028	56,797
Total public safety	4,758,325	4,771,140	4,702,412	68,728

See notes to required supplementary information

Schedule of Revenues, Expenditures and Changesin Fund Balance - Budget and Actual -
General Fund
Year Ended December 31, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance With Final Budget
Public Works				
Public works/highway administration	$ 278,025	$ 278,025	$ 217,359	$ 60,666
Engineering	77,950	77,950	56,140	21,810
Machinery operation and maintenance	282,500	282,500	219,053	63,447
Garages and sheds	203,700	203,700	190,501	13,199
Highway and street maintenance	162,000	162,000	162,789	(789)
Curb and gutter	4,200	4,200	22	4,178
Tree and brush removal	6,000	6,000	4,242	1,758
Street signs	-	-	(1,206)	1,206
Traffic control	87,700	87,700	56,960	30,740
Snow and ice control	198,500	198,500	175,420	23,080
Street lighting	305,000	305,000	310,210	(5,210)
Sidewalks	13,750	13,750	10,000	3,750
Parking facilities	9,000	9,000	8,242	758
Refuse and garbage collection	595,125	595,125	594,849	276
Recycling	175,991	175,991	200,487	(24,496)
Composting facility	29,500	29,500	46,128	(16,628)
Total public works	2,428,941	2,428,941	2,251,196	177,745
Health and Human Services				
Animal control	33,000	33,000	32,643	357
Culture, Recreation and Education				
Museum	176,100	187,100	192,430	(5,330)
Community center	69,800	69,800	67,212	2,588
Senior citizens' center	96,185	105,703	90,766	14,937
Recreation administration	285,390	285,390	268,337	17,053
Recreation facilities	272,050	272,050	245,722	26,328
Celebration and entertainment	35,900	35,900	26,682	9,218
Parks	383,715	383,715	352,871	30,844
Other culture	308,175	308,175	305,122	3,053
Total culture, recreation and education	1,627,315	1,647,833	1,549,142	98,691
Conservation and Development				
Forestry	146,500	146,500	188,464	(41,964)
Industrial development	24,000	24,000	36,292	(12,292)
Other conservation and development	54,585	54,585	47,304	7,281
Total conservation and development	225,085	225,085	272,060	(46,975)

See notes to required supplementary information

	Budgeted Amounts			
	Original	Final	Actual	Variance With Final Budget
Capital Outlay				
Other conservation and development	$ -	$ 74,198	$ 74,198	$ -
Total expenditures	10,070,400	10,222,733	9,826,371	396,362
Excess (deficiency) of revenues over (under) expenditures	(510,525)	(639,042)	1,216,143	1,855,185
Other Financing Sources (Uses)				
Debt issued	-	-	497,161	497,161
Transfers in	350,000	350,000	1,011,937	661,937
Transfers out	-	-	(38,717)	(38,717)
Total other financing sources (uses)	350,000	350,000	1,470,381	1,120,381
Net change in fund balance	(160,525)	(289,042)	2,686,524	2,975,566
Fund Balance, Beginning	7,465,992	7,465,992	7,465,992	-
Fund Balance, Ending	$ 7,305,467	$ 7,176,950	$ 10,152,516	$ 2,975,566

See notes to required supplementary information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Transportation Improvements
Year Ended December 31, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance With Final Budget
Revenues				
Taxes				
General property taxes	$ 500,000	$ 500,000	$ 500,000	$ -
Motor vehicle registration fee	212,000	212,000	218,308	6,308
Total taxes	712,000	712,000	718,308	6,308
Public Charges for Service				
Transportation	-	-	2,650	2,650
Total revenues	712,000	712,000	720,958	8,958
Expenditures				
Capital Outlay				
Capital outlay	1,303,300	1,303,300	1,349,569	(46,269)
Total expenditures	1,303,300	1,303,300	1,349,569	(46,269)
Excess (deficiency) of revenues over (under) expenditures	(591,300)	(591,300)	(628,611)	(37,311)
Other Financing Sources				
Debt issued	591,300	591,300	800,000	208,700
Total other financing sources	591,300	591,300	800,000	208,700
Net change in fund balance	-	-	171,389	171,389
Fund Balance, Beginning	693,530	693,530	693,530	-
Fund Balance, Ending	$ 693,530	$ 693,530	$ 864,919	$ 171,389

See notes to required supplementary information

City of Fort Atkinson

Schedule of Proportionate Share of the Net Pension Liability (Asset) -
Wisconsin Retirement System
Year Ended December 31, 2024

City Fiscal Year Ending	Proportionate of the Net Pension Liability (Asset)	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
12/31/24	0.04326547%	$ 643,276	$ 6,381,254	10.08%	98.85%
12/31/23	0.03936071%	2,085,213	5,280,272	39.49%	95.72%
12/31/22	0.03943484%	(3,178,520)	5,119,614	62.09%	106.02%
12/31/21	0.03945772%	(2,463,400)	5,185,422	47.51%	105.26%
12/31/20	0.03895124%	(1,255,965)	5,082,878	24.71%	102.96%
12/31/19	0.03824638%	1,360,686	4,816,488	28.25%	96.45%
12/31/18	0.03768448%	(1,118,896)	4,673,410	23.94%	102.93%
12/31/17	0.03713569%	306,087	4,580,496	6.68%	99.12%
12/31/16	0.03728650%	605,898	4,538,005	13.35%	98.20%
12/31/15	0.03800802%	(933,581)	4,396,943	21.23%	102.74%

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2024

City Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/24	$ 738,424	$ 738,424	$ -	$ 6,582,540	11.22%
12/31/23	672,175	672,175	-	6,382,100	10.53%
12/31/22	460,311	460,311	-	5,267,447	8.74%
12/31/21	452,309	452,309	-	5,119,614	8.83%
12/31/20	452,027	452,027	-	5,185,422	8.72%
12/31/19	412,584	412,584	-	5,082,878	8.12%
12/31/18	387,884	387,884	-	4,817,138	8.05%
12/31/17	398,149	398,149	-	4,673,418	8.52%
12/31/16	361,620	361,620	-	4,580,496	7.89%
12/31/15	359,786	359,786	-	4,538,005	7.93%

See notes to required supplementary information

City of Fort Atkinson

Schedule of Proportionate Share of the Net Insurance OPEB Liability -
Local Retiree Life Insurance Fund
Year Ended December 31, 2024

City Fiscal Year Ending	Proportionate of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/24	0.07491400%	$ 344,653	$ 4,422,000	7.79%	33.90%
12/31/23	0.07170800%	273,195	3,986,000	6.85%	38.81%
12/31/22	0.06998700%	413,649	4,124,000	10.03%	29.57%
12/31/21	0.07418600%	408,077	3,950,000	10.33%	31.36%
12/31/20	0.07190600%	306,190	3,798,000	8.06%	37.58%
12/31/19	0.06893300%	177,870	3,625,000	4.91%	48.69%
12/31/18	0.07056300%	212,294	2,967,376	7.15%	44.81%

Schedule of Employer Contributions - Local Retiree Life Insurance Fund
Year Ended December 31, 2024

City Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/24	$ 1,567	$ 1,567	$ -	$ 5,502,136	0.03%
12/31/23	1,541	1,541	-	5,010,569	0.03%
12/31/22	1,444	1,444	-	4,253,378	0.03%
12/31/21	1,401	1,401	-	4,090,835	0.03%
12/31/20	1,467	1,467	-	4,101,987	0.04%
12/31/19	1,433	1,433	-	3,871,256	0.04%
12/31/18	1,335	1,335	-	2,919,583	0.05%

See notes to required supplementary information

Schedule of Changes in Employer's Total OPEB Liability and Related Ratios -
Health Insurance
Year Ended December 31, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	$ 14,806	$ 20,080	$ 18,807	$ 17,039	$ 18,641	$ 20,221	$ 20,221
Interest	20,240	11,324	8,628	10,206	22,555	19,822	19,852
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	(89,720)	(27,886)	(3,519)	-	(206,641)	-	-
Changes of assumptions	18,108	(58,191)	191,745	10,202	(8,832)	(17,262)	-
Benefit payments	(26,728)	(38,557)	(28,530)	(23,472)	(11,905)	(37,004)	(44,860)
Net change in total OPEB liability	(63,294)	(93,230)	187,131	13,975	(186,182)	(14,223)	(4,787)
Total OPEB Liability, Beginning	482,208	575,438	388,307	374,332	560,514	574,737	579,524
Total OPEB Liability, Ending	$ 418,914	$ 482,208	$ 575,438	$ 388,307	$ 374,332	$ 560,514	$ 574,737
Covered, Employee Payroll	$ 6,448,275	$ 4,825,523	$ 4,825,523	$ 5,036,448	$ 5,036,448	$ 4,461,015	$ 4,461,015
Total OPEB Liability as a Percentage of Covered, Employee Payroll	6.50%	9.99%	11.92%	7.71%	7.43%	12.56%	12.88%

Notes to Schedule:

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

Benefit changes. There were no changes to the benefits.

Changes of assumptions. The discount rate assumption was changed from 4.25% to 4.0% for the current year.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Note: this schedule is to show information for 10 years. However, accounting standards allow the presentation of as many years as are available until 10 years are presented.

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented include any amendments made. The City may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds council action.

Appropriations lapse at year end unless specifically carried over. Carryovers to the following year were $96,594. Budgets are adopted at the department level of expenditure.

Wisconsin Retirement System

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in assumptions. 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 liability beginning with the year-end December 31, 2021, 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 postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from 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 liability beginning with the year-ended December 31, 2018, 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 postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

Local Retiree Life Insurance Fund

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

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

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

Changes in assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (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%
- Mortality assumptions were changed to reflect updated trends by transitioning from 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%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

SUPPLEMENTARY INFORMATION

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2024

	Special Revenue Funds				
	Wisconsin Development Fund	**Library Trust**	**Museum Trust**	**EMS**	**Lodging Room Tax**
Assets					
Cash and investments	$ 496,744	$ 870,629	$ 1,019,734	$ -	$ 124,455
Receivables (net):					
Taxes	-	-	-	-	-
Accounts	-	-	-	583,831	47,511
Lease	-	-	-	-	-
Loans	21,674	-	-	-	-
Prepaid items	-	-	-	320	-
Total assets	$ 518,418	$ 870,629	$ 1,019,734	$ 584,151	$ 171,966
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ -	$ -	$ -	$ 4,683	$ 33,649
Due to other funds	-	-	-	150,418	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	-	155,101	33,649
Deferred Inflows of Resources					
Unearned revenues	-	-	-	-	-
Unavailable revenues	-	-	-	453,652	-
Total deferred inflows of resources	-	-	-	453,652	-
Fund Balances (Deficit)					
Nonspendable	-	-	-	320	-
Restricted	-	870,629	1,019,734	-	138,317
Assigned	518,418	-	-	-	-
Unassigned (deficit)	-	-	-	(24,922)	-
Total fund balances (deficit)	518,418	870,629	1,019,734	(24,602)	138,317
Total liabilities, deferred inflows of resources and fund balances	$ 518,418	$ 870,629	$ 1,019,734	$ 584,151	$ 171,966

Special Revenue Funds					
Dwight Foster Public Library	**Subsidized Taxi Program**	**CDBG**	**Municipal Airport**	**Capital Catalyst Grant**	**ARPA**
$ 93,732	$ 101,981	$ -	$ 143,059	$ 213,806	$ -
624,000	-	-	-	-	-
-	-	-	4,385	-	-
-	-	-	-	-	-
-	-	-	-	391,953	-
1,316	-	-	4,010	-	-
$ 719,048	$ 101,981	$ -	$ 151,454	$ 605,759	$ -
$ 13,354	$ 14,121	$ -	$ 22,138	$ -	$ -
-	-	-	-	-	-
-	-	191,497	-	-	-
13,354	14,121	191,497	22,138	-	-
624,000	-	-	-	-	-
-	-	-	-	-	-
624,000	-	-	-	-	-
1,316	-	-	4,010	-	-
80,378	87,860	-	-	605,759	-
-	-	-	125,306	-	-
-	-	(191,497)	-	-	-
81,694	87,860	(191,497)	129,316	605,759	-
$ 719,048	$ 101,981	$ -	$ 151,454	$ 605,759	$ -

City of Fort Atkinson

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2024

	Capital Projects Funds				
	TIF District No. 6	**TIF District No. 7**	**TIF District No. 8**	**TIF District No. 10**	**Total Nonmajor Governmental Funds**
Assets					
Cash and investments	$ 1,943,449	$ 9,860	$ -	$ -	$ 5,017,449
Receivables (net):					
Taxes	137,070	388,941	1,108,438	38,339	2,296,788
Accounts	-	-	-	-	635,727
Lease	14,956	-	-	-	14,956
Loans	-	-	-	-	413,627
Prepaid items	-	-	-	-	5,646
Total assets	$ 2,095,475	$ 398,801	$ 1,108,438	$ 38,339	$ 8,384,193
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ 87,945
Due to other funds	-	-	-	25,486	175,904
Advances from other funds	862,315	-	-	-	1,053,812
Total liabilities	862,315	-	-	25,486	1,317,661
Deferred Inflows of Resources					
Unearned revenues	152,026	388,941	1,108,438	38,339	2,311,744
Unavailable revenues	-	-	-	-	453,652
Total deferred inflows of resources	152,026	388,941	1,108,438	38,339	2,765,396
Fund Balances (Deficit)					
Nonspendable	-	-	-	-	5,646
Restricted	1,081,134	9,860	-	-	3,893,671
Assigned	-	-	-	-	643,724
Unassigned (deficit)	-	-	-	(25,486)	(241,905)
Total fund balances (deficit)	1,081,134	9,860	-	(25,486)	4,301,136
Total liabilities, deferred inflows of resources and fund balances	$ 2,095,475	$ 398,801	$ 1,108,438	$ 38,339	$ 8,384,193

City of Fort Atkinson

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2024

	Special Revenue Funds			
	Wisconsin Development Fund	Library Trust	Museum Trust	EMS
Revenues				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Public charges for services	-	-	-	756,233
Investment income	2,452	94,092	113,569	-
Miscellaneous	-	1,939	-	-
Total revenues	2,452	96,031	113,569	756,233
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	782,952
Culture, recreation and education	-	22,605	30,758	-
Conservation and development	2,501	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	2,501	22,605	30,758	782,952
Excess (deficiency) of revenues over expenditures	(49)	73,426	82,811	(26,719)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(49)	73,426	82,811	(26,719)
Fund Balances (Deficit), Beginning	518,467	797,203	936,923	2,117
Accounting changes (see note disclosure)	-	-	-	-
Fund Balances (Deficit), Beginning, as Adjusted	518,467	797,203	936,923	2,117
Fund Balances (Deficit), Ending	$ 518,418	$ 870,629	$ 1,019,734	$ (24,602)

Special Revenue Funds						
Lodging Room Tax	Dwight Foster Public Library	Subsidized Taxi Program	CDBG	Municipal Airport	Capital Catalyst Grant	ARPA
$ 55,718	$ 616,000	$ -	$ -	$ -	$ -	$ -
-	301,437	329,586	-	-	-	865,981
-	9,707	-	-	146,055	498	-
-	-	-	-	-	8,026	34,030
-	43,347	23,965	-	-	-	-
55,718	970,491	353,551	-	146,055	8,524	900,011
30,380	-	-	-	131,171	4,772	-
-	-	-	-	-	-	-
-	931,750	-	-	-	-	-
8,892	-	300,121	-	-	600	-
-	16,255	-	10,769	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
39,272	948,005	300,121	10,769	131,171	5,372	-
16,446	22,486	53,430	(10,769)	14,884	3,152	900,011
-	-	78,717	25,000	-	-	-
-	-	-	-	-	-	(949,825)
-	-	78,717	25,000	-	-	(949,825)
16,446	22,486	132,147	14,231	14,884	3,152	(49,814)
121,871	59,208	(44,287)	(205,728)	114,432	602,607	49,814
-	-	-	-	-	-	-
121,871	59,208	(44,287)	(205,728)	114,432	602,607	49,814
$ 138,317	$ 81,694	$ 87,860	$ (191,497)	$ 129,316	$ 605,759	$ -

City of Fort Atkinson

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2024

	Capital Projects Funds			
	TIF District No. 6	TIF District No. 7	TIF District No. 8	TIF District No. 10
Revenues				
Taxes	$ 150,651	$ 453,726	$ 970,153	$ -
Intergovernmental	1,720	3,539	6,127	-
Public charges for services	-	-	-	-
Investment income	54,377	3,602	65,302	-
Miscellaneous	13,591	-	-	-
Total revenues	220,339	460,867	1,041,582	-
Expenditures				
Current:				
General government	-	-	2	-
Public safety	-	-	-	-
Culture, recreation and education	-	-	-	-
Conservation and development	8,179	760	56,708	8,178
Capital outlay	-	8,027	40,542	-
Debt service:				
Principal	40,000	-	70,000	-
Interest and fiscal charges	4,050	-	25,643	-
Total expenditures	52,229	8,787	192,895	8,178
Excess (deficiency) of revenues over expenditures	168,110	452,080	848,687	(8,178)
Other Financing Sources (Uses)				
Transfers in	1,729,329	-	-	-
Transfers out	-	(445,853)	(2,155,016)	-
Total other financing sources (uses)	1,729,329	(445,853)	(2,155,016)	-
Net change in fund balances	1,897,439	6,227	(1,306,329)	(8,178)
Fund Balances (Deficit), Beginning	(816,305)	3,633	1,306,329	(17,308)
Accounting changes (see note disclosure)	-	-	-	-
Fund Balances (Deficit), Beginning, as Adjusted	(816,305)	3,633	1,306,329	(17,308)
Fund Balances (Deficit), Ending	$ 1,081,134	$ 9,860	$ -	$ (25,486)

Capital Projects Funds		
TIF District No. 9	Capital Improvements Project	Total Nonmajor Governmental Funds
$ -	$ -	$ 2,246,248
-	-	1,508,390
-	-	912,493
-	-	375,450
-	-	82,842
-	-	5,125,423
-	-	166,325
-	-	782,952
-	-	985,113
-	-	385,939
-	-	75,593
-	-	110,000
-	-	29,693
-	-	2,535,615
-	-	2,589,808
-	-	1,833,046
-	-	(3,550,694)
-	-	(1,717,648)
-	-	872,160
(17,751)	640,034	4,051,259
17,751	(640,034)	(622,283)
-	-	3,428,976
$ -	$ -	$ 4,301,136

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City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE:	**May 20, 2025**
TO:	**Fort Atkinson City Council**
FROM:	**Minetta Lippert, Library Director**
RE:	**Review and possible action relating to the Library server replacement project with Ignatek at a cost not to exceed $10,634.50 from the 2025 CIP (Lippert, Library Director)**

BACKGROUND

Library staff identified the need to replace the library's server. The library's server is essential to the daily work of library staff and our service to the community. During verbal conversations, Taylor Computer Services recommended replacing the server every 7-10 years and Ignatek recommended replacing the server every 5-7 years. Dwight Foster Public Library's server was last replaced in 2018 by Taylor Computer Services.

DISCUSSION

Library staff talked to several area libraries that recently replaced their servers. Watertown Public Library, Mukwonago Community Library, and Karl Junginger Memorial Library in Waterloo all worked with Taylor Computer Services to replace their servers within the past few years. Jefferson Public Library worked with Ignatek to replace their server. The Dwight Foster Public Library currently works with Ignatek for regular information technology support. Staff sought proposals for the current server replacement project from two companies: Taylor Computer Services from Hartland and Ignatek from Janesville.

Option 1: Ignatek
Cost estimate: $16,034.50 - $5,400 = $10,634.50
Notes: The quote from Ignatek includes $9,098.50 for hardware, $1,536.00 for software, and $5,400 for labor and is attached for review. Upon further discussion, Erik Fish from Ignatek clarified that the library can use service hours banked from previous service contracts to cover the labor hours included in the quote. The library has 75 hours banked. Ignatek estimates this project will take 40 hours of labor (40 hours x $135/hour = $5,400).

Option 2: Taylor Computer Services
Cost estimate: $13,156.08 + licenses purchased separately from Tech Soup
Notes: The quote from Taylor Computer Services includes $9,121.70 for hardware and $4,034.38 for software and installation. This quote does not include the cost of an operating

system and client access licenses, which would need to be purchased separately from Tech Soup. Staff from Taylor Computer Services also indicated that we could register with Dell to try to secure a deeper discount. The staff person said these deals generally result in 5-10% savings.

FINANCIAL ANALYSIS

The library budgeted $14,000 in the City of Fort Atkinson's 2025 Capital Improvement Plan for a server replacement project. Both project quotes are less than the amount budgeted for this project. The library generally reimburses the City for capital projects with funds from the library's trust managed by Edward Jones. The source of funding for this project identified in the 2025 CIP was "Library Trust" as shown on page 215 of the approved document.

Wis. Stat. § 43.58(1) states, "The library board shall have exclusive control of the expenditure of all moneys collected, donated, or appropriated for the library fund." In general practice, this means that once revenues (levied by the City, donated, or allocated by the County) are put into the library fund, the Library Board has exclusive control over the associated expenditures. The City's Financial Stability Guidelines indicate that purchases over a certain threshold must be approved by the City Council. While library expenditures are generally outside the purview of the City Council, staff is bringing this proposal to City Council for review in order to follow the City's financial policy.

On Monday, May 12, 2025, the Library Board approved the server replacement project with Ignatek at a cost not to exceed $10,634.50 and to reimburse this cost with funds from the library's trust.

RECOMMENDATION

Library staff recommends the City Council approve the server replacement proposal from Ignatek at a cost not to exceed $10,634.50 as outlined in the 2025 CIP.

ATTACHMENTS

1. Ignatek Quote 05012025
2. Email from Erik Fish 05012025
3. Taylor Computer Services Quote 02282025

We have prepared a quote for you

Server

Quote # 003749
Version 1

Prepared for:

Dwight Foster Public Library

Minetta Lippert
minetta@fortlibrary.org

Prepared by:

Ignatek LLC

Krista Busfield
cs@ignatek.com

Thursday, May 01, 2025

Dwight Foster Public Library
Minetta Lippert
209 Merchants Avenue
Fort Atkinson, WI 53538
minetta@fortlibrary.org

Dear Minetta,

Attached please find several documents related to our recommendations for improvements to your network. Prior to implementing this solution we would validate any assumptions as we further define scope and requirements.

This proposal and accompanying estimate comprise our response to your request for pricing on server replacement. Prior to implementing this solution we would validate any assumptions as we further define scope and requirements.

This proposal assumes that your **email will be migrated off site to Microsoft hosted exchange.**

The total cost of this project including materials and labor will be approximately $16,034.50. The estimated labor to implement this solution is $5,400.00. The estimated price of materials is approximately $10,634.50. This proposal is not a fixed cost estimate. **This proposal is time and materials which means that you pay for the time we work on your project. These are approximate cost estimates to help guide your decision making process in regard to this project.**

Half of the proposed project labor hours will be billed at the beginning of the project along with any hardware costs. The remaining labor hours, any overages, and taxable labor hours will be invoiced once the project has been completed. Our accounting department will contact you once the proposal is accepted. If this project is accepted we request that your organization provide Ignatek LLC. with a single point of contact to help facilitate communications throughout the project process.

********THIS IS AN ESTIMATE AND NOT A FIXED COST PROPOSAL. ALL TECHNOLOGY VARIES AND WILL BE ACTUAL TIME BILLED**********

Krista Busfield
Office Coordinator
Ignatek LLC

Hardware

Description		Price	Qty	Ext. Price
P67090-B21	**INT Xeon-S 4509Y CPU for HPE** INT Xeon-S 4509Y CPU for HPE	$1,081.25	1	$1,081.25
P54697-B21	**HPE DL3X0 Gen11 1U 2P Std Fan Kit** HPE DL3X0 Gen11 1U 2P Std Fan Kit	$112.50	1	$112.50
P48904-B21	**HPE DL3X0 Gen11 1U Stnd Heat Sink Kit** HPE DL3X0 Gen11 1U Stnd Heat Sink Kit	$87.50	1	$87.50
P40499-B21	**HPE 1.92TB SATA RI SFF BC MV SSD** HPE 1.92TB SATA RI SFF BC MV SSD	$843.75	3	$2,531.25
P71676-005	**HPE ProLiant DL360 Gen11 - 1U - Intel - Xeon - 4509Y - 2.5GH** HPE ProLiant DL360 Gen11 - 1U - Intel - Xeon - 4509Y - 2.5GHz - 8-Core - 4.1GHz - DDR5 - 64GB RAM - 5600MHz - 2x480GB SSD - Power Supply - 1000Watt - Broadcom BCM5719 Ethernet 1Gb 4-port BASE-T OCP3 Adapter - Gigabit Ethernet -3-year	$5,286.00	1	$5,286.00
			Subtotal	$9,098.50

Software

Description		Price	Qty	Ext. Price
P77100-DN1	**MS WS25 16C STD ROK AMS SW** MS WS25 16C STD ROK AMS SW	$1,147.00	1	$1,147.00
P77112-B21	**MS WS25 5USR CAL WW LTU** MS WS25 5USR CAL WW LTU	$322.00	1	$322.00
HW2P7E	**HPE Pointnext Tech Care Essential - 5 Year - Servi** HPE Pointnext Tech Care Essential - 5 Year - Service - 24 x 7 x 15 Minute - Technical	$67.00	1	$67.00
			Subtotal	$1,536.00

Services

Description		Price	Qty	Ext. Price
IGN-Labor	**Ignatek Hourly Labor** Ignatek hourly labor	$5,400.00	1	$5,400.00
			Subtotal	$5,400.00

Server

Quote Information:	Prepared for:	Prepared by:
Quote #: 003749	**Dwight Foster Public Library**	**Ignatek LLC**
Version: 1	209 Merchants Avenue	Krista Busfield
Delivery Date: 05/01/2025	Fort Atkinson, WI 53538	(608) 314-0895
Expiration Date: 05/29/2025	Minetta Lippert	cs@ignatek.com
	(920) 563-7790	
	minetta@fortlibrary.org	

Quote Summary

Description	Amount
Hardware	$9,098.50
Software	$1,536.00
Services	$5,400.00
Total:	$16,034.50

THIS IS NOT A BILL

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Ignatek LLC

Signature:

Name: Krista Busfield

Title: Office Coordinator

Date: 05/01/2025

Dwight Foster Public Library

Signature:

Name: Minetta Lippert

Date:

Outlook

RE: Server Replacement Quote

From Erik Fish <erik@ignatek.com>
Date Thu 5/1/2025 11:20 AM
To Minetta Lippert <Minetta@fortlibrary.org>
Cc Customer Service <cs@ignatek.com>

Hi Minetta,

The quoted labor hours of $5,400 can come off the quote completely. Dwight Foster Public Library, has hours banked from previous years, a total of 75 hours. The project is quoted with labor hours but since we have a flexible hours contract and roll over procedure, Dwight Foster can used its banked hours for this project. This would mean that Dwight Foster does not have to pay any labor rates or fees on this project and all hours for this project will come from the bank hours that were previously paid for.

Please let me know if you have any questions in regard to this.

Thank you,

Erik Fish | Network Engineer

A: Ignatek | 2300 E. Racine St. Janesville WI 53545
E: support@ignatek.com | **W:** www.ignatek.com
P: 608.314.0895

Leave Us a Review! (click here)

From: Minetta Lippert <Minetta@fortlibrary.org>
Sent: Thursday, May 1, 2025 10:27 AM
To: Erik Fish <erik@ignatek.com>
Subject: Re: Server Replacement Quote

Yes. I'm free today until noon or from 3-5.

--

Minetta Lippert (she/her/hers)

Library Director

Dwight Foster Public Library

209 Merchants Ave.

Taylor Computer Services Inc.

Box 138 • 515 E. Industrial Drive • Hartland, WI 53029 • 262/367-7999 (V) • 262/563-6001 (F)

Proposal for Dwight (Main Server) **February 28, 2025**

Proposal expires: 03/30/2025

This proposal is for a replacement of your Server 2016 machine.

DESCRIPTION	PRICE
SERVER:	$9,121.70
Dell PowerEdge T360 Tower Server equipped with:	
3.5" Chassis up to 8 Hot Plug Hard Drives	
Intel Xeon E-2488 3.2G, 8C/16T	
32GB (2) 16GB UDIMM, 5600MT/s ECC	
(4) 960GB SSD SATA Mixed Use 6Gbps RAID-6 (1.9TB Usable DATA)	
No operating system	
No CALs	
iDRAC9 Basic	
On-Board Broadcom 5720 Dual Port 1Gb LOM	
No Internal Optical Drive	
Dual, (1+1) Redundant, Hot-Plug Power Supply, 600W	
NO Keyboard, Mouse or Display	
Dell 5 Year ProSupport with Next Business Day Dell On-site Service	
Shipping & Handling	FREE
SERVER BACKUP SYSTEM - Local & Cloud Option (see Page 2)	$1,241.98
Server Advanced Monitoring (Annual Subscription)	$227.40
Install and Configure Windows Server Roles	$540.00
Server Physical Installation and Cabling	$270.00
Migrate Data Files and Folders to New Server	$810.00
Migrate Envisionware Print Service	$540.00
Migrate Deep Freeze Enterprise	$270.00
Retire (& secure recycle) existing server	$135.00
INSTALLED TOTAL:	**$13,156.08**

All Prices Subject to Confirmation at Time of Order. Applicable Taxes, if any, Are NOT Included

SERVER BACKUP SYSTEM - Local & Cloud Option

This backup system provides a 1-year retention daily backup to a local network hard drive. In addition, copies of the backups are sent to Cloud based storage via your Internet connection. If it becomes necessary to restore one or more files those files will normally be restored from the local network hard drive. However, in the event of a disaster that destroys both the server and the on-site backups, it will be possible to recover all files from the Cloud image. This system requires an Internet connection with sufficient bandwidth to upload a copy of all changed files to the Cloud on a daily basis. This system is monitored by TCS and during normal operation is fully automated with no on-site media changes needed.

Install & Configure TCS Cove Data Protection for Local & Cloud Storage	$270.00
Synology DiskStation DS124 1-Bay NAS Enclosure	$179.99
Synology 6TB HAT3300 Plus NAS HDD	$179.99
One-Time Cost:	**$629.98**

TCS Cove Data Protection Cloud Service - Annual (1TB @ $51.00/month)	$612.00
Annual Cost:	**$612.00**

All Prices Subject to Confirmation at Time of Order. Applicable Taxes, if any, Are NOT Included

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City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **May 20, 2025**

TO: **Fort Atkinson City Council**

FROM: **Rebecca Houseman, City Manager**

RE: **Review and possible action relating to an invoice from WE Energies for gas installation at Ridge View Estates (Houseman, City Manager)**

BACKGROUND

The City of Fort Atkinson and Intrepid Investments (Developer) entered into a Development Agreement on December 17, 2024, for the development 35 acres of the City-owned property along Banker Road. The Agreement outlines the roles, responsibilities, and financial obligations of each party for the public and private infrastructure associated with the Ridge View Estates Subdivision (formerly referred to as the Banker Road property). One of the designated public improvements for which the City is responsible is gas facility installation to serve the subdivision, as outlined in section 1.03.c. of the attached Development Agreement.

DISCUSSION

On November 19, 2024, the City Council approved the Ridge View Estates road construction budget and awarded the contract to Forest Landscaping in the amount of $4,013,561.50. That memo and information are attached to this report for reference. The cost of the construction was just one of the project costs outlined in that memo. Other costs included the estimate from WE Energies to provide gas and electric service to the subdivision. The estimate provided by WE Energies at the time for gas installation was $75,000, with the understanding that the City would receive credits from the service connection fees for each building constructed.

FINANCIAL ANALYSIS

Per the attached invoice from WE Energies, the total cost for this gas installation project will be $71,708.35. Additional charges may apply if WE Energies encounters unusual conditions or there are delays in the construction schedule or other changes the City may request.

As new residential customers connect to the gas main for individual services, payments will be made to the City to refund this cost of the infrastructure. Such refunds are available for up to five years after the main installation for each customer connected to the main, but the number may not exceed the amount of the original cost of the project. Most connection charges will be $4,091, with the amounts for multifamily customers calculated based on their estimated average annual consumption.

The City intends to use funds from TID #9 to make the initial infrastructure payment, and all customer connection refund payments will be returned to TID #9. As the invoice notes, the total amount of $71,708.35 may not be completely refunded.

RECOMMENDATION

City staff recommends that the City Council approve the invoice from WE Energies for the gas installation at the Ridge View Estates Subdivision in the amount of $71,708.35 per the approved Development Agreement.

ATTACHMENTS

1. 11.19.24 Council Memo - Ridge View Infrastructure
2. Ridge View Estates DA Executed 1.7.25
3. 5031867 Cost Letter_May 2025
4. 5031867 Sketch

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **November 19, 2024**

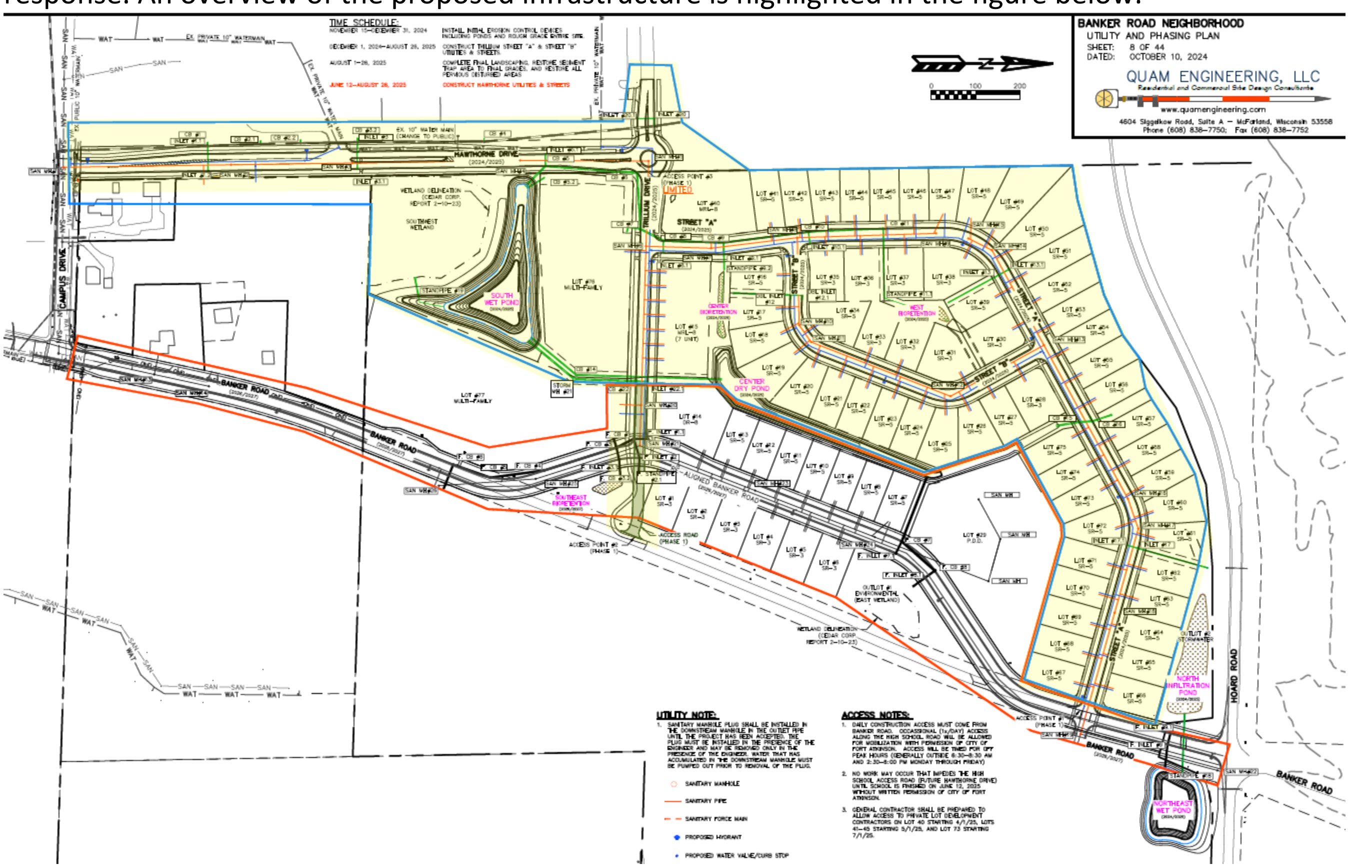
TO: **Fort Atkinson City Council**

FROM: **Andy Selle, Director of Public Works**

RE: **Review and possible action on a contract for the Banker Road public infrastructure installation with Forest Landscaping and Construction in an amount not to exceed $4,013,561.50 (Selle, Director of Public Works)**

BACKGROUND

The City solicited bids for the construction of the public improvements and extended grading of the proposed Banker Road Development. A total of eight firms responded (attached), an unprecedented response. An overview of the proposed infrastructure is highlighted in the figure below.



DISCUSSION

The low bid was $4,013,561.50 from Forest Landscaping and Construction. The high bid was $4,573,445.59 from Michels Road and Stone. The spread of the low and high was $559,884 or about 14%. Construction is slated to begin yet in 2024, weather permitting, and contracts will be prepared following Council approval. The deadline for substantial completion is September 1, 2025. Forest Landscaping and Construction has performed work for the City for a number of years, and has met the required qualifications of the low bidder.

FINANCIAL ANALYSIS

The project will be funded from three sources; proceeds from the 2024 borrowing $3,200,000, a loan to TID #9 from fund balance in the General Fund $625,000, and a loan to TID #9 from fund balance in the Wastewater Utility, $1,000,000. The total, $4,825,000 is in excess of the construction contract, but includes other costs associated with the project which will come before Council for approval at later dates. This financing "basket," approved by Council earlier this evening, represents the funding source for the Banker Road infrastructure project, of which this construction contract at $4,013,561.50 is the largest.

The proposed use of the total funds for the project are outlined in the table below.

CONSTRUCTION EXPENSES	GRAND TOTALS	
BASE CONSTRUCTION TOTAL	$	4,013,561.50
CONTINGENCY 5%	$	200,678.08
DESIGN	$	146,000.00
CONSTRUCTION OVERSIGHT (EST)	$	125,000.00
WE Gas Install (EST)	$	75,000.00
WE Electric Install (EST)	$	250,000.00
TOTAL	**$**	**4,810,239.58**

RECOMMENDATION

Staff recommends the Council approve the award to Forest Landscaping and Construction in an amount not to exceed $4,013,561.50 under the financing terms noted above.

ATTACHMENTS

1. Bid Summary

RESULTS OF 10/24/24 BID FOR BANKER RD PUBLIC IMPROVEMENTS				
Forest Landscaping & Construction, Inc		$4,013,561.50		
Wondra Construction, Inc.		$4,117,146.61		
Mashuda Contractors		$4,117,445.90		
Globe Contractors, Inc.		$4,181,189.75		
Kopplin & Kinas Co., Inc.		$4,185,210.72		
Kartechner Brothers LLC		$4,286,590.60		
Rock Road Companies, Inc.		$4,295,646.55		
R.G. Huston Company, Inc.		$4,330,940.00		
Willkomm Excavating		$4,372,579.56		
Parisi Construction , LLC.		$4,458,109.50	low to high	
Michels Road & Stone, Inc.		$4,573,445.59	$559,884.09	14%

DEVELOPMENT AGREEMENT BETWEEN THE CITY OF FORT ATKINSON AND INTREPID INVESTMENTS, LLC FOR RIDGE VIEW SUBDIVISION

THIS AGREEMENT is entered into by and between the City of Fort Atkinson, a municipal corporation of the State of Wisconsin located in Jefferson County (the "CITY") and Intrepid Investments, LLC, a Wisconsin limited liability company (the "DEVELOPER"), collectively known hereinafter as the "PARTIES".

RECITALS:

WHEREAS, the CITY owns approximately 35 acres of land along the west side of the current Banker Road, more particularly described as Parcel Nos. 226-0614-2232-020 and 226-0614-3322-000 (the "PROPERTY"); and

WHEREAS, the CITY intends to design and install the public improvements, including but not limited to all water, sewer, road, stormwater extensions, parks, trails, street lights, and stormwater retention facilities which may be necessary, all as more particularly set forth in Exhibit A attached hereto and incorporated herein by reference (the "PUBLIC IMPROVEMENTS") on the PROPERTY; and

WHEREAS, DEVELOPER intends to develop the PROPERTY as mixed use residential property, in the form of up to two (2) multi-family buildings, the first of which shall be a minimum of eighty (80) units and three (3) stories with underground (enclosed) parking, and shall be referred to throughout this Agreement as the "FOR RENT MULTI-FAMILY DEVELOPMENT" and several owner-occupied developments (the "OWNER-OCCUPIED DEVELOPMENT") (collectively, the "PRIVATE IMPROVEMENTS"); and

WHEREAS, the PUBLIC IMPROVEMENTS and PRIVATE IMPROVEMENTS shall collectively be referred to as the "PROJECT"; and

WHEREAS, the CITY has previously established a tax increment district known as Tax Incremental District No. 9 (the "DISTRICT") and has formulated a repayment program for DEVELOPER'S development costs and the PUBLIC IMPROVEMENTS in the DISTRICT (the "TID PROJECT PLAN"); and

WHEREAS, the CITY and DEVELOPER acknowledge that their respective rights and obligations under this Agreement shall be applicable to them only in the event that (i) the DEVELOPER has access to the PROPERTY no later than April 1, 2025, (ii) that the CITY installs the public infrastructure identified in this Agreement no later than September 15, 2025, and (iii) that the PROJECT is completed; and

WHEREAS, the CITY and DEVELOPER acknowledge and agree that a high quality development is necessary in order to ensure that the DISTRICT is successful and pays its costs solely from the increment generated by development within the DISTRICT without resorting to general fund tax dollars.

NOW, THEREFORE, in consideration of these Recitals, which are hereby made a part of and incorporated into this Agreement, the mutual agreements, benefits and responsibilities outlined herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the PARTIES agree as follows:

ARTICLE I- CITY OBLIGATIONS

1.01 GENERALLY. The CITY shall, except as herein provided, design, install, and maintain the PUBLIC IMPROVEMENTS on the PROPERTY. It is the intent of this Agreement that all PUBLIC IMPROVEMENTS included and described as "CITY Obligations" herein shall be installed on the PROPERTY in a good and workmanlike manner by the CITY.

1.02 THE PROJECT. The CITY and DEVELOPER shall generally proceed with the PROJECT as follows:

a. The DEVELOPER shall provide the CITY with DEVELOPER'S Plans for the FOR RENT MULTI-FAMILY DEVELOPMENT no later than March 1, 2025 (the "DEVELOPER'S Plans") which shall include site plans and building elevations.

b. After reviewing the DEVELOPER'S Plans and no later than April 1, 2025, the CITY shall formulate the following:

   a. Screening plan, including platting the subdivision and establishing the proper zoning districts;
   b. Stormwater management plan and agreement;
   c. Any other requirements as set forth in the MUNICIPAL CODE of the CITY; and
   d. All of the requirements set forth in this Agreement.

c. The CITY shall be responsible for all costs of construction for the PUBLIC IMPROVEMENTS, including but not limited to hook-up of all utilities, infrastructure, gas/electric hook-up and installation, water and sewer installation and hook-up, survey costs, construction costs, site excavation costs, and all other costs associated with all of the PUBLIC IMPROVEMENTS. The DEVELOPER shall not be responsible for any costs of the PUBLIC IMPROVEMENTS, except that DEVELOPER shall be responsible for a portion of the costs associated with the stormwater detention pond. DEVELOPER'S portion of the costs associated with the stormwater detention pond shall not exceed Forty-Five Thousand Dollars ($45,000.00).

d. The PUBLIC IMPROVEMENTS to be installed by the CITY, in addition to a timeline for installing the same, are outlined in Exhibit A.

e. The DEVELOPER'S Plans for the FOR RENT MULTI-FAMILY DEVELOPMENT are described on page 1 of this Agreement, and the building is shown in concept through Exhibit B. Site plans and building elevations will be reviewed by the City Plan Commission through the Site Plan Review Process prior to the issuance of building permits.

f. The CITY shall permit representatives of the DEVELOPER to have access to any part of the PROPERTY at all reasonable times to obtain data and to make various tests concerning the PROPERTY necessary to carry out this Agreement, with the exception of the north-south road to be named Hawthorne Drive. Hawthorne Drive is currently in use as an access driveway to the Fort Atkinson High School. DEVELOPER may access the Hawthorne Drive area at reasonable times and with reasonable notice to the CITY, and the CITY will notify the School District, and the CITY will not unreasonably deny DEVELOPER'S access to Hawthorne Drive. No compensation shall be paid, nor shall any charges be rendered for the access provided for in this section.

g. The CITY shall permit representatives of the DEVELOPER to have direct access to and discussions with all consultants contracted by the CITY related to the PROJECT at all reasonable times necessary to carry out this Agreement. DEVELOPER may be responsible for reasonable costs relating to the CITY'S third-party contracted consultants when accessed and consulted relating to the PRIVATE IMPROVEMENTS. DEVELOPER shall not be responsible to pay any amounts for discussions or consultations with CITY staff.

h. The CITY represents that it will meet all CITY specifications for planned infrastructure associated with the PUBLIC IMPROVEMENTS, including but not limited to water, sewer, roads, and sidewalks.

1.03 PUBLIC IMPROVEMENTS. The CITY shall install all of the PUBLIC IMPROVEMENTS set forth on Exhibit A, including but not limited to the following:

a. The CITY shall design and install all of the water supply facilities, including an extension of water main of a size to be reasonably established by the CITY from the main already installed by the CITY into the PROPERTY together with necessary private water laterals to service the buildings for the complete development of the PROPERTY.

b. The CITY shall design and install all of the sanitary sewer facilities, including an extension of sanitary sewer main of a size to be reasonably established by the CITY from the CITY sanitary sewer interceptor to that which is already installed by the CITY.

c. The CITY shall be responsible for and cause electrical power, telephone and/or other similar telecommunications facilities, and natural gas facilities to be installed on the PROPERTY. All such services shall be located underground in accordance with applicable codes.

d. In order to minimize and control erosion, siltation, sedimentation and washing of soils during the period of construction, the CITY shall evaluate, initiate and undertake such measures as may be necessary for all PUBLIC IMPROVEMENTS.

e. The CITY shall design and install storm water drainage facilities adequate to accommodate expected surface water flow within and through the PROPERTY relating to the PUBLIC IMPROVEMENTS.

f. The CITY shall complete all landscaping and seeding, matting/mulching or sodding of CITY right-of-way to the extent shown on the PROPERTY Plans.

g. The CITY shall design and install all public streets and street improvements (if any) within the PROPERTY in addition to all water, sewer, and storm laterals that are necessary to service the PRIVATE IMPROVEMENTS. This shall include those improvements to streets abutting the development. The CITY agrees to work with the DEVELOPER to ensure that the water, sewer, and storm laterals are sized appropriately for the PRIVATE IMPROVEMENTS.

1.04 FINANCIAL INCENTIVE TO DEVELOPER FOR THE FOR RENT MULT-FAMILY DEVELOPMENT. In consideration for the development and construction of the FOR RENT MULTI-FAMILY DEVELOPMENT by the DEVELOPER in the time and manner required herein, the CITY agrees to convey the fully improved multi-family lot(s) within the PROPERTY to the DEVELOPER for $1.00. Additionally, the CITY agrees to a pay-go cash incentive to the DEVELOPER, which shall be calculated as Ninety Percent (90%) of the annual actual increment produced by tax revenue within the FOR RENT MULT-FAMILY DEVELOPMENT for the first six (6) years, Eighty Percent (80%) of the same for the subsequent five (5) year period, and Seventy Percent (70%) of the same for the subsequent four (4) year period, or until such time that the total incentive of $3,342,640.00 has been paid or the DISTRICT terminates under normal circumstances.

1.05 FINANCIAL INCENTIVE TO DEVELOPER FOR THE OWNER-OCCUPIED LOTS. In consideration for the development and construction of the OWNER-OCCUPIED DEVELOPMENT by the DEVELOPER in the time and manner required herein, the CITY agrees to convey fully improved lots within the PROPERTY to the DEVELOPER, such that DEVELOPER shall be able to connect to all PUBLIC IMPROVEMENTS without any expense. The DEVELOPER shall reimburse the CITY for each lot at the time that the building permit is issued for the lot in the amount of Eighteen Thousand Dollars ($18,000.00) per unit. The DEVELOPER shall purchase lots to accommodate at least ten (10) residential owner-occupied units per year until all such lots have been purchased. The DEVELOPER guarantees that the owner-occupied units will create $2,500,000 in assessed value in each year between 2027 and 2030, for a total of $10,000,000 in assessed value.

1.06 GENERAL ADDITIONAL REQUIREMENTS. The CITY shall act upon the DEVELOPER submission of site plans for the PROPERTY and PRIVATE IMPROVEMENTS with all reasonable speed.

ARTICLE II - DEVELOPER OBLIGATIONS

2.01 PAYMENT. In consideration for the installation and maintenance of the PUBLIC IMPROVEMENTS identified in Article I, above, and Exhibit A, attached, DEVELOPER shall pay to CITY installment payments in the amount of Eighteen Thousand Dollars ($18,000.00) per unit developed, to be paid at the time of the sale of the lot(s) for the OWNER-OCCUPIED DEVELOPMENT. The DEVELOPER and the CITY understand that the DEVELOPER may purchase multiple lots at one time.

2.02 DEVELOPMENT. The DEVELOPER agrees to proceed with the development of the PROPERTY and PRIVATE IMPROVEMENTS as outlined in Section 1.02 and the site plan.

2.03 GUARANTEE INCREMENT VALUE. Absent manifest error or mistake, the DEVELOPER agrees that the actual assessed value of the FOR RENT MULTI-FAMILY DEVELOPMENT will be Seven Million Dollars ($7,000,000.00) for tax year 2025 and an additional Seven Million Dollars ($7,000,000.00) for tax year 2026, for a total of Fourteen Million Dollars ($14,000,000), which will be the guaranteed value for the MULTI-FAMILY

DEVELOPMENT throughout the life of the DISTRICT. The Developer further agrees that the actual assessed value for the OWNER-OCCUPIED DEVELOPMENT will be at least Two Million Five Hundred Thousand Dollars ($2,500,000.00) for tax year 2027 and an additional Two Million Five Hundred Thousand Dollars ($2,500,000.00) for every year thereafter through tax year 2030. If the assessed value does not meet the guaranteed increment value outlined in this section in any tax year, the CITY will not pay the financial incentive outlined in Section 1.04. Payments will be withheld to ensure that the CITY can pay the debt service on the PUBLIC IMPROVEMENTS provided as part of this PROJECT. The DEVELOPER will make timely property tax payments on an annual basis, and the CITY will make the annual incentive payment by September 15th of the year in which the property tax payment is made. The sample pro forma outlining the values and payments in included as Exhibit C. For example, if the 2028 property tax bill for the MULTI-FAMILY DEVELOPMENT is $284,480 and the DEVELOPER pays that bill by January 31, 2029; then the CITY will make a $256,032 payment the DEVELOPER by September 15, 2029.

2.04 INSURANCE. DEVELOPER shall at its expense, obtain and carry comprehensive general liability insurance with combined single limits of at least One Million Dollars ($1,000,000.00) for one person and at least Five Million Dollars ($5,000,000.00) per occurrence, and at least One Million Dollars ($1,000,000.00) property damage (or such higher amounts as the CITY shall from time to time deem reasonable). Such policy shall cover DEVELOPER and shall name as an additional insured the CITY and its agents, employees, and officials. A certificate of DEVELOPER'S insurance shall be furnished to the CITY upon execution of this Agreement naming the CITY as an additional insured, providing 30 days written notification of cancellation, naming the DEVELOPER'S insurance as Primary and Non-Contributory and waiving any rights of subrogation as to the CITY. Such policy shall provide that no act or default of any person including the CITY of its agents shall render the policy void as to the CITY or affect the CITY'S right to recover thereon. No work on the Project may begin until the insurance is provided to the CITY in the form as approved by the City Attorney.

ARTICLE III -PAYMENT OF FEES

3.01 IMPACT FEES. The CITY and DEVELOPER agree that the CITY does not have any utility or other impact fees, and as such, that the DEVELOPER shall not be responsible for any impact or connection fees as it relates to the PROPERTY, including any sewer and water connection fees; however, the DEVELOPER understands that DEVELOPER is obligated to connect the private infrastructure to the public infrastructure at DEVELOPER'S expense. The CITY shall be solely responsible for any impact or connection fees, if any. The DEVELOPER agrees to pay park impact fees as outlined in the annual Fee Schedule approved by the City Council in effect when this Agreement is executed, in installments to be paid at the time that the building permits are issued for each unit included in the OWNER-OCCUPIED DEVELOPMENT and the FOR RENT MULTI-FAMILY DEVELOPMENT. The DEVELOPER'S payment of park impact fees to the CITY will be for the purposes of the CITY installing and maintaining a park immediately adjacent to the PROPERTY with active amenities within 24 months of the installation of the relocated Banker Road, which is currently planned for construction in 2026. The CITY agrees to waive the requirements for the parkland dedication and payment in lieu of parkland dedication for the PROPERTY.

ARTICLE IV - SPECIAL PROVISIONS

4.01 WETLAND AND FLOODPLAIN CONDITIONS. It shall be an explicit condition that the PARTIES shall comply with all required regulations and shall obtain all necessary approvals in writing from the appropriate agencies relative to the wetlands and floodplain areas which may be on the PROPERTY, including a wetlands delineation report. The CITY shall be responsible for all costs associated with any report that may be required.

4.02 OTHER UTILITIES. The CITY and the DEVELOPER understand that the general Fort Atkinson area, including the PROPERTY, may experience insufficient capacity in the future for gas and electric utility service as a result of existing use and new development. Both the CITY and the DEVELOPER understand that certain gas and electric service utilities may require system upgrades to service the general Fort Atkinson area (including the PROPERTY). If utility service system upgrades are necessary for the development of improvements on any of the PROPERTY parcels, the CITY shall be solely responsible for the costs associated with any such utility service system upgrades.

ARTICLE V - INDEMNIFICATION

5.01 GENERAL INDEMNIFICATION. The DEVELOPER shall indemnify and hold the CITY harmless against and from any and all liability, judgments, costs and expenses incurred by the CITY as the result of any action by whomever or whenever brought or obtained against the CITY or the DEVELOPER, or both, which may in any manner result from or arise in the course of, out of, or as a result of the negligence of the DEVELOPER, its agents, contractors or employees (except to the extent caused by the negligence or willful misconduct of the CITY, its employees, agents or contractors), in connection with the DEVELOPER'S performance of this Agreement. The CITY shall indemnify and hold the DEVELOPER harmless against and from any and all liability, judgments, costs and expenses incurred by the DEVELOPER as the result of any action by whomever or whenever brought or obtained against the CITY or the DEVELOPER, or both, which may in any manner result from or arise in the course of, out of, or as a result of the negligence of the CITY, its agents, contractors or employees (except to the extent caused by the negligence or willful misconduct of the DEVELOPER, its employees, agents or contractors), in connection with the CITY'S performance of this Agreement.

5.02 INDEMNIFICATION FOR ENVIRONMENTAL CONTAMINATION. The CITY shall indemnify, and hold the DEVELOPER and its officers, agents and employees harmless from and against any and all losses, damages, costs, expenses, liabilities, obligations, claims or suits (including, without limitation, reasonable attorneys' fees, fines and penalties) resulting from or relating in any way to the presence of toxic or hazardous material or substances present in or on the real property dedicated or conveyed to the DEVELOPER, pursuant to, or in connection with this Agreement. For purposes of this Agreement, "toxic or hazardous material or substances" is defined as any pollutant, contaminant, waste or toxic or hazardous chemicals, wastes or substances, including, without limitation, asbestos, urea formaldehyde insulation, petroleum, PCBs, lead, air pollutants, water pollutants, soil pollutants and other substances defined as hazardous or toxic or words of similar import under federal, state or local statute, rule, regulation or order of any government entity having jurisdiction over the control of such wastes or substances.

5.03 INDEMNIFICATION CLAIMS. Upon either the CITY or the DEVELOPER becoming aware of the occurrence of any event or the existence of any state of facts in respect of which such party has or will have a claim for indemnification under this Agreement ("Claim"), as soon as reasonably practicable thereafter:

a. The indemnified party shall provide the indemnifying party notice of the losses, damages, costs, expenses, liabilities, obligations, claims or suits (including, without limitation, reasonable attorney's fees, punitive damages, fines, penalties, and consequential damages) as and when reasonably apprehended. Notwithstanding anything to the contrary contained herein, the indemnified party's failure to timely notify the indemnifying party shall not prevent or in any way impair recovery by such party unless the indemnifying party is materially prejudiced as a result of such failure;

b. Subject to paragraphs (c) through (f) below, the indemnifying party diligently, at its own expense, shall control and shall be responsible for the defense, negotiation and/or settlement of the Claim, including the diligent performance of any remediation associated therewith;

c. The indemnified party may at its own expense hire counsel or consultants to monitor the Claim;

d. The indemnifying party shall not, without the prior written consent of the indemnified party, which consent shall not be unreasonably delayed, withheld or conditioned, settle any Claim;

e. The indemnifying party shall lose its right to defend, negotiate and settle any Claim if, in the reasonable judgment of the indemnified party, it fails to diligently defend, negotiate or settle such Claim. In the event that the indemnifying party has lost its right to defend, negotiate or settle any Claim: (i) the indemnified party shall have the right, without prejudice to its right of indemnification hereunder, at the indemnifying party's cost and expense, to defend, negotiate and settle any Claim, and (ii) the indemnifying party shall pay such reasonable costs and expenses incurred by the indemnified party within twenty (20) days of receipt of written notice from the indemnified party;

f. If the indemnifying party does not timely assume responsibility for any Claim, the indemnified party shall have the right, without prejudice to its right of indemnification hereunder, at the sole cost and expense of the indemnifying party, to assume control of the defense, negotiation and/or settlement of the Claim, and may engage counsel or other agents, consultants, and contractors to contest, defend, settle or otherwise dispose of such Claim, including, without limitation, hiring any environmental consultant or contractor to perform any remediation necessary to address the Property or the toxic or hazardous materials or substances at the Property.

ARTICLE VI - DEFAULT

6.01 DEFAULT.

a. The occurrence of any one or more of the following events shall constitute a default by the DEVELOPER:

- (i) the DEVELOPER fails to pay any amounts when due under this Agreement and further fails to pay such amounts on or before fifteen (15) days following written notice of such failure; or
- (ii) the DEVELOPER materially breaches or fails to perform timely or observe timely any of its covenants or obligations under this Agreement (other than relating to the payment of money), and such failure shall continue for thirty (30) days following notice thereof from the CITY (or such longer period of time as is otherwise expressly set forth herein or as is reasonably necessary to cure the default as long as the DEVELOPER has commenced the cure of the default within the thirty (30) day period, is diligently pursuing the cure of the default and as long as the default is cured not later than one hundred twenty (120) days following the notice thereof from the CITY or such longer period of time as is reasonably agreed to by the CITY); or
- (iii) The DEVELOPER makes a general assignment for the benefit of creditors or to an agent authorized to liquidate any substantial amount of its assets; or
- (iv) The DEVELOPER becomes the subject of an "order for relief" within the meaning of the United States Bankruptcy Code, or files a petition in bankruptcy, for reorganization or to effect a plan or other arrangement with creditors; or
- (v) The DEVELOPER has a petition or application filed against it in bankruptcy or any similar proceeding, or has such a proceeding commenced against it and such petition, application or proceeding shall remain undismissed for a period of ninety (90) days or the DEVELOPER shall file an answer to such a petition or application, admitting the material allegations thereof; or
- (vi) The DEVELOPER applies to a court for the appointment of a receiver or custodian for any of its assets or properties, with or without consent, and such receiver shall not be discharged within ninety (90) days after his appointment; or
- (vii) The DEVELOPER adopts a plan of complete liquidation of its assets.

b. The occurrence of one or more of the following events shall constitute a default by the CITY:

- (i) The CITY fails to install the PUBLIC IMPROVEMENTS; or
- (ii) The CITY shall be deemed to be in default in the event it materially breaches or fails to perform timely or observe timely any of its covenants or obligations under this Agreement, and such failure shall continue for thirty (30) days following notice thereof from the DEVELOPER (or such longer period of time as is otherwise expressly set forth herein or as is reasonably necessary to cure the default as long as the CITY has commenced the cure of the default within the thirty (30) day period, is diligently pursuing the cure of the default and as long as the default is cured not later than one hundred twenty (120) days following the notice thereof from the DEVELOPER or such longer period of time as is reasonably agreed to by the DEVELOPER).

c. Upon the occurrence of any default by either party and following the notice requirements set forth above, without further demand or action of any kind by the non-defaulting party and except as expressly set forth below, the non-defaulting party may, at its option, pursue any or all rights and remedies available at law or in equity.

d. No remedy shall be exclusive of any other remedy and each and every remedy shall be cumulative and shall be in addition to every other remedy given under this Agreement, and/or now or hereafter existing at law or in equity. No failure or delay on the part of any party in exercising any right or remedy shall operate as a waiver thereof nor shall any single or partial exercise of any right preclude other or further exercise thereof or the exercise of any other right or remedy.

e. In the event of the default by either party, all reasonable fees, cost and expenses incurred by the non-defaulting party, including reasonable attorney's fees, in connection with the enforcement of this Agreement shall be paid by the defaulting party, including without limitation the enforcement of the non-defaulting party's rights in any bankruptcy, reorganization or insolvency proceeding.

6.02 FORCE MAJEURE. Notwithstanding anything herein to the contrary, in the event that the DEVELOPER is delayed or hindered in or prevented from the performance of any act required hereunder by reason of strikes, lockouts, labor troubles, inability to procure materials, failure of power, restrictive governmental regulations, orders or decrees, riots, insurrection, war, acts of God, inclement weather, or other reasons beyond the DEVELOPER'S reasonable control, then performance of such act shall be excused for the period of the delay and the period for the performance of any such act shall be extended for the period of such delay.

ARTICLE VII - NOTICES

All notices required or permitted by this Agreement shall be in writing and shall be deemed to have been given (i) upon delivery to an officer or designated representative of the person entitled to such notice, if hand delivered, or (ii) two business days following deposit in the United States mail, postage prepaid, or (iii) two business days following deposit with a nationally recognized overnight commercial carrier that will certify as to the date and time of delivery, or (iv) upon transmission if by facsimile or email, and each such communication or notice shall be addressed as follows, unless and until any of such parties notifies the other in accordance with this Article of a change of address:

If to the CITY:

City of Fort Atkinson
Attn: Rebecca Houseman
101 N. Main Street
Fort Atkinson, WI 53538

AND a copy to:

City Attorney David Westrick

Rogers & Westrick
93 N. Main Street
Fort Atkinson, WI 53538

If to DEVELOPER:

Intrepid Investments, LLC
Attn: Randy Schmiedel and Kraig Sadownikow
230 Ohio Street, Suite 200
Oshkosh, WI 54902

AND a copy to:

Schloemer Law Firm, S.C.
Attn: James Danaher and Jack Rettler
143 S. Main Street, Third Floor
West Bend, WI 53095

ARTICLE VIII – GENERAL PROVISIONS

8.01 ORDINANCES AND REGULATIONS. All provisions of the CITY'S zoning, subdivision, and platting code which are not inconsistent with or in conflict with any of the provisions of this Agreement are incorporated herein by reference and all such provisions shall bind the PARTIES hereto and be a part of this Agreement as fully as if set forth herein. In the event any provision set forth in this Agreement is in conflict with any provision set forth in any other CITY code or ordinance, this Agreement shall control.

8.02 ENTIRE AGREEMENT. This written Agreement and written amendments and any referenced attachments thereto shall constitute the entire agreement between the DEVELOPER and the CITY.

8.03 AMENDMENTS. This Agreement may be amended or modified only by an instrument in writing executed by all of the PARTIES to this Agreement.

8.04 AUTHORITY. The DEVELOPER, by the undersigned, represents, certifies and warrants that the undersigned has the authority to bind the DEVELOPER as an authorized officer of the same.

8.05 NO VESTED RIGHTS GRANTED. Except as expressly provided by law or as expressly provided by this Agreement, no vested rights in connection with this PROJECT shall inure to the DEVELOPER, its heirs, successors or assigns.

8.06 NO WAIVER. No waiver of any provision of this Agreement shall be deemed to constitute a waiver of any other provision, nor shall it be deemed or constitute a continuing waiver unless expressly provided for by a duly signed and executed, written amendment by all parties to this Agreement. The CITY'S failure to act or exercise any right under this Agreement shall not constitute the approval or a waiver of its right to act or exercise any right under this Agreement or a ratification of any wrongful or negligent act by the DEVELOPER or the acceptance of any improvement or performance on the part of the DEVELOPER.

8.07 SEVERABILITY. If any part, term or provision of this Agreement is held by a court to be illegal or otherwise unenforceable, such illegality or unenforceability shall not affect the validity of any other part, term or provision; and the right of the PARTIES will be construed as if the part, term or provision was never part of the Agreement.

8.08 TERMINATION. This Agreement and all rights and obligations hereunder shall terminate upon the earlier to occur of (i) full performance by the DEVELOPER and the CITY of all of their respective obligations under this Agreement; and (ii) upon termination of the DISTRICT. Upon such termination, the PARTIES shall execute and record a termination of the Agreement.

8.09 TIME. Time is of the essence as to completion by the PARTIES of their respective obligations and is a critical component in success of the PROJECT and the DISTRICT.

The PARTIES agree that all actions, approvals, and consents required herein, shall be acted upon promptly and with diligence, and shall not be unreasonably withheld, conditioned, or delayed.

8.10 ASSIGNMENT. This Agreement may not be assigned by the DEVELOPER without the CITY's consent, which shall not be unreasonably withheld.

8.11 EFFECTIVE DATE. This Agreement shall be binding on the PARTIES as of the date written below.

[Signature Page Follows]

IN WITNESS WHEREOF, DEVELOPER, and the CITY have caused this Agreement to be signed in duplicate originals this 7th day of January, ~~2024~~ 2025.

CITY OF FORT ATKINSON

_______________________________ 1/7/2025
Rebecca Houseman **Date**
City Manager

Date approved by the City Council:

December 17, 2024

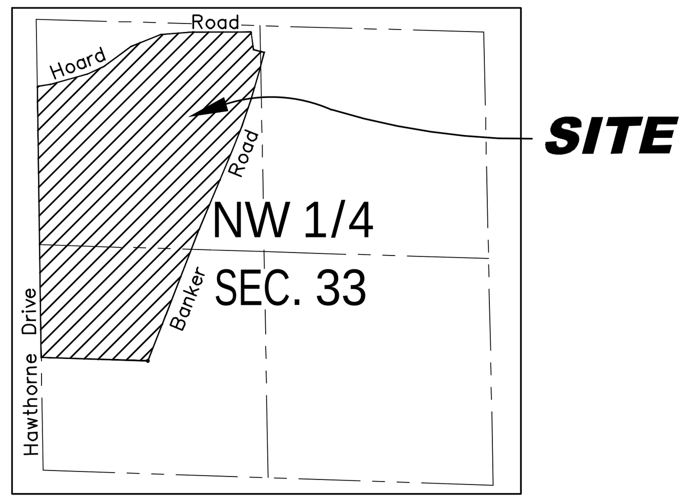
INTREPID INVESTMENTS, LLC

_______________________________ 1-7-25
Randy Schmiedel, Authorized Member **Date**

K. K. S

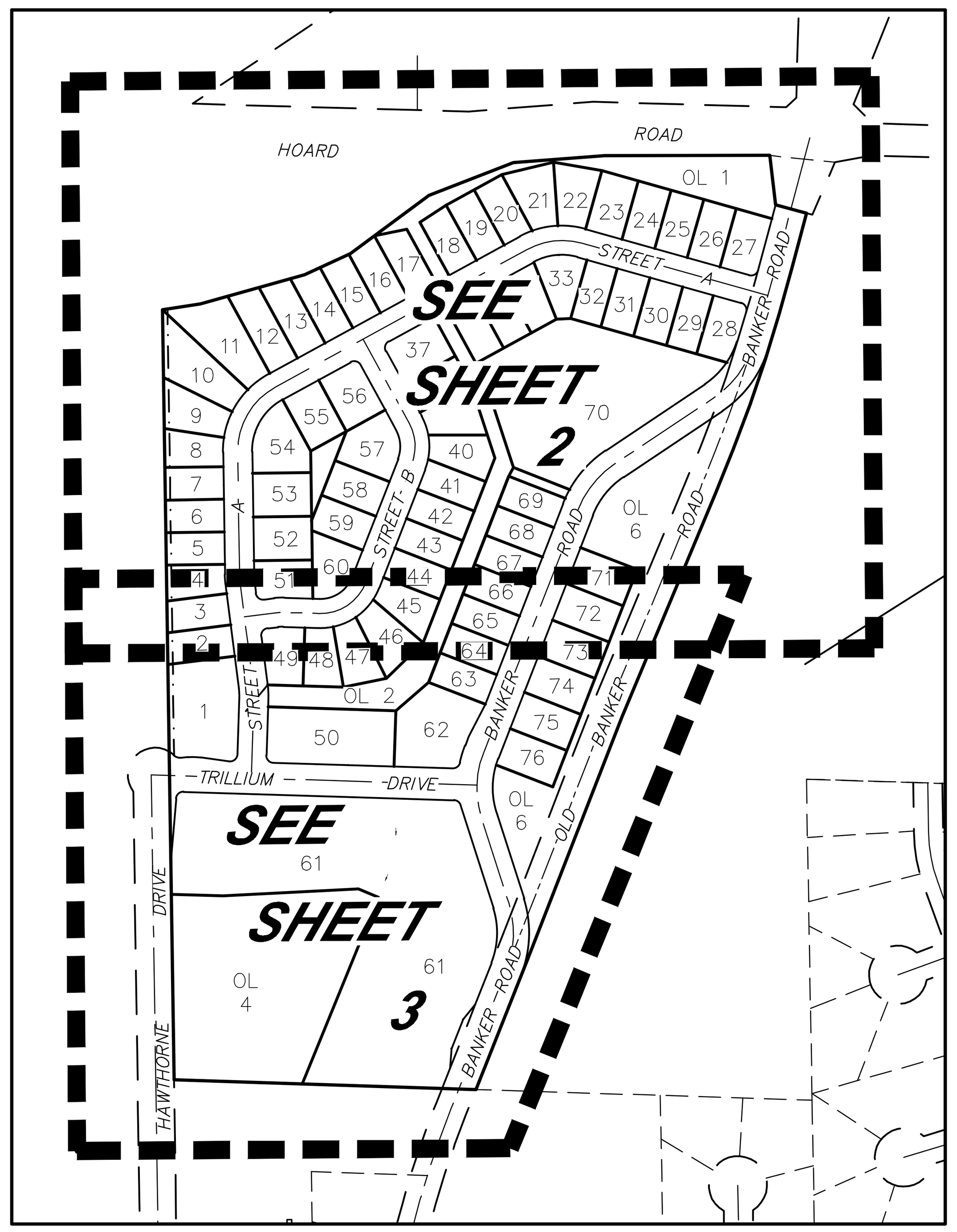
KRAIG K. SADOWNIKOW
AUTHORIZED MEMBER

1-7-2025



Vicinity Map

Not to Scale



Sheet Index Map

Not to Scale

NOTES:

1. See engineering plans and reports submitted concurrently herewith for details of existing and proposed streets, sidewalks, sanitary sewer, water, storm sewer and stormwater management facilities.
2. Outlots 1 through 6 will be dedicated to the Public for Stormwater Management Purposes to be owned & maintained by the City of Fort Atkinson.
3. Dates of boundary field survey: XXXXXXXX.
4. All streets will be dedicated to the Public to be owned & maintained by the City of Fort Atkinson.
5. See Sheet 3 for Legal Description.
6. Wetlands shown based on the delineation by Stacy E. Jepson, WDNR Assured Delineator, Cedar Corporation – report for Project No. F06820-0001 dated 2/10/2023.
7. Proposed zoning of the Multi-Family Residential within this plat (Lots 1, 50, 61, 62, 63 and 71) is MRL-8.

Principal Structure Setbacks:

Front (minor street)	=	25'
Front (all other streets)	=	30'
Rear	=	30'
Side	=	8'
Street Side (on corner lots)	=	15'

See full Zoning Code for full Density, Intensity and Bulk Regulations for the MRL-8 District.

Proposed zoning of the Single Family Residential within this plat (All other Lots) is SR-5.

Principal Structure Setbacks:

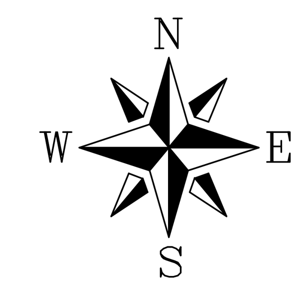
Front (minor street)	=	25'
Front (all other streets)	=	30'
Rear	=	25'
Side	=	8'
Street Side (on corner lots)	=	15'

See full Zoning Code for full Density, Intensity and Bulk Regulations for the SR-5 District.

EXHIBIT A RIDGE VIEW ESTATES

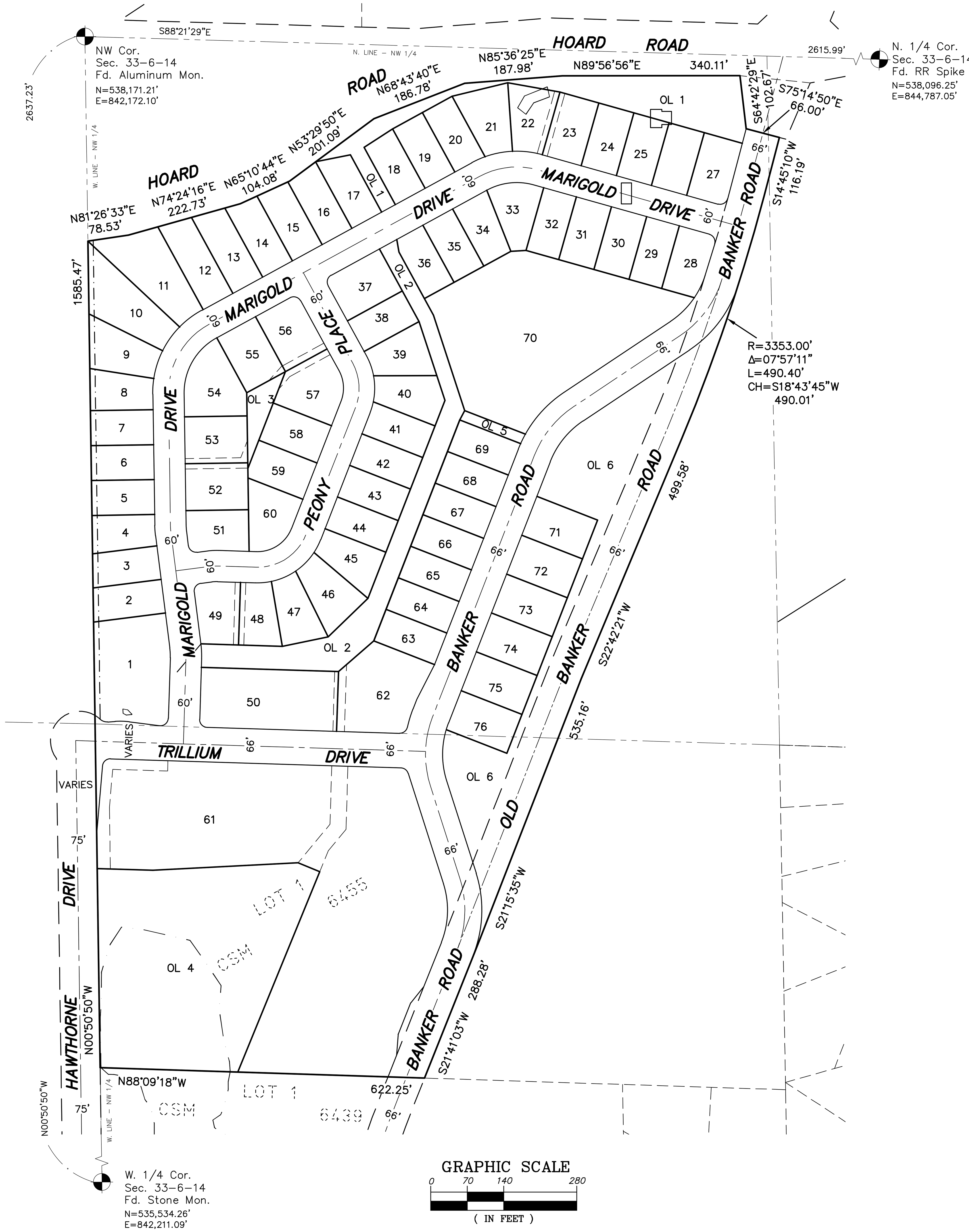
Lot 1 and vacated Trllium Drive and Banker Road of CSM 6455 and part of the NW 1/4 of the NW 1/4, part of the NE 1/4 of the NW 1/4, and part of the SW 1/4 of the NW 1/4, all of Section 33, Township 6 North, Range 14 East, City of Fort Atkinson, Jefferson County, Wisconsin

PRELIMINARY PLAT



Bearings are referenced to the West line of the Northwest 1/4 of Section 33, which bears N00°50'50"W on the Jefferson County Coordinate System.

Total Area
1,793,009 Sq. Ft.±
41.162 Acres±



LEGEND

- Found 3/4" Rebar
- Found 1-1/4" Rebar
- Found 1" Iron Pipe
- Soil Boring Location
- (88') Record Data (if different)
- Boundary Lines per this Survey
- Deed/Survey/Lot Line of Record
- R/W Line
- Principal Building Setback line (See Note 7)
- Existing Easement Line
- Public Utility Easement Dedicated Hereon (10' Wide Unless Noted)
- Public Stormwater Management Easement ~~Dedicated Hereon~~
- Sectional Subdivision Line
- Soil Classification Zones
- Wetland Line
- 75' ~~Wetland Buffer~~
- Approx. 100-Year Floodplain Line
- Centerline
- Woods Line
- HSG B Hydrologic Soil Group B
- HSG B/D Hydrologic Soil Group B/D
- HSG C Hydrologic Soil Group C

OWNER/SUBDIVIDER:
City of Fort Atkinson
Rebecca Houseman – City Manager
Andy Selle – City Engineer
101 N. Main Street
Fort Atkinson, WI 53538
Ph: (920) 397-9901

ENGINEER/SURVEYOR:
Ryan Quam, P.E.
Matthew E. Hoglund, P.L.S.
Quam Engineering, LLC
4604 Siggelkow Road – Suite A
McFarland, WI 53558
Ph: (608) 838-7750

GRAPHIC SCALE
0
70
140
280
(IN FEET)

REVISIONS

PRELIMINARY PLAT
RIDGE VIEW ESTATES
SHEET 1 OF 3
QUAM ENGINEERING, LLC
Residential and Commercial Site Design Consultants
www.quamengineering.com
4604 Siggelkow Road, Suite A – McFarland, Wisconsin 53558
Phone (608) 838-7750; Fax (608) 838-7752

CITY APPROVAL CERTIFICATE:

I, Rebecca Houseman, City Manager for the City of Fort Atkinson, hereby certify that this Preliminary Plat of "Banker Heights" is approved by the City of Fort Atkinson.

Date: ___________

____
Rebecca Houseman, City Manager
City of Fort Atkinson

SURVEYOR'S CERTIFICATE:

I hereby certify, to the best of my knowledge and belief, that I have surveyed the property shown hereon; that this map represents an accurate survey of said property and that I have complied with the applicable requirements of Wisconsin Administrative Code Chapter A-E 7 and Chapter 70: Land Division and Development Ordinance of the City of Fort Atkinson.

Dated this 19th day of December, 2024.

WISCONSIN MATTHEW E. HOGLUND S-1910 RIVER FALLS WI LAND SURVEYOR DRAFT

____
By: Matthew E. Hoglund
P.L.S. S-1910

RIDGE VIEW ESTATES

Lot 1 and vacated Trllium Drive and Banker Road of CSM 6455 and part of the NW 1/4 of the NW 1/4, part of the NE 1/4 of the NW 1/4, and part of the SW 1/4 of the NW 1/4, all of Section 33, Township 6 North, Range 14 East, City of Fort Atkinson, Jefferson County, Wisconsin

PRELIMINARY PLAT

NOTES:

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   Principal Structure Setbacks:

Front (minor street)	=	25'
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Rear	=	30'
Side	=	8'
Street Side (on corner lots)	=	15'

   See full Zoning Code for full Density, Intensity and Bulk Regulations in the MRL-8 District.

   Proposed zoning of the Single Family Residential within this plat (All other Lots) is SR-5.

   Principal Structure Setbacks:

Front (minor street)	=	25'
Front (all other streets)	=	30'
Rear	=	25'
Side	=	8'
Street Side (on corner lots)	=	15'

   See full Zoning Code for full Density, Intensity and Bulk Regulations for the SR-5 District.

OWNER/SUBDIVIDER:
City of Fort Atkinson
Rebecca Houseman – City Manager
Andy Selle – City Engineer
101 N. Main Street
Fort Atkinson, WI 53538
Ph: (920) 397-9901

ENGINEER/SURVEYOR:
Ryan Quam, P.E.
Matthew E. Hoglund, P.L.S.
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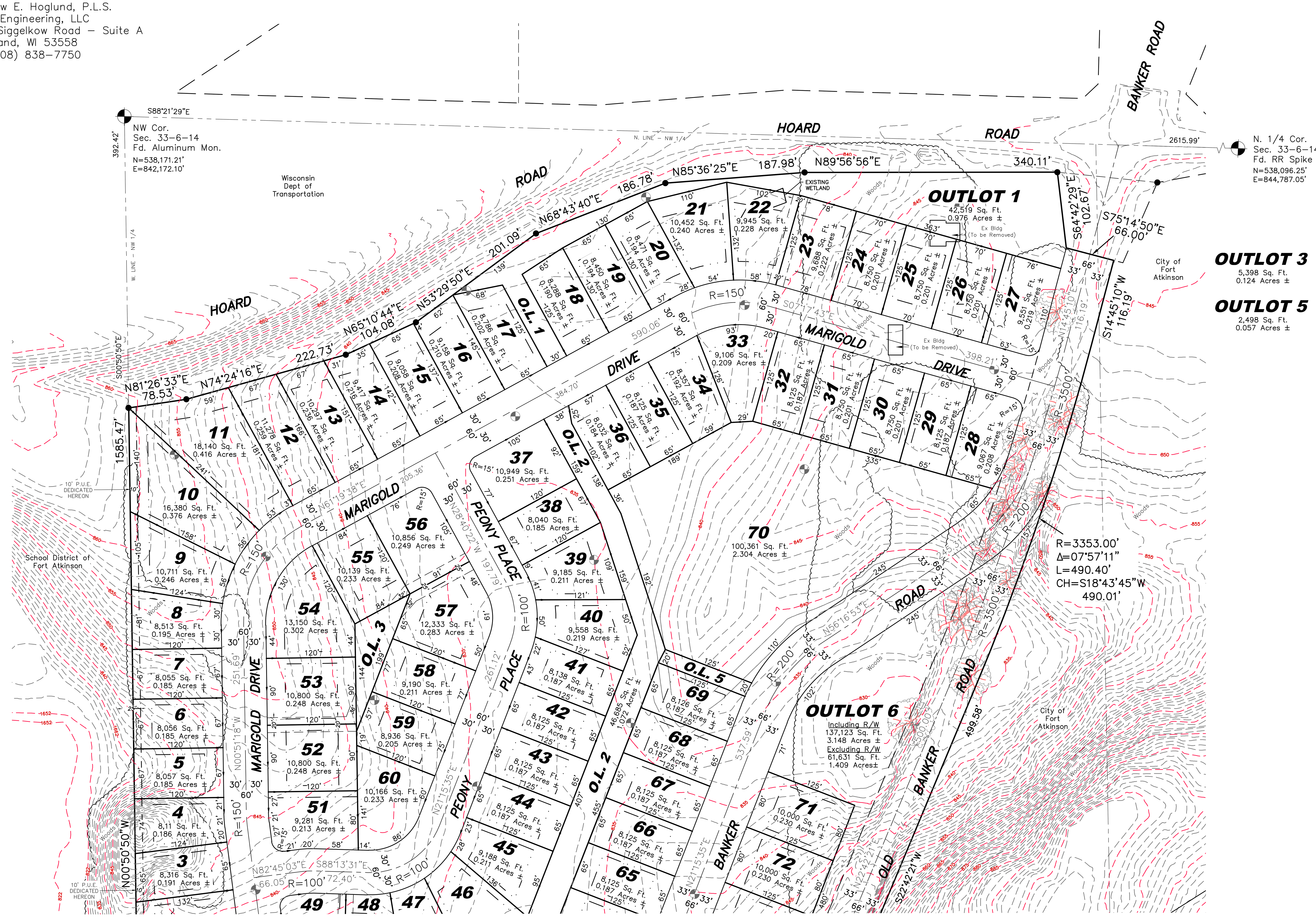

Bearings are referenced to the West line of the Northwest 1/4 of Section 33, which bears N00°50'50"W on the Jefferson County Coordinate System NAD'83(2011).

GRAPHIC SCALE
0 40 80 160
(IN FEET)

LEGEND

- Found 3/4" Rebar
- Found 1-1/4" Rebar
- Found 1" Iron Pipe
- Soil Boring Location
- (88') Record Data (if different)
- Boundary Lines per this Survey
- Deed/Survey/Lot Line of Record
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- Principal Building Setback line (See Note 7)
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- Public Utility Easement Dedicated Hereon (10' Wide Unless Noted)
- Public Stormwater Management Easement Dedicated Hereon
- Sectional Subdivision Line
- Soil Classification Zones
- Wetland Line
- 75' Wetland Buffer
- Approx. 100-Year Floodplain Line
- Centerline
- Woods Line
- HSG B Hydrologic Soil Group B
- HSG B/D Hydrologic Soil Group B/D
- HSG C Hydrologic Soil Group C

PRELIMINARY PLAT
RIDGE VIEW ESTATES
SHEET 2 OF 3

QUAM ENGINEERING, LLC
Residential and Commercial Site Design Consultants
www.quamengineering.com
4604 Siggelkow Road, Suite A – McFarland, Wisconsin 53558
Phone (608) 838-7750; Fax (608) 838-7752

WISCONSIN MATTHEW HOGLUND S-2810 RIVER FALLS, WI LAND SURVEYOR DRAFT

RIDGE VIEW ESTATES

Lot 1 and vacated Trllium Drive and Banker Road of CSM 6455 and part of the NW 1/4 of the NW 1/4, part of the NE 1/4 of the NW 1/4, and part of the SW 1/4 of the NW 1/4, all of Section 33, Township 6 North, Range 14 East, City of Fort Atkinson, Jefferson County, Wisconsin

PRELIMINARY PLAT

NOTES:

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LEGEND

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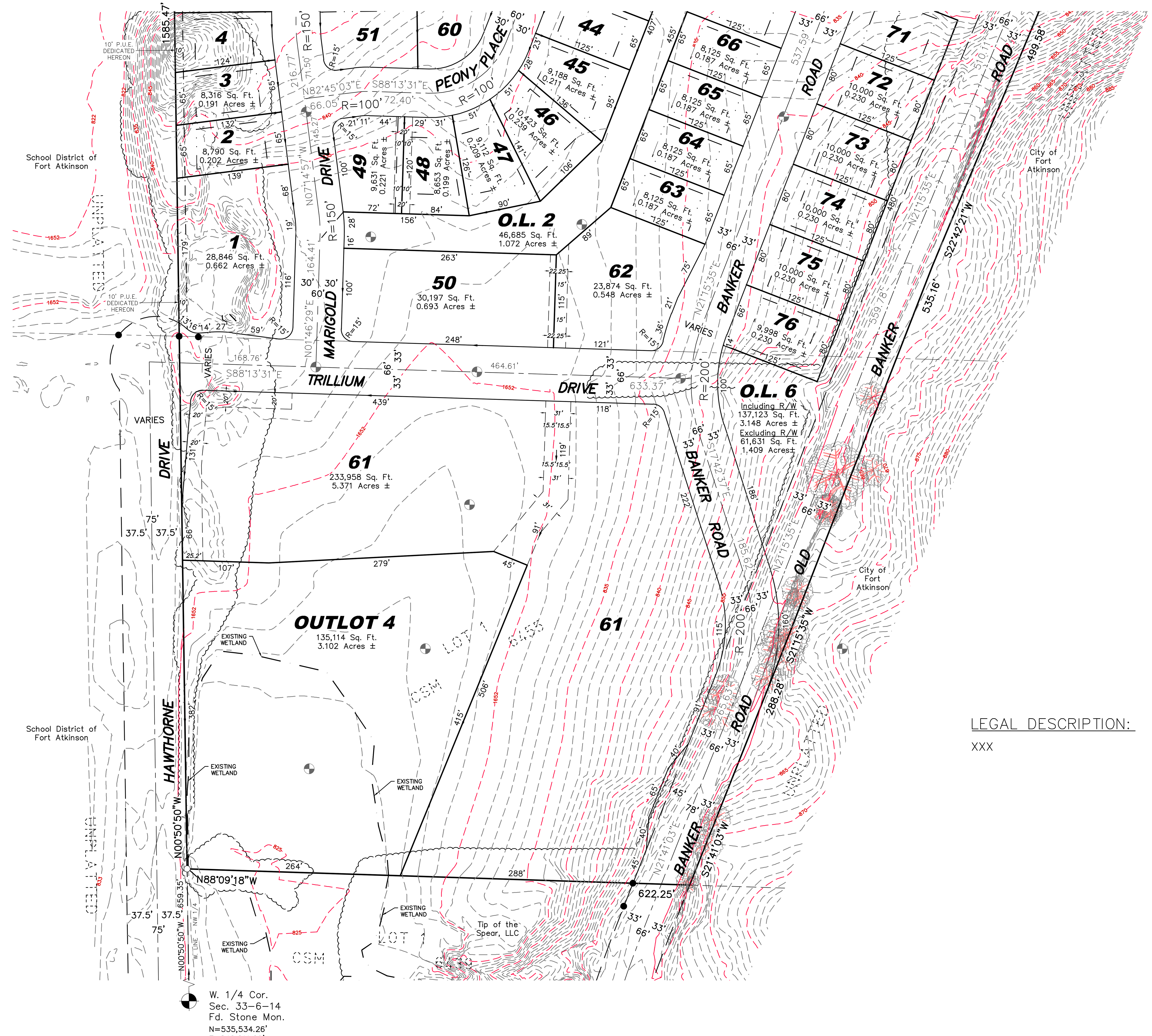

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GRAPHIC SCALE
0 40 80 160
(IN FEET)

DRAFT

LEGAL DESCRIPTION:

XXX

PRELIMINARY PLAT
RIDGE VIEW ESTATES
SHEET 3 OF 3

QUAM ENGINEERING, LLC
Residential and Commercial Site Design Consultants
www.quamengineering.com
4604 Siggelkow Road, Suite A – McFarland, Wisconsin 53558
Phone (608) 838-7750; Fax (608) 838-7752

Current Status 1% Inflation

City of Fort Atkinson
Tax Increment District No. 9
Current Status 1% Inflation Model

Assumptions	
Annual Inflation During Life of TID..	1.00%
2023 Gross Tax Rate (per $1000 Equalized Value)..................................	$20.32
Annual Adjustment to tax rate...	0.00%
Investment rate...	0.00%
Data above dashed line are actual	

	Background Data					Revenues					Expenditures						TID Status			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
Year	TIF District Valuation	Inflation Increment	Construction Increment	TIF Increment Over Base	Tax Rate	Tax Revenue	Advance Wastewater Utility	Advance from General Fund	Owner Occupied Lots	Total Revenues	Future Debt Service	Hypothetical Payment to Developers	Admin Expenses	Future Infrastructure Costs	Transfers to Adv Funds	Combined Expenditures	Annual Balance	Year End Cumulative Balance	Cost Recovery	Year
	(January 1)		(1)				(3)	(3)	(3)			(2)						(December 31)		
	Base Value $23,689,600																			
2023	$23,689,600			$1,133,200	$20.32													($17,751)	2023 Audit	2023
2024	$24,822,800			$1,133,200	$20.32	$0	$1,000,000	$625,000		$1,625,000			$15,000	$1,625,000		$1,640,000	($15,000)	($32,751)		2024
2025	$24,822,800	$248,228	$7,000,000	$8,381,428	$20.32	$23,027				$23,027			$15,000			$15,000	$8,027	($24,724)		2025
2026	$32,071,028	$320,710	$7,000,000	$15,702,138	$20.32	$23,027			$180,000	$203,027			$15,000			$15,000	$188,027	$163,302		2026
2027	$39,391,738	$393,917	$2,500,000	$18,596,056	$20.32	$170,311			$180,000	$350,311	$166,250	$128,016	$15,000			$309,266	$41,045	$204,347		2027
2028	$42,285,656	$422,857	$2,500,000	$21,518,912	$20.32	$319,067			$180,000	$499,067	$166,250	$256,032	$15,000			$437,282	$61,785	$266,132		2028
2029	$45,208,512	$452,085	$2,500,000	$24,470,997	$20.32	$377,872			$180,000	$557,872	$166,250	$256,032	$15,000			$437,282	$120,590	$386,722		2029
2030	$48,160,597	$481,606	$2,500,000	$27,452,603	$20.32	$437,264			$180,000	$617,264	$166,250	$256,032	$15,000		$116,072	$553,354	$63,910	$450,632		2030
2031	$51,142,203	$511,422		$27,964,025	$20.32	$497,251			$180,000	$677,251	$166,250	$256,032	$15,000		$116,072	$553,354	$123,897	$574,529		2031
2032	$51,653,625	$516,536		$28,480,562	$20.32	$557,837			$180,000	$737,837	$166,250	$256,032	$15,000		$116,072	$553,354	$184,483	$759,012		2032
2033	$52,170,162	$521,702		$29,002,263	$20.32	$568,229			$180,000	$748,229	$166,250	$227,584	$15,000		$116,072	$524,906	$223,323	$982,335		2033
2034	$52,691,863	$526,919		$29,529,182	$20.32	$578,725			$180,000	$758,725	$210,181	$227,584	$15,000		$116,072	$568,837	$189,888	$1,172,223		2034
2035	$53,218,782	$532,188		$30,061,370	$20.32	$589,326			$180,000	$769,326	$276,381	$227,584	$15,000		$116,072	$635,037	$134,289	$1,306,512		2035
2036	$53,750,970	$537,510		$30,598,879	$20.32	$600,033			$180,000	$780,033	$319,731	$227,584	$15,000		$116,072	$678,387	$101,646	$1,408,157		2036
2037	$54,288,479	$542,885		$31,141,764	$20.32	$610,847				$610,847	$360,706	$227,584	$15,000		$116,072	$719,362	($108,515)	$1,299,642		2037
2038	$54,831,364	$548,314		$31,690,078	$20.32	$621,769				$621,769	$404,188	$199,136	$15,000		$116,072	$734,396	($112,626)	$1,187,016		2038
2039	$55,379,678	$553,797		$32,243,875	$20.32	$632,801				$632,801	$469,463	$199,136	$15,000		$116,072	$799,671	($166,870)	$1,020,146		2039
2040	$55,933,475	$559,335		$32,803,209	$20.32	$643,942				$643,942	$535,819	$199,136	$15,000		$116,072	$866,027	($222,084)	$798,062		2040
2041	$56,492,809	$564,928		$33,368,137	$20.32	$655,196				$655,196	$598,138	$199,136	$15,000		$116,072	$928,346	($273,150)	$524,912		2041
2042	$57,057,737	$570,577		$33,938,715	$20.32	$666,561				$666,561	$666,181		$15,000		$116,072	$797,253	($130,692)	$394,220		2042
2043					$20.32	$678,041				$678,041	$788,288				$116,064	$904,352	($226,311)	$167,909	Expenditures Recovered	2043
2044						$689,635				$689,635						$0	$689,635	$857,543	Expenditures Recovered	2044
		$8,805,515	$25,133,200			$9,940,759	$1,000,000	$625,000	$1,980,000	$13,545,759	$5,792,825	$3,342,640	$285,000	$1,625,000	$1,625,000	$12,670,465				

Type of TID: Mixed-Use
2023 TID Inception (10/18/2022)
2038 Final Year to Incur TIF Related Costs
2043 Maximum Legal Life of TID (20 Years)
2044 Final Tax Collection Year

(1) *Increment per City Estimates.*
(2) *Hypothetical 90% PAYGO Payment 27-31, 80% 32-36, 70% 37-41*
(3) *Per City Estimate*

Multi-Family-Owner Occupied Dev

City of Fort Atkinson
Tax Increment District No. 9
Multi-Family/Owner Occupied Development Profroma

Assumptions	
Annual Inflation During Life of TID..........	0.00%
2023 Gross Tax Rate (per $1000 Equalized Value)..........	$20.32
Annual Adjustment to tax rate..........	0.00%
Investment rate..........	0.00%
Data above dashed line are actual	

	Background Data					Revenues			Expenditures			TID Status			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
Year	TIF District Valuation	Inflation Increment	Construction Increment	TIF Increment Over Base	Tax Rate	Tax Revenue	Owner Occupied Lots	Total Revenues	Future Debt Service	Hypothetical Payment to Developers	Combined Expenditures	Annual Balance	Year End Cumulative Balance	Cost Recovery	Year
	(January 1)		*(1)*				*(3)*			*(2)*			*(December 31)*		
	Base Value $0														
2024	$0	$0		$0	$20.32	$0		$0			$0	$0	$0		2024
2025	$0	$0	$7,000,000	$7,000,000	$20.32	$0		$0			$0	$0	$0		2025
2026	$7,000,000	$0	$7,000,000	$14,000,000	$20.32	$0	$180,000	$180,000			$0	$180,000	$180,000		2026
2027	$14,000,000	$0	$2,500,000	$16,500,000	$20.32	$142,240	$180,000	$322,240		$128,016	$128,016	$194,224	$374,224		2027
2028	$16,500,000	$0	$2,500,000	$19,000,000	$20.32	$284,480	$180,000	$464,480		$256,032	$256,032	$208,448	$582,672		2028
2029	$19,000,000	$0	$2,500,000	$21,500,000	$20.32	$335,280	$180,000	$515,280		$256,032	$256,032	$259,248	$841,920		2029
2030	$21,500,000	$0	$2,500,000	$24,000,000	$20.32	$386,080	$180,000	$566,080		$256,032	$256,032	$310,048	$1,151,968		2030
2031	$24,000,000	$0		$24,000,000	$20.32	$436,880	$180,000	$616,880		$256,032	$256,032	$360,848	$1,512,816		2031
2032	$24,000,000	$0		$24,000,000	$20.32	$487,680	$180,000	$667,680		$256,032	$256,032	$411,648	$1,924,464		2032
2033	$24,000,000	$0		$24,000,000	$20.32	$487,680	$180,000	$667,680		$227,584	$227,584	$440,096	$2,364,560		2033
2034	$24,000,000	$0		$24,000,000	$20.32	$487,680	$180,000	$667,680		$227,584	$227,584	$440,096	$2,804,656		2034
2035	$24,000,000	$0		$24,000,000	$20.32	$487,680	$180,000	$667,680		$227,584	$227,584	$440,096	$3,244,752		2035
2036	$24,000,000	$0		$24,000,000	$20.32	$487,680	$180,000	$667,680		$227,584	$227,584	$440,096	$3,684,848		2036
2037	$24,000,000	$0		$24,000,000	$20.32	$487,680		$487,680		$227,584	$227,584	$260,096	$3,944,944	Expenditures Recovered	2037
2038	$24,000,000	$0		$24,000,000	$20.32	$487,680		$487,680		$199,136	$199,136	$288,544	$4,233,488	Expenditures Recovered	2038
2039	$24,000,000	$0		$24,000,000	$20.32	$487,680		$487,680		$199,136	$199,136	$288,544	$4,522,032	Expenditures Recovered	2039
2040	$24,000,000	$0		$24,000,000	$20.32	$487,680		$487,680		$199,136	$199,136	$288,544	$4,810,576	Expenditures Recovered	2040
2041	$24,000,000	$0		$24,000,000	$20.32	$487,680		$487,680		$199,136	$199,136	$288,544	$5,099,120	Expenditures Recovered	2041
2042	$24,000,000	$0		$24,000,000	$20.32	$487,680		$487,680			$0	$487,680	$5,586,800	Expenditures Recovered	2042
2043					$20.32	$487,680		$487,680			$0	$487,680	$6,074,480	Expenditures Recovered	2043
2044						$487,680		$487,680			$0	$487,680	$6,562,160	Expenditures Recovered	2044
		$0	$24,000,000			$7,924,800	$1,980,000	$9,904,800	$0	$3,342,640	$3,342,640				

Type of TID: Mixed-Use
2023 TID Inception (10/18/2022)
2038 Final Year to Incur TIF Related Costs
2043 Maximum Legal Life of TID (20 Years)
2044 Final Tax Collection Year

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(3) *Per City Estimate*

Prepared by Robert W. Baird & Co. Incorporated S:\Public Finance\municipalities\fort atkinson cy wi\tif\tif 9\Proformas\2024\tif9 proforma.xlsx /amr 11/7/2024

Multi-Family Development PAYGO

City of Fort Atkinson
Tax Increment District No. 9
Multi-Family Development Profroma ONLY

Assumptions	
Annual Inflation During Life of TID......	0.00%
2023 Gross Tax Rate (per $1000 Equalized Value)......	$20.32
Annual Adjustment to tax rate......	0.00%
Investment rate......	0.00%
Data above dashed line are actual	

	Background Data					Revenues		Expenditures			TID Status			
	(a)	(b)	(c)	(d)	(e)	(f)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
Year	TIF District Valuation	Inflation Increment	Construction Increment	TIF Increment Over Base	Tax Rate	Tax Revenue	Total Revenues	Future Debt Service	Hypothetical Payment to Developers	Combined Expenditures	Annual Balance	Year End Cumulative Balance	Cost Recovery	Year
	(January 1)		*(1)*						*(2)*			*(December 31)*		
	Base Value **$0**													
2024	$0	$0		$0	$20.32	$0	$0			$0	$0	$0		2024
2025	$0	$0	$7,000,000	$7,000,000	$20.32	$0	$0			$0	$0	$0		2025
2026	$7,000,000	$0	$7,000,000	$14,000,000	$20.32	$0	$0			$0	$0	$0		2026
2027	$14,000,000	$0		$14,000,000	$20.32	$142,240	$142,240		$128,016	$128,016	$14,224	$14,224		2027
2028	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$256,032	$256,032	$28,448	$42,672		2028
2029	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$256,032	$256,032	$28,448	$71,120		2029
2030	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$256,032	$256,032	$28,448	$99,568		2030
2031	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$256,032	$256,032	$28,448	$128,016		2031
2032	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$256,032	$256,032	$28,448	$156,464		2032
2033	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$227,584	$227,584	$56,896	$213,360		2033
2034	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$227,584	$227,584	$56,896	$270,256		2034
2035	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$227,584	$227,584	$56,896	$327,152		2035
2036	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$227,584	$227,584	$56,896	$384,048		2036
2037	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$227,584	$227,584	$56,896	$440,944		2037
2038	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$199,136	$199,136	$85,344	$526,288		2038
2039	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$199,136	$199,136	$85,344	$611,632		2039
2040	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$199,136	$199,136	$85,344	$696,976		2040
2041	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480		$199,136	$199,136	$85,344	$782,320		2041
2042	$14,000,000	$0		$14,000,000	$20.32	$284,480	$284,480			$0	$284,480	$1,066,800	Expenditures Recovered	2042
2043					$20.32	$284,480	$284,480			$0	$284,480	$1,351,280	Expenditures Recovered	2043
2044						$284,480	$284,480			$0	$284,480	$1,635,760	Expenditures Recovered	2044
		$0	$14,000,000			$4,978,400	$4,978,400	$0	$3,342,640	$3,342,640				

Type of TID: Mixed-Use

2023 TID Inception (10/18/2022)
2038 Final Year to Incur TIF Related Costs
2043 Maximum Legal Life of TID (20 Years)
2044 Final Tax Collection Year

(1) *Increment per City Estimates.*
(2) *Hypothetical 90% PAYGO Payment 27-31, 80% 32-36, 70% 37-41*
(3) *Per City Estimate*

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We Energies
WAOC
500 S. 116th St.
West Allis, WI 53214-1000
www.we-energies.com

May 15, 2025

City of Fort Atkinson
Rebecca Houseman
101 N Main St
Fort Atkinson, WI 53538

Subject: Invoice for Ridge View Estates; Work Request 5031867

Dear Rebecca Houseman:

Thank you for your application for natural gas facilities. Please review the following information.

Cost details:

- The total cost for this project will be $71,708.35. Additional charges may apply if we encounter unusual conditions, delays in your construction schedule or other changes that you request.
- The cost has been reduced by $0.00 as credit for 0 meter(s) being set at the time of installation.
- Additional charges will apply if installation is requested Dec. 1 through March 31.
- Installation cost must be paid in advance of construction.
- This cost is valid for 90 days provided this letter and enclosed drawing are signed and returned with payment, the site is ready, and all other requirements are met.

Payment remittance:
Remit payment, if applicable, using one of the following options. Reference the work request number shown below on your check or when paying via phone or online.

- Personal check
- Online at www.we-energies.com/payconstructionbill
- Phone at 855-570-0998

Refund details:

- Refunds are available for up to five years after the main installation and will not exceed the amount of the original cost.
- Refunds in the amount of $4,091.00 (permit fees are not refundable) may be made for each residential space heating customer connected to this main.
- Refund amounts for multifamily and commercial customers will be individually calculated based on their estimated average annual consumption.

Facility location:

- To avoid damage to underground facilities, you are responsible for locating and marking (with stakes, spray paint or flags) any buried obstructions and private underground facilities like lighting, septic systems, wells, sprinkler systems, etc.
- It is very important that you mark these facilities as We Energies and/or its agents are not responsible for damage to your facilities that are not properly marked before our work begins.
- If you are unable to locate and mark your privately owned buried facilities, you can hire a contractor to do it for you.
- For your safety, we will coordinate with Diggers Hotline to have technicians visit the site to locate underground utilities (such as natural gas, electric, phone, cable, sewer and water). The technicians will mark the facilities with flags and spray paint that will fade after a few weeks.

Construction:

Please consider this information when developing your project timeline:

- Once all job requirements are met, allow us a minimum three week lead time for scheduling the installation of natural gas facilities.
- To ensure minimal disturbance to your site, it is best to install our facilities prior to road base, paving, topsoil, and erosion control, but after the installation of sewer, water and right-of-way subgrading.
- The site must be within four inches of final grade and we must be made aware of any changes that have been made since we received preliminary, approved plats.

Surface restoration:
- Surface restoration in the public right-of-way, for main installed beyond your project limits, will be completed according to municipal guidelines.
- Restoration within your development will include backfilling and compacting using existing soil.

As a reminder, you need to sign and return a copy of this letter and enclosed drawing along with your payment, if paying by check. If you have any questions, please call me. I look forward to working with you to make your project a success.

Sincerely,

Nicole Warwick

Nicole Warwick
Energy Services Consultant
414-944-5645
nicole.warwick@we-energies.com

Work Request #: 5031867

☐ I certify the grade was confirmed by a surveying/engineering firm and lot corner stakes are installed.

Estimated date site will be ready for natural gas: ______________________________

Accepted by: ____

Title: ____ ____________________________ Date: ______________________

P.S. For more information on the application and construction process for new developments, visit www.we-energies.com/contractors/builderdeveloper.

Enclosures

GAS WORK REQUEST

5031867

[X] C [ ] T [ ] V: FORT ATKINSON

CUST/PROJ NAME: RIDGE VIEW ESTATES

PROJECT LOCATION: HAWTHORNE DR & CAMPUS DR

PREPARED BY: DOUG LAURENT (K)

E-MAIL: DOUG.LAURENT@WECENERGYGROUP.COM

OFFICE #: ______ CELL #: 262-719-7918

PROJECT ID: FT5031867 IO #: MEL15300608

CGS #: ______

DEVELOPER:

COMPANY NAME	CITY OF FORT ATKINSON
ADDRESS	101 N MAIN ST
CITY, STATE	FORT ATKINSON, WI 53538
CONTACT NAME	ANDY SELLE
PHONE	920-397-9901
EMAIL	ASELLE@FORTATKINSONWI.GOV

ENGINEER:

COMPANY NAME	QUAM ENGINEERING, LLC
ADDRESS	4604 SIGGELKOW RD SUITE A
CITY, STATE	MCFARLAND, WI 53558
CONTACT NAME	RANDY QUAMM
PHONE	608-838-7750
EMAIL	rquam@quamengineering.com

NOTES:
* WE ENERGIES WILL NOT RESTORE OR HAUL SPOIL UNLESS OTHERWISE NOTED ON SKETCH
* CUSTOMER/DEVELOPER IS RESPONSIBLE FOR LOCATING ANY/ALL PRIVATE UNDERGROUND FACILITIES AND/OR OBSTRUCTIONS INCLUDING THOSE THAT HAVE NOT YET BEEN TURNED OVER TO THE MUNICIPALITY
* WE ENERGIES AND/OR ITS CONTRACTORS ARE NOT RESPONSIBLE FOR DAMAGE TO UNMARKED FACILITIES
* CUSTOMER/DEVELOPER AND THEIR CONTRACTORS/SUB-CONTRACTORS MUST KEEP WE ENERGIES EASEMENT AREAS FREE AND CLEAR OF OBSTURCTIONS AND ENSURE ACCESS TO EASEMENT AREAS IS PROVIDED INCLUDING, BUT NOT LIMITED TO: DUMPSTERS, SPOIL, BACKFILL MATERIAL, ETC.
* CUSTOMER/DEVELOPER AND THEIR CONTRACTORS/SUB-CONTRACTORS MUST ENSURE THAT GRADE AT TIME OF WE ENERGIES INSTALLATION IS WITHIN 4" OF FINAL GRADE INCLUDING ANY PLANS FOR FUTURE LANDSCAPING
* ANY FIELD ADJUSTMENTS TO SIGNED/APPROVED SKETCH MAY RESULT IN ADDITIONAL COSTS INCURRED BY THE DEVELOPER
* WE ENERGIES IS NOT RESPONSIBLE FOR DAMAGE TO TREES AND/OR ROOTS LOCATED ALONG TRENCH ROUTE
* WE ENERGIES AND/OR ITS CONTRACTORS WILL CLEAN ANY MUD/DEBRIS THAT IS TRACKED ONTO EXISTING ROADS AS A RESULT OF THEIR CONSTRUCTION DAILY
* WE ENERGIES AND ITS CONTRACTORS ARE NOT RESPONSIBLE FOR COMPACTION ISSUES OR DAMAGES TO GRAVELED ROADS
* ANY ADDITIONAL SPECIAL NOTES OR PROVISIONS

______ CUSTOMER'S SIGNATURE OF APPROVAL ______ DATE

N

TYPE OF WORK:

[X] RESIDENTIAL SUBDIVISION [ ] CONDO DEVELOPMENT
[ ] COMMERCIAL DEVELOPMENT [ ] SERVICE
[ ] OTHER ______

STAKING REQUIREMENTS:

[X] SURVEYOR [ ] STAKED
[ ] DESIGNER [ ] NOT NEEDED

MAIN / SERVICE IN EASEMENT:

[ ] YES ROW WR# ______

RESTORE PRIVATE PROPERTY: [ ] WE ENERGIES [X] CUSTOMER

CORROSION CONTACT: MARK HERBST

PHONE #: 262-574-3009

MAIN SIZE, MAT'L, FT	INSTALL METHOD & FOOTAGE
2"PE 4,855'	TRENCH 4,615 BORE 240'

RELATED WR's

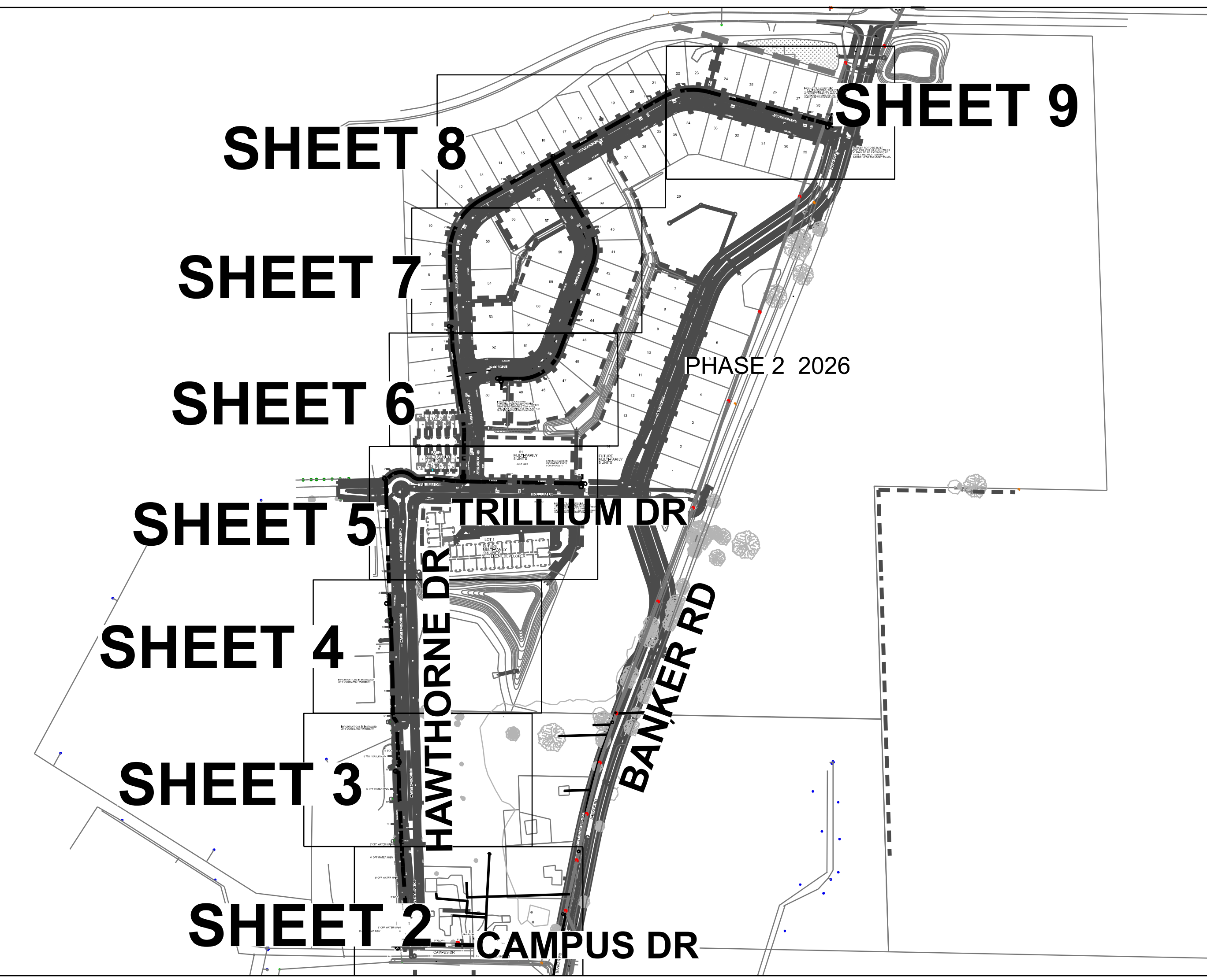
MAIN RETIREMENT WR ______ FOOTAGE ______

SERVICE REPLACEMENT WR ______ NO. ______

SERVICE RECONNECT WR ______ NO. ______

CONSTRUCTION COORDINATION REQUIRED
GAS MAIN MUST BE INSTALLED BEFORE
ANY SIDEWALKS OR PAVED PATHS AND
BEFORE HAWTHORN DR IS PAVED.

BANKER RD TO BE RECONSTRUCTED
IN PHASE 2. POSSIBLY 2026.
AT THAT TIME 4" MAIN IS TO BE
INSTALLED IN BANKER RD AND
TIED INTO STREET A, AT NORTH
END OF DEVELOPMENT.



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EROSION CONTROL NOTES

[X] IF DISTURBANCE OCCURS IN SUMMER, FINAL STABILIZATION SHALL BE PERMANENT SEED AND PROPERLY ANCHORED MULCH, UNLESS NOTED. IF DISTURBANCE OCCURS IN WINTER, TEMPORARY STABILIZATION SHALL BE SOIL STABILIZER, UNLESS NOTED. FINAL STABILIZATION IS REQUIRED IN SPRING.
[ ] IF DISTURBANCE OCCURS WITHIN THE SLOPE INTERCEPT, FINAL STABILIZATION SHALL BE SOIL STABILIZER, UNLESS NOTED. IF DISTURBANCE OCCURS OUTSIDE THE SLOPE INTERCEPT, FINAL STABILIZATION SHALL BE PERMANENT SEED AND PROPERLY ANCHORED MULCH, UNLESS NOTED.
[ ] IF DISTURBANCE OCCURS IN AGRICULTURAL FIELDS, SOIL SEGREGATION WILL NEED TO TAKE PLACE TO RETURN FIELDS TO PRE-CONSTRUCTION SOIL STRATIFICATION AND TO PRE-CONSTRUCTION ELEVATIONS.
[ ] DEPENDING ON THE TIME OF YEAR AND WEATHER CONDITIONS, CONSIDER USING PLATES/MATS IN WETLANDS OR CROSSING DITCHES.
[ ] STOCKPILE MATERIALS SHALL BE PLACED UPSLOPE FROM EXCAVATION. IF STOCKPILE MATERIALS MUST BE PLACED DOWNSLOPE OF EXCAVATION, PROTECT STOCKPILES WITH 12" WATTLES.
[ ] PROJECT SPECIFIC EROSION CONTROL NOTES:

WR 5031867

REV.	DESCRIPTION	BY	DATE
1	UPDATED LOT NUMBERS	DJL	12-10-24
2	UPDATED WITH NEW PLANS RECEIVED.	DJL	12-28-24
3	UPDATED WITH NEW PLANS RECEIVED. ROAD NAMES ADDED	DJL	1-13-25
4	NAME CHANGED TO RIDGE VIEW ESTATES	DJL	1-27-25
5	UPDATE LOT NUMBERS AND MULTI-FAMILY BLDGS	DJL	2-3-25
6	UPDATE LOT NUMBERS AND MULTI-FAMILY BLDGS	DJL	4-5-25

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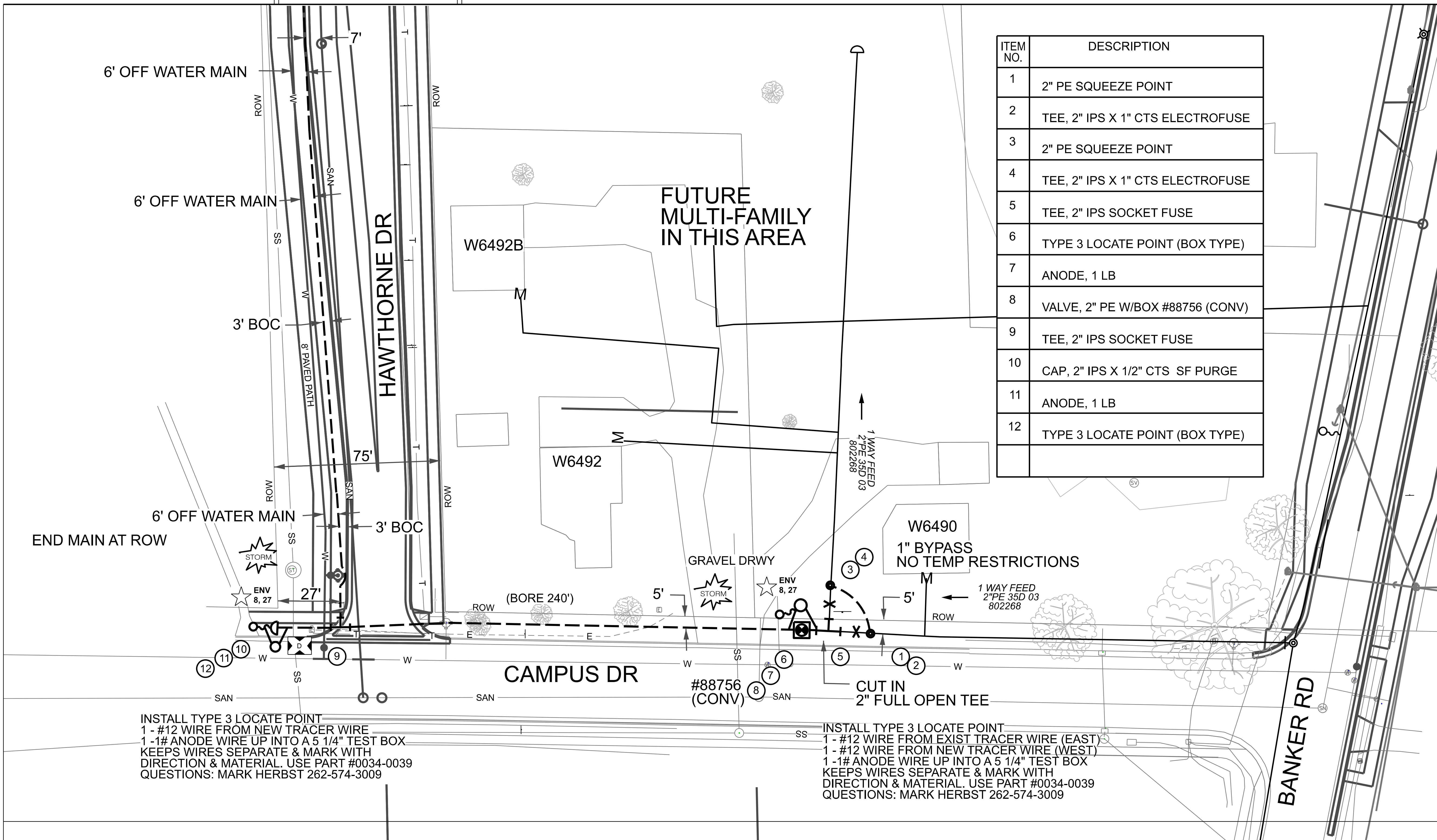
SHEET 1 OF 9

GAS WORK REQUEST

5031867

N

SHEET 3



ITEM NO.	DESCRIPTION
1	2" PE SQUEEZE POINT
2	TEE, 2" IPS X 1" CTS ELECTROFUSE
3	2" PE SQUEEZE POINT
4	TEE, 2" IPS X 1" CTS ELECTROFUSE
5	TEE, 2" IPS SOCKET FUSE
6	TYPE 3 LOCATE POINT (BOX TYPE)
7	ANODE, 1 LB
8	VALVE, 2" PE W/BOX #88756 (CONV)
9	TEE, 2" IPS SOCKET FUSE
10	CAP, 2" IPS X 1/2" CTS SF PURGE
11	ANODE, 1 LB
12	TYPE 3 LOCATE POINT (BOX TYPE)

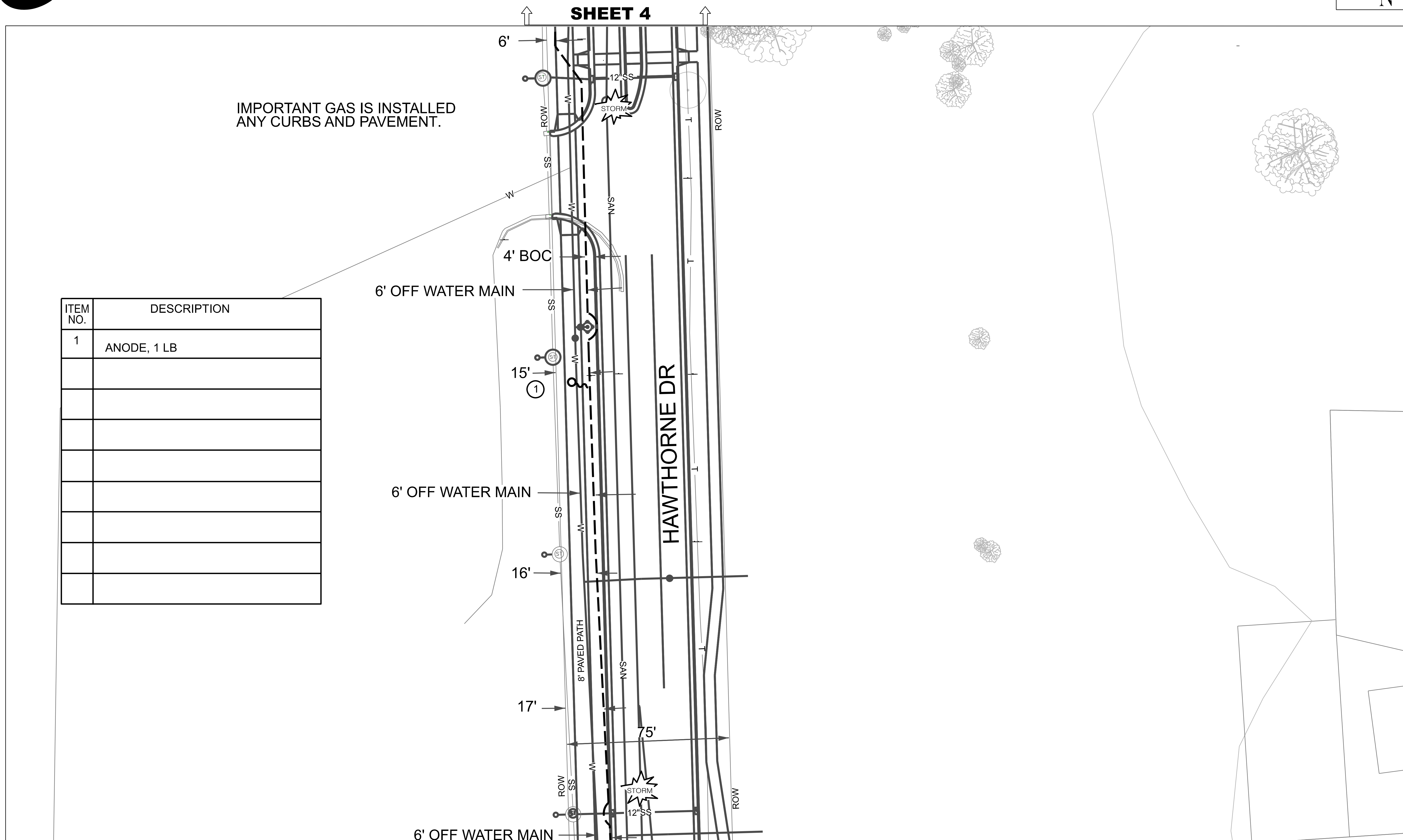
SCALE 1" - 40'

SHEET 2 OF 9

GAS WORK REQUEST

5031867

IMPORTANT GAS IS INSTALLED
ANY CURBS AND PAVEMENT.



ITEM NO.	DESCRIPTION
1	ANODE, 1 LB

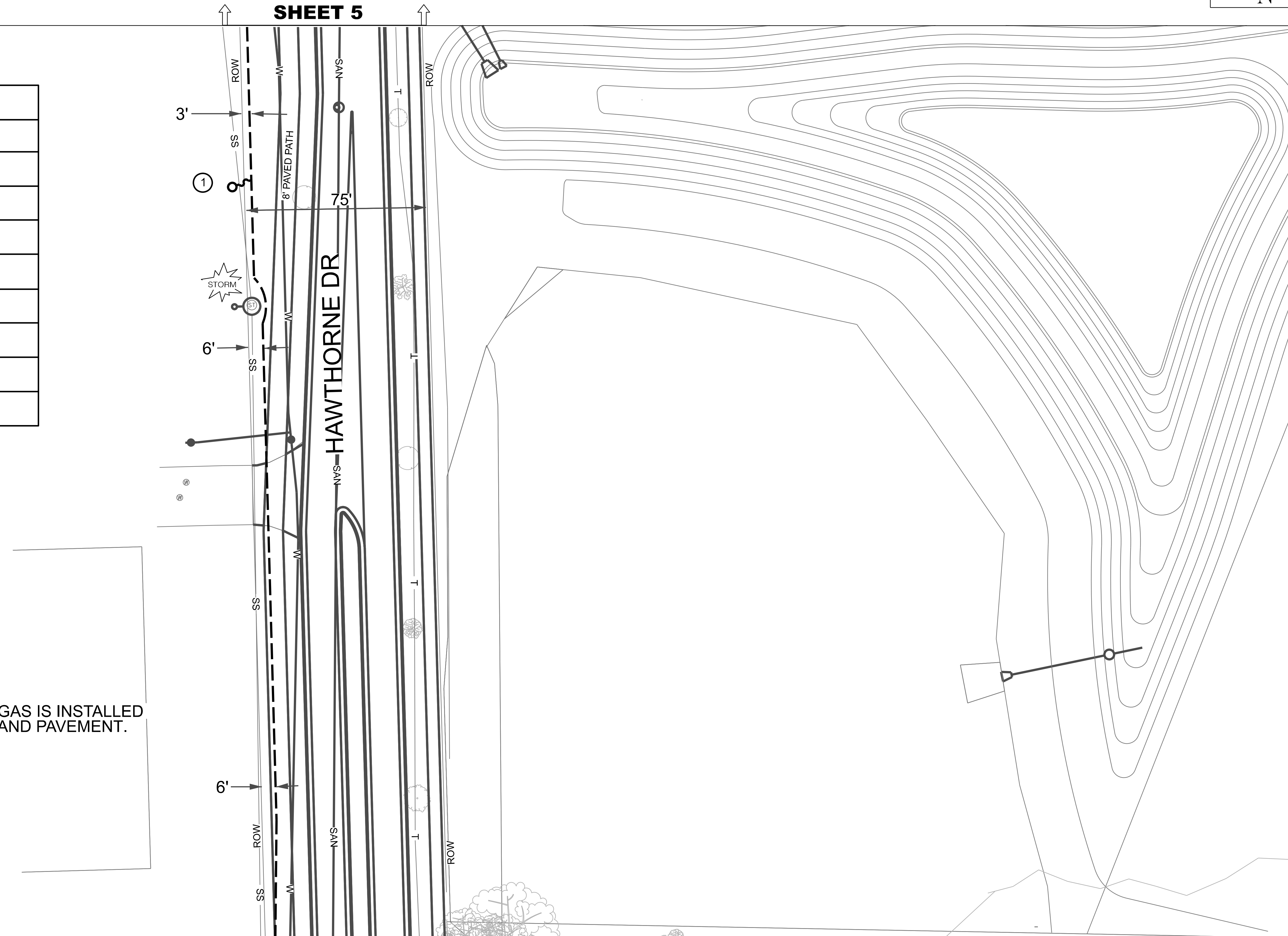
SCALE 1" - 40'

SHEET 3 OF 9

GAS WORK REQUEST

5031867

ITEM NO.	DESCRIPTION
1	ANODE, 1 LB



SCALE 1" - 40'

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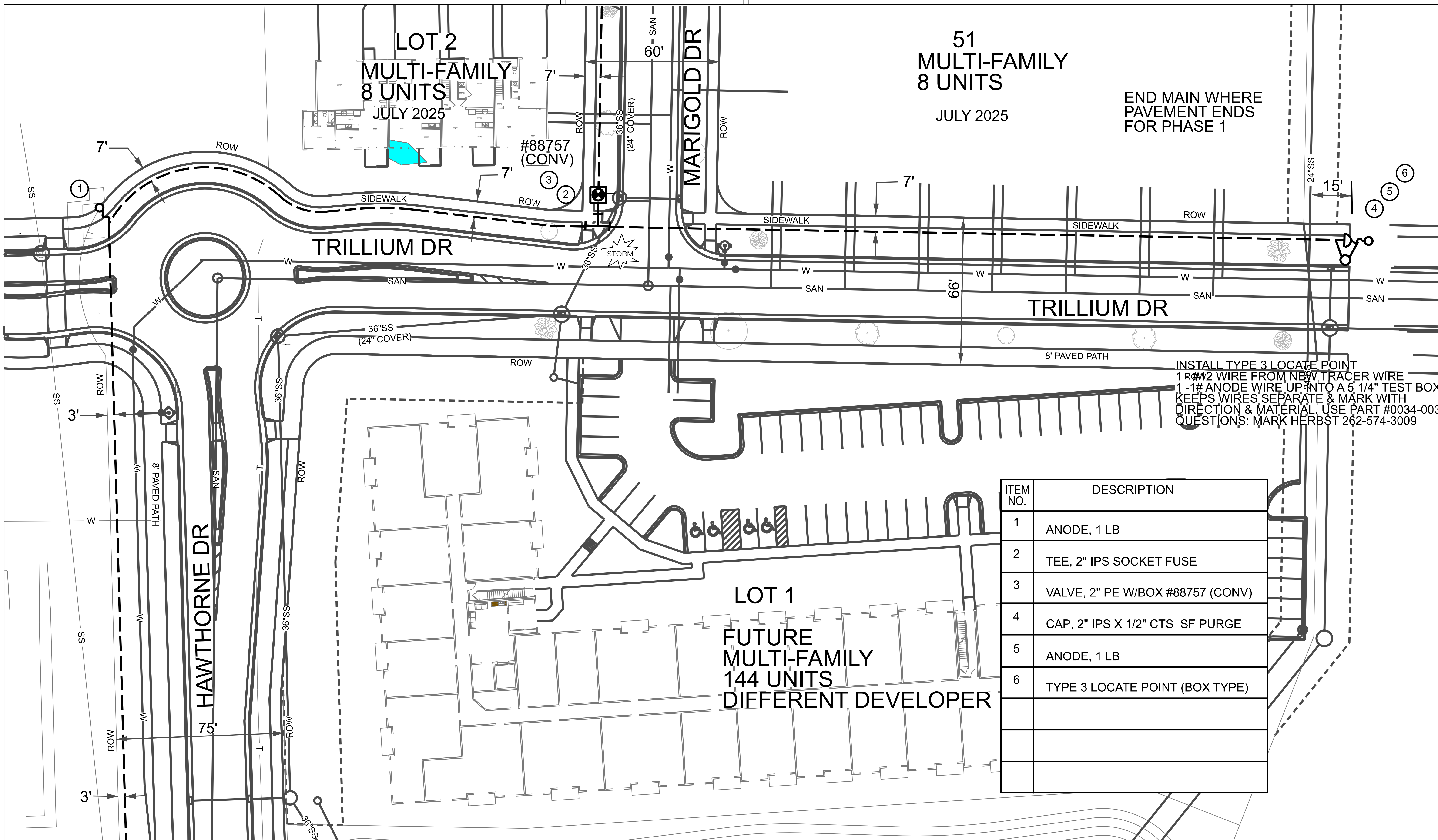
SHEET 6

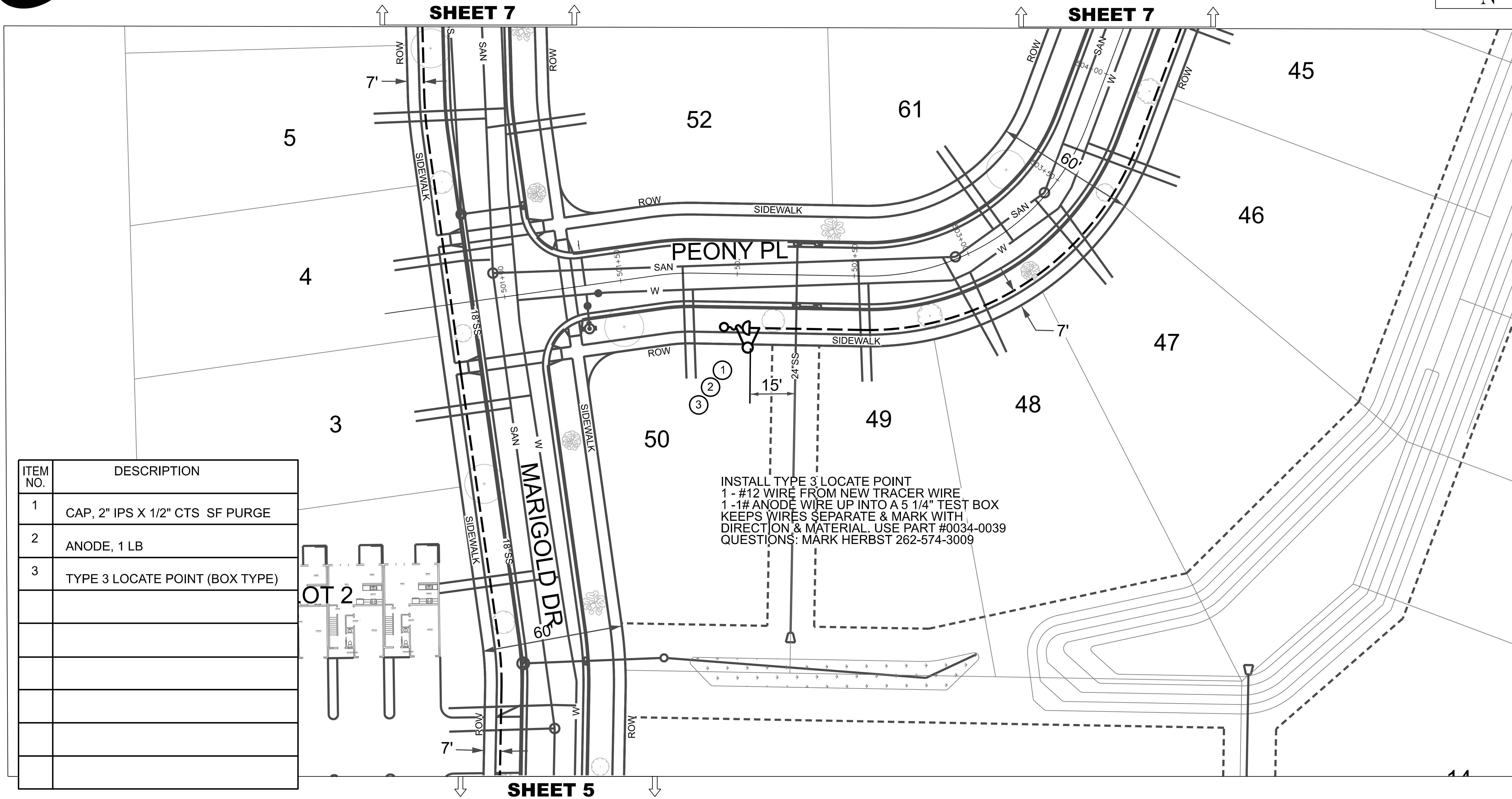


ITEM NO.	DESCRIPTION
1	ANODE, 1 LB
2	TEE, 2" IPS SOCKET FUSE
3	VALVE, 2" PE W/BOX #88757 (CONV)
4	CAP, 2" IPS X 1/2" CTS SF PURGE
5	ANODE, 1 LB
6	TYPE 3 LOCATE POINT (BOX TYPE)

SHEET 4

GAS WORK REQUEST

5031867



INSTALL TYPE 3 LOCATE POINT
1 - #12 WIRE FROM NEW TRACER WIRE
1 -1# ANODE WIRE UP INTO A 5 1/4" TEST BOX
KEEPS WIRES SEPARATE & MARK WITH
DIRECTION & MATERIAL. USE PART #0034-0039
QUESTIONS: MARK HERBST 262-574-3009

ITEM NO.	DESCRIPTION
1	CAP, 2" IPS X 1/2" CTS SF PURGE
2	ANODE, 1 LB
3	TYPE 3 LOCATE POINT (BOX TYPE)

SCALE 1" - 40'

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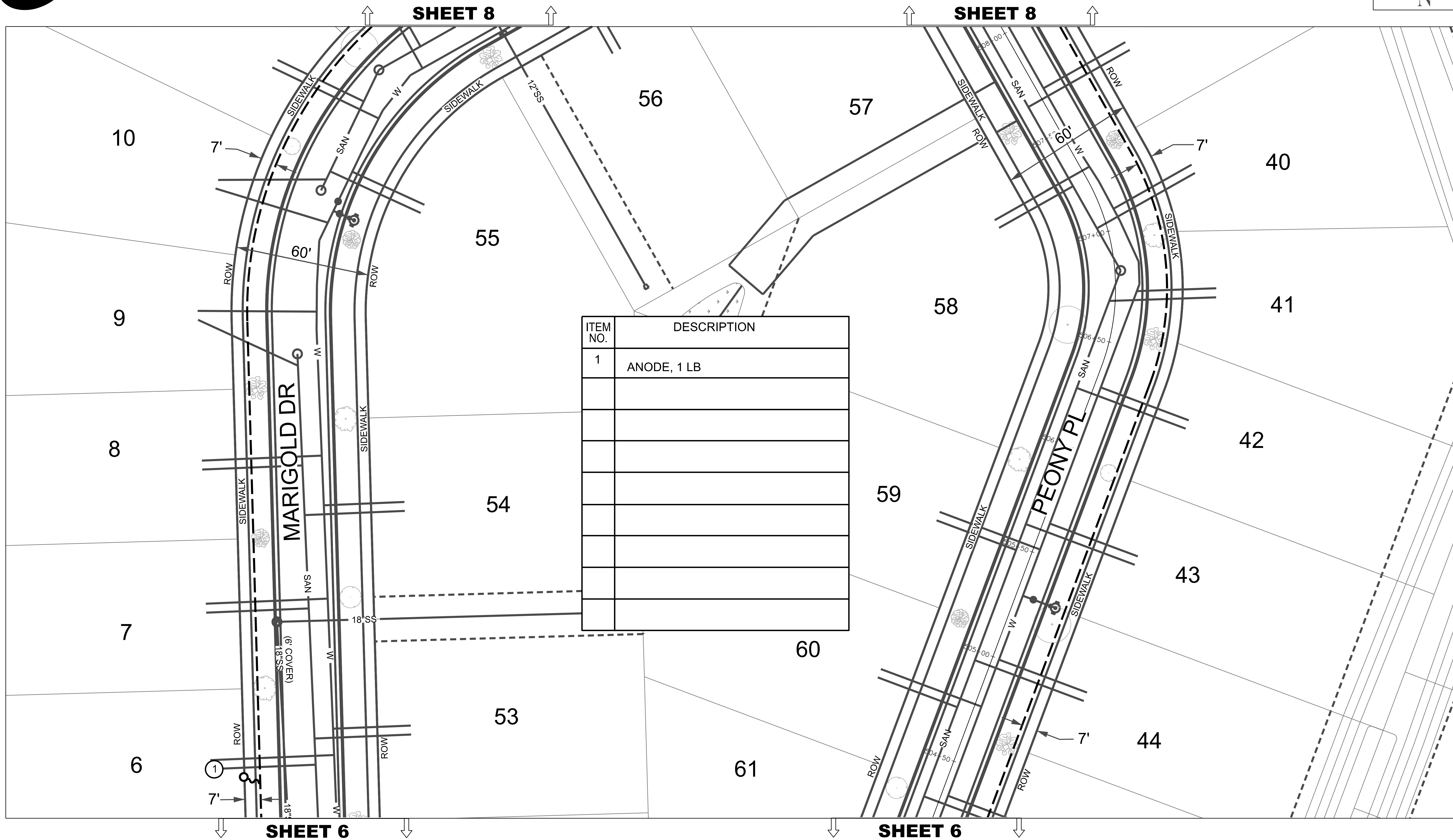
GAS WORK REQUEST

5031867



ITEM NO.	DESCRIPTION
1	ANODE, 1 LB

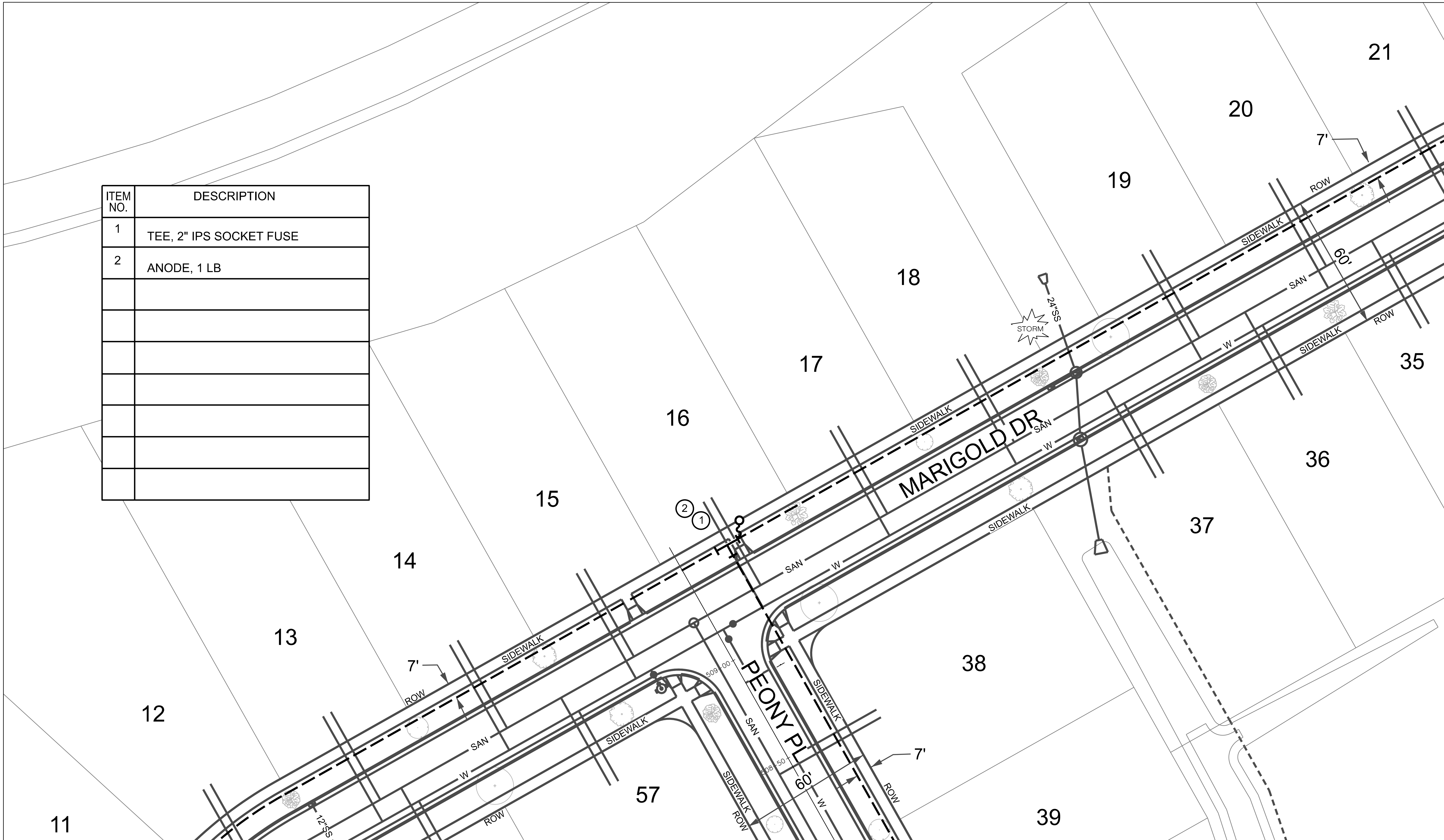
SCALE 1" - 40'

SHEET 7 OF 9

GAS WORK REQUEST

5031867

ITEM NO.	DESCRIPTION
1	TEE, 2" IPS SOCKET FUSE
2	ANODE, 1 LB



SCALE 1" - 40'

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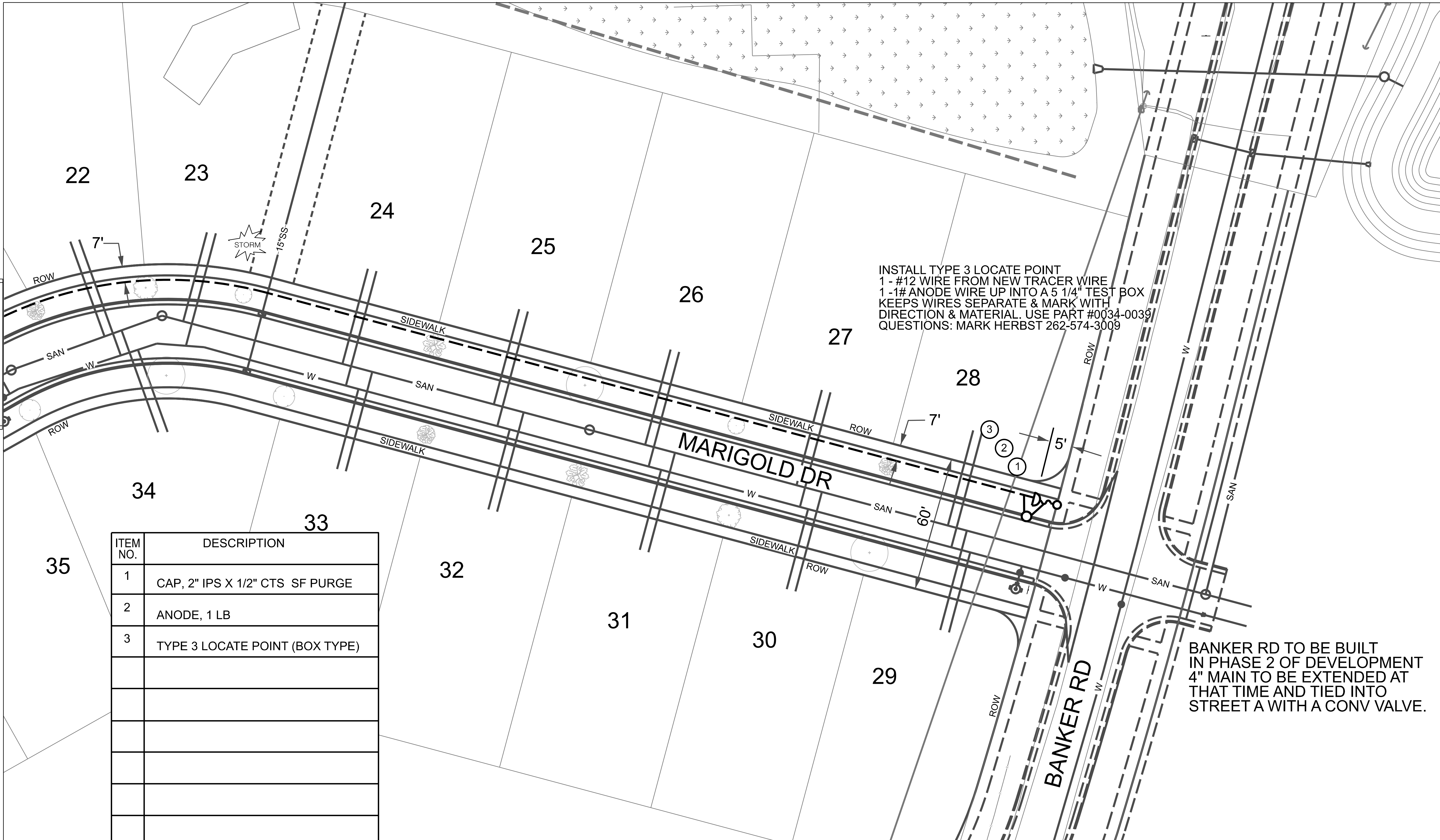
GAS WORK REQUEST

5031867



ITEM NO.	DESCRIPTION
1	CAP, 2" IPS X 1/2" CTS SF PURGE
2	ANODE, 1 LB
3	TYPE 3 LOCATE POINT (BOX TYPE)

SCALE 1" - 40'

SHEET 9 OF 9

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WE ENERGIES - GAS OPERATIONS

NOTES:

Existing facilities should be field verified prior to excavation.
Utility information shown are from plans and have not been field verified.
Maintain 12" min vertical clearance at crossing of existing electrical facilities.
Maintain 6" min vertical clearance at crossing of other existing facilities.
Maintain 18" min vertical clearance at crossing of existing storm sewer pipes.
Maintain 5' clearance from storm sewer inlets.
Staking of route or ROW by surveyor required prior to construction.
Clearances shown are min distances – reference permit for specific clearance requirements.
Additional information on excavation, backfilling & clearances can be found in the Gas CRS 201.
Restore all pavement, ROW, sidewalks, and customer's private property.

CONVENTIONAL SYMBOLS

M - Outside Meterset	- Regulation Pit	- Full Open Tee	- Valve Pit
M - Inside Meterset	- Insulator	- 45° Elbow	R - Regulation Station
- Valve (Boxed)	- Bottom/Side/Half Line Stopper Fitting	- 90° Elbow	FT - Farm Tap
- Valve (Buried)	- Save-A-Valve	- Depth Change Elbow	B - Blow Down
- Transition Fitting	- No Blow/Punch/HVTT/MVTT/EF Tee	- Marker Post	P - Pressure Monitoring Device
- Reducer	- Anode	- Multi Wire Test Stand	RI - Riser Used for Corrosion Reads
X - Support Clamp or Squeeze Point	- Cap with Anode	- Single Wire Test Stand	T - Test Stand
- Coupling	- Cap	- Main Jump Symbol	REC - Rectifier
- End of Main	- Retirement Symbol	- River Weight	- Pressure Point

EROSION CONTROL LEGEND

ENV 8, 27	APPROXIMATE LOCATION FOR UNDERGROUND FACILITY EXCAVATION
A/B/C/D	INLET PROTECTION, TYPE
	12" WATTLE or 12"/20" SEDIMENT LOG or 9.5"/20" EROSION EEL
	STONE DITCH CHECK
	ROCK BAG
	MULCH
	SOIL STABILIZER, TYPE B
	EROSION MAT CLASS I, TYPE A
	EROSION MAT CLASS I, TYPE B
	EROSION MAT CLASS I, TYPE A URBAN
	EROSION MAT CLASS I, TYPE B URBAN
	EROSION MAT CLASS II
	EROSION MAT CLASS III
	VEGETATIVE BUFFER
	TRACKING PAD
	TIMBER MAT
	SILT FENCE
DW	APPROXIMATE DEWATERING BASIN LOCATION
	SURFACE WATER FLOW

WE ENERGIES WORK REQUEST ENVIRONMENTAL NOTES (Notes 1 through 7 apply to ALL work requests)

General

1. If WDNR and/or USACE permits were obtained for the project, all permit conditions shall be met during construction of the project.

Erosion Control

2. If soil disturbance occurs on slopes or channels/ditches leading to wetlands or waterways, or within wetlands, the disturbed areas shall be stabilized and appropriate erosion control Best Management Practices (BMP's) shall be implemented.
3. Erosion Control BMR's shall meet or exceed the approved WDNR Storm Watter Management Technical Standards (http://dnr.wi.gov/topic/stormwater/standards/const_standards.html). Refer to We Energies Construction Site Sediment and Erosion Control Standards.
4. Inspect installed erosion control BMP's at least one time per week and after ½" rain events: repair as necessary.
5. When temporary stabilization is required (e.g. for winter or short-term construction) prior to final restoration, soil stabilizer shall be installed wherever possible. Erosion mat shall be used temporarily only where appropriate, in accordance with state standards, and when approved by the Operations Supervisor.

Contaminated Soils

6. Whenever soil exhibiting obvious signs of contamination (e.g., discoloration, petroleum or solvent odor, free liquids other than water, buried containers or tanks, or other obvious signs of environmental impacts) is encountered during excavation or installation, cease work immediately, take appropriate immediate precautions to ensure worker health and safety, and contact the Operations Supervisor or Inspector.

Spills

7. If an oil spill occurs during construction, call the Environmental Incident Response Team (EIRT) at 414-430-3478:
   a. Any quantity of oil is spilled into surface water;
   b. Any oil spill greater than 50 ppm PCB into a sewer, vegetable garden, or grazing land;
   c. Any oil spill containing greater than 500 ppm PCB;
   d. Five gallons or more of oil spilled to the ground;
   e. Any oil spill involving a police department, fire department, DNR, or concerned property owner.

Notes 8 through 27 apply as noted at specific points within each work request:

Dewatering

8. Dewatering of pits or trenches shall be done in accordance with state standards. Use an approved sediment bag, a straw bale dewatering basin, a combination of both, or equivalent.

Wetlands

9. As much as practicable, the majorityof the work shall be staged from the public roadways and road shoulders, keeping equipment out of adjacent wetlands.
10. All work shall be conducted to minimize soil disturance. No rutting will be allowed within the wetlands.
11. If soils are not frozen or stable to a point that avoids rutting, timber mats, mud tracks, or equivalent shall be utilized to access pole locations.
12. Excavated soils cannot be stockpiled in wetlands.
13. All excess spoils shall be removed from wetlands and placed in a suitable upland location.
14. Trenching and pit excavations within wetlands shall include soil segregation to facilitate restoration of pre-construction soil stratification, and restoration to pre-construction elevations.
15. Poles scheduled to be removed, and that occur within wetland, shall be cut at the ground surface.

Waterways

16. No work can be performed within the banks or below the ordinary high watermark of any navigable waterways/streams.
17. No crossing of navigable waterways with equipment can occur. Foot traffic is allowed.
18. Any disturbed soil within 75-feet of the ordinary high water mark of any navigable waterways/streams shall be stabilized within 24 hours of construction completion.

Threatened and Endangered Species

19. Threatened or endangered species are known to occur in the work area. It is illegal to harass, harm, or kill a protected species under state and federal regulations. Proper precautions shall be taken to ensure harm to individuals is avoided.
20. In order to protect the threatened or endangered species, work must be conducted between November 5 and March 15.
21. Exclusion fencing must be installed at the work area prior to March 15.
22. A qualified biologist must be present when conducting work at this location.

Invasive Species

23. State regulated invasive species are known to occur in the work area. Reasonable precautions are legally required to prevent the spread of these species. The Wisconsin Council on Forestry Transportation and Utility Rights-of Way Best Management Practices should be followed: (http://council.wisconsinforestry.org/invasives/transportation/).

Cultural and Historical Resources, cont.

24. The project is within or adjacent to an area that is identified by the State of Wisconsin as potentially having Native American artifacts, burial mounds or burial sites, which could be encountered during construction.
25. If human bone or any artifacts are discovered during construction, work must cease immediately. Contact the Environmental Department who will contact the State Burial Sites Preservation Office and determine the next steps that must be taken in order to comply with state law. Work at that site MAY NOT PROCEED until the Environmental Department authorizes it.
26. A "qualified archaeologist," as specified under Wis. Stats 157.70 (1) (i) and Wis. Admin. Code HS 2.04 (6), must be present to monitor all ground disturbing activities.

Frac-out Contingency Plan

27. A frac-out contingency plan shall be on-site and implemented accordingly. The contingency plan shall incorporate the following components.
   a. Continuously inspect the bore paths for frac-outs in order to respond quickly and appropriately.
   b. Containment materials (e.g. silt fence, straw bales, sand bags, etc.) shall be on site and available should a frac-out occur.

APPENDIX A

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **May 20, 2025**

TO: **Fort Atkinson City Council**

FROM: **Rebecca Houseman, City Manager**

RE: **Review and possible action relating to an invoice from WE Energies for electric facilities installation at Ridge View Estates (Houseman, City Manager)**

BACKGROUND

The City of Fort Atkinson and Intrepid Investments (Developer) entered into a Development Agreement on December 17, 2024, for the development of the City-owned property along Banker Road. The Agreement outlines the roles, responsibilities, and financial obligations of each party for the public and private infrastructure associated with the Ridge View Estates Subdivision (formerly referred to as the Banker Road property). One of the designated public improvements for which the City is responsible is electric facility installation to serve the subdivision, as outlined in section 1.03.c. of the Development Agreement attached to this memorandum.

DISCUSSION

On November 19, 2024, the City Council approved the Ridge View Estates road construction budget and awarded the contract to Forest Landscaping in the amount of $4,013,561.50. The cost of the construction was just one of the project costs outlined in that memo. Other costs included the estimated from WE Energies to provide gas and electric service to the subdivision. The estimate provided by WE Energies at the time for electrical facility installation was $250,000, with the understanding that the City would receive credits from the service connection fees for each building constructed.

FINANCIAL ANALYSIS

Per the attached invoice from WE Energies, the cost of the project will be $260,603.21. Additional charges may apply if We Energies encounters unusual conditions or there are delays in the construction schedule, or other changes the City may request. The cost does not include electric service to sewer lift stations, community well pumps and lighting. There are no sewer lift stations or wells proposed for this phase of the project.

Refunds may be available for up to five years after the energization date and will not exceed the amount of the original cost. Refunds in the amount of $1,757.00 may be made for each single-phase residential customer connecting to this extension. Additional refunds for larger services may also be available up to the original cost. The refund amounts vary based on size of the meter set. Refunds will not exceed the amount of the original refundable cost of $260,603.21.

The City intends to use funds from TID #9 to make the initial infrastructure payment, and all customer connection refund payments will be returned to TID #9. As the invoice notes, the total amount of $260,603.21 may not be completely refunded.

RECOMMENDATION

City staff recommends that the City Council approve payment of the invoice from WE Energies for the electric installation at the Ridge View Estates Subdivision in the amount of $260,603.21 per the approved Development Agreement.

ATTACHMENTS

1. 5031866 Cost Letter
2. 5031866 Drawing

We Energies
WAOC
500 S. 116th St.
West Allis, WI 53214-1000
www.we-energies.com

May 15, 2025

City of Fort Atkinson
Rebecca Houseman
101 N Main St
Fort Atkinson, WI 53538

Subject: Invoice for Ridge View Estates, Work Request 5031866

Dear Rebecca Houseman :

Thank you for your application for electric facilities. Please review the following information.

Cost details**:**

- **The cost for this project will be** $260,603.21**.** Additional charges may apply if we encounter unusual conditions, delays in your construction schedule or other changes that you request.
- Additional charges will apply if installation is requested from Dec. 1 through March 31.
- The cost does not include electric service to sewer lift stations, community well pumps, lighting, etc.
- Installation cost must be paid in advance of construction.
- If an additional cost estimate is needed within 12 months, there will be a charge for preparing the new estimate.
- **This cost is valid for 90 days provided this letter and enclosed drawing are signed and returned with payment, the site is ready and all other requirements are met.**

Payment remittance**:**
Remit payment, if applicable, using one of the following options. Reference the work request number shown below on your check or when paying via phone or online.

- Personal check
- Online at www.we-energies.com/payconstructionbill
- Phone at 855-570-0998

Facility location**:**

- To avoid damage to underground facilities, you are responsible for locating and marking (with stakes, spray paint or flags) any buried obstructions and private underground facilities like lighting, septic systems, wells, sprinkler systems, etc.
- It is very important that you mark these facilities as We Energies and/or its agents are not responsible for damage to your facilities that are not properly marked before our work begins.

Construction**:**
Please consider this information when developing your project timeline:

- Once all job requirements are met, allow us a minimum three-week lead time for scheduling electric facility installation.

- The area along the route of our facilities must be graded to within four inches of final grade. Fill, if deeper than three feet, must be compacted prior to the installation of our facilities. If relocation or repair of our facilities becomes necessary because of a grade change greater than four inches, you will be billed the full relocation or repair costs.
- Easements to install and maintain all We Energies facilities, including the right to cut out brush, shrubs and trees must be provided.
- Lot corner pipes are required to be clearly and visibly marked and must be identifiable along the entire installation route. These markings will be field verified by We Energies personnel and installation will not proceed if we determine this requirement is not complete.

Lawn and pavement repair**:**
- Repair in the public right-of-way, for facilities installed beyond your project limits, will be completed according to municipal guidelines.
- Repair within your development will include backfilling and compacting using existing soil.
- All cut brush, shrubs and trees will be left at the site along our trench route.

Refund details**:**
- Refunds may be available for up to five years after the energization date and will not exceed the amount of the original cost.
- Refunds in the amount of $1,757.00 may be made for each single-phase residential/farm customer connecting to this extension.
- Additional refunds for larger services also may be available up to the original cost. The refund amounts vary based on size of the meter set.
- Refunds will not exceed the amount of the original refundable cost of 260,208.15 as some distribution costs and permits are not refundable.

Your next step is to sign this letter and return it, along with a signed drawing and your payment. You may wish to make a copy of the letter for your records. Sign and return the enclosed Grade Verification Form **only after its provisions have been met**. Please call me with any questions. I look forward to working with you to make your project a success.

Sincerely,

Nicole Warwick

Nicole Warwick
Energy Services Consultant
414-944-5645
nicole.warwick@we-energies.com

Work Request #: 5031866

☐ I certify the grade was confirmed by a surveying/engineering firm and lot corner stakes are installed.

Accepted by: ____

Title: ______________________ Date: ____________________

P.S. For more information on the application and construction process for new developments, visit www.we-energies.com/contractors.

Enclosure

ELECTRIC WORK REQUEST

5031866

[X] C [ ] T [ ] V: FORT ATKINSON
CUST/PROJ NAME: RIDGE VIEW ESTATES
PROJECT LOCATION: SW CORNER OF HOARD RD & BANKER RD
PREPARED BY: JENNIFER BIEL (U)
E-MAIL: JENNIFER.BIEL@WE-ENERGIES.COM
OFFICE #: ______ CELL #: 618-407-8185
PROJECT ID: FT5031866 IO #: 16699
OPERATING MAPS: 3456-7544-04
EXISTING FEEDER: Z8355 FORT ATKINSON 25KV
PROPOSED FEEDER: Z8355 FORT ATKINSON 25KV
T-R-S - ¼Q: T6N R14E SEC 33NW CGS#: ______

DEVELOPER:
COMPANY NAME: CITY OF FORT ATKINSON
ADDRESS: 101 N MAIN ST
CITY, STATE: FORT ATKINSON WI 53538
CONTACT NAME: REBECCA HOUSEMAN
PHONE: 920-397-9901
EMAIL: RHOUSEMAN@FORTATKINSONWI.GOV

ENGINEERING:
COMPANY NAME: QUAM ENGINEERING
CONTACT NAME: RYAN QUAM
PHONE: 608-838-7750
EMAIL: RQUAM@QUAMENGINEERING.COM

TOTAL TRENCH LENGTH: 4,837'
TOTAL BORE LENGTH: 383'
TOTAL NUMBER OF TRANSFORMERS: 18
TOTAL NUMBER OF PEDESTALS: 14

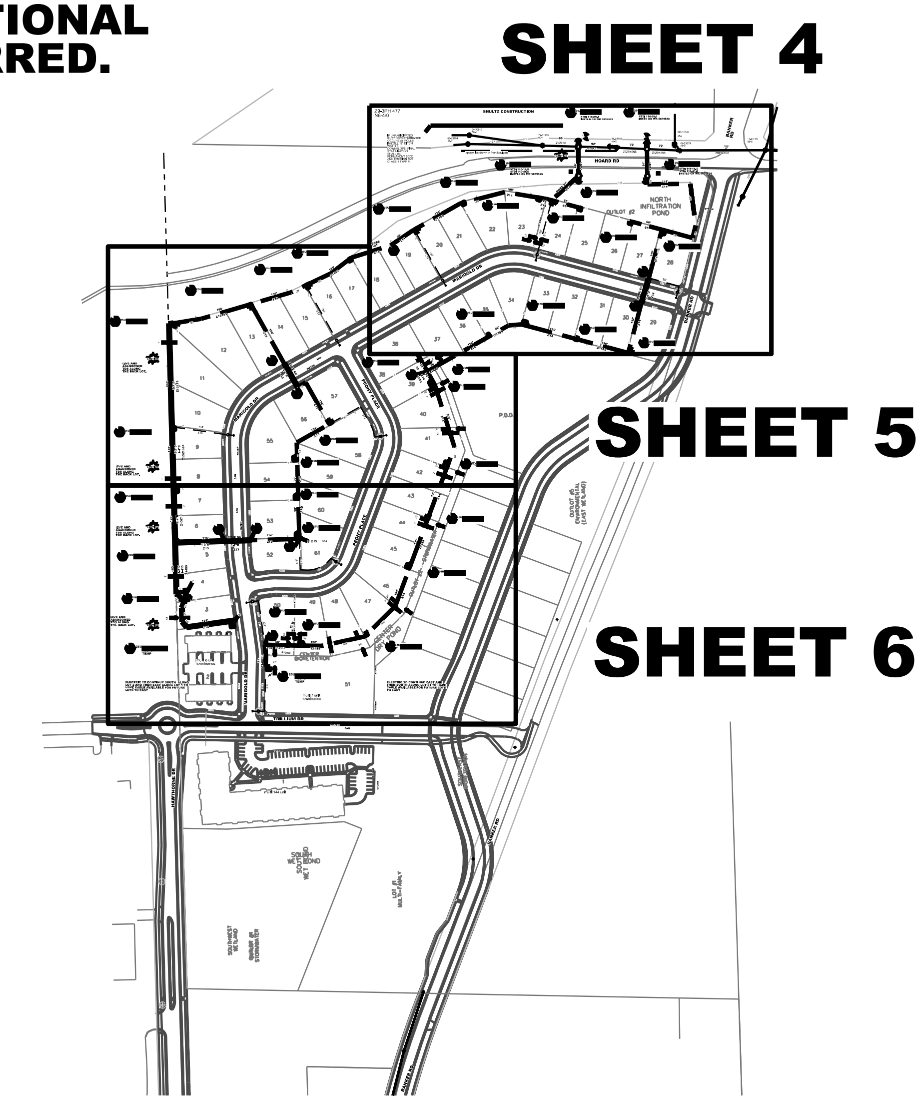
DIMENSIONING NOTES: ALL CABLES TO BE INSTALLED 3' OFF P/L UNLESS OTHERWISE NOTED

NOTES:
* WE ENERGIES WILL NOT RESTORE OR HAUL SPOIL UNLESS OTHERWISE NOTED ON SKETCH
* CUSTOMER/DEVELOPER IS RESPONSIBLE FOR LOCATING ANY/ALL PRIVATE UNDERGROUND FACILITIES AND/OR OBSTRUCTIONS INCLUDING THOSE THAT HAVE NOT YET BEEN TURNED OVER TO THE MUNICIPALITY
* WE ENERGIES AND/OR ITS CONTRACTORS ARE NOT RESPONSIBLE FOR DAMAGE TO UNMARKED FACILITIES
* CUSTOMER/DEVELOPER AND THEIR CONTRACTORS/SUB-CONTRACTORS MUST KEEP WE ENERGIES EASEMENT AREAS FREE AND CLEAR OF OBSTURCTIONS AND ENSURE ACCESS TO EASEMENT AREAS IS PROVIDED INCLUDING, BUT NOT LIMITED TO: DUMPSTERS, SPOIL, BACKFILL MATERIAL, ETC.
* CUSTOMER/DEVELOPER AND THEIR CONTRACTORS/SUB-CONTRACTORS MUST ENSURE THAT GRADE AT TIME OF WE ENERGIES INSTALLATION IS WITHIN 4" OF FINAL GRADE INCLUDING ANY PLANS FOR FUTURE LANDSCAPING
* ANY FIELD ADJUSTMENTS TO SIGNED/APPROVED SKETCH MAY RESULT IN ADDITIONAL COSTS INCURRED BY THE DEVELOPER
* WE ENERGIES IS NOT RESPONSIBLE FOR DAMAGE TO TREES AND/OR ROOTS LOCATED ALONG TRENCH ROUTE
* WE ENERGIES AND/OR ITS CONTRACTORS WILL CLEAN ANY MUD/DEBRIS THAT IS TRACKED ONTO EXISTING ROADS AS A RESULT OF THEIR CONSTRUCTION DAILY
* WE ENERGIES AND ITS CONTRACTORS ARE NOT RESPONSIBLE FOR COMPACTION ISSUES OR DAMAGES TO GRAVELED ROADS
* ANY ADDITIONAL SPECIAL NOTES OR PROVISIONS

CUSTOMER'S SIGNATURE OF APPROVAL ______ DATE ______

IF BURIED OBSTRUCTIONS ARE ENCOUNTERED ADDITIONAL COSTS MAY BE INCURRED.

N



TYPE OF WORK:
[X] SUBDIVISION-UNDERGROUND FACILITIES
[ ] SUBDIVISION-OVERHEAD FACILITIES
[ ] SUBDIVISION STREET LIGHT - UNDERGROUND FACILITIES
[ ] SUBDIVISION STREET LIGHT - OVERHEAD FACILITIES
[ ] SUBDIVISION - RELOCATE FACILITIES
[ ] OTHER: ______

STAKING REQUIREMENTS:
[X] SURVEYOR [ ] STAKED
[ ] DESIGNER [ ] NOT NEEDED

RESTORE PRIVATE PROPERTY:
[ ] YES [ ] NO

JU COMPANY: ______ **JOB #** ______
ENGINEERING CONTACT: ______ CONSTRUCTION CONTACT: ______
PHONE # ______ PHONE # ______
CONSTRUCTION EMAIL: ______
EXCEPTIONS/ JU SIGNATURES: ______

JU COMPANY: ______ **JOB #** ______
ENGINEERING CONTACT: ______ CONSTRUCTION CONTACT: ______
PHONE # ______ PHONE # ______
CONSTRUCTION EMAIL: ______
EXCEPTIONS/ JU SIGNATURES: ______

CONTACT JU PARTNERS 3-5 DAYS PRIOR TO CONSTRUCTION.

JOINT USE KEY:
____ = ______
____ = ______
____ = ______
____ = ______

RELATED WORK REQUESTS:
OH: 5039526
DB: 5031866
SLDB 5039324
SLOH: 5039325

[ ] ROW TO OBTAIN EASEMENT / ADD EASEMENT. SURVEYOR TO STAKE C/L AND MARK WIDTH OF EASEMENT ON STAKE.
[X] ROW TO CONTACT CST/DESIGNER FOR EASEMENT REQ'S.
[ ] NO NEW EASEMENTS REQUIRED

EROSION CONTROL NOTES

[X] IF DISTURBANCE OCCURS IN SUMMER, FINAL STABILIZATION SHALL BE PERMANENT SEED AND PROPERLY ANCHORED MULCH, UNLESS NOTED. IF DISTURBANCE OCCURS IN WINTER, TEMPORARY STABILIZATION SHALL BE SOIL STABILIZER, UNLESS NOTED. FINAL STABILIZATION IS REQUIRED IN SPRING.
[ ] IF DISTURBANCE OCCURS WITHIN THE SLOPE INTERCEPT, FINAL STABILIZATION SHALL BE SOIL STABILIZER, UNLESS NOTED. IF DISTURBANCE OCCURS OUTSIDE THE SLOPE INTERCEPT, FINAL STABILIZATION SHALL BE PERMANENT SEED AND PROPERLY ANCHORED MULCH, UNLESS NOTED.
[ ] IF DISTURBANCE OCCURS IN AGRICULTURAL FIELDS, SOIL SEGREGATION WILL NEED TO TAKE PLACE TO RETURN FIELDS TO PRE-CONSTRUCTION SOIL STRATIFICATION AND TO PRE-CONSTRUCTION ELEVATIONS.
[ ] DEPENDING ON THE TIME OF YEAR AND WEATHER CONDITIONS, CONSIDER USING PLATES/MATS IN WETLANDS OR CROSSING DITCHES.
[ ] STOCKPILE MATERIALS SHALL BE PLACED UPSLOPE FROM EXCAVATION. IF STOCKPILE MATERIALS MUST BE PLACED DOWNSLOPE OF EXCAVATION, PROTECT STOCKPILES WITH 12" WATTLES.
[ ] PROJECT SPECIFIC EROSION CONTROL NOTES:

WR 5031866

REV.	DESCRIPTION	BY	DATE
0	DESIGN APPROVED FOR CONSTRUCTION	JB	5/7/25

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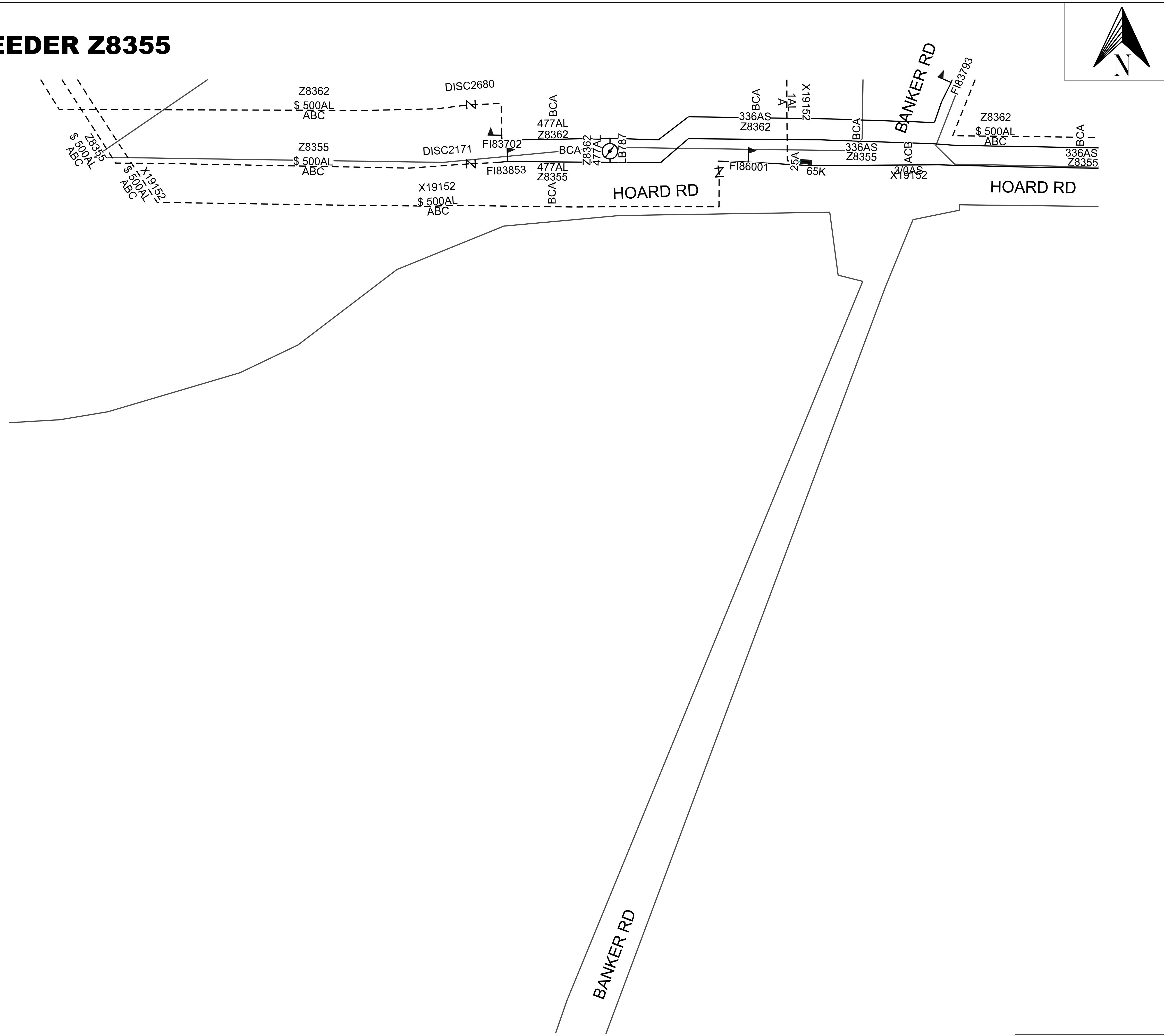
U:\Data\@Work Management\Western\FTSC\@FTSC 5020000 – 5039999\5031866\Design\5031866 (3.24.25) more peds.dgn

ELECTRIC WORK REQUEST

5031866

EXISTING FEEDER Z8355



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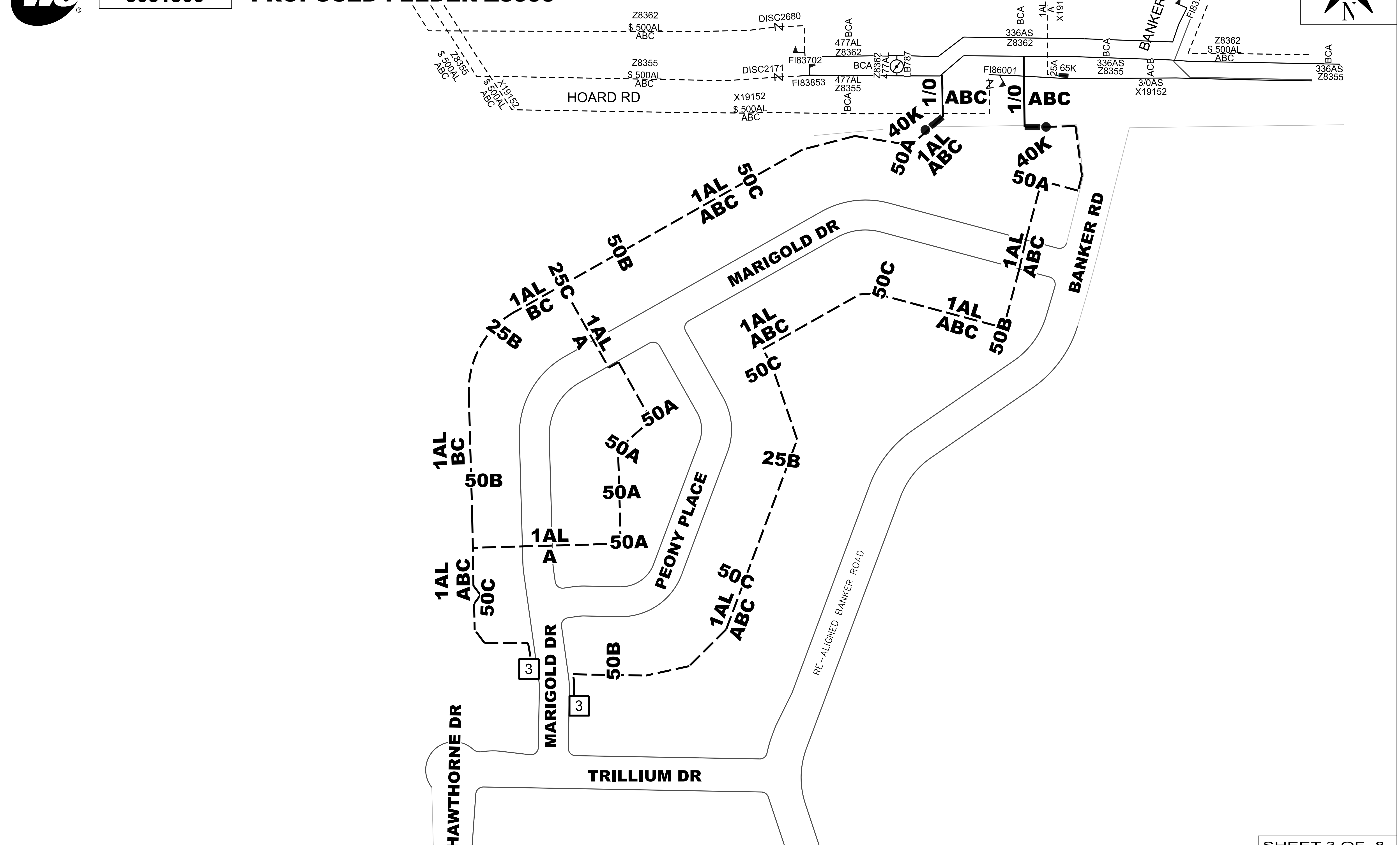
ELECTRIC WORK REQUEST

5031866

PROPOSED FEEDER Z8355



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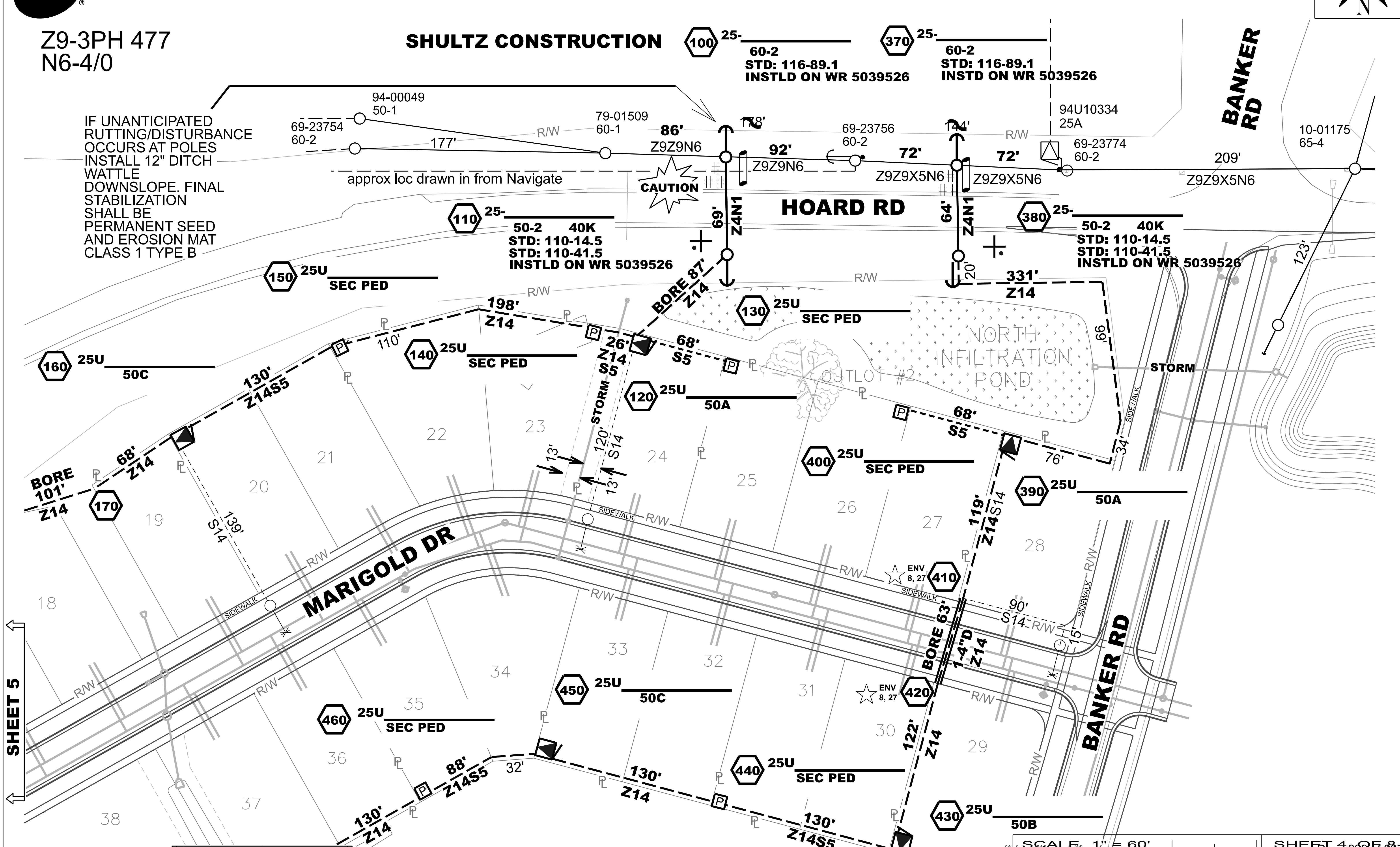
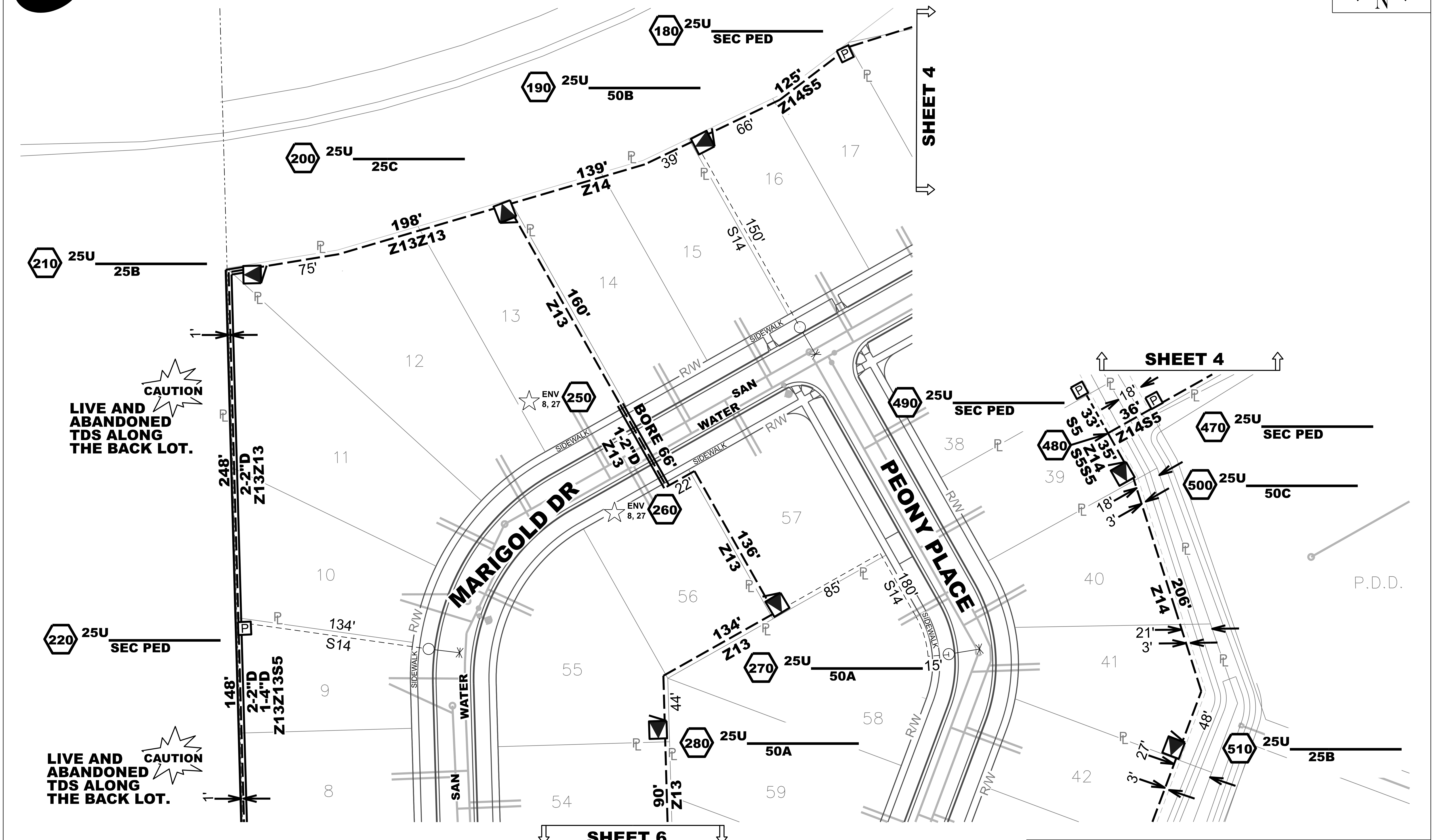
ELECTRIC WORK REQUEST

5031866



ELECTRIC WORK REQUEST

5031866



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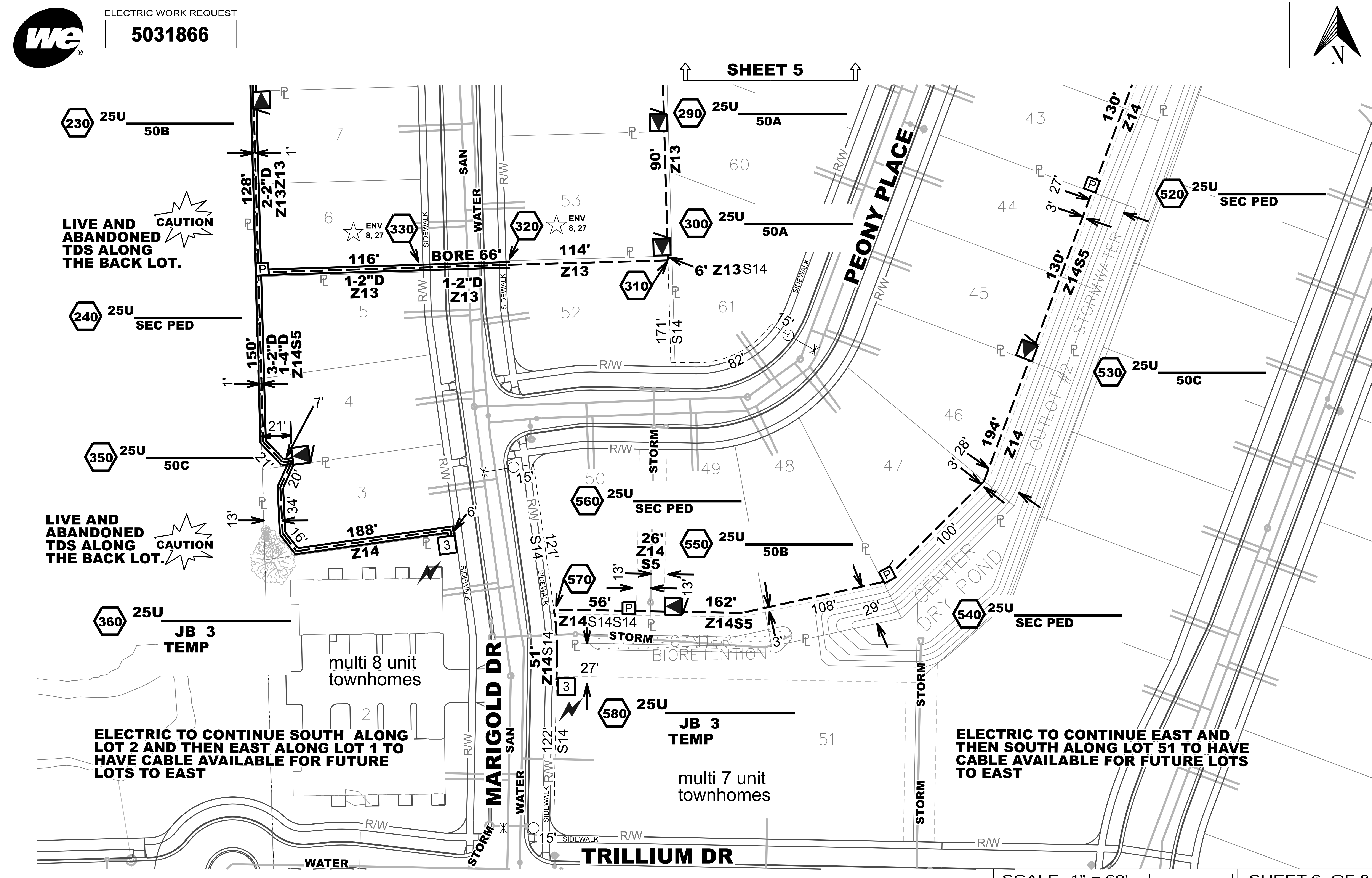
ELECTRIC WORK REQUEST

5031866



SCALE 1" = 60'

SHEET 6 OF 8

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5031866

120 50A

MANUFACTURER:
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: A
FLUID TYPE: DESIGN IZ:
SERIAL:
MATERIAL #:
ASSET ID #:
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N
FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC:
SWITCHED BY: DATE/TIME:

200 25C

MANUFACTURER:
KVA: 25
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: C
FLUID TYPE: DESIGN IZ:
SERIAL:
MATERIAL #:
ASSET ID #:
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N
FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC:
SWITCHED BY: DATE/TIME:

270 50A

MANUFACTURER:
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: A
FLUID TYPE: DESIGN IZ:
SERIAL:
MATERIAL #:
ASSET ID #:
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N
FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC:
SWITCHED BY: DATE/TIME:

160 50C

MANUFACTURER:
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: C
FLUID TYPE: DESIGN IZ:
SERIAL:
MATERIAL #:
ASSET ID #:
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N
FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC:
SWITCHED BY: DATE/TIME:

210 25B

MANUFACTURER:
KVA: 25
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: B
FLUID TYPE: DESIGN IZ:
SERIAL:
MATERIAL #:
ASSET ID #:
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N
FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC:
SWITCHED BY: DATE/TIME:

280 50A

MANUFACTURER:
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: A
FLUID TYPE: DESIGN IZ:
SERIAL:
MATERIAL #:
ASSET ID #:
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N
FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC:
SWITCHED BY: DATE/TIME:

190 50B

MANUFACTURER:
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: B
FLUID TYPE: DESIGN IZ:
SERIAL:
MATERIAL #:
ASSET ID #:
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N
FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC:
SWITCHED BY: DATE/TIME:

230 50B

MANUFACTURER:
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: B
FLUID TYPE: DESIGN IZ:
SERIAL:
MATERIAL #:
ASSET ID #:
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N
FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC:
SWITCHED BY: DATE/TIME:

290 50A

MANUFACTURER:
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: A
FLUID TYPE: DESIGN IZ:
SERIAL:
MATERIAL #:
ASSET ID #:
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N
FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC:
SWITCHED BY: DATE/TIME:

5031866

300

50A

MANUFACTURER: ______
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: A
FLUID TYPE: ______ DESIGN IZ: ______
SERIAL: ______
MATERIAL #: ______
ASSET ID #: ______
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N

FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC: ______
SWITCHED BY: ______ DATE/TIME: ______

430

50B

MANUFACTURER: ______
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: B
FLUID TYPE: ______ DESIGN IZ: ______
SERIAL: ______
MATERIAL #: ______
ASSET ID #: ______
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N

FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC: ______
SWITCHED BY: ______ DATE/TIME: ______

510

25B

MANUFACTURER: ______
KVA: 25
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: B
FLUID TYPE: ______ DESIGN IZ: ______
SERIAL: ______
MATERIAL #: ______
ASSET ID #: ______
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N

FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC: ______
SWITCHED BY: ______ DATE/TIME: ______

350

50C

MANUFACTURER: ______
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: C
FLUID TYPE: ______ DESIGN IZ: ______
SERIAL: ______
MATERIAL #: ______
ASSET ID #: ______
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N

FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC: ______
SWITCHED BY: ______ DATE/TIME: ______

450

50C

MANUFACTURER: ______
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: C
FLUID TYPE: ______ DESIGN IZ: ______
SERIAL: ______
MATERIAL #: ______
ASSET ID #: ______
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N

FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC: ______
SWITCHED BY: ______ DATE/TIME: ______

530

50C

MANUFACTURER: ______
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: C
FLUID TYPE: ______ DESIGN IZ: ______
SERIAL: ______
MATERIAL #: ______
ASSET ID #: ______
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N

FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC: ______
SWITCHED BY: ______ DATE/TIME: ______

390

50A

MANUFACTURER: ______
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: A
FLUID TYPE: ______ DESIGN IZ: ______
SERIAL: ______
MATERIAL #: ______
ASSET ID #: ______
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N

FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC: ______
SWITCHED BY: ______ DATE/TIME: ______

500

50C

MANUFACTURER: ______
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: C
FLUID TYPE: ______ DESIGN IZ: ______
SERIAL: ______
MATERIAL #: ______
ASSET ID #: ______
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N

FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC: ______
SWITCHED BY: ______ DATE/TIME: ______

550

50B

MANUFACTURER: ______
KVA: 50
VOLTAGE: 120/240
LOCATION ID: 25U
PHASE: B
FLUID TYPE: ______ DESIGN IZ: ______
SERIAL: ______
MATERIAL #: ______
ASSET ID #: ______
3 PHASE TRANSFORMER LOAD BREAK SWITCHES? ☐Y ☐N

FOR SOC USE ONLY
WE ENERGIES EQUIPMENT ENERGIZED ☐Y ☐N
Customer EQUIPMENT ENERGIZED ☐Y ☐N EDC: ______
SWITCHED BY: ______ DATE/TIME: ______

WE ENERGIES - ELECTRIC OPERATIONS

CLEARANCE NOTES:

- -LOCATION OF OBSTRUCTIONS ARE FROM RECORDS AND MUST BE VERIFIED IN THE FIELD.
- -MAINTAIN 2' MIN. CLEARANCE BETWEEN OUTSIDE FACE OF MANHOLE & BELL OF PIPE.
- -THIS APPLIES TO GAS AND WATER MAINS.
- -MAINTAIN 2' MIN. VERTICAL CLEARANCE AT CROSSINGS OF SEWER OR WATER MAINS.
- -MAINTAIN 5' MIN. HORIZONTAL DIST. BETWEEN CONDUIT AND SEWER.
- -MAINTAIN 3' MIN. HORIZONTAL DIST. BETWEEN CONDUIT AND WATER MAINS.

NOTE - CLEARANCES SHOWN ARE MINIMUM DISTANCES - REFERENCE PERMITS FOR SPECIFIC CLEARANCE REQUIREMENTS. ADDITIONAL UNDERGROUND INFORMATION ON EXCAVATION, BACKFILLING AND CLEARANCES CAN BE FOUND IN STD. 281-02.

STANDARD WIRE KEY

OVERHEAD PRIMARY
E, F, H, Q, R, W, X or Z

Z	1 #2 ACSR
Z1	1 #1/0 ACSR
Z2	1 #3/0 ACSR
Z3	3 #2 ACSR
Z4	3 #1/0 ACSR
Z5	3 #3/0 ACSR
Z7	3 #336 ACSR
Z9	SPECIAL LIST ON SKETCH
Z10	1 WIRE REMOVAL
Z11	2 WIRE REMOVAL
Z12	3WIRE REMOVAL

DIRECT BURY PRIMARY - E, F, H, Q, R, W, X or Z

Z13	1 #1 AL 25KV	X22	1 #2 Cu 15kV
Z14	3 #1 AL 25KV	X23	3 #2 Cu 15kV
Z15	3 #500 AL 28KV	Z24	1 #2 Cu 25kV
X16	1 #2 AL 15KV	Z25	3 #2 Cu 25kV
X17	3 #2 AL 15KV	X26	3 #500 Cu 15kV
X18	3 #500 AL 15KV	Z27	3 #500 Cu 28kV
R19	3 #1/0 AL 35KV	Z28	3 #750 Cu 28kV
R20	3 #750 AL 35KV	Z29	SPECIAL - LIST ON SKETCH
Z21	3 #750 AL 28KV		

NEUTRAL

N	1-#2 ACSR
N1	1-#1/0 ACSR
N2	1-#3/0 ACSR
N3	1-#4/0 AL
N4	1-#336 ACSR
N5	REMOVAL

GUYING

G	1/4" ARM GUY
G1	5/16" ARM GUY
G2	3/8" ARM GUY
G3	5/16" POLE GUY
G4	3/8" POLE GUY
G5	7/16" POLE GUY

SECONDARY - 1PHASE

S	6DX
S1	4 TX
S2	2 TX
S3	1/0 TXR
S4	3/0 TXR
S5	350 TXR
S6	750 TXR
S7	1/0 TXF
S8	4/0 TXF
S9	336 TXR
S10	750 TXF
S11	3 WIRE REMOVAL
S12	3 WIRE MAIN
S14	6DX CIC
S15	1/0TX CIC

SECONDARY - 3PHASE

$	1/0 TXF
$1	4/0 TXF
$2	336 TXF
$3	3/0 TX
$4	350 TX
$5	750 TX
$6	1/0 QXF
$7	3/0 QXF
$8	350 QXR
$9	750 QXR
$10	3 WIRE REMOVAL
$11	3/0 QXR
$12	4 WIRE REMOVAL

EROSION CONTROL LEGEND

- ENV 8, 27 — APPROXIMATE LOCATION FOR UNDERGROUND FACILITY EXCAVATION
- A/B/C/D — INLET PROTECTION, TYPE
- 12" WATTLE or 12"/20" SEDIMENT LOG or 9.5"/20" EROSION EEL
- STONE DITCH CHECK
- ROCK BAG
- MULCH
- SOIL STABILIZER, TYPE B
- EROSION MAT CLASS I, TYPE A
- EROSION MAT CLASS I, TYPE B
- EROSION MAT CLASS I, TYPE A URBAN
- EROSION MAT CLASS I, TYPE B URBAN
- EROSION MAT CLASS II
- EROSION MAT CLASS III
- VEGETATIVE BUFFER
- TRACKING PAD
- TIMBER MAT
- SILT FENCE
- DW — APPROXIMATE DEWATERING BASIN LOCATION
- SURFACE WATER FLOW

WE ENERGIES WORK REQUEST ENVIRONMENTAL NOTES (Notes 1 through 7 apply to ALL work requests)

General

1. If WDNR and/or USACE permits were obtained for the project, all permit conditions shall be met during construction of the project.

Erosion Control

2. If soil disturbance occurs on slopes or channels/ditches leading to wetlands or waterways, or within wetlands, the disturbed areas shall be stabilized and appropriate erosion control Best Management Practices (BMP's) shall be implemented.
3. Erosion Control BMR's shall meet or exceed the approved WDNR Storm Watter Management Technical Standards (http://dnr.wi.gov/topic/stormwater/standards/const_standards.html). Refer to We Energies Construction Site Sediment and Erosion Control Standards.
4. Inspect installed erosion control BMP's at least one time per week and after ½" rain events: repair as necessary.
5. When temporary stabilization is required (e.g. for winter or short-term construction) prior to final restoration, soil stabilizer shall be installed wherever possible. Erosion mat shall be used temporarily only where appropriate, in accordance with state standards, and when approved by the Operations Supervisor.

Contaminated Soils

6. Whenever soil exhibiting obvious signs of contamination (e.g., discoloration, petroleum or solvent odor, free liquids other than water, buried containers or tanks, or other obvious signs of environmental impacts) is encountered during excavation or installation, cease work immediately, take appropriate immediate precautions to ensure worker health and safety, and contact the Operations Supervisor or Inspector.

Spills

7. If an oil spill occurs during construction, call the Environmental Incident Response Team (EIRT) at 414-430-3478:
   a. Any quantity of oil is spilled into surface water;
   b. Any oil spill greater than 50 ppm PCB into a sewer, vegetable garden, or grazing land;
   c. Any oil spill containing greater than 500 ppm PCB;
   d. Five gallons or more of oil spilled to the ground;
   e. Any oil spill involving a police department, fire department, DNR, or concerned property owner.

Notes 8 through 27 apply as noted at specific points within each work request:

Dewatering

8. Dewatering of pits or trenches shall be done in accordance with state standards. Use an approved sediment bag, a straw bale dewatering basin, a combination of both, or equivalent.

Wetlands

9. As much as practicable, the majorityof the work shall be staged from the public roadways and road shoulders, keeping equipment out of adjacent wetlands.
10. All work shall be conducted to minimize soil disturance. No rutting will be allowed within the wetlands.
11. If soils are not frozen or stable to a point that avoids rutting, timber mats, mud tracks, or equivalent shall be utilized to access pole locations.
12. Excavated soils cannot be stockpiled in wetlands.
13. All excess spoils shall be removed from wetlands and placed in a suitable upland location.
14. Trenching and pit excavations within wetlands shall include soil segregation to facilitate restoration of pre-construction soil stratification, and restoration to pre-construction elevations.
15. Poles scheduled to be removed, and that occur within wetland, shall be cut at the ground surface.

Waterways

16. No work can be performed within the banks or below the ordinary high watermark of any navigable waterways/streams.
17. No crossing of navigable waterways with equipment can occur. Foot traffic is allowed.
18. Any disturbed soil within 75-feet of the ordinary high water mark of any navigable waterways/streams shall be stabilized within 24 hours of construction completion.

Threatened and Endangered Species

19. Threatened or endangered species are known to occur in the work area. It is illegal to harass, harm, or kill a protected species under state and federal regulations. Proper precautions shall be taken to ensure harm to individuals is avoided.
20. In order to protect the threatened or endangered species, work must be conducted between November 5 and March 15.
21. Exclusion fencing must be installed at the work area prior to March 15.
22. A qualified biologist must be present when conducting work at this location.

Invasive Species

23. State regulated invasive species are known to occur in the work area. Reasonable precautions are legally required to prevent the spread of these species. The Wisconsin Council on Forestry Transportation and Utility Rights-of Way Best Management Practices should be followed: (http://council.wisconsinforestry.org/invasives/transportation/).

Cultural and Historical Resources, cont.

24. The project is within or adjacent to an area that is identified by the State of Wisconsin as potentially having Native American artifacts, burial mounds or burial sites, which could be encountered during construction.
25. If human bone or any artifacts are discovered during construction, work must cease immediately. Contact the Environmental Department who will contact the State Burial Sites Preservation Office and determine the next steps that must be taken in order to comply with state law. Work at that site MAY NOT PROCEED until the Environmental Department authorizes it.
26. A "qualified archaeologist," as specified under Wis. Stats 157.70 (1) (i) and Wis. Admin. Code HS 2.04 (6), must be present to monitor all ground disturbing activities.

Frac-out Contingency Plan

27. A frac-out contingency plan shall be on-site and implemented accordingly. The contingency plan shall incorporate the following components:
   a. Continuously inspect the bore paths for frac-outs in order to respond quickly and appropriately.
   b. Containment materials (e.g. silt fence, straw bales, sand bags, etc.) shall be on site and available should a frac-out occur.
   c. A vac truck shall be accessible on short notice in order to respond quickly to a frac-out.

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **May 20, 2025**

TO: **Fort Atkinson City Council**

FROM: **Adrian Bump, Police Chief**

RE: **Review and possible action relating to the purchase of a Dispatch Radio Terminal for the Police Department (Lindsey, Police Captain)**

BACKGROUND

The police department is in need of purchasing a new Dispatch Radio Terminal to replace the current machine that has exceeded its end of life estimate (5-7 years). The current station has been in operation since approximately 2009. This past February, it became necessary to reboot the system, and at that time staff discovered its age. Staff understood the lifespan of the system was coming to an end, and replacement became a necessity for the continuity of operations. GenComm conducted an onsite inspection of the system and confirmed it was past its operational life expectancy. The total quote of $17,041, will cover the purchase and installation of the new terminal.

DISCUSSION

The replacement of the Dispatch Radio Station Terminal is essential to Police Department operations as it allows radio communication through the Police Department, Fire Department, and Department of Public Works. The system also controls security access points throughout the police department.

Staffe did not test or review any other products as GenComm is the department's sole source vendor for the communication platform. GenComm is the best fit for the agency and is integrated into all the radio equipment citywide. In addition, upgrading to the newest version of this system will allow a seamless transition to the existing control systems in the building.

FINANCIAL ANALYSIS

There are no competitive or comparison quotes. This complies with the purchasing policies outlined in the Financial Stability Guidebook, section 1.9(3). GenComm is the sole vendor for the department's communication platform. The items quoted are the current version to replace the outdated radio operating system.

Funds to purchase a new Radio Dispatch Terminal are from 2025 budgeted funds for the transition to the off-site cloud-based 911 system hosted by AT&T. This transition was originally supposed to happen in the fall of 2024; however, the department was pushed to spring of 2025 and now early fall of 2025. Due to the change in timeline of this project, these budgeted funds have remained unspent and will be able to cover the cost of the replacement of the Dispatch Radio Terminal. Budgeted funds to manage the department's 911 system and radio communications are all contained within the same account from the police department budget. Staff intends to use the telephone/radio operating account for this purchase (01-52-5211-0900).

The quoted items are below:

Bosch ADHB-4-GEN2-US/ADHB-4 Audio input/output-**$17,041.00**
interface-provides Headset, Microphone, Phone Audio, Aux
Audio, and speaker connectivity to C-soft software,
Telex Desktop PC with Windows 10 (CPU),
Telex 22" LED Flat Panel Monitor

RECOMMENDATION

Staff recommends the City Council approve the purchase and installation of the Dispatch Radio Terminal from GenComm in an amount not to exceed $17,041.

ATTACHMENTS

1. Gencom Quote Radio Terminal

GENCOMM
2880 Commerce Park Drive
Madison, WI 53719
800-356-3200 | www.gencomm.com

Madison - (608)271-4848
Milwaukee - (262)439-2000
Eau Claire - (715)225-7604
WI Rapids - (715)424-3050
McHenry - (815)385-4224

SALES QUOTE

Sales Quote No: 36726
Date: 4/20/25
Account No: 1830

Bill To:
Fort Atkinson Police Dept.
101 S. Water Street, W
Fort Atkinson, WI 53538
USA

Ship To:
Fort Atkinson Police Dept.
Attn: Adrian Bump
101 S. Water Street, W
Fort Atkinson, WI 53538
USA

Sales Person	P.O. Number	Ship Method	Payment Terms	Quote Expires On
Ron Sampson	Pending	Service Installation	NET 30 Days	5/4/25

Notes

Chief Adrian Bump — New Dipatch Station - replaces current station with current model (includes new electronics and updated software)

Item No	Description	Quantity	UM	Price	Amount
F.01U.411.770	Bosch ADHB-4-GEN2-US/ADHB-4 Audio input/output interface-provides Headset, Microphone, Phone Audio, Aux Audio, and speaker connectivity to C-soft software. USB connected to PC.	1.00	Each	$17,041.00	$17,041.00
F.01U.318.570	Premium Desktop Microphone (Gooseneck with PTT)	1.00	Each	$0.00	$0.00
F.01U.155.248	Dispatch Position Speakers	1.00	Each	$0.00	$0.00
F.01U.413.299	Telex C-Soft 12-line softward - Version 8	1.00	Each	$0.00	$0.00
F.01U.354.561	Telex Desktop PC with Windows 10 (CPU), Wireless mouse & keyboard, does not include speakers - Requires C-Soft software	1.00	Each	$0.00	$0.00
F.01U.303.136	Telex 22" LED Flat Panel Monitor	1.00	Each	$0.00	$0.00
F.01U.411.847	Telex Footswitch ADHB-4 for Hands-free PTT Operation, 10ft cord	1.00	Each	$0.00	$0.00
LABORSERV	Setup, Programming and Installation	1.00	Each	$0.00	$0.00

Returns & exchanges are accepted within 30 days of purchase and require an RMA number. Items must be in unused condition and in original packaging. Special order items are non-returnable and may not be cancelled once shipped from vendor/manufacturer. Radio and infrastructure equipment/manufacturers carry a 25% restocking fee.

Subtotal	$17,041.00
Freight	$0.00
Sales Tax	$0.00
Sales Order Total	$17,041.00

* A 3% surcharge applies to all credit card payments.

Unless otherwise specified, shipping and handling charges are not included and will be added to the associated invoice.

Quote Accepted By____________________________________ Date_________________