



**F O R T • A T K I N S O N**

**CITY COUNCIL MEETING  
REMOTE VIA PHONE USING ZOOM  
MARCH 2, 2021 ~ 7:00 P.M.**

[https://us02web.zoom.us/j/83308062199?  
pwd=MGRBeEtkUWdadmIvVUhoK3ltV  
2M2dz09](https://us02web.zoom.us/j/83308062199?pwd=MGRBeEtkUWdadmIvVUhoK3ltV2M2dz09)

Passcode: 944231  
Meeting ID: 833 0806 2199

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If you have special needs or circumstances which may make communication or accessibility difficult at the meeting, please call (920) 563-7760. Accommodations will, to the fullest extent possible, be made available on request by a person with a disability.

**AGENDA**

1. Call meeting to order.
2. Roll call.
3. Approval of minutes of February 16, 2021 regular Council meeting.
4. Public Hearings – None.
5. Public Comment
6. Petitions, Requests and Communications
  - a. Proclamation Recognizing World Migratory Bird Day in the City of Fort Atkinson on May 8, 2021.  
Action: Accept and file.
  - b. Update from Chamber of Commerce on Annual Tourism Report and Budget.  
Action: Accept and file.
7. Resolutions and Ordinances – None.
8. Reports of Officers, Boards and Committees
  - a. City Manager's Report.  
Action: Present report.

- b. Minutes of Plan Commission meeting held February 23, 2021.

Action: Accept and file.

- c. Minutes of Airport Committee meeting held February 24, 2021.

Action: Accept and file.

9. Unfinished Business – None.

10. New Business

- a. Update on financial status of Historical Society Trust Funds.

Action: Accept and file.

- b. Review and possible action relating to quotes for a two-year loan for Public Works Capital Equipment.

Action: Reject or Approve.

- c. Review and possible action relating to quotes for a ten-year loan for Street Improvement.

Action: Reject or Approve.

- d. Review and possible action relating to a quote for replacement of water slide pump at Aquatic Center as budgeted.

Action: Reject or Approve.

- e. Review and possible action relating to the proposed Post-Issuance Compliance Policy for Tax-Exempt and Tax-Advantaged Obligations and Continuing Disclosure.

Action: Reject or Approve.

11. Miscellaneous

- a. Review and possible action relating to operator licenses.

Action: Reject or Approve.

- b. Review and possible action to authorize chargeback of unpaid delinquent personal property taxes from 2020 tax roll.

Action: Reject or Approve.

12. Claims, Appropriations and Contract Payments

- a. Verified claims.

Action: Motion to approve list of verified claims presented by the Director of Finance and to authorize payment.

- b. Consideration of a motion to convene into closed session pursuant to Wisconsin state Statute 19.85 (1) (e) to deliberate and conduct other specified public business, when competitive or bargaining reasons require a closed session. Action: No action will be taken, and Council will adjourn from closed session.

13. Adjournment

*Date Posted: 2/26/2021*

**CITY OF FORT ATKINSON**  
**City Council Minutes ~ February 16, 2021**

CALL MEETING TO ORDER.

Pres. Becker called the meeting to order at 7:00 pm via Zoom.

ROLL CALL.

Present: Cm. Housley, Cm. Johnson, Cm. Kotz, Cm. Scherer and Pres. Becker. Also present: City Attorney, City Clerk/Treasurer, City Engineer, Police Chief, Fire Chief and Wastewater Supervisor.

APPROVAL OF MINUTES OF FEBRUARY 2, 2021 REGULAR COUNCIL MEETING.

Cm. Scherer moved, seconded by Cm. Housley to approve the minutes as presented. Motion carried via Zoom.

PUBLIC HEARINGS

None.

PUBLIC COMMENT

After three calls, no public comments were made.

PETITIONS, REQUESTS AND COMMUNICATIONS

a. *Presentation of Green Award.*

Pres. Becker presented the Green Award. No action was taken.

RESOLUTIONS AND ORDINANCES

a. *Resolution declaring the month of May as “No Mow May” in the City of Fort Atkinson.*

Engineer Selle presented the declaration and letters of support. The proposed exception would allow rear yards of residential properties to exceed the 8 inches tall restriction for May 1, 2021 to June 1, 2021.

Margaret Schroeder – spoke in support of the resolution.

Frankie Fuller – spoke in support of the resolution. A few of those behind the resolution will attend a class and provide resources for the community.

Cm. Housley moved, seconded by Cm. Johnson to approve and adopt Resolution declaring the month of May as “No Mow May” in the City of Fort Atkinson. Motion carried unanimously via Zoom.

REPORTS OF OFFICERS, BOARDS AND COMMITTEES

a. *Building, Plumbing and Electrical Permit Report for January, 2021.*

Cm. Kotz moved, seconded by Cm. Scherer to accept and file. Motion carried via Zoom.

UNFINISHED BUSINESS

a. *2020 call data update on adult care facilities.*

Chief Bump presented the annual call data. In 2010, the Department noticed an increase in call volume to community residential care facilities. In 2015, they began working with facilities to address the increased calls. Additionally, the Department collaborates with Human Services to provide support to the facilities and their staff.

Cm. Scherer moved, seconded by Cm. Johnson to accept and file. Motion carried via Zoom.

#### NEW BUSINESS

a. *Review and approve change order for additional high rack and pallet rack system at Fire Station.*

Chief Rausch provided the change order for a high rack and pallet rack system. The additional cost for this item is \$4,497. This was a planned project cost. There is adequate funding for this project.

Cm. Johnson moved, seconded by Cm. Scherer to approve the change order for the additional high rack and pallet system at the Fire Dept not to exceed \$4,497. Motion carried unanimously via Zoom.

b. *Review and approve request for purchase of network server hardware, software, and installation services at Wastewater Utility as budgeted.*

Wastewater Supervisor discussed the request for technology equipment that was budgeted for 2021. Their current windows server is no longer supported and is need of replacement.

Cm. Scherer moved, seconded by Cm. Johnson to approve the request for purchase of network server hardware, software and installation services as budgeted from Ignatek not to exceed \$7,578 of additional equipment purchases. Motion carried unanimously via Zoom.

#### MISCELLANEOUS

a. *Grant operator licenses.*

Cm. Kotz moved, seconded by Cm. Johnson to approve operator licenses. Motion carried via Zoom.

b. *Change of Agent for license for Kwik Trip Inc. dba Stop-N-Go #1502, 313 Madison Ave.*

Cm. Scherer moved, seconded by Cm. Johnson to approve the change of agent for Kwik Trip Inc. DBA Stop-N-Go, #1502, 313 Madison Avenue. Motion carried via Zoom.

c. *City, Sewer, Water and Stormwater Utility Financial Statements as of January 31, 2021.*

Cm. Kotz moved, seconded by Cm. Housley to accept and file financials as presented. Motion carried via Zoom.

d. *Report on 2020 tax collections and on 2020 delinquent personal property taxes.*

Cm. Housley moved, seconded by Cm. Scherer to accept and file the tax reports. Motion carried via Zoom.

Cm. Scherer moved, seconded by Cm. Housley to refer unpaid personal property taxes to the City Attorney for collection. Motion carried via Zoom.

## CLAIMS, APPROPRIATIONS AND CONTRACT PAYMENTS

### *a. Verified claims.*

Cm. Johnson moved, seconded by Cm. Scherer to approve list of verified claims presented by the Director of Finance and to authorize payment. Motion carried on a roll call vote.

### *b. Consideration of a motion to convene into closed session pursuant to Wisconsin state Statute 19.85 (1) (e) Deliberation or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, , and (c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility; RE: Sale of property and update personnel.*

Cm. Scherer moved, seconded by Cm. Johnson to consider a motion to convene into closed session pursuant to Wisconsin state Statute 19.85 (1) (e) Deliberation or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, , and (c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility; RE: Sale of property and update personnel. Motion carried unanimously via Zoom.

Cm. Scherer moved, seconded by Cm. Johnson to reconvene into open session. Motion carried unanimously via Zoom.

Cm. Scherer moved, seconded by Cm. Johnson to approve Amendment to Purchase to Todd Willkomm. Motion carried unanimously via Zoom.

## ADJOURNMENT

Cm. Housley moved, seconded by Cm. Johnson to adjourn. Meeting adjourned at 8:09 pm.



**CITY OF FORT ATKINSON, Fort Atkinson, WI, 53538**

**Date:** March 2, 2021

**TO:** City Council  
**FROM:** Rebecca Houseman LeMire, City Manager  
**SUBJECT:** World Migratory Bird Day - 2021

**Background:**

Annually since 2016, the City of Fort Atkinson has recognized the second Saturday in May as World Migratory Bird Day as part of the City's "Bird City" designation.

**Discussion:**

The 2021 World Migratory Bird Day (WMBD) will be held on Saturday, May 8, 2021 and incorporates the theme "Sing, Fly, Soar – Like a Bird." WMBD encourages citizens to celebrate the beauty of migratory birds and to support efforts to protect and conserve them and their habitats in our community.

**Financial Analysis:**

None.

**Staff Recommendation:**

Staff recommends that the City Council President proclaim Saturday, May 8, 2021 as World Migratory Bird Day in the City of Fort Atkinson, with the theme "Sing, Fly, Soar – Like a Bird."

**PROCLAMATION RECOGNIZING  
WORLD MIGRATORY BIRD DAY**

**WHEREAS**, migratory birds are some of the most beautiful and easily observed wildlife that share our communities; and

**WHEREAS**, many citizens recognize and welcome migratory songbirds as symbolic harbingers of spring; and

**WHEREAS**, these migrant species also play an important economic role in our community, controlling insect pests and generating millions in recreational dollars statewide; and

**WHEREAS**, migratory birds and their habitats are declining throughout the Americas, facing a growing number of threats on their migration routes and in both their summer and winter homes; and

**WHEREAS**, public awareness and concern are crucial components of migratory bird conservation; and

**WHEREAS**, citizens enthusiastic about birds, informed about the threats they face, and empowered to help address those threats can directly contribute to maintaining healthy bird populations; and

**WHEREAS**, since 1993 World Migratory Bird Day (formerly International Migratory Bird Day) has become a primary vehicle for focusing public attention on the nearly 350 species that travel between nesting habitats in our communities and throughout North America and their wintering grounds in South and Central America, Mexico, the Caribbean, and the southern U.S.; and

**WHEREAS**, hundreds of thousands of people will observe WMBD, gathering in town squares, community centers, schools, parks, nature centers, and wildlife refuges to learn about birds, act to conserve them, and simply to have fun; and

**WHEREAS**, while WMBD officially is held each year on the second Saturday in May, its observance is not limited to a single day, and planners are encouraged to schedule activities on the dates best suited to the presence of both migrants and celebrants; and

**WHEREAS**, WMBD is not only a day to foster appreciation for wild birds and to celebrate and support migratory bird conservation, but also a call to action.

**NOW THEREFORE, I, Mason Becker, as City Council President of the City of Fort Atkinson, do hereby proclaim May 8, 2021 as**

**World Migratory Bird Day**



in the City of Fort Atkinson with the theme **“Sing, Fly, Soar – Like a Bird,”** and I urge all citizens to celebrate this observance and to support efforts to protect and conserve migratory birds and their habitats in our community and the world at large.

Proclaimed and signed this 2<sup>nd</sup> day of March in the year 2021.

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**Mason Becker, City Council President**

Attest:

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Michelle Ebbert, City Clerk/Treasurer/Finance Director



# Fort Atkinson Area Chamber of Commerce Tourism Department ANNUAL REPORT

## Mission Statement

To promote the City of Fort Atkinson and its attractions and events, with the intention of positively impacting the city's economy and quality of life.

## Introduction

In October of 1998, the City of Fort Atkinson approved a room tax fee of 5% on gross receipts, 28% of which goes to the city for the purpose of tourism-related improvements, 70% of which goes to the Fort Atkinson Area Chamber of Commerce Tourism Department, and 2% of which goes to the hospitality owners to help cover their administrative costs in recording and reporting room tax fees. Under the guidelines of the Room Tax law, room tax funds can only be used for tourism promotion and tourism development, and targeting transient tourists likely to spend the night in one or more lodging establishments. By requirement of state statute, an annual report of room tax expenditures must be provided to the local Tourism Commission and filed with the Wisconsin State Department of Revenue by May 1 of each year.

The latest data from the Wisconsin Department of Tourism provides an overview of the economic impact of Tourism in Jefferson County and in the state of Wisconsin. In 2019, visitors brought an overall increase in local spending, total business sales, tourism-related employment, and labor income. The consequences of COVID-19 on this year's statistics have yet to be fully researched, although it's safe to predict that these reports will reflect a substantial change.

In 2020, The Fort Atkinson Chamber of Commerce received significantly less in quarterly room tax payments due to reduced hotel stays, business closings, and less overall travel. In order to preserve funds, the Tourism Manager position was reduced to part-time from April through October. The position was restored to full-time status after receiving a \$27,739.00 TRAVEL grant from the Wisconsin Department of Tourism. Despite working with a largely reduced budget, the tourism department continued to promote Fort Atkinson to local residents as a place to safely explore close to home and to more transient tourists as a destination once safe travel is able to resume.

This report summarizes the use of room tax funds by the Fort Atkinson Area Chamber of Commerce Tourism Department in 2020.

## Financials

Included with this report are the following financial reports.

- ❖ 2020 Profit & Loss Budget vs. Actual
- ❖ 2021 Tourism Budget

*(NOTE: The Fort Chamber Tourism Dept. operates on a cash basis and does not claim income until it is physically received. As such, the reported total room tax receipts for each year do not include the 4<sup>th</sup> quarter of the previous year.)*

## 2020 Budget and Project Summary

Total room tax revenue in 2019 was \$129,347.41. The total revenue collected in 2020 was \$63,883.34, an approximate decrease of 50% from 2019.

Tourism efforts in 2020 included:

- ❖ Created content for the Jefferson County Tourism Guide. Fort Atkinson has the largest number of advertisers in this publication, due in part to the tourism budget underwriting a portion of their costs.
- ❖ Assumed primary role of writing and posting content on the Jefferson County Tourism Council's Instagram page.
  - Instagram: 494 followers (+70% since September 2020)
- ❖ Organized virtual premiere of Fort Atkinson's Discover Wisconsin episode in May 2020. The partnership with Discover Wisconsin included features on their social media, podcast, blog post, and a to-be-announced giveaway in 2021. The episode has collected nearly 25,000 views on Facebook and YouTube, plus more from live TV airing and streaming services.
- ❖ Increased following on all social media platforms through engaging and relevant content.
  - Facebook: 3,986 followers (+22% vs. 2019)
  - Instagram: 1,060 followers (+59% vs. 2019)
  - LinkedIn: 222 followers (+34% vs. 2019)
- ❖ Increased local shopping, dining, and recreation through a five-month "Summer Survival" campaign, encouraging residents to discover the cultural and recreational gems in their own backyards.
- ❖ Refreshed the biennial Quality of Life and City Map publications by introducing new photography and content.
- ❖ Promotion of the Fort Farmers Market and new COVID-19 guidelines through newspaper, radio, and social media marketing.
- ❖ Hosted the Coolest Thing Made in Fort competition during the month of October to feature Fort Atkinson-based manufacturers. The competition introduced a new category for small manufacturers. The two-week promotion reached thousands of people and collected over 2,000 unique engagements.
- ❖ Created a COVID-19 resource toolkit available on the website to provide healthcare, food access, financial and unemployment resources. The page has collected nearly 2,700 page views since created.
- ❖ Launched an online gift certificate ordering form to allow for an easier way to support local businesses. Over \$5,000 in gift certificates have been ordered solely from the online store.
- ❖ Redesign of Holiday Open House to Red Box Holidays, a 12-day promotion designed to promote safely shopping local during the holiday season.

The annual Wisconsin Governors Conference on Tourism was canceled in 2020 but rescheduled virtual events for March 2021. Events including Rhythm on the River, the Wisconsin Poetry Festival, Fort Koshkonong Rendezvous, Tour de Fort, and Holiday Parade were also canceled. Both the Farmers Market and local retailers benefitted from an on-going promotion of shopping and dining in publications like the Madison Visitors Guide (spring/summer), BRAVA Magazine (a Madison-based publication targeting women), and Experience Wisconsin (a free magazine included in the *Chicago Tribune* and at Travel Wisconsin Welcome Centers). Fort Atkinson's recreational opportunities were also showcased through a WOLX radio summer campaign highlighting the Glacial Heritage Area,

ads in Silent Sports magazine (featuring kayaking, biking, and birdwatching in Fort Atkinson), as well as a three-page advertorial in Bike Wisconsin Trails on the Glacial River Bike Trail.

The Tourism Counts Award was presented to Jim and Christa Bowers for increasing tourism along Fort Atkinson's waterways. In a year when outdoor recreation took center stage, Jim and Christa's collection of waterfront businesses (including Island Bar & Grill, North Shore Chophouse, and the Bridge) became destinations that bring tourists back time and again.

### **2021 Budget and Goals**

- ❖ Redesign visitor center area to focus on tourism as a potential revenue source, ensuring visitors have access to relevant resources and awareness of local branding.
- ❖ Develop a three-year strategic plan and marketing campaign.
- ❖ Create a video library featuring tourism entities and experiences.
- ❖ Organize an editorial calendar to increase effectiveness of bi-monthly newsletters.
- ❖ Refresh website and oversee social media to update functionality and increase engagement.
- ❖ Take advantage of new Grow with Google partnership to provide business development resources to members.

# Tourism Department

## Profit & Loss Budget vs. Actual

### January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
CD Interest Earned	358.98	200.00	158.98	179.49%
Grant Income	27,739.00			
<b>Project Income</b>				
Co-Op Marketing Income	224.00	0.00	224.00	100.0%
Farmers Market Registration	116.55			
<b>Total Project Income</b>	<b>340.55</b>	<b>0.00</b>	<b>340.55</b>	<b>100.0%</b>
Reimburseables	0.00	0.00	0.00	0.0%
Room Tax	76,433.50	137,932.02	-61,498.52	55.41%
<b>Total Income</b>	<b>104,872.03</b>	<b>138,132.02</b>	<b>-33,259.99</b>	<b>75.92%</b>
<b>Expense</b>				
Tourism Event Marketing Grant	0.00	2,500.00	-2,500.00	0.0%
Photography	0.00	0.00	0.00	0.0%
<b>Advertising</b>				
Discover WI 2020 Episode	13,355.27	13,000.00	355.27	102.73%
Co-op Marketing	0.00	0.00	0.00	0.0%
<b>Special Projects</b>				
Poetry Festival	0.00	500.00	-500.00	0.0%
Farm Technology Days	0.00	0.00	0.00	0.0%
Special Itineraries/Promotions	1,011.00	2,500.00	-1,489.00	40.44%
Tour de Fort	0.00	500.00	-500.00	0.0%
Retail Promotions	3,729.97	7,000.00	-3,270.03	53.29%
Fort14	0.00	500.00	-500.00	0.0%
Rhythm on the River	289.00	5,000.00	-4,711.00	5.78%
Fort Koshkonong Rendezvous	0.00	2,000.00	-2,000.00	0.0%
Special Projects - Other	0.00	5,000.00	-5,000.00	0.0%
<b>Total Special Projects</b>	<b>5,029.97</b>	<b>23,000.00</b>	<b>-17,970.03</b>	<b>21.87%</b>
Farmers Market	4,682.41	5,000.00	-317.59	93.65%
Photography/Graphic Design	1,340.21	2,500.00	-1,159.79	53.61%
General TV/Video/Radio	6,523.12	7,850.00	-1,326.88	83.1%
Website/Social Media	422.24	8,500.00	-8,077.76	4.97%
Branding Initiatives	260.00	11,000.00	-10,740.00	2.36%
General Ad	11,326.25	23,710.00	-12,383.75	47.77%
Advertising - Other	0.00	0.00	0.00	0.0%
<b>Total Advertising</b>	<b>42,939.47</b>	<b>94,560.00</b>	<b>-51,620.53</b>	<b>45.41%</b>
Dues & Subscriptions	1,077.42	2,000.00	-922.58	53.87%
Miscellaneous	0.00	880.00	-880.00	0.0%
Office Expense	3,200.00	3,200.00	0.00	100.0%
Printing	1,514.66	7,000.00	-5,485.34	21.64%
<b>Salaries</b>				
Chamber Benefits	0.00	0.00	0.00	0.0%
Payroll Taxes	1,419.95	0.00	1,419.95	100.0%
Tourism Manager	22,477.00	36,011.01	-13,534.01	62.42%
<b>Total Salaries</b>	<b>23,896.95</b>	<b>36,011.01</b>	<b>-12,114.06</b>	<b>66.36%</b>

**Tourism Department**  
**Profit & Loss Budget vs. Actual**  
January through December 2020

	<u>Jan - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Travel & Expenses	0.00	1,200.00	-1,200.00	0.0%
Total Expense	72,628.50	147,351.01	-74,722.51	49.29%
Net Income	<u>32,243.53</u>	<u>-9,218.99</u>	<u>41,462.52</u>	<u>-349.75%</u>



2021 Tourism Budget	
Expenses	Budgeted Amount
Brand Initiatives (ie. Banners)	\$5,000
<del>Discover Wisconsin 2020 Episode</del>	<del>\$0</del>
Farmers Market	\$2,500
General Ads	\$10,010
General TV/Video/Radio/ Billboard	\$4,350
Literature Printing & Distribution	\$2,500
Membership Dues/Fees	\$1,500
<del>Misc.</del>	<del>\$0</del>
Photography/Design	\$1,200
Special Projects	\$12,500
<del>Tourism Event Marketing Grant</del>	<del>\$0</del>
Website/Social Media	\$4,250
	\$43,810
Office Expense	
Office (Phone, Postage & Office)	\$3,200
	\$3,200
Travel/Expenses	
Tourism Conference/Seminars/Mileage	\$740
	\$740
Salaries	
Tourism Manager (January-December)	\$35,250
<del>Intern (\$12/hr, 150 hours or 6-8 weeks)</del>	<del>\$0</del>
	\$35,250
TOTAL EXPENSES	
	<b>\$83,000</b>

Budgeted Income:

January (4th)	\$	20,000.00
April (1st)	\$	5,000.00
July (2nd)	\$	25,000.00
October (3rd)	\$	25,000.00
Sponsorships	\$	8,000.00
	<b>\$</b>	<b>83,000.00</b>

**CITY OF FORT ATKINSON**  
**Plan Commission ~ February 23, 2021**  
**1,031st Meeting**

CALL TO ORDER.

Manager LeMire called the Plan Commission meeting to order at 4:00 pm via Zoom.

ROLL CALL.

Present: Commissioners Highfield, Lescohier, Kessenich, Schultz, Cm. Johnson, Manager LeMire and Engineer Selle. Also present: City Attorney and City Clerk/Treasurer.

APPROVAL OF MINUTES OF JANUARY 26, 2021 PLAN COMMISSION MEETING.

Cm. Kessenich moved, seconded by Cm. Highfield to approve the minutes of the January 26, 2021 Plan Commission meeting. Motion carried via Zoom.

PRESENTATION OF PLANNED UNIT DEVELOPMENT CONCEPT FOR U-HAUL FACILITY AT 1309 HIGH STREET.

U-Haul purchased the former K-mart site on High Street in 2019. Their intent is to establish a storage and moving facility on the site. In order for their project to move forward, the PUD process is required. The PUD allows the City and U-Haul to create an independent set of rules around zoning that are specific to this parcel. This meeting is the Concept Plan Review where the applicant presents the idea to the Planning Commission and open discussion may commence regarding the attributes of the site. No binding decision or vote will be taken.

Mark Rukamp discussed their intention to occupy the southern part of the building with retail and hitch installation. This would be a climate-controlled section. The north end of the building will be for storage rentals. Additional south end activity includes pick up and drop off of rentals, parking area for trailers, and truck rentals. They plan on a great deal of landscaping to provide screening between the street and the business. Additionally, the north end would like a bike support rest area that includes restrooms and a water bottle filler.

Cm. Kessenich inquired on the tenant sections. Alex Sonnleitner replied yes they intend to lease the middle retail/storefronts as they have in the past.

Manager LeMire questioned the landscaping planned on N High and Blackhawk: will this be completed as phase 1 or phase 2? Rukamp confirmed the majority will be completed in phase 1 with additional landscaping in phase 2. Landscaping on the north end would be added during development of that section.

Engineer Selle asked Slavney, if this project is completed in phases, how is it monitored / tracked? Slavney stated that the general development plan would be established with timelines. As a very detailed site plan is being previewed now, that could be accepted as phase 1 and phase 2 with future review of additions on the north end. The decision on 'phases' could be the next step when time comes for approval.

Selle shared a comment from previous discussions confirming the north and south end facades match.

Manager LeMire asked for confirmation on the types of businesses allowed in the retail/lease



section and if this part of the plan. Slavney concurred any retail that is allowed in this type of zoning is suitable.

Cm. Johnson questioned the existing car wash, is that remaining? It was confirmed the car wash existed on a different lot and will not be altered.

Manager LeMire inquired on the propane tank size and location. The tank will be 4 feet in diameter and 16 feet high based on the standard for U-Haul.

Sonnleitner noted the canopy allows for safe return of vehicles to a designated area. The canopy will have lighting, tools and cleaning supplies safe from weather elements to allow for a transition from rental drop off. It provides a designated area for returns.

Slavney reviewed the sign code allowances and pointed out how the painted sections on the north end give the impression of storage units. The code limits signs to one per business and one per customer entrance. The orange painted doors do not comply with number of signs or sign area.

Schultz questioned the condition of the parking lot and asked if the paving will be done in phases? Sonleiter replied they have not made a final determination on pavement as they may consider resealing and repairs if cost of replacement is too high.

Selle added that stormwater improvements to the lot might address pavement concerns.

Manager LeMire asked if additional landscaping was considered around the truck shunting area. Sonleiter stated they were not planning to add landscaping there as some rentals are not as experienced and they fear the landscaping could be destroyed.

#### ADJOURNMENT

Cm. Johnson moved, seconded by Cm. Schultz to adjourn. Meeting adjourned at 4:57 pm.

Respectfully submitted  
Michelle Ebbert  
City Clerk/Treasurer

**CITY OF FORT ATKINSON**  
**Airport Committee ~ February 24, 2021**

**CALL TO ORDER**

Chair Manager LeMire called the meeting to order at 3:00 pm.

**PRESENT.**

Present: Committee Members City Manager LeMire, Cm. Scherer, Ardell Wiederhoeft, Ron Chisholm and Chip Day. Also present City Engineer, City Electrician and City Clerk/Treasurer.

**REVIEW PLANNING FOR MAINTENANCE CAPITAL IMPROVEMENTS**

Engineer Selle reviewed the funding sources for the airport, which includes: Annual Federal Entitlement Block Grant – 5% match, 2020 CARES Act Funding - \$30,000 with a 4 year window to utilize funds and Discretionary Funding. The CARES Act funding could be allocated on the following potential projects: purchase of fuel for resale, salary reimbursement for staff, repair of the barn roof or to repair the Quonset on site. Maintenance at the airport includes crack fill/seal coating and restriping of lines. Larger or capital improvement items to be discussed were a new hangar, land acquisition, snow removal or mowing equipment, an AWOS or light upgrades.

The committee shared thoughts on project priorities and the pros and cons of each one. They provided Selle direction on which projects to further research and return to the Committee with additional details.

**UPDATE ON FUEL SYSTEM UPGRADES**

Engineer Selle updated the committee on the upgrades in progress. He will work with a local pilot to confirm the revisions are more user friendly and appropriate.

**ADJOURNMENT**

Wiederhoeft moved to adjourn the meeting at 4:21 pm. Day seconded the motion and carried. Meeting adjourned.

Respectfully submitted

Michelle Ebbert  
City Clerk/Treasurer



**CITY OF FORT ATKINSON, Fort Atkinson, WI, 53538**

**Date:** February 23, 2021

**TO:** City Council  
**FROM:** Michelle Ebbert, City Clerk/Treasurer/Financial Director  
**SUBJECT:** 2020 Historical Society Trust Fund Reports

**Background:**

There are two trust accounts held at Premier Bank for the Historical Society, one fund is managed by the City, the other the Historical Society.

The City's Fund was established in 1999 from the Mary Hoard Estate and was valued at \$739,199.82. Broad uses of the Fund (i.e. capital, maintenance, operations) were designated at the time of receipt. Since 1999, approvals have been given to allocate for such things as: re-roofing, HVAC system, air handling system, boiler, video security, space study, computers, personnel costs.

The Historical Society managed fund is used for part-time staffing costs as well as \$100,000 for the Hoard Legacy Campaign. This account also includes other donations and bequests since 1999 when the fund began with \$526,956.

**Trust Fund Account 60-01-0201-0-02**

**Managed by the City**

Year	Asst. Director Benefits	Capital Improvements	Total Per Year
2020	\$16,376.15	\$0	\$16,376.15
2019	\$17,408.91	\$0	\$17,408.91
2018	\$15,160.51	\$27,335.23	\$42,495.74
2017	\$16,427.00	\$ 8,951.25	\$25,378.25
2016	\$15,570.00	\$ 9,585.93	\$25,155.93
2015	\$10,400.00	\$ 5,258.89	\$15,658.89
2014	\$18,000.00	\$ 5,657.76	\$23,657.76
2013	\$ 7,000.00	\$ 9,444.98	\$16,444.98
2012	\$17,000.00	\$ 9,018.79	\$26,018.79
2011	\$17,000.00	\$13,637.50	\$30,637.50
2010	\$17,000.00	\$0	\$17,000.00
*2001-2009	\$121,810.00		
**1999-2009		***\$238,360.00	\$360,170.00
<b>TOTALS</b>	<b>\$289,152.57</b>	<b>\$327,250.33</b>	<b>\$616,402.90</b>

\*Assistant Director Benefit contribution began in 2001.

\*\*The trust fund was created in 1999.

\*\*\*This includes \$100,000 for the Hoard Legacy Building Project.

*continued*

**Trust Fund Account 60-01-0201-0-02****Managed by the City**

Year End Balance 12/31/2020 \$976,291.84

Year End Balance 12/31/2019 \$880,651.03

Year End Balance 12/31/2018 \$813,702.92

**Trust Fund Account 60-00-0201-0-02    Managed by the Historical Society**

Year End Balance 12/31/2020 \$1,116,521.70

Year End Balance 12/31/2019 \$1,031,524.66

Year End Balance 12/31/2018 \$921,959.87

**Financial Analysis:**

The City's plan for this Fund is to cover personnel and capital costs of the Museum. Maximum annual disbursements are calculated using the 10-year average performance percentage gain. Further use of funds would begin to deplete the account.

**Staff Recommendation:**

To accept and file the annual report of the Historical Society Trust Fund Reports.

Account Number: 60 00 0201 0 02

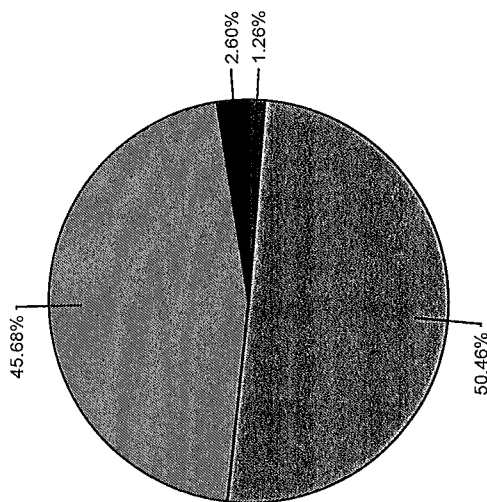
Date: JANUARY 1, 2020 - DECEMBER 31, 2020

# Account Summary

## Portfolio Summary

Portfolio Assets	Value on DEC 31, 2019	Value on DEC 31, 2020	Est. Ann Income	% Total Assets
CASH EQUIVALENTS	40,897.40	29,016.41	5.80	2.60
FIXED INCOME SECURITIES	452,318.17	510,081.95	10,827.87	45.68
MUTUAL FUNDS	532,639.09	563,398.34	7,146.76	50.46
EQUITIES	5,670.00	14,025.00	93.50	1.26
<b>TOTAL ASSETS</b>	<b>1,031,524.66</b>	<b>1,116,521.70</b>	<b>18,073.93</b>	

Asset Allocation (portfolio assets)



## Cash Activity Summary

	Credits	Debits	YTD
SECURITIES PURCHASED	.00	-161,457.29	-161,457.29
SECURITIES SOLD & REDEEMD	155,805.67	.00	155,805.67
DEPOSITS & WITHDRAWALS	21,796.87	-60,502.12	-38,705.25
DIVIDENDS	19,979.31	-139.71	19,839.60
INTEREST	130.02	.00	130.02
WITHHOLDING	.00	.00	.00
OTHER ACTIVITY	12,506.26	.00	12,506.26

<b>INCOME</b>	<b>This Period</b>	<b>YTD</b>
	19,969.62	19,969.62

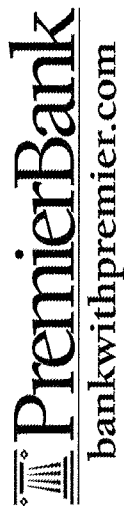
## Realized Gain/Loss Summary

	This Period	YTD
SHORT-TERM	4,665.97	4,665.97
LONG-TERM	-22,615.50	-22,615.50

For the Account of: FORT ATKINSON HISTORICAL SOCIETY  
WILLIAM D HOARD JR FUND

Account Number: 60 01 0201 0 02

Date: JANUARY 1, 2020 – DECEMBER 31, 2020

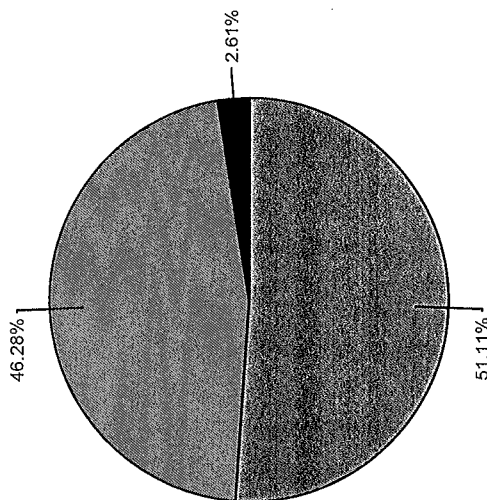


# Account Summary

## Portfolio Summary

Portfolio Assets	Value on DEC 31, 2019	Value on DEC 31, 2020	Est. Ann Income	% Total Assets
CASH EQUIVALENTS	24,770.23	25,434.92	5.09	2.61
FIXED INCOME SECURITIES	383,545.64	451,814.75	9,590.99	46.28
MUTUAL FUNDS	472,335.16	499,042.17	6,330.37	51.11
<b>TOTAL ASSETS</b>	<b>880,651.03</b>	<b>976,291.84</b>	<b>15,926.45</b>	

Asset Allocation (portfolio assets)



## Cash Activity Summary

	Credits	Debits	YTD
SECURITIES PURCHASED	.00	-159,557.17	-159,557.17
SECURITIES SOLD & REDEEMD	136,955.97	.00	136,955.97
DEPOSITS & WITHDRAWALS	.00	-4,796.22	-4,796.22
DIVIDENDS	16,993.34	-118.92	16,874.42
INTEREST	110.55	.00	110.55
WITHHOLDING	.00	.00	.00
OTHER ACTIVITY	11,077.14	.00	11,077.14
<b>INCOME</b>		<b>This Period</b>	<b>YTD</b>
		16,984.97	16,984.97

## Realized Gain/Loss Summary

	This Period	YTD
SHORT-TERM	1,465.23	1,465.23
LONG-TERM	-13,767.21	-13,767.21



**CITY OF FORT ATKINSON, Fort Atkinson, WI, 53538**

**Date:** February 23, 2021

**TO:** City Council

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

**SUBJECT:** Approve Interest Rates for Borrowing – Public Works Capital Equipment and Street Improvements.

**Background:**

At the February 2<sup>nd</sup> Council meeting, I was authorized to solicit terms for borrowing for two projects in 2021, Public Works Capital Equipment and Street Improvement for Industrial and Summit Drive. Interest rates are favorable for borrowing and locking in rates now would be beneficial.

<u>Projects</u>	<u>Amount Sought</u>
Public Works Capital Equipment	\$200,000
Street Improvement (Industrial Drive / Summit Drive)	up to \$675,000

The 2021 CIP includes the purchase of a tandem axle dump truck with a straight plow and sander. Once bids are received for the truck, they will be presented to Council for approval.

In April 2020, we received notification of a State MLS Grant to aid in repairs of two industrial-used streets. The grant is for just under \$388,000. The remainder of funds for the improvements will be the borrowing not to exceed \$675,000.

**Discussion:**

On February 3<sup>rd</sup>, I reached to three local banks and provided the specifications for the borrowing. I offered their submission that may address two borrowings or to combine them. Should they provide one quote for a combined borrowing, we would need a payment structure to allow for the \$200,000 / Public Works Capital Equipment to be paid off in two years.

Three local banks provided terms for the borrowing as two separate loans, Badger Bank, Johnson Bank and Premier Bank. Interest rates from the Board of Commissions of Public Lands / State Trust Fund Loan (BCPL/STFL) are also provided.

The first table represents the submissions for the street improvement borrowing not to exceed \$675,000. Premier Bank provided the lowest rate of 1.55%. There is no prepayment penalty.

*continued*

<b>Bank/Lender</b>	<b>Amount</b>	<b>Term</b>	<b>Interest Rate</b>	<b>Prepayment Penalty</b>
Badger Bank	\$675,000	10 years	2.19%	None
Johnson Bank	\$675,000	10 years	2.37%	2% prepayment penalty. Borrower may make an additional 20% of principal reduction each year with no prepayment penalty.
Premier Bank	\$675,000	10 years	1.55%	None
BCPL/STFL	\$675,000	6-10 Years	3.00%	

This second table displays the public works capital equipment short term borrowing. Premier Bank provided a quote of 1.05% for the two year loan with no prepayment penalty.

<b>Bank</b>	<b>Amount</b>	<b>Term</b>	<b>Interest Rate</b>	<b>Prepayment Penalty</b>
Badger Bank	\$200,000	2 years	1.91%	None
Johnson Bank	\$200,000	2 years	1.44%	None
Premier Bank	\$200,000	2 years	1.05%	None
BCPL/STFL	\$200,000	2 years	2.50%	

Engineer Selle and Public Works Superintendent Williamson will be present at the Council meeting to provide progress on the two projects.

#### **Financial Analysis:**

The City is in a very strong financial position. We have a great rating by Standard & Poor's of Aa3 and a strong fund balance, which in turn establishes a reliable foundation for favorable interest rates. Taking advantage of low rates solidifies our stability to maintain services and concentrate on improvements.

#### **Staff Recommendation:**

Two actions are being requested for the separate borrowings.

1. Motion to approve the quote from Premier Bank for a two year loan in the amount of \$200,000 at a rate of 1.05%

2. Motion to approve the quote from Premier Bank for a yen year loan in the amount of \$675,000 at a rate of 1.55%.





**HAND DELIVERED**

February 22, 2021

City of Fort Atkinson  
Attn: Michelle Ebbert  
101 N. Main Street  
Fort Atkinson, WI 53538

Re: Municipal Borrowing  
Street Repair

Dear Michelle:

Please accept this letter as our bid for the above referenced loan request:

Approximate Loan Amount	\$675,000.00
Term	10 Years
Interest Rate	2.19% Fixed
Repayment Schedule	10 Annual Principal & Interest Payments
Loan Documentation	Standard
Prepayment Penalty	None

Please let me know if you require any additional information.

Sincerely,

BADGER BANK

David Keleher  
Executive Vice President

**RECEIVED**

**FEB 22 2021**

**CITY OF FORT ATKINSON  
CLERK / TREASURER**



**Fort Atkinson**  
P.O. Box 26 • 220 Grant Street  
Fort Atkinson, WI 53538  
Tel: 920.563.2478  
Fax: 920.563.7044

**Cambridge**  
P.O. Box 7 • 102 W. Main Street  
Cambridge, WI 53523  
Tel: 608.423.3241  
Fax: 608.423.3284

**Johnson Creek**  
P.O. Box 452 • 545 Village Walk Lane  
Johnson Creek, WI 53038  
Tel: 920.699.2905  
Fax: 920.699.2907

**Jefferson**  
P.O. Box 324 • 1003 South Main Street  
Jefferson, WI 53549  
Tel: 920.674.2406  
Fax: 920.674.2436

Member  
**FDIC**



# Badger Bank<sup>®</sup>

RECEIVED

FEB 22 2021

**HAND DELIVERED**

February 22, 2021

CITY OF FORT ATKINSON  
CLERK / TREASURER

City of Fort Atkinson  
Attn: Michelle Ebbert  
101 N. Main Street  
Fort Atkinson, WI 53538

Re: Municipal Borrowing  
Capital Equipment

Dear Michelle:

Please accept this letter as our bid for the above referenced loan request:

Approximate Loan Amount	\$200,000.00
Term	1+ Year
Interest Rate	1.91% Fixed
Repayment Schedule	2 Principal & Interest Payments Due on November 1, 2021 and May 1, 2022
Loan Documentation	Standard
Prepayment Penalty	None

Please let me know if you require any additional information.

Sincerely,

BADGER BANK

David Keleher  
Executive Vice President



**Fort Atkinson**  
P.O. Box 26 • 220 Grant Street  
Fort Atkinson, WI 53538  
Tel: 920.563.2478  
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Tel: 920.674.2406  
Fax: 920.674.2436

Member  
**FDIC**

FEB 22 2021

CITY OF FORT ATKINSON  
CLERK / TREASURER

February 18, 2021

City of Fort Atkinson

RE: Loan borrowings

Thank you again for allowing Johnson Bank to submit a proposal for the two borrowings noted in your letter dated February 3, 2021. Please accept this letter as confirmation of Johnson Bank's willingness to provide financing under the following terms and conditions:

Borrowing #1

Borrower: City of Fort Atkinson  
Loan Amount: Not to exceed \$200,000  
Interest Rate: Fixed at 1.44% through final payment at May 1, 2022  
Interest Due: Quarterly, timing to be negotiated  
Payment Terms: Two equal installments to be paid on November 1, 2021 and May 1, 2022  
Prepayment: None  
Loan Fee: None

Borrowing #2

Borrower: City of Fort Atkinson  
Loan Amount: Not to exceed \$675,000  
Interest Rate: Fixed at 2.37% for ten years  
Interest Due: Quarterly, timing to be negotiated

Payment Terms: Ten equal installments to be paid annually on a date to be agreed upon

Prepayment: 2% prepayment penalty. Borrower may make an additional 20% of principal reduction each year with no prepayment penalty

Loan Fee: None

This commitment is subject to Johnson Bank being furnished with all the documents and information that Johnson Bank deems necessary relative to the loans including.

Thank you again for this opportunity.

Sincerely,

  
Larry E. Squire  
Southcentral Regional President  
Johnson Bank

*Robert Cassidy*

Robert Cassidy  
Branch Manager – Fort Atkinson  
Johnson Bank



February 22, 2021

Michelle Ebbert  
City Clerk/Treasurer/Finance Director  
City of Fort Atkinson  
101 N. Main Street  
Fort Atkinson, WI 53538

RECEIVED  
FEB 22 2021  
CITY OF FORT ATKINSON  
CLERK / TREASURER

Re: Public Works Capital Equipment Borrowing

Dear Michelle,

Thank you for giving us the opportunity to provide the city with a rate quotation for the public works capital equipment purchase. It is our understanding that you are looking for quotations for a short-term loan in the amount of \$200,000 with two equal principal and interest payments to be made on November 1, 2021 and May 1, 2022.

Based on the above information, we are providing the interest rate quote and terms as follows:

- Interest Rate: 1.05% fixed for the full term of the loan.
- Bank will draft the loan documents using standard WBA forms as requested.
- Prepayment can be made at any time without penalty
- Bank to incur all costs associated with establishing the borrowing.
- Borrowing to be a "qualified tax-exempt obligation".

It is our desire to be your partner in this capital equipment purchase and therefore, please let us know if there is anything else we can provide that will assist the city in this purchase. Thank you again for this opportunity.

Sincerely yours,

*Russell L. Turk*

Russell L. Turk  
President/CEO/CLO

MAIN OFFICE: 70 N. Main Street • Fort Atkinson, WI 53538 • 920-563-6616

FORT ATKINSON • JANESVILLE • JEFFERSON • JOHNSON CREEK • SULLIVAN • WHITEWATER

bankwithpremier.com





February 22, 2021

RECEIVED

FEB 22 2021

CITY OF FORT ATKINSON  
CLERK / TREASURER

Michelle Ebbert  
City Clerk/Treasurer/Finance Director  
City of Fort Atkinson  
101 N. Main Street  
Fort Atkinson, WI 53538

Re: Street Repair Borrowing

Dear Michelle,

Thank you for giving us the opportunity to provide the city with a rate quotation for the street repair borrowing. It is our understanding that you are looking for quotations for a loan in the amount of \$675,000 with payments to be structured in such a way that the borrowing is paid off equally over 10 years.

Based on the above information, we are providing the interest rate quote and terms as follows:

- Interest Rate: 1.55% fixed for the full term of the loan.
- Bank will draft the loan documents using standard WBA forms as requested.
- Prepayment can be made at any time without penalty
- Bank to incur all costs associated with establishing the borrowing.
- Borrowing to be a "qualified tax-exempt obligation".

It is our desire to be your partner in this street repair borrowing and therefore, please let us know if there is anything else we can provide that will assist the city in this borrowing. Thank you again for this opportunity.

Sincerely yours,

*Russell L. Turk*

Russell L. Turk  
President/CEO/CLO

MAIN OFFICE: 70 N. Main Street • Fort Atkinson, WI 53538 • 920-563-6616

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**CITY OF FORT ATKINSON, Fort Atkinson, WI, 53538**

**Date:** Feb. 24, 2021

**TO:** City Council

**FROM:** Brooke Franseen, Parks & Rec. Director

**SUBJECT:** Request for 2021 Aquatic Center Capital Outlay Purchase of Waterslide Pump Replacement

**Background:** The Fort Atkinson Aquatic Center has a 175-foot water slide which is operated by a water slide pump. This pump has never been replaced and is the original pump from 1992. The life expectancy of water slide pumps is 25-30 years.

**Discussion:** The current water side motor/pump is rated for 1425 gallons per minute (GPM), which was done by the designer of the pool with the idea that we could add another water slide to the tower at a future date. Our Aquatic Center has been running a pump that is much bigger than necessary throttling the pump flow way down. We have no plans to add another slide to the tower. To save the City money on the new equipment and energy over the long term, the new pump will be rated for 900 GPM which is labeled on the pipe that supplies the slide.

**Financial Analysis:** \$13,000 was budgeted in the Aquatic Center Capital Outlay for this project. The remaining \$2,026 will come out of the Aquatic Center Supplies/Maintenance account.

Install cost would depend on how well the new pump lines up with the old pump in regards to plumbing and valve placements.

**Staff Recommendation:** We recommend to approve Carrico Aquatic's quote for replacement of a water slide pump of \$11,526 and installation to not exceed \$3,500 through Capital Outlay as budgeted.



Providing Safe Clean Sparkling Blue Water

720 N. Parkway • Jefferson, WI 53549

Office: 920-541-3600

Fax: 920-541-3602

[www.carricoaquatics.com](http://www.carricoaquatics.com)

February 10, 2021

Ms. Brooke Franseen  
Director of Parks & Recreation  
City of Fort Atkinson  
30 North Water Street West  
Fort Atkinson, Wisconsin 53538

RE: *Waterslide Pump Upgrade*

Dear Brooke,

Thank you for allowing Carrico Aquatic Resources Inc. the continued opportunity to work with the City of Fort Atkinson and provide a proposal to upgrade the waterslide pump and strainer.

**Waterslide Pump Upgrade**

- Aurora 20 HP pump rated at 900 gpm at 50 feet of head
- 10x6 Neptune Benson fiberglass strainer
- Spare strainer basket required by code
- Installation

Your total investment for the items listed above will be eleven thousand five hundred twenty-six and no/100 dollars (\$11,526.00) plus shipping. Installation will be based on time and materials not to exceed three thousand five hundred and no/100 dollars (\$3,500.00). Please note that it is the responsibility of the City of Fort Atkinson to provide all required electrical connections.

Terms:

- All investment amounts quoted are good for 30 days.
- Payment will be due in full 30 days from the completion of installation; any account past 30 days will be subject to a 1.5% late fee.
- This price does not include any applicable permit fees, taxes, or shipping.

If you have any questions please contact our office at 920-541-3600. If you find these terms acceptable and would like to proceed with this project please indicate below and email a copy to [\*\*jason@carricoaquatics.com\*\*](mailto:jason@carricoaquatics.com).

Thank you,

Jason Krapfl  
Director of Projects & Accounts  
Carrico Aquatic Resources Inc.

**ACCEPTANCE OF PROPOSAL**

Accepted By: \_\_\_\_\_ Date: \_\_\_\_\_ PO#: \_\_\_\_\_





**CITY OF FORT ATKINSON, Fort Atkinson, WI, 53538**

**Date:** February 25, 2021

**TO:** City Council  
**FROM:** Michelle Ebbert, City Clerk/Treasurer/Finance Director  
**SUBJECT:** Post-Issuance Compliance Policy

**Background and Discussion:**

The proposed policy relating to Post-Issuance Compliance and Continuing Disclosure ("Policy") was recommended for adoption by the City's Financial Advisors (Robert W. Baird & Co. Inc.). This Policy provides a framework for the City to take the actions required following approval of legal financial obligations of the City in the form of short or long-term borrowings. This Policy establishes a permanent, ongoing structure of practices and procedures that will facilitate compliance with the requirements for individual borrowings.

The requirements outlined in this Policy are to be performed by the Compliance Officer, or the Clerk/Treasurer, and relate to pre- and post-borrowing record retention; investment tracking; proper expense reporting; consulting with bond counsel on a variety of issues; and assisting in annual reporting requirements. This Policy puts into writing long-standing informal policies and duties performed by the Clerk/Treasurer.

Having this Policy in place may assist the City in obtaining better interest rates for future general obligation borrowing, may shield the City from unnecessary IRS scrutiny, and may increase public confidence in the City's financial condition.

**Financial Analysis:**

None.

**Staff Recommendation:**

Staff recommends that the City Council adopt the attached Post-Issuance Compliance Policy for Tax-Exempt and Tax-Advantaged Obligations and Continuing Disclosure.

**CITY OF FORT ATKINSON  
POST-ISSUANCE COMPLIANCE POLICY FOR TAX-EXEMPT AND TAX-ADVANTAGED  
OBLIGATIONS AND CONTINUING DISCLOSURE**

**Statement of Purpose**

This Post-Issuance Compliance Policy (the "Policy") sets forth specific policies of the CITY OF FORT ATKINSON, Wisconsin (the "Issuer") designed to monitor post-issuance compliance:

- (i) with applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and regulations promulgated thereunder ("Treasury Regulations") for obligations issued by the Issuer on tax-exempt or tax-advantaged basis ("Obligations"); and
- (ii) with applicable requirements set forth in certificates and agreement(s) ("Continuing Disclosure Agreements") providing for ongoing disclosure in connection with the offering of obligations to investors ("Offerings"), for obligations (whether or not tax-exempt / tax-advantaged) subject to the continuing disclosure requirements of Rule 15c2-12(b)(5) (the "Rule") promulgated by the Securities and Exchange Commission ("SEC") under the Securities Exchange Act of 1934.

This Policy documents practices and describes various procedures and systems designed to identify on a timely basis facts relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations in order that the interest on such Obligations continue to be eligible to be excluded from gross income for federal income tax purposes or that the Obligations continue to receive tax-advantaged treatment. The federal tax law requirements applicable to each particular issue of Obligations will be detailed in the arbitrage or tax certificate prepared by bond counsel and signed by officials of the Issuer and the post-closing compliance checklist provided by bond counsel with respect to that issue. This Policy establishes a permanent, ongoing structure of practices and procedures that will facilitate compliance with the requirements for individual borrowings.

This Policy similarly documents practices and describes various procedures and systems designed to ensure compliance with Continuing Disclosure Agreements, by preparing and disseminating related reports and information and reporting "material events" for the benefit of the holders of the Issuer's obligations and to assist the Participating Underwriters (within the meaning of the Rule) in complying with the Rule.

The Issuer recognizes that compliance with pertinent law is an on-going process, necessary during the entire term of the obligations, and is an integral component of the Issuer's debt management. Accordingly, the analysis of those facts and implementation of the Policy will require on-going monitoring and consultation with bond counsel and the Issuer's accountants and advisors.

## **General Policies and Procedures**

The following policies relate to procedures and systems for monitoring post-issuance compliance generally.

- A. The Clerk/Treasurer (the "Compliance Officer") shall be responsible for monitoring post-issuance compliance issues.
- B. The Compliance Officer will coordinate procedures for record retention and review of such records.
- C. All documents and other records relating to Obligations issued by the Issuer shall be maintained by or at the direction of the Compliance Officer. In maintaining such documents and records, the Compliance Officer will comply with applicable Internal Revenue Service ("IRS") requirements, such as those contained in Revenue Procedure 97-22.
- D. The Compliance Officer shall be aware of options for voluntary corrections for failure to comply with post-issuance compliance requirements (such as remedial actions under Section 1.141-12 of the Regulations and the Treasury's Tax-Exempt Bonds Voluntary Closing Agreement Program) and take such corrective action when necessary and appropriate.
- E. The Compliance Officer will review post-issuance compliance procedures and systems on a periodic basis, but not less than annually.

## **Issuance of Obligations - Documents and Records**

With respect to each issue of Obligations, the Compliance Officer will:

- A. Obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents (the "Transcript").
- B. Confirm that bond counsel has filed the applicable information report (e.g., Form 8038, Form 8038-G, Form 8038-CP) for such issue with the IRS on a timely basis.
- C. Coordinate receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of such Obligations with other applicable staff members of the Issuer.

## **Arbitrage**

The following policies relate to the monitoring and calculating of arbitrage and compliance with specific arbitrage rules and regulations.

The Compliance Officer will:

- A. Confirm that a certification of the initial offering prices of the Obligations with such supporting data, if any, required by bond counsel, is included in the Transcript.
- B. Confirm that a computation of the yield on such issue from the Issuer's financial advisor or bond counsel (or an outside arbitrage rebate specialist) is contained in the Transcript.
- C. Maintain a system for tracking investment earnings on the proceeds of the Obligations.
- D. Coordinate the tracking of expenditures, including the expenditure of any investment earnings. If the project(s) to be financed with the proceeds of the Obligations will be funded with multiple sources of funds, confirm that the Issuer has adopted an accounting methodology that maintains each source of financing separately and monitors the actual expenditure of proceeds of the Obligations.
- E. Maintain a procedure for the allocation of proceeds of the issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures. This procedure shall include an examination of the expenditures made with proceeds of the Obligations within 18 months after each project financed by the Obligations is placed in service and, if necessary, a reallocation of expenditures in accordance with Section 1.148-6(d) of the Treasury Regulations.
- F. Monitor compliance with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.
- G. Ensure that investments acquired with proceeds of such issue are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used.
- H. Avoid formal or informal creation of funds reasonably expected to be used to pay debt service on such issue without determining in advance whether such funds must be invested at a restricted yield.
- I. Consult with bond counsel prior to engaging in any post-issuance credit enhancement transactions or investments in guaranteed investment contracts.

- J. Identify situations in which compliance with applicable yield restrictions depends upon later investments and monitor implementation of any such restrictions.
- K. Monitor compliance with six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.
- L. Procure a timely computation of any rebate liability and, if rebate is due, to file a Form 8038-T and to arrange for payment of such rebate liability.
- M. Arrange for timely computation and payment of "yield reduction payments" (as such term is defined in the Code and Treasury Regulations), if applicable.

### **Private Activity Concerns**

The following polices relate to the monitoring and tracking of private uses and private payments with respect to facilities financed with the Obligations.

The Compliance Officer will:

- A. Maintain records determining and tracking facilities financed with specific Obligations and the amount of proceeds spent on each facility.
- B. Maintain records, which should be consistent with those used for arbitrage purposes, to allocate the proceeds of an issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures.
- C. Maintain records allocating to a project financed with Obligations any funds from other sources that will be used for otherwise non-qualifying costs.
- D. Monitor the expenditure of proceeds of an issue and investment earnings for qualifying costs.
- E. Monitor private use of financed facilities to ensure compliance with applicable limitations on such use. Examples of potential private use include:
  - 1. Sale of the facilities, including sale of capacity rights;
  - 2. Lease or sub-lease of the facilities (including leases, easements or use arrangements for areas outside the four walls, e.g., hosting of cell phone towers) or leasehold improvement contracts;
  - 3. Management contracts (in which the Issuer authorizes a third party to operate a facility, e.g., cafeteria) and research contracts;
  - 4. Preference arrangements (in which the Issuer permits a third party preference, such as parking in a public parking lot);
  - 5. Joint-ventures, limited liability companies or partnership arrangements;

6. Output contracts or other contracts for use of utility facilities (including contracts with large utility users);
7. Development agreements which provide for guaranteed payments or property values from a developer;
8. Grants or loans made to private entities, including special assessment agreements; and
9. Naming rights arrangements
10. Monitoring of private use should include the following:
  - (a) Procedures to review the amount of existing private use on a periodic basis; and
  - (b) Procedures for identifying in advance any new sale, lease or license, management contract, sponsored research arrangement, output or utility contract, development agreement or other arrangement involving private use of financed facilities and for obtaining copies of any sale agreement, lease, license, management contract, research arrangement or other arrangement for review by bond counsel.

If the Compliance Officer identifies private use of facilities financed with tax-exempt or tax-advantaged debt, the Compliance Officer will consult with the Issuer's bond counsel to determine whether private use will adversely affect the tax status of the issue and if so, what remedial action is appropriate. The Compliance Officer should retain all documents related to any of the above potential private uses.

### **Qualified Tax-Exempt Obligations**

If the Issuer issues "qualified tax-exempt obligations" in any year, the Compliance Officer shall monitor all tax-exempt financings (including lease purchase arrangements and other similar financing arrangements and conduit financings on behalf of 501(c)(3) organizations) to assure that the \$10,000,000 "small issuer" limit is not exceeded.

### **Federal Subsidy Payments**

The Compliance Officer shall be responsible for the calculation of the amount of any federal subsidy payments and the timely preparation and submission of the applicable tax form and application for federal subsidy payments for tax-advantaged obligations such as Build America Bonds, New Clean Renewable Energy Bonds and Qualified School Construction Bonds.

### **Reissuance**

The following policies relate to compliance with rules and regulations regarding the reissuance of Obligations for federal law purposes.

The Compliance Officer will identify and consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.

### **Record Retention**

The following policies relate to retention of records relating to the Obligations issued.  
The Compliance Officer will:

- A. Coordinate with staff regarding the records to be maintained by the Issuer to establish and ensure that an issue remains in compliance with applicable federal tax requirements for the life of such issue.
- B. Coordinate with staff to comply with provisions imposing specific recordkeeping requirements and cause compliance with such provisions, where applicable.
- C. Coordinate with staff to generally maintain the following:
  - 1. The Transcript relating to the transaction (including any arbitrage or other tax certificate and the bond counsel opinion);
  - 2. Documentation evidencing expenditure of proceeds of the issue;
  - 3. Documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation.
  - 4. Documentation evidencing use of financed property by public and private entities (e.g., copies of leases, management contracts, utility user agreements, developer agreements and research agreements);
  - 5. Documentation evidencing all sources of payment or security for the issue; and
  - 6. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, SLGs subscriptions, yield calculations for each class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations).
- D. Coordinate the retention of all records in a manner that ensures their complete access to the IRS.
- E. Keep all material records for so long as the issue is outstanding (including any refunding), plus seven years.

## Continuing Disclosure

Under the provisions of SEC Rule 15c2-12 (the "Rule"), Participating Underwriters (as defined in the Rule) are required to determine that issuers (such as the Issuer) have entered into written Continuing Disclosure Agreements to make ongoing disclosure in connection with Offerings subject to the Rule. Unless the Issuer is exempt from compliance with the Rule or the continuing disclosure provisions of the Rule as a result of certain permitted exemptions, the Transcript for each issue of related obligations will include a Continuing Disclosure Agreement executed by the Issuer.

In order to monitor compliance by the Issuer with its Continuing Disclosure Agreements, the Compliance Officer will, if and as required by such Continuing Disclosure Agreements:

- A. Assist in the preparation or review of annual reports ("Annual Reports") in the form required by the related Continuing Disclosure Agreements.
- B. Maintain a calendar, with appropriate reminder notifications, listing the filing due dates relating to dissemination of Annual Reports, which annual due date is generally expressed as a date within a certain number of days (e.g., 270 days) following the end of the Issuer's fiscal year (the "Annual Report Due Date"), as provided in the related Continuing Disclosure Agreements.
- C. Ensure timely dissemination of the Annual Report by the Annual Report Due Date, in the format and manner provided in the related Continuing Disclosure Agreements, which may include transmitting such filing to the Municipal Securities Rulemaking Board ("MSRB") through the Electronic Municipal Market Access ("EMMA") System at [www.emma.msrb.org](http://www.emma.msrb.org) in the format prescribed by the MSRB.
- D. Monitor the occurrence of any "Material Event" (as defined in the Continuing Disclosure Agreements) and timely file notice of the occurrence of any such Material Event in the manner provided under the Continuing Disclosure Agreements. To be timely filed, such notice must be transmitted within 10 days (or such other time period as set forth in the Continuing Disclosure Agreements) of the occurrence of such Material Event.
- E. Ensure timely dissemination of notice of any failure to perform under a Continuing Disclosure Agreement, if and as required by the Continuing Disclosure Agreement.
- F. Respond to requests, or ensure that the Issuer Contact (as defined in the Continuing Disclosure Agreement) responds to requests, for information under the Rule, as provided in the Continuing Disclosure Agreements.



- G. Monitor the performance of any dissemination agent(s) engaged by the Issuer to assist in the performance of any obligation under the Continuing Disclosure Agreements.

### **Conduit Bond Financings**

In conduit bond financings, such as industrial revenue bonds or Midwestern Disaster Area Bonds, the Issuer is not in a position to directly monitor compliance with arbitrage requirements and qualified use requirements because information concerning and control of those activities lies with the private borrower. The Issuer's policy in connection with conduit financings is to require that the bond documents in such financings impose on the borrower (and trustee or other applicable party) responsibility to monitor compliance with qualified use rules and arbitrage and other federal tax requirements and to take necessary action if remediation of nonqualified bonds is required.

Approved and adopted this     day of     , 20   .



**CITY OF FORT ATKINSON, Fort Atkinson, WI, 53538**

**Date:** February 26, 2021

**TO:** City Council  
**FROM:** Michelle Ebbert City Clerk/Treasurer  
**SUBJECT:** Granting Operator Licenses

**Background:**

The following are applicants for operator licenses. The applications have been reviewed and approved for accuracy by the Police Department. The following licenses are recommended for approval by the City Council.

**Discussion:**

REGULAR FOR THE TERM OF **2020-2022:**

- |    |                 |                       |
|----|-----------------|-----------------------|
| 1. | Nancy Hernandez | Stop-n-Go Madison Ave |
| 2. | McKenna Knutson | Kwik Trip             |

**Financial Analysis:**

None.

**Staff Recommendation:**

To recommend the approval of operator licenses for the above noted applicants upon completion of successful background checks.



**CITY OF FORT ATKINSON, Fort Atkinson, WI, 53538**

**Date:** February 26, 2021

**TO:** City Council

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

**SUBJECT:** Chargeback of 2019 Personal Property Taxes

**Background:**

Wis. Statute 74.42(1) provides that no earlier than February 2 and no later than April 1 the taxation district treasurer may charge back to each taxing jurisdiction within the taxation district except this state, its proportionate share of those personal property taxes for which the taxing district settled in full the previous February, which were delinquent at the time of settlement, which have not been collected in the intervening year and which remain delinquent. For taxes assessed as of January 1, 2011 a taxation district may only chargeback personal property taxes if the taxes are owed by an entity that has ceased operations, or filed a petition for bankruptcy, or are due on personal property that has been removed from the next assessment roll.

**Discussion:**

At the Council's November 17, 2020 meeting, I was authorized to write-off uncollectible delinquent personal property taxes from two personal property accounts. Both of these businesses have closed and per Statute, we are authorized to chargeback the amounts to the appropriate taxing jurisdiction with Council approval.

Business	County	City	School District	Tech College	Total
Herman's Hangout	\$14.08	\$28.61	\$38.09	\$3.15	\$83.93
Hijynx	\$25.83	\$52.45	\$69.82	\$5.79	\$153.89

**Financial Analysis:**

The uncollected net personal property taxes to be charged back to taxing jurisdictions are as follows:

County	\$ 39.91
School District	\$107.91
Technical College	\$ 8.94

The portion of chargeback for the City is \$81.06.

**Staff Recommendation:**

Staff recommends the Council authorize the chargeback to taxing jurisdictions and to record \$81.06 as uncollectable personal property tax for the City of Fort Atkinson.

MICHELLE A EBBERT  
CITY CLERK/TREASURER  
101 N MAIN ST  
FORT ATKINSON WI 53538  
www.fortatkinsonwi.net  
(920) 563-7760

**2019 PERSONAL PROPERTY  
PROPERTY TAX BILL  
STATE OF WISCONSIN  
JEFFERSON COUNTY  
CITY OF CITY FORT ATKINSON**

HERMANS HANGOUT LLC  
Parcel #: 226-9905-0115-000  
Bill Number: 281

**Important:** See reverse side for important information.  
Be sure this description covers your property. Note that this description is for property tax bill only and may not be a full legal description.  
45 trim(A E) ROCKWELL AVE

**HERMANS HANGOUT LLC  
45 E ROCKWELL AVE STE A  
FORT ATKINSON WI 53538**

Please inform treasurer of address changes.

Assessed Value Land	Assessed Value Improvements	Total Assessed Value	Average Assessment Ratio	Net Assessed Value	.023316286
		3,600	93.19%	Rate (Does NOT reflect credit)	
Est. Fair Market Land	Est. Fair Market Improvement	Total Est. Fair Market	School Taxes Reduced By School	A star in this box means unpaid prior year taxes	
		3,900	Levy Tax Credit 6.83		
Taxing Jurisdiction	2018 Est. State Aids Allocated Tax Dist	2019 Est. State Aids Allocated Tax Dist	2018 Net Tax	2019 Net Tax	%Tax Change
STATE OF WISCONSIN			0.00	0.00	
JEFFERSON COUNTY	527,757	544,463	15.22	15.23	0.1
CITY OF CITY FORT ATKINSON	1,635,741	1,736,269	30.24	30.94	2.3
FORT ATKINSON SCH DT	12,037,723	12,347,878	31.57	34.36	8.8
MATC	781,291	781,191	3.35	3.41	1.8
	<b>Total</b>		80.38	83.94	4.4
	<b>First Dollar Credit</b>			0	
	<b>Lottery &amp; Gaming Credit</b>			0	
	<b>Net Property Tax</b>		80.38	83.94	4.4
			<b>Total</b>	<b>83.94</b>	
FOR INFORMATIONAL PURPOSES ONLY - Voter Approved Temporary Tax Increase			Make Check Payable to:	<b>TOTAL DUE FOR FULL PAYMENT</b>	
Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends	Pay by <b>JANUARY 31, 2020</b> <b>\$83.94</b>	
Fort Atkinson School	\$1,317,760	\$5.12	2020		
RF-4055					
			CITY OF CITY FORT ATKINSON MICHELLE A EBBERT CITY CLERK/TREASURER 101 N MAIN ST FORT ATKINSON WI 53538		
				Warning: If not paid by due dates, installment option is lost and total tax is delinquent and subject to interest and if applicable penalty. Failure to pay on time See Reverse.	

**REMIT THIS STUB WITH FULL PAYMENT**

2019 PERSONAL PROPERTY Bill Number 281

To: CITY OF CITY FORT ATKINSON  
MICHELLE A EBBERT  
CITY CLERK/TREASURER  
101 N MAIN ST  
FORT ATKINSON WI 53538

Correspondence should refer to  
Parcel # 226-9905-0115-000  
CITY OF CITY FORT ATKINSON

HERMANS HANGOUT LLC  
45 E ROCKWELL AVE STE A  
FORT ATKINSON WI 53538

☐ FULL PAYMENT \$83.94 BY JANUARY 31, 2020

To receive receipt, enclose a self-addressed stamped envelope

# Chargeback of Uncollected Net Personal Property Taxes for 2019 Taxes

Section 74.42(1), Wis. Stats. provides that no earlier than February 2 and no later than April 1 the taxation district treasurer may charge back to each taxing jurisdiction within the taxation district except this state, its proportionate share of those personal property taxes for which the taxing district settled in full the previous February, which were delinquent at the time of settlement, which have not been collected in the intervening year and which remain delinquent. For taxes assessed as of January 1, 2011 a taxation district may **only** chargeback personal property taxes if the taxes are owed by an entity that has ceased operations, or filed a petition for bankruptcy, or are due on personal property that has been removed from the next assessment roll.

**Please read instructions on the reverse side before completing this form.**

1. ☐ Town ☐ Village ☒ City of FORT ATKINSON, JEFFERSON County Co Mun Code 28 226  
2. P.P. Account No. 226-9905-0115-000 Property Owner HERMANS' HANGOUT LLC

### 3. UNCOLLECTED NET Personal Property Taxes To Be Charged Back To Taxing Jurisdictions

IDENTIFY TAXING JURISDICTION 1	NET TAX (COL. 5 TAX BILL) 2	ADD SCH LEVY TAX CR. TO SCH & TOTAL TAX 3	GROSS TAXES BY TAXING JURISDICTION 4	PERCENT (EXPRESSED AS A DECIMAL) 5	AMOUNT OF UNCOLLECTED NET PERS. PROP. TAX 6	AMOUNT TO BE CHARGED BACK TO EACH JURISDICTION 7
A. STATE of <u>Wisconsin</u>					x <u>83.94</u>	= <u>0.00</u>
B. COUNTY of <u>JEFFERSON</u>	<u>15.23</u>		<u>15.23</u>	= <u>0.167786714</u>	x <u>83.94</u>	= <u>14.08</u>
C. SPECIAL DIST. _____					x <u>83.94</u>	= <u>0.00</u>
D. LOCAL <u>FORT ATKINSON</u>	<u>30.94</u>		<u>30.94</u>	= <u>0.340861518</u>	x <u>83.94</u>	= <u>28.61</u>
E. SCHOOL DIST. <u>FORT ATKINSON</u>	<u>34.36</u>	+ <u>6.83</u>	= <u>41.19</u>	= <u>0.453784290</u>	x <u>83.94</u>	= <u>38.09</u>
F. UNION HIGH _____					x <u>83.94</u>	= <u>0.00</u>
G. TECH. COL. <u>MADISON</u>	<u>3.41</u>		<u>3.41</u>	= <u>0.037567478</u>	x <u>83.94</u>	= <u>3.15</u>
H. SUB TOTALS	<u>83.94</u>	+ <u>6.83</u>	= <u>90.77</u>	= <u>1.000000000</u>		<u>83.94</u>
I. APPLICABLE LOTTERY CREDIT						+ _____
TOTALS	<u>83.94</u>					<u>83.94</u>

4a. TO THE TREASURER OF CITY OF FORT ATKINSON  
*Taxing Jurisdiction*

Per sec. 74.42(1), Wis. Stats., I am charging back your jurisdiction's share of UNCOLLECTED NET PERSONAL PROPERTY TAXES which your jurisdiction received last February (sec. 74.25(1)(b)1., 74.30(1)(i) or 74.305(1)(i), Wis. Stats.).  
Your share is \$ \_\_\_\_\_ as shown above. Please remit no later than first May 1 after receipt.

4b. MAKE YOUR CHECK PAYABLE TO THE ☐ Town ☐ Village ☒ City of FORT ATKINSON

4c. PLEASE MAIL YOUR CHECK TO CITY OF FORT ATKINSON  
101 N. MAIN STREET  
FORT ATKINSON, WI 53538

THANK YOU.

\_\_\_\_\_  
Signature  
CLERK/TREASURER  
\_\_\_\_\_  
Title  
\_\_\_\_\_  
Date (mm-dd-yyyy)  
\_\_\_\_\_  
Telephone Number (920) 563-7760

MICHELLE A EBBERT  
CITY CLERK/TREASURER  
101 N MAIN ST  
FORT ATKINSON WI 53538  
www.fortatkinsonwi.net  
(920) 563-7760

**2019 PERSONAL PROPERTY  
PROPERTY TAX BILL  
STATE OF WISCONSIN  
JEFFERSON COUNTY  
CITY OF CITY FORT ATKINSON**

HIJYNX  
Parcel #: 226-9900-3001-000  
Bill Number: 69

**Important:** See reverse side for important information.  
Be sure this description covers your property. Note that this description is for property tax bill only and may not be a full legal description.  
225 S MAIN ST

**HIJYNX  
225 S MAIN ST  
FORT ATKINSON WI 53538**

Please inform treasurer of address changes.

Assessed Value Land	Assessed Value Improvements	Total Assessed Value	Average Assessment Ratio	Net Assessed Value	.023316286
		6,600	93.19%	Rate (Does NOT reflect credit)	
Est. Fair Market Land	Est. Fair Market Improvement	Total Est. Fair Market	School Taxes Reduced By School	A star in this box means unpaid prior year taxes	
		7,100	Levy Tax Credit 12.53		
Taxing Jurisdiction	2018 Est. State Aids Allocated Tax Dist	2019 Est. State Aids Allocated Tax Dist	2018 Net Tax	2019 Net Tax	%Tax Change
STATE OF WISCONSIN			0.00	0.00	
JEFFERSON COUNTY	527,757	544,463	27.48	27.93	1.6
CITY OF CITY FORT ATKINSON	1,635,741	1,736,269	54.59	56.72	3.9
FORT ATKINSON SCH DT	12,037,723	12,347,878	57.02	62.98	10.5
MATC	781,291	781,191	6.04	6.26	3.6
	<b>Total</b>		145.13	153.89	6.0
	<b>First Dollar Credit</b>			0	
	<b>Lottery &amp; Gaming Credit</b>			0	
	<b>Net Property Tax</b>		145.13	153.89	6.0
			<b>Total</b>	<b>153.89</b>	

FOR INFORMATIONAL PURPOSES ONLY - Voter Approved Temporary Tax Increase				Make Check Payable to: CITY OF CITY FORT ATKINSON MICHELLE A EBBERT CITY CLERK/TREASURER 101 N MAIN ST FORT ATKINSON WI 53538	<b>TOTAL DUE FOR FULL PAYMENT</b>	
Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends		Pay by <b>JANUARY 31, 2020</b>	<b>\$153.89</b>
Fort Atkinson School	\$1,317,760	\$9.39	2020			
RF-4055						
					<b>Warning:</b> If not paid by due dates, installment option is lost and total tax is delinquent and subject to interest and if applicable penalty. <b>Failure to pay on time See Reverse.</b>	

**REMIT THIS STUB WITH FULL PAYMENT**

2019 PERSONAL PROPERTY Bill Number 69

To: CITY OF CITY FORT ATKINSON  
MICHELLE A EBBERT  
CITY CLERK/TREASURER  
101 N MAIN ST  
FORT ATKINSON WI 53538

Correspondence should refer to  
Parcel # 226-9900-3001-000  
CITY OF CITY FORT ATKINSON

HIJYNX  
225 S MAIN ST  
FORT ATKINSON WI 53538

☐ FULL PAYMENT \$153.89 BY JANUARY 31, 2020

To receive receipt, enclose a self-addressed stamped envelope

# Chargeback of Uncollected Net Personal Property Taxes for 2019 Taxes

Section 74.42(1), Wis. Stats. provides that no earlier than February 2 and no later than April 1 the taxation district treasurer may charge back to each taxing jurisdiction within the taxation district except this state, its proportionate share of those personal property taxes for which the taxing district settled in full the previous February, which were delinquent at the time of settlement, which have not been collected in the intervening year and which remain delinquent. For taxes assessed as of January 1, 2011 a taxation district may **only** chargeback personal property taxes if the taxes are owed by an entity that has ceased operations, or filed a petition for bankruptcy, or are due on personal property that has been removed from the next assessment roll.

**Please read instructions on the reverse side before completing this form.**

1. ☐ Town ☐ Village ☒ City of FORT ATKINSON, JEFFERSON County Co Mun Code 28 226  
2. P.P. Account No. 226-9900-3001-000 Property Owner HIJYNX

### 3. UNCOLLECTED NET Personal Property Taxes To Be Charged Back To Taxing Jurisdictions

IDENTIFY TAXING JURISDICTION 1	NET TAX (COL. 5 TAX BILL) 2	ADD SCH LEVY TAX CR. TO SCH & TOTAL TAX 3	GROSS TAXES BY TAXING JURISDICTION 4	PERCENT (EXPRESSED AS A DECIMAL) 5	AMOUNT OF UNCOLLECTED NET PERS. PROP. TAX 6	AMOUNT TO BE CHARGED BACK TO EACH JURISDICTION 7
A. STATE of <u>Wisconsin</u>					x <u>153.89</u>	= <u>0.00</u>
B. COUNTY of <u>JEFFERSON</u>	<u>27.93</u>		<u>27.93</u>	= <u>0.167828386</u>	x <u>153.89</u>	= <u>25.83</u>
C. SPECIAL DIST. _____					x <u>153.89</u>	= <u>0.00</u>
D. LOCAL <u>FORT ATKINSON</u>	<u>56.72</u>		<u>56.72</u>	= <u>0.340824420</u>	x <u>153.89</u>	= <u>52.45</u>
E. SCHOOL DIST. <u>FORT ATKINSON</u>	<u>62.98</u>	+ <u>12.53</u>	= <u>75.51</u>	= <u>0.453731523</u>	x <u>153.89</u>	= <u>69.82</u>
F. UNION HIGH _____					x <u>153.89</u>	= <u>0.00</u>
G. TECH. COL. <u>MADISON</u>	<u>6.26</u>		<u>6.26</u>	= <u>0.037615671</u>	x <u>153.89</u>	= <u>5.79</u>
H. SUB TOTALS	<u>153.89</u>	+ <u>12.53</u>	= <u>166.42</u>	= <u>1.000000000</u>		<u>153.89</u>
I. APPLICABLE LOTTERY CREDIT						+ _____
TOTALS	<u>153.89</u>					<u>153.89</u>

4a. TO THE TREASURER OF CITY OF FORT ATKINSON  
*Taxing Jurisdiction*

Per sec. 74.42(1), Wis. Stats., I am charging back your jurisdiction's share of UNCOLLECTED NET PERSONAL PROPERTY TAXES which your jurisdiction received last February (sec. 74.25(1)(b)1., 74.30(1)(i) or 74.305(1)(i), Wis. Stats.).  
Your share is \$ \_\_\_\_\_ as shown above. Please remit no later than first May 1 after receipt.

4b. MAKE YOUR CHECK PAYABLE TO THE ☐ Town ☐ Village ☒ City of FORT ATKINSON

4c. PLEASE MAIL YOUR CHECK TO CITY OF FORT ATKINSON  
101 N. MAIN STREET  
FORT ATKINSON, WI 53538

THANK YOU.

\_\_\_\_\_  
Signature Title Date (mm-dd-yyyy) Telephone Number  
CLERK/TREASURER - - (920) 563-7760