



Wauwatosa, WI

Government Affairs Committee

Meeting Agenda - Final

7725 W. North Avenue
Wauwatosa, WI 53213

Tuesday, March 11, 2025

6:30 PM

Council Chambers and Zoom:
<https://servetosa.zoom.us/j/82923188685>,
Meeting ID: 829 2318 8685

Regular Meeting

HYBRID MEETING INFORMATION

Members of the public may observe and participate in the meeting in-person or via Zoom at the link above. To access the Zoom meeting via phone, call 1-312-626-6799 and enter the Meeting ID.

CALL TO ORDER

ROLL CALL

GOVERNMENT AFFAIRS COMMITTEE ITEMS

1. Consideration of application for a new Class "B" Beer and "Class C" Wine license by Primed Life LLC d/b/a The Local Makery, 2289 Ludington Ave, Timothy Walsh - Agent, for the period ending June 30, 2025 [25-0284](#)
2. Consideration of request by the Health Department for approval of 2025-2028 Memorandum of Agreement with the State of WI Department of Agriculture, Trade, and Protection [25-0376](#)
3. Consideration of request by Alderpersons Meindl and Makhlouf for a resolution directing city and legal staff to develop a Confidential Financial Disclosure Report form, along with a corresponding job aid and policy [25-0393](#)

UNFINISHED BUSINESS

1. Discussion and consideration of future Council standing committee structure as of 2026 [25-0103](#)

ADJOURNMENT

NOTICE TO PERSONS WITH A DISABILITY

Persons with a disability who need assistance to participate in this meeting should call the City Clerk's office at (414) 479-8917 or send an email to clerk@wauwatosa.net, with as much advance notice as possible.



Wauwatosa, WI

7725 W. North Avenue
Wauwatosa, WI 53213

Staff Report

File #: 25-0284

Agenda Date: 3/11/2025

Agenda #: 1.

Consideration of application for a new Class “B” Beer and “Class C” Wine license by Primed Life LLC d/b/a The Local Makery, 2289 Ludington Ave, Timothy Walsh - Agent, for the period ending June 30, 2025

Submitted by:

Steve Braatz, City Clerk

Department:

City Clerk’s Office

A. Issue

Timothy Walsh, Primed Life LLC d/b/a The Local Makery, has submitted an application for a new retail Class “B” Beer and “Class C” Wine license.

B. Background/Options

This is an established business here in the City of Wauwatosa and they were interested in obtaining the appropriate retail alcohol license to include a paint and wine workshop.

A background check was conducted on the Agent, Timothy Walsh, on February 12, 2025, and no violations substantially related to licensing activities were found. The Agent met all other qualifications.

C. Department Reviews

Police: No issues.

Fire: No issues.

Health: No issues.

Development: The business is allowed by right as a personal service use. Planning has no concerns with the license as long as alcohol is only being served during scheduled classes.

D. Recommendation

Recommend the Common Council grant a new Class “B” Beer and “Class C” Wine license by Primed Life LLC d/b/a The Local Makery, 2289 Ludington Ave, Timothy Walsh - Agent, for the period ending June 30, 2025.

Alcohol Beverage License
Application

For Municipal Use Only

Municipality

License Period

License(s) Requested: (up to two boxes may be checked)

- ☐ Class "A" Beer \$ _____ ☐ Class "B" Beer \$ _____
- ☐ "Class A" Liquor \$ _____ ☐ "Class B" Liquor \$ _____
- ☐ "Class A" Liquor (cider only) \$ _____ ☐ Reserve "Class B" Liquor \$ _____
- ☐ "Class C" Liquor (wine only) \$ _____

Fees

License Fees	\$
Background Check Fee	\$
Publication Fee	\$
Total Fees	\$

Part A: Premises/Business Information

1. Legal Business Name (individual name if sole proprietorship)

2. Business Trade Name or DBA

3. FEIN

4. Wisconsin Seller's Permit Number

5. Entity Type (*check one*)☐ Sole Proprietor ☐ Partnership ☐ Limited Liability Company ☐ Corporation ☐ Nonprofit Organization

6. State of Organization

7. Date of Organization

8. Wisconsin DFI Registration Number

9. Premises Address

10. City

11. State

12. Zip Code

13. County

14. Governing Municipality: ☐ City ☐ Town ☐ Village
of: _____

15. Aldermanic District

16. Premises Phone

17. Premises Email

18. Website

19. Premises Description - Describe the building or buildings where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.

20. Mailing Address (if different from premises address)

21. City

22. State

23. Zip Code

Part B: Questions

1. Has the business (sole proprietorship, partnership, limited liability company, or corporation) been convicted of violating federal or state laws or local ordinances? Exclude traffic offenses unless related to alcohol beverages. ☐ Yes ☐ No

If yes, list the details of violation below. Attach additional sheets if necessary.

Law/Ordinance Violated

Location

Trial Date

Penalty Imposed

Was sentence completed? ☐ Yes ☐ No

Law/Ordinance Violated

Location

Trial Date

Penalty Imposed

Was sentence completed? ☐ Yes ☐ No

2. Are charges for any offenses pending against the business? Exclude traffic offenses unless related to alcohol . . ☐ Yes ☐ No beverages.

If yes, describe the nature and status of pending charges using the space below. Attach additional sheets as needed.

3. Is the applicant business or any of its officers, directors, members, agent, employees, owners, or other related individuals or entities a restricted investor with any interest in an alcohol beverage producer or distributor? . . ☐ Yes ☐ No
If yes, provide the name of the restricted investor and describe the nature of the interest.

4. Is the applicant business owned by another business entity? ☐ Yes ☐ No
If yes, provide the name(s) and FEIN(s) of the business entity owners below. Attach additional sheets as needed.

4a. Name of Business Entity

4b. Business Entity FEIN

5. Have the partners, agent, or sole proprietor satisfied the responsible beverage server training requirement for this license period? Submit proof of completion. ☐ Yes ☐ No

6. Is the applicant business indebted to any wholesaler beyond 15 days for beer or 30 days for liquor/wine? ☐ Yes ☐ No

7. Does the applicant business owe past due municipal property taxes, assessments, or other fees? ☐ Yes ☐ No

Part C: Individual Information

List the name, title, and phone number for each person or entity holding the following positions in the applicant business or businesses listed in Part B, Question 4: sole proprietor, all officers, directors, and agent of a corporation or nonprofit organization, all partners of a partnership, and all members, managers, and agent of a limited liability company. Attach additional sheets if necessary.

Include Form AB-100 for each person listed below. Corporations and LLCs must appoint an agent by including Form AB-101.

Last Name	First Name	Title	Phone

Part D: Attestation

One of the following must sign and attest to this application:

- sole proprietor
- one general partner of a partnership
- one corporate officer
- one member of an LLC

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant business and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate this business according to the law, including but not limited to, purchasing alcohol beverages from state authorized wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name		First Name		M.I.
Title		Email		Phone
Signature <i>Timothy Walsh</i>			Date	

Part E: For Clerk Use Only

Date Application Was Filed With Clerk	License Number	Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk		Date Provisional License Issued (if applicable)	

Agent Type (check one)

- ☐
- Original (no fee)
- ☐
- Successor (\$10 fee for municipal licensees only)

Part A: Business Information

1. Legal Business Name (individual name if sole proprietor)

2. Business Trade Name or DBA

3. Entity Type (check one)

- ☐
- Limited Liability Company
- ☐
- Corporation
- ☐
- Nonprofit Organization

4. Alcohol Beverage Business Authorization (check one)

- ☐
- Municipal Retail License
- ☐
- State Permit

5. If successor agent, provide State Permit or Municipal Retail License Number

6. Describe the reason for appointing a successor agent, if successor is checked above.

Part B: Agent Information

1. Last Name

2. First Name

3. M.I.

4. Email

5. Phone

6. Home Address

7. City

8. State

9. Zip Code

10. Age

11. Drivers License/State ID Number

12. Drivers License/State ID State of Issuance

Part C: Agent Questions1. Have you satisfied the responsible beverage server training requirement? ☐ Yes ☐ No
Submit proof of completion.2. Have you completed Form AB-100, *Alcohol Beverage Individual Questionnaire* (licensee) or
Form AB-300, *Alcohol Beverage Personal Questionnaire* (permittee)? ☐ Yes ☐ No3. Have you been a Wisconsin resident for at least 90 continuous days? ☐ Yes ☐ No
See instructions for exceptions.

Continued →

Part D: Business Attestation

READ CAREFULLY BEFORE SIGNING: I, the **Undersigned**, authorize the above-named individual to act for the above-named corporation, nonprofit organization, or limited liability company with full authority and control of the premises and of all alcohol beverage activities on such premises. I certify that I am authorized by the above-named entity to authorize this individual to act on behalf of the entity. If I am appointing a successor agent, I rescind all previous agent appointments for this premises. Further, I understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name		First Name		M.I.
Title	Email		Phone	
Signature <i>Timothy Walsh</i>			Date	

Part E: Agent Attestation

READ CAREFULLY BEFORE SIGNING: I, the **Agent**, hereby accept this appointment as agent for the above-named corporation, nonprofit organization, or limited liability company and assume full responsibility for the conduct of all alcohol beverage activities on the premises for the above-named business. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name		First Name		M.I.
Signature <i>Timothy Walsh</i>			Date 02/01/25	

Alcohol Beverage
Individual Questionnaire

Date

All individuals involved in the alcohol beverage business must complete this form, including:

- sole proprietor
- all partners of a partnership
- all officers, directors, and agent of a corporation or nonprofit organization
- members and agent of a limited liability company

Your alcohol beverage application or renewal is not complete until all required Individual Questionnaires are submitted.

Part A: Business Information

1. Legal Business Name (individual name if sole proprietor)

2. Business Trade Name or DBA

3. Entity Type (*check one*)☐ Sole Proprietor ☐ Partnership ☐ Limited Liability Company ☐ Corporation ☐ Nonprofit Organization**Part B: Individual Information**

1. Last Name

2. First Name

3. M.I.

4. Relationship to Business (Title)

5. Email

6. Phone

7. Home Address

8. City

9. State

10. Zip Code

11. Date of Birth

12. Drivers License/State ID Number

13. Drivers License/State ID State of Issuance

Part C: Address History1. Do you currently reside in Wisconsin? ☐ Yes ☐ No

If yes to 1 above, how long have you continuously lived in Wisconsin prior to the date of application?

Years

Months

2. List in chronological order all of your addresses within the last 5 years. Attach additional sheets if necessary.

Previous Address 1

City

State

Zip Code

Previous Address 2

City

State

Zip Code

Previous Address 3

City

State

Zip Code

Previous Address 4

City

State

Zip Code

Previous Address 5

City

State

Zip Code

3. List all states and counties you have lived in as an adult. Attach additional sheets if necessary.

State

County

State

County

State

County

State

County

State

County

State

County

State

County

State

County

Continued →

Part D: Criminal History

1. Have you ever been convicted of any offenses (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or of any county or municipal ordinances? ☐ Yes ☐ No

If yes to question 1, please list details of each conviction below. Attach additional sheets as needed.

Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No

2. Are charges for any offenses currently pending against you (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or any county or municipal ordinances? ☐ Yes ☐ No

If yes to question 2, describe nature and status of pending charges using the space below. Attach additional sheets as needed.

Part E: Attestation

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I certify that I am not prohibited from participating in this business due to any involvement in another tier of the alcohol beverage industry as a restricted investor. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Signature

Timothy Walsh

Date

The Local Makery – Business Plan

Business Name: The Local Makery

Business Address: 2289 Ludington Ave, Wauwatosa, WI 53226

Owner: Tim Walsh

Leasing Status: Leasing the building

Zoning Code: Midtown Mixed Use (MID-MIX)

Plan of Operation

- **Business Description:**

The Local Makery offers hands-on craft workshops, including classes in candle making, leather crafting, arts & crafts, woodworking, wine & painting, and more. Workshops will be focused on community engagement, creativity, and skill-building.

- **Hours of Operation:**

Hours of operation are limited to scheduled class times and the occasional Holiday-Popup. Classes are scheduled primarily evenings and weekends, with possible expanded hours during the holiday season.

- **Employees:**

Tim Walsh is the owner and primary employee. Additional teachers are brought in to teach specialty workshops as "independent contractors"

- **Square Footage Breakdown:**

- Total Commercial Space: 610.94 sq. ft.
- Workshop Space: 295 sq. ft.
- Office Space: 295.75 sq. ft.
- Bathroom: 20.19 sq. ft.

- **Outdoor Seating:**

No outdoor seating planned.

Experience

The Local Makery is operated by Tim Walsh, who brings a wealth of relevant experience in education, craftsmanship, and business ownership.

Tim Walsh has a robust background in teaching and hands-on crafting, which serves as the foundation for The Local Makery's educational workshops. He previously owned and ran a cooking education program that offered over 27 unique lessons, including an intensive 3-day Sourdough workshop. This venture gave him valuable insights into how to structure classes, create engaging learning environments, and ensure students leave with practical, applicable skills.

In addition to his culinary expertise, Tim has extensive experience in woodworking. Over the years, he has taught a wide range of woodworking projects—from beginner-level tasks like crafting cutting boards to advanced projects such as building custom bed frames. His experience as an assistant instructor at a pottery studio in San Francisco further diversified his skill set, allowing him to excel at teaching students across different artistic disciplines.

Beyond his practical crafting experience, Tim has years of teaching experience at major tech companies like Google and Meta, where he taught complex technical concepts to diverse audiences. His unique ability to break down difficult topics into digestible lessons translates directly to teaching creative skills at The Local Makery. Tim holds a Bachelor of Science in Software Engineering from the University of Wisconsin-Eau Claire and has completed further studies at institutions such as MIT. He is also a published author and inventor, holding multiple patents granted by the USPTO. His work in building one of the largest independent developer communities in San Francisco, with over 1,000 members, showcases his ability to foster collaboration and create vibrant, engaged communities—skills directly applicable to leading workshops and community-focused events.

Legend

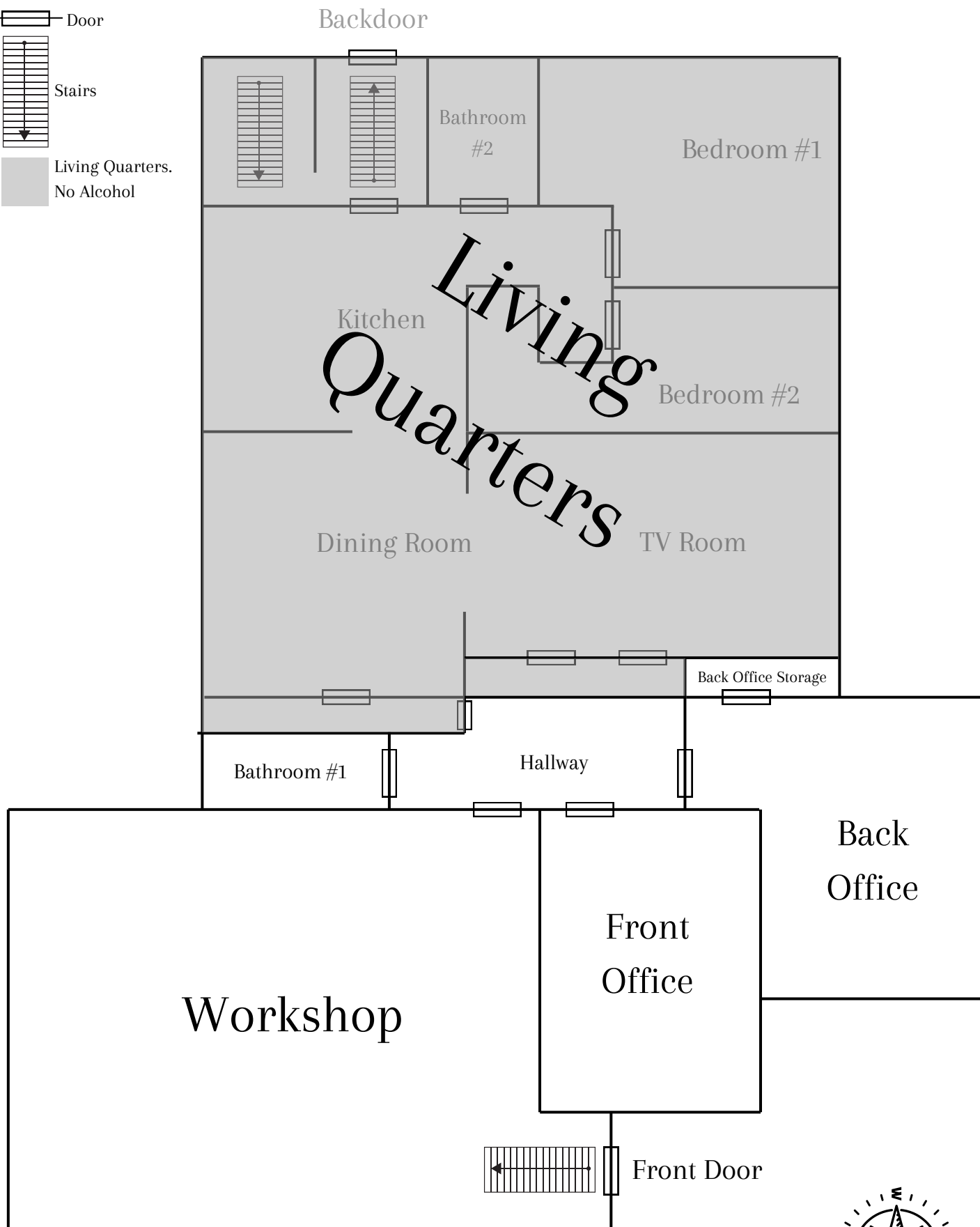
Door



Stairs



Living Quarters.
No Alcohol





This certificate represents the successful completion of an approved Wisconsin Department of Revenue Responsible Beverage Server Course in compliance with secs. 125.04(5)(a)5., 125.17(6), and 134.66(2m), Wis. Stats.

CERTIFICATE OF COMPLETION

This is to certify that

Tim Walsh

Has Successfully Completed the Following Course and Examination
Wisconsin Alcohol Server and Seller Certification

Edward D McLean

Edward D. McLean, Program Director
www.LIQUORexam.com



Date: 01/30/2025
Expiration: 24 Months
Certificate #: 213649
Birth Date: [REDACTED]



WISCONSIN DEPARTMENT OF REVENUE
PO BOX 8902
MADISON, WI 53708-8902

Contact Information:

2135 RIMROCK RD PO BOX 8902
MADISON, WI 53708-8902
ph: 608-266-2776 fax: 608-224-5761
email: DORBusinessTax@wisconsin.gov
website: revenue.wi.gov

000123

Letter ID L1695831856

TIM WALSH
PRIMED LIFE LLC
2289 LUDINGTON AVE BLDG A
WAUWATOSA WI 53226-2754

Wisconsin Department of Revenue Seller's Permit

Legal/real name: PRIMED LIFE LLC

Business name:

2289 LUDINGTON AVE
BUILDING A
WAUWATOSA WI 53226-2754

- This certificate confirms you are registered with the Wisconsin Department of Revenue and authorized in the business of selling tangible personal property and taxable services.
- You may not transfer this permit.
- This permit must be displayed at the place of business and is not valid at any other location.
- If your business is not operated from a fixed location, you must carry or display this permit at all events.

Tax Type	Account Type	Account Number
Sales & Use Tax	Seller's Permit	456-1031900420-04



Staff Report

File #: 25-0376

Agenda Date: 3/11/2025

Agenda #: 2.

Consideration of request by the Health Department for approval of 2025-2028 Memorandum of Agreement with the State of WI Department of Agriculture, Trade, and Protection

Submitted by:

Laura Stephens, Health Officer and Meghan Spredemann, Public Health Manager

Department:

Health Department

A. Issue

Every 3 years, the Wauwatosa Health Department renews a Memorandum of Agreement (MOA) with the Wisconsin Department of Agriculture, Trade, and Consumer Protection (DATCP). Our current agreement expires on June 30, 2025, and we are requesting approval of an updated 3-year agreement to extend through June 30, 2028

B. Background/Options

DATCP oversees the inspection and licensing of retail food, lodging, and recreational establishments. The Wauwatosa Health Department maintains an MOA to act as an Agent for DATCP to manage and provide these services locally. The MOA provides a framework for delivering services and aims to improve the level of service and consistency for these services.

As outlined by the agreement, the Health Department issues licenses, conducts inspections, completes and maintains all required establishment records and inspection reports, follows up on complaints and foodborne illness outbreaks, collects samples, and enforces the relevant state statutes, administrative codes, and local ordinances. The MOA covers retail food establishments, campgrounds, recreational and educational camps, public swimming pools and water attractions, hotels, motels, tourist rooming houses, and bed and breakfast establishments, as applicable.

We also agree to provide sufficient staffing to implement the program. The Health Department has two Environmental Health Specialists, an office assistant, and a Public Health Manager, who all assist with this program. Each Environmental Health Specialist dedicates 50% of their time to this contract for a total of 1.0 FTE. The Health Department collects license and inspection fees for the establishments, and we reimburse the state a percentage of our revenue, as specified by the MOA. In 2024, we collected a total of \$151,709 and reimbursed \$11,213 to DATCP.

To ensure compliance with the agreement, the Health Department submits an annual self-assessment and completes a site visit with DATCP every 3 years.

C. Strategic Plan (Area of Focus)

Priority 5: Quality of Life

Goal 2: Align public health resources in the City with those across the region and state.

D. Fiscal Impact

Approval of the MOA will allow the Health Department to continue to collect revenue for licensing fees.

E. Recommendation

Health Department staff recommends approval of the 2025-2028 Memorandum of Agreement with the State of WI Department of Agriculture, Trade, and Consumer Protection.

**MEMORANDUM OF AGREEMENT
BETWEEN
THE STATE OF WISCONSIN
DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION
AND
WAUWATOSA HEALTH DEPARTMENT**

THIS MEMORANDUM OF AGREEMENT (“MOA”) is made and entered into for the period **07/01/2025** through **06/30/2028** (“Performance Period”) by and between the Wisconsin Department of Agriculture, Trade and Consumer Protection (“DATCP”), whose principal business address is 2811 Agriculture Dr., P.O. Box 8911, Madison, WI 53708-8911 and **WAUWATOSA HEALTH DEPARTMENT (“Agent”)**, whose service address is **7725 W. North Avenue, Wauwatosa, WI 53213**, for the purpose of addressing issues of mutual interest to the parties regarding Wis. Stat. §§ 97.41 and 97.615 and Wis. Admin. Code ch. ATP 74. The Agent's jurisdiction under this MOA includes the following geographic area(s): **City of Wauwatosa.**

RECITALS:

WHEREAS, the issues of mutual interest include an integrated food safety system and safe operation of retail food, lodging, and recreational establishments within the State of Wisconsin; and

WHEREAS, the intention of this MOA is to provide a framework for the provision of services for the inspection, licensing, complaint and foodborne illness investigation for retail food, lodging, and recreational establishments as an Agent for the DATCP; and

WHEREAS, the primary outcome intended by this MOA is to improve the level of service and consistency for providing inspections, licensing, complaint and foodborne illness investigations for retail food, lodging, and recreational establishments; and

WHEREAS, the parties intend to clarify their relationship to establish a common understanding regarding their roles, responsibilities, and procedures that will facilitate the best provision of services between our agencies; and

WHEREAS, the DATCP has authority under Wis. Stat. §§ 97.41 and 97.615 and Wis. Admin. Code ch. ATP 74, authorizing the DATCP to enter into a written contract designating a local health department, defined in Wis. Stat. § 250.01 (4), to act as the DATCP’s local Agent to administer the retail food, lodging, and recreational establishment program for the purpose of enforcing Wis. Stat. § 97.30 and Subchs. III and IV of ch. 97, and the applicable provisions of the Wisconsin Administrative Code; and

NOW, THEREFORE, DATCP and the Agent hereby resolve and agree they will mutually support and adhere to the following principles, and exert their best efforts in doing so.

I. PURPOSE.

The Agent hereby agrees to protect public health and safety, as the Agent of the DATCP under Wis. Stat. § 97.30 and Subchs. III and IV of ch. 97, and Wis. Admin. Code ch. ATP 74, and the terms and conditions of this MOA. The Agent agrees to issue licenses to, inspect, and regulate retail food establishments, campgrounds, recreational and educational camps, public swimming pools and water attractions, hotels, motels, tourist rooming houses, and bed and breakfast establishments, as specified in this MOA, enforcing all applicable provisions of the Wisconsin Statutes and Administrative Code and associated DATCP policies, interpretive memos and procedures including, but not necessarily limited to, Wis. Stat. § 97.30 and Subchs. III and IV of ch. 97, and Wis. Admin. Code chs. ATP 72 (Hotels, Motels, and Tourist Rooming Houses), 73 (Bed and Breakfast Establishments), 74 (Local Agents and Regulation), 75 (Retail Food Establishments) and its Appendix (Wisconsin Food Code), 76 (Safety, Maintenance, and Operation of Public Pools and Water Attractions), 78 (Recreational and Educational Camps), and 79 (Campgrounds). If the Agent inspects individual vending machines, the Agent will receive reimbursement from the DATCP.

The DATCP agrees to fulfill its responsibilities to the Agent required by Wis. Stat. § 97.30 and Subchs. III and IV of ch. 97, Wis. Admin. Code ch. ATP 74, and this MOA.

Pursuant to Wis. Admin. Code § ATP 74.06 (7), the DATCP shall whenever feasible provide

notice to an Agent program at least one fiscal year before making any changes to Department policies and procedures not specified in the MOA that would adversely affect the budget of an Agent program.

This MOA incorporates any amendments to the statutes or administrative rules cited in this MOA, as well as any additional statutes or rules, related to retail food, lodging, and recreational establishment licensing that may be enacted or adopted during the term of this MOA. The Agent agrees that all of its obligations under this MOA include any of these amendments, enactments or adoptions.

A. Meetings and Consultation. Both parties agree to meet as needed, to identify issues of mutual concern and discuss strategies to address identified issues.

B. Designation of Contacts. The Agent agrees to identify its primary spokesperson to the DATCP, and the DATCP agrees to do the same for discussion of all topics identified in this agreement.

II. SCOPE OF WORK.

A. DEFINITIONS

1. **Administrative Follow-Up** means a mandatory reinspection to ensure that a priority, critical or recurring violation has been corrected, but may be performed without an onsite visit by electronic or other effective means. An administrative follow-up shall be conducted as soon as possible, based on the scheduled date for correction(s). An applicable administrative follow-up fee may be required per Agent policy. An administrative follow-up or reinspection will be required as identified in the DATCP's reinspection criteria for retail food and recreational facilities.

2. **Agent** means a local health department (LHD) as defined in Wis. Stat. § 250.01 (4), that has entered into a MOA with the DATCP and is authorized under the terms of that MOA to administer a retail food establishment, lodging, and recreational safety regulatory program, pursuant to Wis. Stat. §§ 97.41 and 97.615 (2), in the local health department's area of jurisdiction.

3. **Agent Program** means the retail food establishment, lodging, and recreational safety

regulatory program operated by an Agent.

4. **Agent Program Plan** means the plan developed by the Agent for the administration of the Agent program and enforcement of Wis. Stat. § 97.30 and Subchs. III and IV of ch. 97, related provisions of the Wisconsin Administrative Code, and any applicable local ordinances or regulations cited in its enforcement actions for the types of facilities for which the Agent has been delegated Agent status.

5. **Agent Standard** means a member of the Agent’s inspection staff, responsible for leading standardization exercises, as prescribed in the DATCP’s Standardization Manual, for the environmental health inspection personnel in the Agent’s jurisdiction, who has successfully completed the initial standardization process, is current in their inspection standardization maintenance exercises, and has received a letter of completion from the DATCP.

6. **Complaint** means an allegation, presented to an Agent or the DATCP, of a possible public health hazard or violation of any provision of the Wisconsin Statutes and Administrative Code indicated in this contract or a local public health ordinance or regulation.

7. **Conflict of interest** means a conflict between the private interests and the official responsibilities of a person in a position of trust. As provided in Wis. Stat. § 19.59 (1), a conflict of interest occurs when the exercise of a person's official responsibilities gives the person the opportunity to obtain financial gain or anything of substantial value for the private benefit of himself or herself, his or her immediate family, or an organization with which he or she is associated.

8. **DATCP** means the Wisconsin Department of Agriculture, Trade and Consumer Protection.

9. **Enforcement Action** means a statutorily authorized action imposed on a licensee for non-compliance with a provision of the Wisconsin Statutes or Administrative Code. Enforcement actions include, but are not limited to, holding orders, citations, forfeitures, temporary orders, license suspension, or revocation of a license.

10. **Establishment or Facility** means a retail food establishment, hotel, motel, tourist rooming house, bed and breakfast establishment, food vending machine, camping resort or other campground, recreational educational camp, public swimming pool or water attraction licensed pursuant to Wis. Stat. ch. 97.

11. **Fiscal Year** means July 1 of one year through June 30 of the next year.

12. **Follow up Inspection** means a non-mandatory inspection by the Agent to ensure non-critical violations, cited in a routine inspection, have been corrected by a licensee.

13. **Foodborne Disease Outbreak** means the occurrence of two or more cases of a similar illness of persons, resulting from the ingestion of a common food.

14. **Inspection Fee** means a fee charged by the Agent program, the amount of which is reasonably related to the cost of performing an assessment of an establishment's compliance with the statutes and rules, under which a license is granted, including the following:

- a. An inspection in an establishment not under the DATCP's regulatory authority.
- b. An Agent inspection in its jurisdiction of a DATCP licensed or other Agent licensed mobile or temporary retail food establishment.

15. **Inspector** means any employee inspecting establishments for the DATCP, or the Agent under the jurisdiction of an Agent program.

16. **License** means the legal authority granted by the DATCP or its Agent to operate an establishment.

17. **Licensee** means the person or entity licensed to operate an establishment.

18. **Local Public Health Ordinance or Regulation** means an ordinance adopted by a village, city or county, or a regulation adopted by a local board of health, as the DATCP's Agent, pursuant to Wis. Stat. § 97.41 (7) or 97.615 (2) (g).

19. **MOA** means a signed, written agreement between a local health department and the DATCP setting forth the obligations of each party in the operation of an Agent program.

20. **Memorandum of Understanding (MOU)** means an agreement between the DATCP

and another state agency for designating each agency’s responsibilities in shared governance. Examples include agreements with the department of public instruction and the department of natural resources.

21. **New Agent** means an Agent that has entered into its first contract with the DATCP or an Agent that has applied to reenter into a contract with the DATCP after termination of a previous contract.

22. **Person** means an individual, married couple, legal entity of a partnership, corporation, or limited liability company, municipality, county, town, or state or local agency.

23. **Pre-licensing Inspection** means an inspection that must be completed before a license is granted and the licensee may begin operating an establishment.

24. **Program Evaluation** means an assessment by the DATCP of the Agent’s adherence to the provisions of this MOA.

25. **Registered Environmental Health Specialist/Registered Sanitarian or REHS/RS** means a person who holds a REHS/RS credential awarded by the National Environmental Health Association.

26. **Registered Sanitarian or RS** means an individual who is a Wisconsin-registered sanitarian, pursuant to Wis. Stat. §440.98 and Wis. Admin. Code. chs. SPS 174 to 177 or is recognized as a registered environmental health specialist/registered sanitarian.

27. **Reimbursement** means the portion of the license fee, collected by the Agent, that is remitted to the DATCP, pursuant to Wis. Stat. § 97.41 (5) or 97.615 (2) (e).

28. **Reinspection** means a mandatory inspection to ensure that a priority, critical or recurring violation has been corrected. A reinspection shall be conducted as soon as possible, based on the scheduled date for correction(s). An applicable reinspection fee may be required per Agent policy. A reinspection will be required as identified in the DATCP’s reinspection criteria for retail food and recreational facilities.

29. **Routine inspection** means the annual evaluation of a licensee’s operation of its

establishment.

30. **Sanitarian** means a person who is qualified to conduct inspections as an Agent of the DATCP and meets the requirements under Wis. Admin. Code § ATPC 74.08 (2).

31. **Standard** means a DATCP (state standard) or Agent employee (Agent standard) who is certified as correctly interpreting and enforcing Wis. Admin. Code ch. ATPC 75 and its Appendix.

32. **Standardization exercise** means an evaluation conducted by a standard to determine if a sanitarian is correctly interpreting and enforcing Wis. Admin. Code ch. ATPC 75 and its Appendix.

33. **Standardization (initial)** means a sanitarian's first successful completion of required field standardization exercises by using risk-based inspection methods, as specified in the DATCP's Standardization Manual.

34. **Standardization (maintenance)** means a sanitarian's successful completion of field standardization exercises by using risk-based inspection methods, required every three years to maintain standardization certification, as specified in the DATCP's Standardization Manual.

35. **State Fees** means the DATCP's fees in Wis. Stat. §§ 97.41 (5) and 97.615 (2) (e), levied to recoup DATCP costs related to setting standards for, monitoring and evaluating the activities of, and providing education and training to, Agent local health departments.

36. **State License Fees** means the license fees set by the DATCP, pursuant to Wis. Stat. §§ 97.30 (3) and (3m), 97.613, and 97.67 (4).

37. **Waterborne Disease Outbreak** means two or more people that experience a similar illness after exposure, ingestion or inhalation of water that epidemiologic evidence implicates as the probable source of the illness or meets other exposure criteria for that specific disease.

B. ISSUING LICENSES

1. Any establishment that is selling, holding, or distributing food and exempt from the requirement to hold a retail food establishment license, pursuant to Wis. Stat. § 97.30 (2) (b), is under the regulatory authority of the DATCP and may not be licensed, charged a fee, or inspected

in any manner related to food, dairy, or meat processing, or wholesale or retail food operations by the Agent.

2. The Agent shall require a person who applies for, or a licensee who requests renewal of, a license to include, at a minimum, the following information:

a. Name of the Individual, Married Couple or Legal Entity who will hold the license and a complete street address.

b. Doing business as name (DBA). Name and complete address of the establishment.

c. License number and expiration date of any current license.

d. Type of Establishment, for licensing purposes

e. Numbers of units, rooms, or sites and complexity, if applicable.

3. A license issued by the Agent shall expire on June 30 of each year, except that a new license issued during the period beginning on April 1 and ending on June 30 shall expire on June 30 of the following year (15-month license), except as follows: The Agent of a city of the 1st class that has entered into a Contract with the DATCP may issue a required license for a retail food establishment or bed and breakfast establishment at any time during the year, which shall expire one year from the date of its issuance.

4. The Agent, as required in Wis. Stat. § 97.605 (4), shall allow for the holder of a license to transfer the license to:

a. An individual who is an immediate family member if the holder is transferring operation of a hotel, tourist rooming house, bed and breakfast establishment, or vending machine to the immediate family member.

b. A sole proprietorship that reorganizes as a business entity or a business entity that reorganizes as either a sole proprietorship or a different type of business entity may transfer a license issued under this section for operation of a hotel, tourist rooming house, bed and breakfast establishment, or vending machine commissary to the newly formed business entity or sole proprietorship if the following conditions are satisfied:

i. The hotel, tourist rooming house, bed and breakfast establishment, or vending machine commissary remains at the location for which the license was issued.

ii. At least one individual who had an ownership interest in the sole proprietorship or business entity to which the license was issued has an ownership interest in the newly formed sole proprietorship or business entity.

5. The Agent, as required in Wis. Stat. § 97.67 (2) shall allow a license to be transferred from an individual to:

a. An immediate family member, as defined in s. 97.605 (4) (a) 2., if the individual is transferring operation of the campground, camping resort, recreational or educational camp, or public swimming pool to the immediate family member.

b. A sole proprietorship that reorganizes as a business entity, as defined in s. 179.70 (1), or a business entity that reorganizes as a sole proprietorship or a different type of business entity may transfer a license issued under this section for a campground, camping resort, recreational or educational camp, or public swimming pool to the newly formed business entity or sole proprietorship if all of the following conditions are satisfied:

i. The campground, camping resort, recreational or educational camp, or public swimming pool remains at the location for which the license was issued.

ii. At least one individual who had an ownership interest in the sole proprietorship or business entity to which the license was issued has an ownership interest in the newly formed sole proprietorship or business entity.

6. The Agent, as required in Wis. Admin. Code § ATP 75.06 (1) and (5) shall require a retail food establishment license upon any change of operator. The Agent shall waive the preinspection fee under the following conditions:

a. The new license holder is an immediate family member, as defined in s. 97.605 (4) (a) 2., if the individual is transferring operation of the retail food establishment to an immediate family member.

b. A sole proprietorship that reorganizes as a business entity, as defined in s. 179.70 (1), or a business entity that reorganizes as a sole proprietorship or a different type of business entity to the newly formed business entity or sole proprietorship if all the following conditions are satisfied:

i. The retail food establishment remains at the location for which the license was issued.

ii. At least one individual who had an ownership interest in the sole proprietorship or business entity to which the license was previously issued has an ownership interest in the newly formed sole proprietorship or business entity.

c. Initial inspection of micro-market. The DATCP or its agent may issue a license for a new retail food establishment that is a micro-market before it inspects the new retail food establishment that is a micro-market for compliance with this chapter. Before one year after the date that the DATCP or its agent issues a license for a new retail food establishment that is a micro-market, it shall inspect the new retail food establishment for compliance with this chapter.

7. The Agent shall notify the DATCP when, in the performance of its duties, it encounters an unlicensed establishment that falls under the DATCP's licensing and inspection authority.

8. The DATCP shall notify the Agent when, in the performance of its duties, it encounters an unlicensed establishment that falls under the Agent's licensing and inspection authority.

9. The Agent shall honor, without issuing an additional license in its own jurisdiction, all licenses issued by the DATCP or other Agent jurisdictions for a mobile retail food establishment. The following shall also apply:

a. The mobile retail food establishment license and service base license shall be issued by the jurisdiction where the service base is located or the address where the mobile unit is stored, if a service base variance is granted by the DATCP, or as specified in sub. b.

b. The Agent or the DATCP issuing the mobile retail food establishment service base license may allow another jurisdiction to issue the mobile retail food establishment license, if the mobile retail food establishment operates solely outside the jurisdiction where the mobile service

base is located.

c. Enforcement activities for all operations of the mobile retail food establishment shall be conducted by the licensing entity, regardless of where the establishment may operate within the State. Inspection reports generated by other jurisdictions may be used to support enforcement activities.

d. The licensee shall immediately correct any violations posing an immediate danger to public health found on site or the inspecting regulatory authority shall issue a temporary closure order at time of inspection.

e. An inspection fee may be charged by any Agent program conducting an inspection on a mobile retail food establishment unit licensed by another jurisdiction. The fee shall be based on the reasonable cost to conduct the inspection.

f. Current out-of-state mobile retail food establishments shall continue to maintain a DATCP-issued license unless the DATCP determines that the license should be held by another jurisdiction.

10. An Agent shall honor, without issuing an additional license in its own jurisdiction, all licenses issued by the DATCP or other Agent jurisdictions for a transient retail food establishment. The following shall also apply:

a. The transient retail food establishment license shall be issued in the jurisdiction in which the operator is located, or the temporary event occurs.

b. Enforcement activities for all operations of the transient retail food establishment shall be conducted by the licensing entity, regardless of where the establishment may operate within the State. Inspection reports generated by other jurisdictions may be used to support enforcement activities.

c. The licensee shall immediately correct any violations posing an immediate danger to public health found on site or the inspecting regulatory authority shall issue a temporary closure order at time of inspection.

d. An inspection fee may be charged by any Agent program conducting an inspection on a transient retail food establishment licensed by another jurisdiction. The fee shall be based on the reasonable cost to conduct the inspection.

e. Current out-of-state transient retail food establishments shall continue to maintain a DATCP issued license unless the DATCP determines that the license should be held by another jurisdiction.

C. INSPECTIONS

The Agent Program sanitarians shall inspect all establishments covered in the contract for compliance with Wis. Stat. § 97.30, Subchs. III and IV of Wis. Stat. ch. 97, and Wis. Admin. Code chs. ATCP 72, 73, 75 and its Appendix, 76, 78, and 79.

1. The Agent Program shall follow standard inspection methods, procedures, policies and guidance documents as prescribed by the DATCP.

2. Each fiscal year the Agent shall conduct one routine inspection of each licensed establishment under its jurisdiction, except for vending machines and transient retail food establishments. The Agent may propose a different inspection frequency to the DATCP which may only be implemented if approved by the DATCP in writing. Examples include:

- a. Micro-market inspections.
- b. Tourist rooming houses.
- c. An inspection frequency based on risk, as long as the number of inspections performed equals the number of licenses issued by the jurisdiction.

3. The Agent Program shall perform a prelicensing inspection of a license applicant's establishment for compliance with all applicable rules, and statutes. The pre-licensing inspection shall be conducted before the applicant is issued a license and conducts business, except as specified for micro-markets in Wis. Stat. § 97.30 (2) (d).

4. The DATCP may conduct inspections at an establishment in the Agent Program's jurisdiction for all of the following purposes:

- a. Training or standardization of DATCP staff or Agent Program staff.
 - b. In response to an emergency.
 - c. For monitoring and evaluating the Agent Program’s licensing, inspection, and enforcement program.
 - d. At the request of the Agent Program.
5. Whenever feasible, the DATCP shall notify the Agent of the DATCP’s intent to inspect an establishment in the Agent program’s jurisdiction. The Agent may accompany the DATCP during such inspections.
6. The Agent may elect, in writing to the DATCP, to inspect vending machines.
7. The Agent shall give priority to pre-licensing inspections, inspections involving emergency complaints, food or waterborne illness investigations, and re-inspections.
8. A routine inspection shall be unannounced except when it is necessary that the owner or operator be present for the inspection, or when the Agent is conducting a follow-up inspection, reinspection or other activity where having the owner or operator present is important for continued compliance.
9. Every effort shall be made to conduct inspection activities during times when normal business practices and procedures can be observed to assess active managerial control.
10. If a routine inspection is performed in conjunction with another investigation, separate inspection reports shall be completed for the investigation and the routine inspection. Each report shall be signed by the environmental health inspection staff and the licensee, or licensee’s designated person in charge.
11. The Agent shall perform inspection duties required by, and in compliance with, the DATCP’s MOU’s. The DATCP will provide the Agent with a copy of each MOU it executes.
12. The Agent may, with written approval from the DATCP, enter into written contracts with other units of government or other persons to perform inspection activities related to enforcement responsibilities under this MOA. The Agent assumes ultimate responsibility for the

performance and quality of the inspections and for the enforcement of all applicable provisions of the Wisconsin Statutes and Administrative Code under this MOA.

13. The Agent shall not charge an inspection fee for a routine inspection of any establishment licensed by the Agent.

14. The Agent shall use the DATCP's electronic software program for conducting and documenting inspections unless prior approval had been granted prior to 2009. The DATCP will provide, maintain, and support this software. The Agent may be responsible for additional user licenses or development costs specific to the Agent's program.

D. INSPECTION DOCUMENTATION

The Agent shall complete inspection activities and reports as outlined in the DATCP's inspection documentation policy and procedure for retail, lodging, and recreational programs.

E. COMPLAINTS, FOODBORNE AND WATERBORNE DISEASE INVESTIGATIONS.

1. The Agent shall investigate every complaint that it receives against any licensee under its jurisdiction. The Agent shall prioritize and investigate complaints according to the procedures in this section and procedures adopted by the Agent program under the contract with the DATCP. The complaints shall be addressed in decreasing order of priority as follows:

a. An allegation indicating a serious or imminent public health hazard is associated with a licensee or establishment under the Agent Program's jurisdiction.

b. An allegation indicating a potential public health problem, that is neither a serious nor an imminent public health hazard, is associated with a licensee or establishment under the Agent Program's jurisdiction.

c. An allegation of a violation, not indicating a public health hazard, associated with a licensee or establishment under the Agent Program's jurisdiction.

2. The Agent shall notify and consult with the DATCP and other affected agencies having jurisdiction, as necessary, about complaints or foodborne or waterborne diseases that may be of significant concern to those agencies. The Agent Program shall coordinate complaint investigations,

as necessary, with other agencies having jurisdiction.

3. The Agent shall conduct an investigation if there is a complaint concerning a retail food establishment exempt from the requirement to hold a license, as defined in Wis. Admin. Code § ATCP 75.063, within its jurisdiction, or upon DATCP request.

4. Each complaint, and documentation of a complaint investigation, shall be physically or electronically linked with the establishment licensing and inspection information.

5. When the Agent receives information that indicates a foodborne or waterborne disease outbreak has occurred, the Agent shall conduct an investigation. In conducting the investigation, the Agent shall follow the criteria in Wisconsin's Foodborne and Waterborne Disease Outbreak Investigation Manual. The Agent shall conduct an investigation of the facility linked to the outbreak, as soon as epidemiological evidence links that facility with the outbreak. In addition:

a. The Agent shall notify the Department of Health Services' (DHS) Communicable Disease Epidemiology Section (CDES.)

b. The Agent shall notify the DATCP via the Emergency Responses mailbox.

datcpfoodcomplaintsemergencyresponse@wisconsin.gov

c. Upon the Agent's request, the DATCP shall assist in the investigation.

d. In the event the outbreak becomes cross-jurisdictional, the DATCP, in coordination with DHS CDES, will coordinate the activities of the Agent and other governmental agencies in order to most quickly and effectively end the outbreak.

e. In order for the DATCP to share foodborne illness outbreak information with the agent, the agent shall enter into a long-term Food, Feed and Cosmetic 20.88 agreement with the US Food and Drug Administration (FDA). This agreement allows FDA to share confidential commercial information (CCI), personal privacy information (PPI), and pre-decisional information (PDI) during a foodborne illness outbreak investigation. These agreements shall be completed and filed with the FDA.

6. The Agent, if requested by the DATCP, shall conduct effectiveness checks pertaining to

product recalls or other situations in which food must be removed from sale or service.

7. Agent participation and involvement with the National Environmental Assessment Reporting System (NEARS).

a. A NEARS investigation shall occur for any suspect foodborne illness outbreak associated with a retail food establishment.

b. DATCP will perform the NEARS investigation if the Agent does not have a NEARS certified sanitarian.

c. The agent shall accompany the DATCP during a NEARS investigation in their jurisdiction.

d. An Agent that has two or more foodborne illness outbreaks in its jurisdiction during the previous MOA period shall provide a NEARS certified sanitarian to conduct NEARS investigations in their jurisdiction. Only a NEARS certified sanitarian shall perform the NEARS investigation and complete the required documentation.

e. The DATCP shall assist in any NEARS investigation if requested by the Agent.

f. Any Agent is welcome to participate in NEARS by having a NEARS certified sanitarian even if the Agent does not meet criteria in par. d.

g. The DATCP NEARS coordinator shall follow up after the NEARS investigation to provide recommendations and discuss next steps in working with the establishment operator.

h. Upon request by the DATCP, the Agent shall provide an action plan to the department outlining the actions that will be taken with the retail food establishment operator to establish active managerial control over the food operation.

F. ENFORCEMENT

1. The Agent Program shall take necessary actions to enforce the provisions of Wis. Stat. § 97.30 and Subchs. III and IV of Wis. Stat. ch. 97 and related administrative rules in Wis. Admin. Code chs. ATCP 72, 73, 75 and its Appendix, 76, 78, and 79, and any local ordinances or regulations, adopted pursuant to Wis. Stat. §§ 97.41 (7) and 97.615 (2) (g), for establishments over

which the Agent Program has been delegated authority under the MOA when an observation is made including, but not limited to, the following:

- a. An immediate danger to public health as required in Wis. Stat. §§ 97.12 and 97.65.
 - b. Noncompliance with written inspection orders.
 - c. Continued repeat violations noted on inspection reports.
 - d. Operating without the required establishment license.
2. Enforcement actions may include license revocation; license suspension; fines or civil forfeitures; temporary or final orders to close; temporary or final hold orders on equipment, food, processes, or establishments; and the placement of conditions on licenses or the voiding of a license.
3. The Agent Program shall maintain a written enforcement policy that is distributed to its inspection staff and shall make it available to the DATCP during evaluations, whenever it is substantively changed, or upon request.
4. The Agent Program shall notify the DATCP, in writing within 10 days, after taking any enforcement action against an establishment involving license suspension, license revocation, or court or administrative actions.
5. The Agent Program shall be responsible for costs incurred in enforcement actions taken in the Agent Program's jurisdiction.
6. If the DATCP has notified the Agent Program of deficiencies by any licensee, in complying with the enforcement provisions of this chapter or any other rules or statutes applicable under the contract, and the Agent Program does not act expeditiously or take effective action with the licensee, the DATCP may act, pursuant to Wis. Stat. §§ 97.12, and 97.65, to enforce compliance with this chapter.
7. The DATCP shall provide technical assistance to the Agent for enforcement activities upon the Agent's request.
8. The Agent program may deny, suspend, or revoke a license or impose conditions on a

license, as provided in Wis. Stat. § 93.06 (7) and (8). Except as otherwise provided by statute or rule, the suspension or revocation of a license shall comply with the prior notice requirements of Wis. Stat. § 227.51.

G. SAMPLING

1. The Agent shall take samples requested by the DATCP for routine sampling schedules or in association with a food or waterborne outbreak.
2. Routine sampling requested by the DATCP may include any of the following:
 - a. Monitoring sampling.
 - b. Surveillance sampling.
 - c. “For Cause” sampling.
3. The Agent Program may conduct any requested sample analyses in a laboratory certified by the DATCP, pursuant to Wis. Admin. Code ch. ATCP 77 for those analyses. All costs associated with collecting and analyzing these samples shall be assumed by the Agent Program.
4. The Agent Program shall share laboratory results with the DATCP.
5. If the Agent Program does not have the laboratory capability to perform required analyses, or chooses not to perform those analyses, it shall submit samples to the DATCP’s Bureau of Laboratory Services for analysis. The Agent Program shall assume the cost of collecting samples and shipping them to the DATCP’s laboratory. The DATCP shall assume the cost of the laboratory analysis of those samples.

H. STAFFING

1. The Agent Program shall have sufficient employees to implement the program according to the terms of this MOA.
2. The Agent program shall have an agreement in place with another Agent program(s) to provide coverage by a RS/REHS or RS-eligible sanitarian in the event of staffing shortages or in situations when staff are unavailable to perform inspectional duties for an extended period to fulfill the requirements under this MOA. The agreement shall detail the coverage for the following

activities until normal staffing coverage can be resumed:

- a. Preinspection of a new establishment.
- b. Food or waterborne illness investigation.
- c. Complaint investigation.
- d. Arrangement for routine inspection for periods of extended leave time i.e. medical or

military leave for periods greater than 6 months in length.

3. Except as specified in par. 6, each sanitarian employed by the Agent Program shall meet one of the following requirements:

- a. Is RS-eligible, which means having met one of the following criteria:

- i. Holding a baccalaureate or higher degree in environmental health from an accredited college or university and completing at least 30 semester or 45 quarter hour academic credits in environmental, physical, biological, chemical, or environmental health courses.
- ii. Holding a baccalaureate or higher degree in physical or biological sciences from an accredited college or university and completing at least 30 semester or 45 quarter hour academic credits in environmental, physical, biological, chemical, or environmental health courses.
- iii. Holding a baccalaureate or higher degree from an accredited college or university.
- iv. Holding an associate degree from an accredited college, community college or technical institute in environmental, physical, biological, or chemical sciences; or

- b. Is an RS in training; or

- c. Holds a valid Wisconsin Registered Sanitarian or REHS/RS credential.

4. The Agent Program shall employ at least one Registered Sanitarian to conduct inspections and supervise any inspectors or sanitarians who are not registered sanitarians. The Agent Program shall only hire sanitarians who are Registered Sanitarians or will become Registered Sanitarians within five years after the date of hire. Inspectors or sanitarians who were employed by the Agent Program prior to July 1, 2018, and are not eligible to become Registered Sanitarians within five years, shall perform inspections under the supervision of a Registered Sanitarian and

shall be deemed competent to perform inspections by passing standardization exercises.

5. Sanitarians unable to obtain their RS/REHS registration within 5-years after the date of hire cannot continue to perform inspectional work under this MOA, except as provided under par.

6.

6. Only Tourist Rooming House (TRH) inspections may be conducted by personnel who either do not have an RS credential or will not be eligible to obtain the RS credential within five years provided that:

- a. A RS-credentialed employee supervises the non-credentialed employees; and
- b. Each TRH license is inspected at least once every five years by an employee who has the RS credential or will be eligible to obtain the RS credential within five years; and
- c. A written plan of implementation and tracking for TRH inspections shall be provided to the DATCP for review and approval; and
- d. Each year, the TRH inspection tracking documentation shall be provided in the self-assessment for review by the DATCP.
- e. The individual conducting the TRH inspections has met the minimum training requirements for TRH inspections in the DATCP's training manual.

7. If an Agent Program loses its only Registered Sanitarian, the Agent Program shall hire a Registered Sanitarian replacement within 120 days or, upon the Agent's written request, the DATCP may allow the Agent additional time to hire a qualified replacement. A replacement who is not a Registered Sanitarian may be hired, if approved by the DATCP, if the Agent has a signed agreement with another Agent for a Registered Sanitarian to provide supervisory oversight and the replacement hire shall become a Registered Sanitarian within six months of being hired. A copy of the supervisory oversight contract shall be provided to the DATCP and shall include the amount of time allotted for oversight activities and what specific duties the supervising Registered Sanitarian will provide.

8. The Agent shall designate a sanitarian or Registered Sanitarian, as required by the

DATCP, to undergo the standardization exercise evaluating enforcement of Wis. Admin. Code ch. ATCP 75 Appendix as prescribed in the DATCP’s Standardization Manual. After successfully completing the exercises, the staff person shall be designated as the Agent Standard. As the DATCP develops standardization processes for programs other than the retail food program, the Agent will comply with the standardization process in those programs.

9. The Agent Standard shall perform DATCP-required exercises with the DATCP to maintain his or her status as the Agent Standard, as prescribed in the DATCP’s Standardization Manual.

10. The Agent Standard shall perform standardization and maintenance exercises with other sanitarians in their jurisdiction, using procedures specified by the DATCP’s Standardization Manual.

11. The Agent is required to send at least one sanitarian or Registered Sanitarian to attend training provided by the DATCP.

12. An employee of the Agent shall participate on DATCP rulemaking and policy advisory committees when requested.

13. The Agent may not permit an employee to conduct an inspection in a situation in which the employee, a member of his or her family, or an organization with which the employee is associated or has a financial interest or where the employee’s relationship with any person at the inspected establishment could cause the employee not to be able to conduct an objective, unbiased inspection.

14. The Agent Program is solely responsible for all employment-related issues involving the persons it employs in the program and for the actions or omissions of the Agent Program’s employees, except as otherwise provided by law.

15. Upon the Agent’s request, the DATCP shall provide technical assistance and training to Agent staff.

III. EDUCATIONAL OUTREACH

The Agent will cooperate with the DATCP in conducting training programs for licensees and employees of establishments located in its jurisdiction.

IV. REPORTS AND RECORDS.

A. The Agent shall maintain current records for each licensed facility within its jurisdiction. Records shall include the name, address, ID number and type of establishment or facility and contain at least the latest three years of inspection reports, follow-up investigation reports, reports of enforcement actions, confirmed complaint follow-ups and summaries, foodborne disease outbreak and follow-up investigation information, and approvals of variance requests, Hazard Analysis Critical Control Point (“HACCP”) plans and waivers.

B. The Agent shall use inspection report forms approved by the DATCP for all pre-licensing inspections, routine inspections, re-inspections, and follow-up inspections.

C. The Agent shall submit reports as requested by the DATCP. The DATCP may review or request a copy of any inspection report, correspondence, or order served on any licensee within the Agent’s jurisdiction; annual program budget reports, projections, and any other report the DATCP determines it needs to monitor the Agent’s performance, including, but not limited to, Center for Disease Control and Prevention (“CDC”) risk factor reports, self-assessments, or any other required reports, pursuant to Wis. Stat. § 97.41 (7) or 97.615 (2) (g) or Wis. Admin. Code ch. ATCP 74.

D. The Agent Program shall accurately and completely document the cost of the Agent’s program that is administered under the contract with the DATCP. The cost may include direct costs for licensing, inspection, complaint handling and investigation, enforcement, information management, reporting, and any other activities carried out within the limits of the MOA with the DATCP. The costs may also include documented indirect costs normally associated with the program. These costs may include staff, equipment, facilities, contract service, and other documented costs allocated to the program. Upon request, the Agent shall provide copies of these records to the DATCP.

E. By September 30th of each year, the Agent shall give the DATCP a complete list of the

names and addresses of the licensees to whom licenses were issued by the Agent during the previous fiscal year. This reporting requirement is satisfied by the Agent's use of DATCP's electronic licensing and inspection software.

F. Within 10 days after the date on which it takes place, the Agent shall report to the DATCP, in writing, any change in the assignment of a supervisor of the environmental health inspection personnel who are not currently Wisconsin Registered Sanitarians/REHS and any change in the organization of the inspection staff, including authority line changes. If the Agent employs only one or two sanitarians, the Agent shall report any change in assignment of environmental health inspection personnel who are providing services under this Contract.

G. The Agent shall submit a completed CDC Risk Factor Tracking Sheet annually to the DATCP for the purpose of enabling the DATCP to determine the types of violations found in facilities throughout the State of Wisconsin. This reporting requirement is satisfied by the Agent's use of DATCP's electronic licensing and inspection software.

H. As required by Wis. Admin. Code ch. ATCP 74, the Agent shall maintain and keep readily available for use by inspection staff and review by the DATCP, a copy of its Agent Program Plan. The plan shall include, at a minimum, all the components identified in Wis. Admin. Code ch. ATCP 74 and any other information the DATCP requests in writing that it determines is necessary or relevant for its review of the plan. The minimum components include:

1. Employee positions that will issue licenses or conduct investigations and inspections.
2. Staffing and budget plans for issuing licenses, conducting investigations and inspections, providing technical assistance, and enforcing applicable state statutes and rules and local ordinances.
3. A list of the licenses that may be issued by the Agent. A local ordinance may combine and expand license categories, so long as those categories include all of the types of establishments that shall be licensed under this MOA.
4. A list of the fees to be charged by the Agent to licensees. A local ordinance may establish

local license fees that differ from fees charged under Wis. Admin. Code chs. ATPC 72, 73, 75 and its Appendix, 76, 78, and 79, for licenses issued by the DATCP. All license fees shall be based on the Agent's reasonable program costs, pursuant to Wis. Stat. § 97.41 (4).

5. A description of the inspection and enforcement program to be implemented by the Agent, including a copy of applicable village, city, or county ordinances or regulations.

6. Procedures to ensure cooperation between the Agent and appropriate federal, state, local, and tribal agencies in the event of a natural disaster or other emergency.

7. Procedures for investigating complaints concerning licensees under this Contract and unlicensed activity that may require licensing and inspection.

8. Procedures for notifying the DATCP when the Agent receives information or a complaint concerning an establishment that may need to be licensed or inspected by the DATCP within the Agent's geographical area.

9. Procedures, including cooperation with the DATCP, for investigating reports of suspected foodborne disease.

10. Procedures to ensure the time period within which the Agent will make a determination on an application for a license does not exceed 30 days following receipt of a complete application.

11. Any other information that the DATCP may reasonably require for its review of the Agent's program plan.

V. ANNUAL REVIEW

A. At least annually, the Agent shall review DATCP policy and procedures relevant to the Agent MOA with DATCP, monitor their jurisdictions website to ensure all documents and links pertaining to the programs under this MOA are current, and review the Agent Program Plan and all educational information and forms created by the Agent in connection with this MOA.

B. The agent shall document that each staff person performing work under this MOA has completed an annual review of DATCP policy and procedures and documentation indicating the staff that reviewed the agent plan and jurisdictions website. This documentation shall be provided upon

request to DATCP.

VI. REIMBURSEMENT TO THE DATCP FOR STATE FEES COLLECTED BY AGENT

A. The Agent shall reimburse the DATCP for the state fees from the license fees the Agent collects, as provided under sub. B.

B. The state fees shall not exceed 20% of the state license fees the DATCP sets by administrative rule for the types of facilities for which the Agent issues licenses. The calculation of the state fees is based on state license fees only, not preinspection, reinspection and inspection fees.

C. As of July 1, 2024, the state fees are 12% of the state license fees. The DATCP may increase the state fees up to 20% of the state license fees by announcing a change in the percentage one year prior to the licensing year for which the change applies. Retail food, lodging, and recreational establishment license fee reimbursement shall be:

1. A fee equal to 12% of the applicable state license fee, regardless of the license fee actually charged by the local Agent, if the Agent prepares and submits to the DATCP, by September 30 of that year, an annual self-assessment as required by Wis. Stat. §§ 97.41 and 97.615.

2. Starting July 1, 2025, A fee equal to 13% of the applicable state license fee, regardless of the license fee actually charged by the local Agent, if the Agent prepares and submits to the DATCP, by September 30 of that year, an annual self-assessment as required by Wis. Stat. §§ 97.41 and 97.615.

3. Starting July 1, 2026, A fee equal to 14% of the applicable state license fee, regardless of the license fee actually charged by the local Agent, if the Agent prepares and submits to the DATCP, by September 30 of that year, an annual self-assessment as required by Wis. Stat. §§ 97.41 and 97.615.

4. Starting July 1, 2027, A fee equal to 15% of the applicable state license fee, regardless of the license fee actually charged by the local Agent, if the Agent prepares and submits to the DATCP, by September 30 of that year, an annual self-assessment as required by Wis. Stat. §§ 97.41 and 97.615.

5. A fee equal to 20% of the applicable state license, regardless of the license fee actually charged by the Agent, if the Agent fails to submit the Agent reimbursement or the annual self-assessment as required under Section IX, to the DATCP, by September 30 of that year. A fee payment

under this paragraph does not exempt the Agent from the duty to prepare and submit an annual self-assessment.

D. The DATCP shall provide the Agent with a reimbursement summary form to be used by the Agent to identify all the facilities for which the Agent has issued licenses during the licensing year. The summary shall be formatted by the Agent to include the complexity assessment rating assigned to each retail food establishment licensed during the licensing year.

E. State fees for each licensee shall be based on the state license fee, determined by the license category as follows:

1. Retail Food Establishments - using Wis. Admin. Code § ATCP 75.08 Table B.
2. Lodging and Recreation Facilities – using Wis. Admin. Code chs. ATCP 72, 73, 76, 78 and 79.

F. No later than September 30 of each year, the Agent shall return the completed summary form and reimburse the DATCP for the state fees.

G. If the Agent Program has contracted with the DATCP, pursuant to Wis. Stat. § 97.41 and Wis. Admin. Code § ATCP 74.06, for the DATCP to collect fees and issue licenses, the Agent Program shall pay the DATCP for the actual cost of providing these services.

VII. REIMBURSEMENT BY THE DATCP FOR VENDING INSPECTIONS

A. The Agent shall submit a list of vending machine inspections it conducted during the previous fiscal year to the DATCP, no later than September 30 unless the DATCP in its sole discretion extends the deadline for submission, to receive reimbursement from the DATCP for performing the inspections.

B. No later than September 30 of the next fiscal year, the DATCP shall reimburse the Agent for inspections of vending machines during the previous fiscal year, as required in Wis. Stat. § 97.615 (1). If the DATCP extends the deadline for submitting inspection information, the DATCP may reimburse the Agent up to 30 days after receiving this information. The reimbursement amount for vending machine inspections is the portion that remains after deducting the DATCP's clerical and automated licensing processing costs from the license fee.

C. Fee reimbursements for the inspection of vending machines moved from one Agent's jurisdiction to another Agent's jurisdiction will be credited to the Agent making the first inspection during the fiscal year.

VIII. COSTS

The total license fees the Agent collects may not exceed the Agent's reasonable costs of issuing licenses to, making investigations and inspections of, and providing education, training and technical assistance to licensed establishments, plus the state fees.

IX. EVALUATION AND TRAINING

A. At least once each year, the Agent Program shall submit a self-assessment in a format determined by the DATCP by September 30th. The DATCP may waive the self-assessment requirement in a year where the DATCP conducts an evaluation. The DATCP shall evaluate the Agent Program based on the following required information in the self-assessment:

1. The Agent Program's compliance with the MOA terms.
2. The Agent Program's progress in meeting program standards adopted by the DATCP.
3. The Agent Program's records and reports required pursuant to Wis. Admin. Code § ATCP 74.20.

B. The DATCP shall conduct an evaluation, at least once every three years, to assess the Agent's compliance with the provisions of this MOA, program standards set by the DATCP, and applicable statutes and administrative rules. The DATCP may conduct the evaluation process at any reasonable time and shall give the Agent reasonable advance notice. The evaluation process shall include an office component and a field component. The office component shall include, but is not limited to, review of the agent program plan, ordinances, regulations, inspection reports, complaints, budget information, and other required documentation. The field component shall include DATCP personnel performing maintenance standardization with the sanitarian who is the Agent Standard, as well as evaluating other sanitarians, if applicable.

C. In addition to the required evaluation, the DATCP may perform additional evaluations of the Agent's performance at any reasonable time with reasonable advance notice.

D. The DATCP shall provide the Agent program with the DATCP's written findings based on the review of the self-assessment or an evaluation. The DATCP may, as deemed necessary, increase the evaluation frequency.

E. The Agent shall submit to the DATCP any required corrective action plan detailing how the Agent will meet MOA requirements.

F. The DATCP shall review the corrective action plan and may make additional comments or approve the corrective action plan if deemed acceptable.

G. The Agent shall document progress on the approved corrective action plan on their next one or two yearly self-assessments as necessary.

H. The Agent shall incorporate the approved corrective action plan in its Agent Program Plan.

I. If the Agent fails to meet the conditions specified in the corrective action plan, the DATCP shall:

1. Notify the Agent, in writing, of the deficiencies in meeting the corrective action plan and place the MOA in a conditional status with a deadline for the Agent to meet the corrective action plan conditions.

2. Remove conditional status of the MOA if deficiencies are corrected within the conditional time period.

3. Notify the Agent of its intent to terminate the MOA and revoke Agent status, as provided pursuant to Wis. Admin. Code § ATP 74.26 if deficiencies remain uncorrected after a conditional deadline has passed.

4. The Agent may request a hearing on the termination in writing, as provided in Wis. Admin. Code § ATP 1.03 (3), with the request including the information required in Wis. Admin. Code § ATP 1.06. The DATCP shall hold a hearing, if requested by Agent, within 15 days after the DATCP receives the request, unless the Agent agrees to a different date.

J. Notwithstanding these provisions, the DATCP may exercise its right to immediately suspend a MOA, pursuant to Wis. Admin. Code § ATP 74.26 (3), to protect public health or safety.

X. NONDISCRIMINATION

A. In connection with the performance of work under this MOA, the Agent agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in Wis. Stat. § 51.01(5), sexual orientation as defined in Wis. Stat. § 111.32(13m), or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Except with respect to sexual orientation, the Agent shall take affirmative action to ensure equal employment opportunities. The Agent shall post in conspicuous places, available for employees and applicants for employment, notices to be provided by the DATCP setting forth the provisions of the nondiscrimination clause.

B. Pursuant to s. 16.75(10p), Wis. Stats., Agent agrees it is not, and will not for the duration of the contract, engage in a prohibited boycott of the State of Israel as defined in s. 20.931(1)(b). State agencies and authorities may not execute a contract and reserve the right to terminate an existing contract with an organization that is not compliant with this provision. This provision applies to contracts valued \$100,000 or over.

C. Pursuant to 2019 Wisconsin Executive Order 1, Agent agrees it will hire only on the basis of merit and will not discriminate against any persons performing a contract, subcontract or grant because of military or veteran status, gender identity or expression, marital or familial status, genetic information or political affiliation.

D. The DATCP assumes no liability for the job safety or welfare of the Agent employees, or for the actions or omissions of the Agent employees relating to the administration of the retail food and recreational program, except as otherwise provided by law.

XI. PRIVACY AND CONFIDENTIAL INFORMATION

A. Definitions: The following definitions apply to this section.

1. “Confidential Information” : means all tangible and intangible information and materials, including all Personally Identifiable Information, being disclosed in connection with this MOA, in any form or medium (and without regard to whether the information is owned by the State or by a third party), that satisfy at least one of the following criteria:

- a. Personally Identifiable Information as defined in sub. 2;
- b. Information not subject to disclosure under Wis. Stat. ch. 19, Subch. II, Public Records and Property, that is related to the DATCP’s employees, customers, technology (including data bases, data processing and communications networking systems), schematics, specifications, and all information or materials derived therefrom or based thereon; or
- c. Information expressly designated as confidential in writing by the DATCP.

2. “Personally Identifiable Information” means an individual’s last name and the individual’s first name or first initial, in combination with, and linked to, any of the following elements, if the element is not publicly available information and is not encrypted, redacted, or altered in any manner that renders the element unreadable:

- a. The individual’s Social Security number;
- b. The individual’s Driver’s License number or state identification number;
- c. The number of the individual’s financial account, including a credit or debit card account number or any security code, access code, or password that would permit access to the individual’s financial account;
- d. The individual’s DNA profile; or
- e. The individual’s unique biometric data, including fingerprint, voice print, retina or iris image, or any other unique physical representation, and any other information protected by state or federal law.

3. “Corrective Action Plan” means a plan, developed by the Agent and approved by the DATCP, that the Agent must follow in the event of any threatened or actual use or disclosure of any

Confidential Information not specifically authorized by this MOA, or in the event that any Confidential Information is lost or cannot be accounted for by the Agent.

B. Duty of Non-Disclosure and Security Precautions

1. The Agent shall not use Confidential Information for any purpose other than the limited purposes set forth in this MOA and all related and necessary actions taken in fulfillment of the obligations thereunder. The Agent shall not disclose such Confidential Information to any persons other than those Agent Representatives who have a business-related need to have access to such Confidential Information in furtherance of the limited purposes of this MOA and who have been apprised of, and agree to maintain, the confidential nature of such information in accordance with the terms of this MOA. The Agent shall be responsible for the breach of this MOA by any said Representatives.

2. The Agent shall institute and maintain such security procedures as are reasonable to maintain the confidentiality of the Confidential Information while in its possession or control including transportation or transmission, whether physically or electronically.

3. The Agent shall insure that all indications of confidentiality contained on or included in any item of Confidential Information shall be reproduced by the Agent on any reproduction, modification, or translation of such Confidential Information. If requested by the DATCP, Agent shall make a reasonable effort to add a proprietary notice or indication of confidentiality to any tangible materials within its possession that contain Confidential Information of the DATCP, as directed.

4. The Agent shall return to the DATCP all Personally Identifiable Information it maintains, possesses or controls, collected on behalf of this MOA, upon termination of this MOA and shall destroy all copies.

C. Legal Disclosure. If Agent or any of its Representatives shall be under a legal obligation in any administrative, regulatory or judicial circumstance to disclose any Confidential Information, the Agent shall give the DATCP's Office of Legal Counsel prompt notice thereof (unless it has a legal

obligation to the contrary) to allow the DATCP to inspect the Confidential Information and seek a protective order or other appropriate remedy. In the event that such protective order or other remedy is not obtained, Agent and its Representatives shall furnish only that portion of the information that is legally required and shall disclose the Confidential Information in a manner reasonably designed to preserve its confidential nature. Agent or its representatives shall not be obligated to wait on any action or inaction by the DATCP, under this section, at any time when Agent is required to release information under other authority of law.

D. Unauthorized Use, Disclosure or Loss

1. Immediately upon becoming aware of any threatened or actual use or disclosure of any Confidential Information that is not specifically authorized by this MOA, or that any Confidential Information has been lost or is unaccounted for, the Agent shall notify the DATCP's Office of Legal Counsel of the problem. Such notice shall include, to the best of the local Agent's knowledge at that time, the persons affected, their identities and the Confidential Information disclosed.

2. The Agent shall take immediate steps to mitigate any harmful effects of the unauthorized use, disclosure or loss. The Agent shall cooperate with the DATCP's efforts to seek appropriate injunctive relief or to otherwise prevent or curtail such threatened or actual breach, or to recover the Confidential Information, including complying with a Corrective Action Plan.

XII. TERM, TERMINATION, REVOCATION OR SUSPENSION OF AGENT MOA

A. The term of this MOA shall be a period of three years, commencing on the effective date set forth above.

B. TERMINATION. The DATCP or the Agent may terminate this MOA upon 90 days written notice to the other party. The notice shall specify the reasons for termination and the last day the Agent will have Agent status. By such termination, no party may nullify obligations incurred prior to the effective date of termination. The 90 days' notice requirement may be waived by mutual written consent of the parties.

C. REVOCATION. If the DATCP finds that the Agent has failed to comply with the

requirements for Agent status under Wis. Stat. §§ 97.41(2) or 97.615 (2) (b), Wis. Admin. Code ch. ATPC 74, or the terms and conditions of this MOA, the DATCP may revoke Agent status, as provided by statute, upon 90 days written notice to the Agent. The notice shall specify the reasons for revocation and the last day that the Agent will have Agent status.

D. **SUSPENSION.** If the DATCP finds that suspension of this MOA is necessary to protect the public's health or safety, the DATCP may immediately suspend this MOA upon notice to the Agent. The Agent may request a hearing on the suspension in writing, as provided in Wis. Admin. Code § ATPC 1.03 (3), including the information required in Wis. Admin. Code § ATPC 1.06. The DATCP shall hold a hearing, if requested by Agent, within 15 days after the DATCP receives the request, unless the Agent agrees to a different date. The suspension shall remain in effect until the final hearing decision is issued.

E. **REIMBURSEMENT UPON TERMINATION OR REVOCATION:**

1. **Vending:** If this MOA is terminated or revoked, the Agent shall receive reimbursement for inspections of vending machines performed under the MOA up to and including the date of termination or revocation.

2. **Other Licenses:** If this MOA is terminated or revoked, the Agent shall reimburse the DATCP for the prorated amount, for the remainder of the fiscal year, of all license fees received by the Agent. The reimbursement shall be based on this formula: Days left in fiscal year/365 times the state license fees for all the establishments the Agent has licensed.

F. **TRANSFER OF RECORDS.** Upon termination or revocation of this MOA, the Agent shall transfer all inspection and enforcement records to the DATCP.

IN WITNESS WHEREOF, DATCP and **Wauwatosa Health Department** have executed this MOA as of the date this MOA is signed by DATCP. This MOA may be executed in multiple originals, which together shall constitute a single agreement. The parties agree to accept a handwritten signature or an electronic signature that complies with Wis. Stat. ch. 137 to execute this MOA.

Wauwatosa Health Department

DEPARTMENT OF
AGRICULTURE, TRADE AND
CONSUMER PROTECTION

BY: _____
[Name of Signatory]

BY: _____
Adam Brock

TITLE: _____

TITLE: Administrator

DATE: _____

DATE: _____



Wauwatosa, WI

7725 W. North Avenue
Wauwatosa, WI 53213

Staff Report

File #: 25-0393

Agenda Date: 3/11/2025

Agenda #: 3.

Consideration of request by Alderpersons Meindl and Makhoul for a resolution directing city and legal staff to develop a Confidential Financial Disclosure Report form, along with a corresponding job aid and policy



ALDERPERSON AGENDA ITEM MEMO

To: Government Affairs Committee

From: Andrew Meindl and Joseph Makhoul

Date: 09/25/2024

Subject: Conflict of Financial Interest Policy and Form

A. Background/Rationale

Many public sector organizations require staff to file a Confidential Financial Disclosure Report to minimize conflicts of interest and ensure integrity in decision-making, procurement, and the responsible allocation of tax dollars. To strengthen trust and transparency between City of Wauwatosa officials and residents, developers, and small business, the city should implement a similar process for its employees.

B. Key Issues for Consideration

It is recommended that the City of Wauwatosa staff develop a Confidential Financial Disclosure Report template, to be completed annually by alders, City Directors, and appointed staff positions by the Common Council. This report will be reviewed by an independent ethics official, who will be responsible for submitting an annual report to the Wauwatosa Common Council. The report will also be made publicly available on the City of Wauwatosa website with personally identifiable information redacted. While the time commitment required for staff to complete the form could be varied, it is a necessary measure to enhance transparency in city operations and build public confidence in governance.

C. Fiscal Impact

Potential Costs: Hiring or contracting an independent ethics official to oversee the review process and prepare the annual report.

D. Requested Action

Approve a resolution directing city and legal staff to develop a Confidential Financial Disclosure Report form, along with a corresponding job aid and policy. The form will be modeled after the Federal Office of Government Ethics (OGE) Form 450 and will apply to city staff involved in contracting, finance, development, procurement, council-appointed positions, as well as all Common Council members, including the mayor.

A. Strategic Plan

Priority Area Two: Public Safety

- Improve communication and trust internally and with the public.

Organizational Value

- Transparency



ALDERPERSON AGENDA ITEM MEMO

B. Attachments

- OGE 450 Confidential Financial Disclosure Report Form
- OGE 450 Manual
- OGE 450 Job Aid

DRAFT

CONFIDENTIAL FINANCIAL DISCLOSURE REPORT

Executive Branch

- Why Must I File?** The duties and responsibilities of your position require you to file the Confidential Financial Disclosure Report to avoid involvement in a real or apparent conflict of interest. The purpose of this report is to assist employees and their agencies in avoiding conflicts between official duties and private financial interests or affiliations. The information you provide will only be used for legitimate purposes, and will not be disclosed to any requesting person unless authorized by law. (See the Privacy Act Statement at the bottom of this page.) Please ensure that the information you provide is complete and accurate.
- When Must I File?** **New Entrants:** The report is due within 30 days of your assuming a position designated for filing, unless your agency requests the report earlier or your agency grants you a filing extension.
Annual Filers: The report is due no later than February 15, unless your agency grants you a filing extension.
- What is the Reporting Period?** **New Entrants:**
Part I – Report assets as of the date of filing, but report sources of earned income, honoraria, and other non-investment income for the preceding 12 months.
Part II – Report liabilities as of the date of filing.
Part III – Report positions for the preceding 12 months.
Part IV – Report agreements and arrangements as of the date of filing.
Annual Filers: Report the required information for the preceding calendar year (January 1 – December 31).
- What if I Have Questions?** If you have any questions about how to complete this form, please contact your ethics official or click on [Resources for Financial Disclosure Filers](#), and then scroll down to Confidential Financial Disclosure Filers.

PENALTIES

Falsification of information or failure to file or report information required to be reported may subject you to disciplinary action by your employing agency or other authority. Knowing and willful falsification of information required to be reported may also subject you to criminal prosecution.

Privacy Act Statement

5 U.S.C. § 13109, Executive Order 12674 (as modified by Executive Order 12731), and 5 CFR Part 2634, Subpart I, of the Office of Government Ethics (OGE) regulations require the reporting of this information. Failure to provide the requested information may result in separation or disciplinary action. The primary use of the information on this form is for review by Government officials of your agency, to determine compliance with applicable Federal conflict of interest laws and regulations. Additional disclosures may be made pursuant to the routine uses set forth in OGE/GOVT-2: (1) to a Federal, State, or local law enforcement agency if the disclosing agency becomes aware of a violation or potential violation of law or regulation; (2) to a source when necessary to obtain information relevant to a conflict of interest investigation or decision; (3) to the National Archives and Records Administration in records management inspections; (4) to the Office of Management and Budget during legislative coordination on private relief legislation; (5) when the disclosing agency determines that the records are arguably relevant to a proceeding before a court, grand jury, or administrative or adjudicative body, or when the adjudicator determines the records to be relevant to the proceeding; (6) to reviewing officials in a new office, department or agency when an employee transfers or is detailed from one covered position to another; (7) to a Member of Congress or a congressional office in response to an inquiry made on behalf of and at the request of an individual who is the subject of the record; (8) to contractors and other non-Government employees working for the Federal Government to accomplish a function related to this OGE Government-wide system of records; (9) to appropriate agencies, entities and persons when there has been a suspected or confirmed breach of the system of records, the agency maintaining the records has determined that there is a risk of harm to individuals, the agency, the Federal Government, or national security, and the disclosure is reasonably necessary to assist in connection with the agency's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and (10) to another Federal agency or Federal entity, when the agency maintaining the record determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in responding to a suspected or confirmed breach or in preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity, the Federal Government, or national security. Note: When an agency is requested to furnish such records to OGE, such a disclosure is to be considered as made to those officers and employees of the agency which co-maintains the records who have a need for the records in the performance of their official duties in accordance with the Ethics in Government Act and other pertinent authority conferred on OGE, pursuant to the provisions of the Privacy Act at 5 U.S.C. § 552a(b)(1). This confidential report will not be disclosed to any requesting person unless authorized by law. See also the OGE/GOVT-2 Executive Branch Confidential Financial Disclosure Reports Privacy Act system of records.

Public Burden Information

It is estimated that completing this form, including reviewing the instructions and gathering the data needed, takes an average of three hours. No private citizen is required to respond to a collection of information unless it displays a currently valid OMB control number as printed in the top right-hand corner of the first page of this form. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Program Counsel, U.S. Office of Government Ethics, 250 E Street S.W., Suite 750, Washington, DC 20024-3249. Do not send your completed OGE Form 450 to this address.

Date Received by Agency		Page Number	
CONFIDENTIAL FINANCIAL DISCLOSURE REPORT Executive Branch			
Employee's Name (Print last, first, middle initial)		E-mail Address	
Position/Title		Grade	
Agency		Branch/Unit and Address	
Work Phone	Reporting Status		If New Entrant, Date of Appointment to Position
	New Entrant	Annual	(mm/dd/yy)
Check box if a Special Government Employee (SGE)	Non-temporary full-time employees are not SGEs. An SGE is an officer or employee who performs temporary duties, with or without compensation, for a period of less than 131 days in any 365 day period.		
Step 1: Read the instructions for Parts I through V on the following pages. Step 2: For <u>each</u> statement below, check Yes or No to describe your situation.			
I.a. I have reportable assets or sources of income for myself, my spouse, or my dependent children.		Yes	No
I.b. I have a spouse who has paid employment outside the Federal Government.		Yes	No
II. I have reportable liabilities (debts) for myself, my spouse, or my dependent children.		Yes	No
III. I have reportable outside positions for myself.		Yes	No
IV. I have reportable agreements or arrangements for myself.		Yes	No
NOTE: Statement V is for <u>annual</u> filers only. It does not apply to new entrants and SGEs.			
V. I have reportable gifts or travel reimbursements for myself, my spouse, or my dependent children.		Yes	No
Step 3: If you selected Yes for <u>any</u> statement, you must describe the reportable interests that you have in the corresponding Part (I, II, III, IV, or V) of the form. Step 4: Sign and date the form. Step 5: Submit the completed form to your ethics office.			
I certify that the statements I have made on this form and all attached statements are true, complete, and correct to the best of my knowledge.			
Signature of Employee		Date (mm/dd/yy)	
FOR REVIEWERS' USE ONLY:			
On the basis of information contained in this report, I conclude that the filer is in compliance with the applicable laws and regulations, except as noted in the "comments" box below.			
Signature and Title of Supervisor/Other Intermediate Reviewer (if required by the agency)		Date (mm/dd/yy)	
E-mail Address		Phone Number	
Signature and Title of Agency's Final Reviewing Official		Date (mm/dd/yy)	
Comments of Reviewing Officials			
(Check box if continued on additional page)			

Employee's Name (Print last, first, middle initial)	Page Number

Part I: Assets and Income

Report for Yourself, Spouse, and Dependent Child:	Do Not Report:
<ul style="list-style-type: none"> Assets held for investment or the production of income that ended the reporting period with a value greater than \$1,000. In addition, annual filers must report assets from which more than \$1,000 in income was received during the reporting period. Reportable assets include, but are not limited to: <ul style="list-style-type: none"> Assets, such as stocks, bonds, annuities, trust holdings, partnership interests, life insurance, investment real estate, and privately held trades or businesses Sector mutual funds: those funds invested in a particular industry, business, or location, such as ABC Financial Fund, XYZ Energy Fund, or AVC Healthcare Fund (report the full name of the sector fund, not just the family fund name) Holdings of retirement plans, such as 401(k)s, IRAs, and variable annuities (report each holding unless listed in the Do Not Report section) Defined benefit pension plans provided by a former non-Federal employer (include the name of the employer) 	<ul style="list-style-type: none"> Diversified mutual funds, such as ABC Equity Value Fund or XYZ Large Capital Fund Federal Government retirement benefits Thrift Savings Plan Certificates of deposit, savings or checking accounts Term life insurance Money market mutual funds and money market accounts Your personal residence, unless you rent it out U.S. Treasury bonds, bills, notes, and savings bonds Diversified funds within an employee benefit plan Money owed to you, your spouse, or dependent child by a spouse, parent, sibling, or child <p>Do not report account or Social Security numbers or names of family members</p>
Also Report:	Do Not Report:
<ul style="list-style-type: none"> <u>For yourself</u>: (1) all sources of salary, fees, commissions, and other earned income greater than \$1,000, (2) honoraria greater than \$1,000, and (3) other non-investment income, such as scholarships, prizes, and gambling income greater than \$1,000 <u>For your spouse</u>: (1) all sources of salary, fees, commissions, and other earned income greater than \$1,000, and (2) honoraria greater than \$1,000 	<ul style="list-style-type: none"> Dependent child's earned income (e.g., wages, fees) Veterans' benefits Federal Government salary Social Security benefits
Dependent Child – A son, daughter, stepson, or stepdaughter who is either unmarried, under age 21, and living in the filer's house, or considered dependent under the U.S. tax code.	

Reportable Information

Report the full name of each individual asset , such as a stock, bond, or sector mutual fund. (You may add the ticker symbol to the asset name.) This includes any asset that is an underlying holding of a trust, retirement, or investment account that meets the reporting requirement. Report the type and location of any investment real estate. Report name of employer or business, source of fees, commissions, or honoraria. (Include a brief description.) You may distinguish any entry for a family member by preceding it with (S) for spouse or (DC) for dependent child.	No longer held
EXAMPLES — Go to the last page to see additional examples of how to report assets and income.	
OGC Widgets, Inc. (OGC) <i>(Example of a stock with a ticker symbol)</i>	<input type="checkbox"/>
(S) Express Medical Clinic — salary <i>(Example of spouse's earned income from a current employer)</i>	<input type="checkbox"/>
ABC Healthcare Fund <i>(Example of a sector fund held in a 401(k) plan, IRA, or brokerage account)</i>	<input type="checkbox"/>
XYZ 401(k) Plan <i>(Alternative example of a sector fund in a 401(k), or other retirement or brokerage account)</i>	<input type="checkbox"/>
- XYZ Energy Fund	<input type="checkbox"/>
- Rock Financial Fund	<input type="checkbox"/>
CA (ScholarShare) College Savings Plan: Age 0-5 Portfolio <i>(Example of a 529 college savings plan with underlying investment)</i>	<input type="checkbox"/>
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3.	
4.	

Employee's Name (<i>Print last, first, middle initial</i>)		Page Number
Part I: Assets and Income Continuation Page		
Report the full name of each individual asset , such as a stock, bond, or sector mutual fund. (You may add the ticker symbol to the asset name.) This includes any asset that is an underlying holding of a trust, retirement, or investment account that meets the reporting requirement. Report the type and location of any investment real estate. Report name of employer or business, source of fees, commissions, or honoraria. (Include a brief description.) You may distinguish any entry for a family member by preceding it with (S) for spouse or (DC) for dependent child.		No longer held
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Employee's Name (<i>Print last, first, middle initial</i>)		Page Number
Part I: Assets and Income Continuation Page		
Report the full name of each individual asset , such as a stock, bond, or sector mutual fund. (You may add the ticker symbol to the asset name.) This includes any asset that is an underlying holding of a trust, retirement, or investment account that meets the reporting requirement. Report the type and location of any investment real estate. Report name of employer or business, source of fees, commissions, or honoraria. (Include a brief description.) You may distinguish any entry for a family member by preceding it with (S) for spouse or (DC) for dependent child.		No longer held
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Employee's Name (<i>Print last, first, middle initial</i>)		Page Number
Part I: Assets and Income Continuation Page		
Report the full name of each individual asset , such as a stock, bond, or sector mutual fund. (You may add the ticker symbol to the asset name.) This includes any asset that is an underlying holding of a trust, retirement, or investment account that meets the reporting requirement. Report the type and location of any investment real estate. Report name of employer or business, source of fees, commissions, or honoraria. (Include a brief description.) You may distinguish any entry for a family member by preceding it with (S) for spouse or (DC) for dependent child.		No longer held
1.		
2.		
3.		
4.		
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13.		
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16.		
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18.		
19.		
20.		
21.		
22.		
23.		
24.		

Employee's Name (<i>Print last, first, middle initial</i>)		Page Number
Part II: Liabilities		
Report for Yourself, Spouse, and Dependent Child:		Do Not Report:
<ul style="list-style-type: none">• If you are a new entrant filer, liabilities that exceeded \$10,000 at the end of the reporting period• If you are an annual filer, liabilities that exceeded \$10,000 during the reporting period		<ul style="list-style-type: none">• Any liability, such as a mortgage, a student loan, or a credit card account, from a financial institution or business entity granted on terms made available to the general public• Loans secured by automobiles, household furniture, or appliances, unless the loan exceeds the purchase price of the item it secures• Liabilities that you owe to your spouse or to the parent, sibling, or child of you, your spouse, or your dependent child

Reportable Information

Name of creditor (<i>include city and state where the creditor is located</i>)		Type of liability (<i>personal loan, margin account, etc.</i>)
EXAMPLES — Go to the last page to see additional examples of how to report liabilities.		
Miguel Reyes, Arlington, VA		Personal loan from a friend
ANW Financial Corp., Washington, DC		Margin account
1.		
2.		
3.		
4.		
5.		
6.		
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8.		
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12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		

Employee's Name (<i>Print last, first, middle initial</i>)	Page Number

Part III: Outside Positions

Report for Yourself:	Do Not Report:
<ul style="list-style-type: none"> • All positions outside the Federal Government held at any time during the reporting period, whether or not you were compensated and whether or not you currently hold that position. Positions include an officer, director, employee, trustee, general partner, proprietor, representative, executor, or consultant of any of the following: <ul style="list-style-type: none"> - Corporation, partnership, or other business entity - Trust - Non-profit or volunteer organization - Educational institution - State or local government 	<ul style="list-style-type: none"> • Any position with a <ul style="list-style-type: none"> - Religious entity - Social entity - Fraternal entity - Political entity • Any position held by your spouse or dependent child • Any position that you hold as part of your official duties

Reportable Information

Organization (include city and state where the organization is located)	Type of organization	Position	No longer held
EXAMPLES — Go to the last page to see additional examples of how to report outside positions.			
Brigadoon University, Highland, NY	Educational Institution	Professor	<input type="checkbox"/>
ISK Family Trust, Boynton Beach, FL	Family Trust	Trustee	<input type="checkbox"/>
Scenic Rivers Association, Nashville, TN	Non-profit Environmental	Member, Board of Directors	<input checked="" type="checkbox"/>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			

Employee's Name (<i>Print last, first, middle initial</i>)			Page Number
Part III: Outside Positions Continuation Page			
Organization (<i>include city and state where the organization is located</i>)	Type of organization	Position	No longer held
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			

Employee's Name (<i>Print last, first, middle initial</i>)		Page Number
Part IV: Agreements or Arrangements		
Report Your Agreements or Arrangements for:		Do Not Report:
<ul style="list-style-type: none"> Continuing participation in an employee pension or benefit plan maintained by a current or former employer A leave of absence Future employment, including the date you accepted an employment offer Continuation of payment by a current or former employer (including severance payments) 		<ul style="list-style-type: none"> Any agreement or arrangement related to your employment by the Federal Government Spouse's and dependent child's agreements or arrangements Continuing participation in a defined contribution plan, such as a 401(k) plan, to which an employer is no longer making contributions

Reportable Information

Entity with which you have an agreement or arrangement (<i>include city and state where the entity is located</i>)		Terms of Agreement or Arrangement
EXAMPLES — Go to the last page to see additional examples of how to report agreements and arrangements.		
Dee, Jones & Smith, San Diego, CA		I will continue to participate in this defined benefit plan.
Brigadoon University, Highland, NY		I am on an unpaid leave of absence for two years.
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

Employee's Name (<i>Print last, first, middle initial</i>)	Page Number
Part V: Gifts and Travel Reimbursements	
Fill out this part only if you are filing an Annual Report. If you are a new entrant or an SGE, skip this part.	
Report for Yourself, Spouse, and Dependent Child:	Do Not Report:
<ul style="list-style-type: none"> Any gifts or travel reimbursements (items such as lodging, transportation, and food) totaling more than \$480* from any one source during the reporting period; include where you traveled, the purpose, and date(s) of the trip for travel gifts and reimbursements <p>*If you received more than one gift from one source:</p> <ol style="list-style-type: none"> Determine the value of each item you received from that source Ignore each item valued at \$192 or less Add the value of those items valued at more than \$192; if the total is more than \$480, then you must list those items on this form <p>NOTE: These amounts apply to gifts and travel reimbursements received in calendar years 2023–2025. The next three–year adjustment to these amounts is scheduled to occur in 2026.</p>	<ul style="list-style-type: none"> Anything received from relatives, the Federal Government, DC, state, or local governments Bequests and other forms of inheritance Gifts and travel reimbursements given to your agency in connection with your official travel Gifts of hospitality (food, lodging, entertainment) at the donor's residence or personal premises Anything received by your spouse or dependent child totally independent of their relationship to you

Reportable Information

Source	Description
EXAMPLES — Go to the last page to see additional examples of how to report gifts and travel reimbursements.	
Dee, Jones & Smith, San Diego, CA	Leather briefcase (<i>Example of gift totaling more than \$480 from one source</i>)
CGH Culinary Institute, Tokyo, Japan	Airline ticket, hotel room, and meals incident to culinary seminar in Tokyo, Japan from May 1-5, 2023 (<i>Example of travel reimbursement</i>)
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

EXAMPLES

Part I: Assets and Income

Report the full name of each individual asset , such as a stock, bond, or sector mutual fund. (You may add the ticker symbol to the asset name.) This includes any asset that is an underlying holding of a trust, retirement, or investment account that meets the reporting requirement. Report the type and location of any investment real estate. Report name of employer or business, source of fees, commissions, or honoraria. (Include a brief description.) You may distinguish any entry for a family member by preceding it with (S) for spouse or (DC) for dependent child.	No longer held
OGC Communications (OGC) <i>(Example of a stock with a ticker symbol)</i>	
OGE Energy <i>(Example of sold stock that produced more than \$1,000 in income that is no longer held)</i>	X
Maryland Prepaid College Trust (MPCT), University Plan — 4 Years <i>(Example of a 529 prepaid tuition plan)</i>	
(S) OGE Energy bond <i>(Example of a corporate bond held by a spouse)</i>	
ABC Healthcare Fund <i>(Example of a sector fund held in a 401(k) plan, IRA, or brokerage account)</i>	
Residential real estate, Anchorage, AK <i>(Example of investment real estate)</i>	
Brigadoon University — salary <i>(Example of earned income from a former employer)</i>	
Widgets Unlimited, unvested restricted stock units <i>(Example of an unvested restricted stock unit from a current employer)</i>	
Association of Accountants — honorarium <i>(Example of a single honorarium from the listed source)</i>	

Part II: Liabilities

Name of creditor <i>(include the city and state where the creditor is located)</i>	Type of liability <i>(personal loan, margin account, etc.)</i>
Jones Capital Venture, LLC, Rockville, MD	Capital commitment

Part III: Outside Positions

Organization <i>(city and state)</i>	Type of organization	Position	No longer held
George & Chapman, LLP, Washington, DC	Law Firm	Partner	X
Bestever Elementary School, Buffalo, NY	Parent Teacher Association	President	
Sunnydale Homeowners Association, Stowe, VT	Homeowners Association	Vice President	X

Part IV: Agreements or Arrangements

Entity with which you have an agreement or arrangement <i>(include city and state where the entity is located)</i>	Terms of Agreement or Arrangement
John Smith, Esq., Park City, UT	My solo legal practice will be inactive during my appointment, and all outstanding client fees will be fixed before I enter Federal Government service.
Allied Business Computing, Inc., Reston, VA	Pursuant to company policy for retired corporate officers, my spouse and I will retain health insurance coverage for life.
Icebox Repair Company, Stowe, VT	I will retain my vested restricted stock units.
GottaGoNow Company, Fort Wayne, IN	Pursuant to my employment agreement, I will receive a lump sum severance payment within 90 days of my separation from the company.

Part V: Gifts and Travel Reimbursements

Source	Description
Jane Smith	iPad, birthday gift from a friend
Epic Views, Grand Canyon, CO	Helicopter ride over the Grand Canyon

OGE

U.S. OFFICE OF GOVERNMENT ETHICS



**CONFIDENTIAL
FINANCIAL
DISCLOSURE
GUIDE:
OGE FORM 450**

PUBLICATION DATE: OCTOBER 2023

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Introduction

This guide was produced by the U.S. Office of Government Ethics (OGE) as a reference manual for use by reviewers of the OGE Form 450 (Executive Branch Confidential Financial Disclosure Report).

Objectives

In this guide, you will learn:

- the key elements of the executive branch confidential financial disclosure system;
- what a filer must disclose in the OGE Form 450; and
- how to analyze entries for technical sufficiency.

Contents

The guide contains four sections:

- Section 1 provides a brief overview of the disclosure system.
- Section 2 provides the reporting requirements for each Part of the OGE Form 450.
- Section 3 provides guidance for conducting reviews.
- Section 4 provides more detailed guidance for reviewing a number of commonly reported interests and affiliations.

Disclaimer

This guide was updated in October 2023.

Do not rely on statements in this guide for investment advice. This guide is solely for general informational purposes. This guide supersedes earlier OGE training publications, but applicable statutes and regulations are the final authorities.

In addition, although the use of the sample language provided in this guide promotes a degree of consistency in reporting common items, OGE recognizes that there may be other ways of reporting particular interests.

Section 1: Confidential Financial Disclosure System

This section provides an overview of the confidential financial disclosure system, including information on why people file, who files, what forms are used, when forms are due, what an agency reviewer's role is, and how long reports are retained.

Purpose

The basic purpose of the confidential financial disclosure system is to assist employees and their agencies in avoiding conflicts between official duties and private financial interests or affiliations.

Authority

The Ethics in Government Act of 1978, as amended (the "Act"), requires high-level federal officials to make public disclosures of selected personal financial interests and affiliations. Section 13109 of the Act and Section 201(d) of Executive Order 12674 (as modified by E.O. 12731) provide authority for OGE to establish a confidential financial disclosure system for those executive branch employees who, though not subject to the public financial disclosure system, have duties that involve a heightened risk of potential or actual conflicts of interest. The implementing regulations for the confidential financial disclosure system can be found at 5 C.F.R. part 2634, subpart I.

Officials Required to File

General Rule

5 C.F.R. § 2634.904(a)(1)

An employee is covered by the confidential financial disclosure system if the employee's position meets the following criteria:

1. The employee's position does not meet the pay or classification thresholds for public filing.

(Note: This formulation simplifies the rule. More precisely, the regulation includes each officer or employee in the executive branch whose position is classified at GS-15 or below of the General Schedule prescribed by 5 U.S.C. § 5332, or the rate of basic pay for which is fixed, other than under the General Schedule, at a rate which is less than 120% of the minimum rate of basic pay for GS-15 of the General Schedule; each officer or employee of the United States Postal Service or Postal Regulatory Commission whose basic rate of pay is less

than 120% of the minimum rate of basic pay for GS-15 of the General Schedule; each member of a uniformed service whose pay grade is less than O-7 under 37 U.S.C. § 201; and each officer or employee in any other position determined by the designated agency ethics official to be of equal classification.)

and

2. The agency has determined that the duties and responsibilities of the employee's position require the employee to participate personally and substantially through decision or the exercise of significant judgment, and without substantial supervision and review, in taking a Government action regarding:
 - a. contracting or procurement;
 - b. administering or monitoring grants, subsidies, licenses, or other federally conferred financial or operational benefits;
 - c. regulating or auditing any non-federal entity; or
 - d. other activities in which the final decision or action will have a direct and substantial economic effect on the interests of any non-federal entity.

To simplify the application of these criteria, agencies may establish an appropriate threshold based on the position's monetary level of procurement authority, pay grade, or degree of supervision. Agencies should also apply the criteria in conjunction with their exclusion authority (see below) to ensure that individuals are not required to file if the possibility of conflict is remote.

Even if the employee's position does not involve such participation, an agency may require confidential filing if the agency determines that, based on the employee's duties and responsibilities, filing is required in order for the employee to avoid involvement in a real or apparent conflict of interest. Nevertheless, agencies should limit such designations to those pay grades where the duties and responsibilities clearly make filing necessary and relevant. For more help, see OGE DAEOgram DO-94-031 (September 14, 1994).

Special Government Employees

5 C.F.R. § 2634.904(a)(2)

Special Government employees (SGEs) must file confidential financial disclosure reports if they meet the criteria outlined above, serve on a Federal Advisory Committee, or otherwise have a substantial role in the formulation of agency policy. SGEs need not file if they are required to file public financial disclosure reports or if they are excluded from filing based on the agency's determination that the possibility of conflicts is remote.

Definition

18 U.S.C. § 202

A special Government employee (SGE) is defined by 18 U.S.C. § 202 to include an officer or employee who is retained, designated, appointed, or employed by the Government to perform temporary duties, with or without compensation, for not more than 130 days during any period of 365 consecutive days. The term also includes a Reserve officer of the Armed Forces or an officer of the National Guard while on active duty solely for training, or if serving involuntarily.

At the time of appointment, the appointing official determines whether the employee will be reasonably expected to work more than 130 days in the 365 days after the appointment date. If an agency designates an employee as an SGE, based on a good faith estimate, but the employee unexpectedly serves more than 130 days during the ensuing 365-day period, the individual still will be deemed an SGE for the remainder of that period. However, upon the commencement of the next 365-day period, the agency should reevaluate whether the employee is correctly designated as an SGE, (i.e., expected to serve no more than 130 days).

Supplemental Reporting Requirements

5 C.F.R. §§ 2634.103 and 2634.904(a)(3)

An individual who files a public financial disclosure report may also be required by agency supplemental regulations to file an additional confidential financial disclosure report containing supplemental information. Such regulations must receive prior written approval from OGE.

Exclusions

5 C.F.R. § 2634.904(b)

Agencies may exclude positions otherwise subject to the filing requirements if the agency head or designee determines that there is only a remote possibility that the incumbent will be involved in a real or apparent conflict of interest. Agencies should document such determinations in writing.

Review of Confidential Filer Status

5 C.F.R. § 2634.906

An employee may request a review of a determination that the employee's position meets the criteria requiring confidential financial disclosure. The review is conducted by the head of the agency or an officer designated by the agency head, and the decision reached by the agency head or designee is final.

Types of Reports and Filing Deadlines

New Entrant Reports (excluding special Government employees)

5 C.F.R. §§ 2634.903(b) and 2634.908(b)

Requirement to File

A confidential filer must submit a new entrant report within 30 days of assuming the duties of a covered position, unless an extension is granted. An agency may require that a prospective entrant to a covered position file a report before serving in the position if needed to ensure that there are no insurmountable ethics concerns.

Exceptions to the Filing Requirement

An employee need not file a new entrant report in the following cases:

- The employee assumed the duties of the position within 30 days of leaving a position that was subject to either public or confidential financial disclosure, provided that the filer satisfied the applicable filing requirements for the prior position. The agency at which the new position is located, however, should obtain a copy of the filer's most recent report and review that report for any potential conflicts. In addition, the employee must comply with any supplemental reporting requirements that apply to the new position.
- The employee filed a report while being considered for the position, though the agency may request an update if more than 6 months has passed.
- The designated agency ethics official (or designee) does not reasonably expect the employee to serve in the covered position for more than 60 days in the following 12-month period. If the employee actually serves more than 60 days, the employee must file a new entrant report within 15 calendar days after the 60th day. For full-time employees, count the number of consecutive calendar days that the employee served in the position, including weekends and holidays. For part-time employees, count only days that the employee actually worked.

Reporting Period

The reporting period for a new entrant report varies according to the Part being completed.

- Part I: Filers report assets as of the date of filing. Filers report sources of earned income, honoraria, and other non-investment income for the preceding 12 months.
- Part II: Filers report liabilities as of the date of filing.
- Part III: Filers report positions for the preceding 12 months.

- Part IV: Filers report agreements and arrangements as of the date of filing.

Newly Designated Positions

In most cases, an agency has already determined whether the duties and responsibilities of a position require confidential financial disclosure prior to an employee's entry into the position. Therefore, the employee files a new entrant report upon assuming the duties. In certain cases, however, an agency may make this determination for a position that an employee already occupies. The incumbent employee in this case would file a new entrant report within 30 days of the agency designating the position as requiring confidential financial disclosure. See OGE DAEogram DA-10-20-92 (October 19, 1992).

Annual Reports (excluding special Government employees)

5 C.F.R. §§ 2634.903(a) and 2634.908(a)

Requirement to File

An employee who served in a covered position for more than 60 days during a calendar year must file an annual report by February 15 of the following year. If the 15th falls on a weekend or holiday, the due date is the next workday.

For full-time employees, count the number of consecutive calendar days that the employee served in the position, including weekends and holidays. For part-time employees, count only days that the employee actually worked.

Exceptions to the Filing Requirement

Agencies need not collect annual reports from an individual who is no longer in a covered position as of February 15. In addition, special Government employees do not file annual reports.

Reporting Period

An annual report covers the preceding calendar year. Therefore, a filer submitting a report by February 15, 2024, must ordinarily include information for the period January 1, 2023, through December 31, 2023. Filers may exclude information for a period covered by a prior confidential or public financial disclosure report.

Moving between Covered Positions

If a filer moves between covered positions at different agencies, the individual should file the next annual report with his or her new agency. The new agency should provide a copy of the report to the filer's former agency for review if any of the interests raise potential conflicts or if the former agency requests a copy. This review by the former agency is not a full review within the meaning of this guide and no intermediate or final certification is required.

Special Government Employees (SGEs)

The confidential financial disclosure requirements for special Government employees differ from the requirements applicable to other United States Government employees.

Requirement to File

5 C.F.R. §§ 2634.903(b) and 2634.904(a)(2)

An SGE must file a new entrant report within 30 days of starting a covered position as an SGE. In addition, an SGE must file a new entrant report each year upon the individual's "reappointment or redesignation" as an SGE for a new 365-day period.

Exceptions to the Filing Requirement

An SGE need not complete a report when starting a position as an SGE if either of the following conditions applies:

- The employee assumed the duties of the position within 30 days of leaving a position that was subject to public or confidential financial disclosure, provided that the filer satisfied the applicable filing requirements for that position. The agency at which the new position is located, however, should obtain a copy of the filer's most recent report and review for any potential conflicts.
- The employee filed a report while being considered for the position, though the agency may request an update if more than 6 months has passed.

The exception for employees who serve 60 days or less in a covered position does not apply to SGEs.

Due Date Considerations

Notwithstanding the 30-day timeframe, individuals being considered for positions requiring Presidential appointment and Senate confirmation (PAS) file their reports pursuant to the special deadlines and procedures that govern the PAS nominee process. In addition, SGEs appointed to a Federal Advisory Committee Act committee must file their reports before rendering any advice or in no event later than the first committee meeting. For all other SGEs, agencies may require the individuals to file their reports prior to serving if needed to ensure that there are no insurmountable ethics concerns.

With respect to reappointments and redesignations, an SGE with a multiyear term would ordinarily file an additional new entrant report each year on the anniversary of that employee's appointment date. However, OGE permits agencies to specify one date each year on which to collect follow-on new entrant reports from all SGEs (or discrete groups of SGEs, such as all members of a given advisory committee) who

serve for terms in excess of one year. See OGE DAEOgram DO-95-019 (April 11, 1995) and OGE DAEOgram DO-00-003 (February 15, 2000).

Reporting Period

The same reporting period rules apply to all new entrant reports, including those filed by SGEs.

Relationship to the Public Filing Requirements

An SGE must file a public financial disclosure report if the SGE serves in a position that meets the criteria for public filing set out at 5 C.F.R. § 2634.202 and serves in the position for more than 60 days. An SGE who is expected to serve no more than 60 days would file a confidential financial disclosure report; however, if the SGE actually exceeds the 60-day threshold, the SGE must file a public report within 15 calendar days following the 60th day of service.

In certain cases, agency ethics officials do not expect an employee to serve more than 60 days but know there is a real possibility that the employee could do so. In such cases, agency ethics officials may permit, but not require, an employee to file a modified OGE Form 278e in lieu of a confidential financial disclosure form. The modified OGE Form 278e would include only the information required by the confidential financial disclosure requirements. For example, in Parts 2, 5, and 6 of the OGE Form 278e, the filer would report the assets that meet a reporting threshold but would not complete the value and income fields. Similarly, the filer would complete only the Creditor Name and Type fields in Part 8. The modified OGE Form 278e would be treated as confidential and marked “not for public release” (or “confidential”), unless and until the employee works more than 60 days in that calendar year. If the employee does work more than 60 days, the employee must update the report within 15 days of the 60th day, including all of the information required for a public OGE Form 278e. See OGE DAEOgram DO-03-021 (October 23, 2003) for additional guidance.

Alternatively, an employee may voluntarily complete all of the information required for a public OGE Form 278e at the time the employee files confidentially. For example, unlike the procedure discussed above, the employee may complete the value and income fields for each entry in Parts 2, 5, and 6. The OGE Form 278e would be treated as confidential and marked “not for public release” (or “confidential”), unless and until the employee works more than 60 days in that calendar year. In the event that the employee does serve more than 60 days, the agency could use the existing confidential OGE Form 278e to satisfy the public reporting requirement, provided that the information is no more than 6 months old. The agency would simply remove the confidential designation from the report within 15 days after the 60th day worked.

“Acting” Capacity

5 C.F.R. § 2634.903

Employees are sometimes assigned to perform the duties of a position in an “acting” capacity. Such employees are subject to any financial disclosure requirements applicable to that position.

New Entrant

An employee who acts in a position meeting the criteria for confidential filing must file a new entrant report. A report, however, is not required if (1) the employee is already a confidential or public filer or (2) the employee is reasonably expected to serve no more than 60 days in the position. Employees excluded from filing based on their expected days of service must file a report if they actually exceed 60 days of service, and this report is due within 15 days of exceeding the 60-day threshold.

For example, an employee, who otherwise does not file a financial disclosure report, assumes the duties of a covered position on an acting basis on October 29, 2022. The employee is not reasonably expected to serve in the position for more than 60 days in the following 12-month period. No report is required. However, the employee later does serve more than 60 days. The employee, therefore, must file a new entrant report within 15 calendar days of exceeding 60 days.

Annual

An employee who acts in a position subject to confidential filing for more than 60 days during a calendar year must file an annual report. A report, however, is not required if (1) the employee is already a public filer or (2) the employee leaves the position prior to February 15 of the following year.

For example, an employee, who otherwise does not file a financial disclosure report, assumes the duties of a covered position on an acting basis on October 29, 2022. The employee is still performing the duties of the position on February 15, 2023. An annual report is required. If the employee’s acting service ends prior to February 15, 2023, no annual report is required.

Details between Federal Agencies

5 C.F.R. § 2634.605(b)(1)

An individual detailed to another agency may be subject to the confidential filing requirements based on the position at the individual’s home agency, the position at the agency to which the individual is detailed (detail agency), or both positions. If the position at the individual’s home agency is subject to confidential financial disclosure, the individual must continue to file the report with the home agency. The individual’s home agency would consult with the detail agency, as appropriate, to determine whether the report discloses any potential conflicts with the duties of the position to which the individual is detailed. If the individual is only subject to

confidential financial disclosure based on the position at the detail agency, the individual would file instead with the detail agency. See OGE DAEOgram DA-10-20-92 (October 19, 1992).

Intergovernmental Personnel Act Detailees

In December 2001, the Intergovernmental Personnel Act (IPA) was amended to make individuals who are detailed to federal agencies under the IPA “employees” of the federal agency for purposes of the Ethics in Government Act. Accordingly, IPA detailees may be required to file a confidential financial disclosure report if their duties and responsibilities meet the criteria at 5 C.F.R. § 2634.904(a)(1). See OGE DAEOgram DO-02-029 (December 9, 2002) and OGE DAEOgram DO-06-031 (October 19, 2006).

Individuals Who Are Not Government Employees

The confidential financial disclosure requirements apply only to individuals who are current or prospective United States Government employees. Agencies may not use the OGE Form 450 (Executive Branch Confidential Financial Disclosure Report) to collect information from other individuals, such as contractors or members of advisory committees who are appointed to represent outside interests. See OGE DAEOgram DO-95-043 (December 13, 1995). Note that Intergovernmental Personnel Act detailees and advisory committee members appointed as special Government employees *are* United States Government employees for purposes of the confidential financial disclosure requirements.

Confidential Financial Disclosure Forms

OGE Form 450

5 C.F.R. § 2634.601(a)(3)

The OGE Form 450 (Executive Branch Confidential Financial Disclosure Report) is the standard form for making a confidential financial disclosure. A confidential filer must use the OGE Form 450, unless otherwise authorized to use an alternative form.

OGE Optional Form 450-A

Effective January 1, 2019, the OGE Optional Form 450-A is no longer approved for use. Agencies that wish to use a similar format as an alternative reporting procedure can submit a written request to OGE in accordance with 5 C.F.R. § 2634.905.

Supplemental and Alternative Forms

5 C.F.R. §§ 2634.103, 2634.601(c), and 2634.905

With the prior written approval of OGE, agencies may require employees to file additional confidential financial disclosure forms that supplement the standard public or confidential forms. Agencies, with the prior written approval of OGE, may also choose to use an alternative confidential financial disclosure form and procedure in lieu of the OGE Form 450.

Extensions

Agency Extensions

5 C.F.R. § 2634.903(d)(1)

Agencies may, for good cause shown, grant any employee or class of employees a filing extension or several extensions totaling no more than 90 days. Extensions do not change the reporting period. For example, if a filer was originally required to file a new entrant report on October 15, 2022, but received a 90-day extension, the end of the reporting period for the purpose of valuing assets is still October 15, 2022, and the reporting period for non-investment income is still October 15, 2021, through October 15, 2022.

OGE recommends that extension requests and approvals be documented in writing. In addition, the existence of an extension should be noted on a report once filed.

Service in a Combat Zone or Service during a Period of National Emergency

5 C.F.R. § 2634.903(d)(2)

An individual is automatically eligible for an extension if the individual has served in a combat zone or was required to perform services away from the individual's permanent duty station following a declaration by the President of a national emergency.

This extension runs until 90 days after the later of the following two dates:

- the last day of the individual's service in the combat zone or away from the individual's permanent duty station; or
- the last day of the individual's hospitalization as a result of an injury received or a disease contracted while serving during the national emergency.

The terms of this extension differ from those of a similar combat zone extension available to public filers.

Filing Penalties

5 C.F.R. §§ 2634.701 and 2634.909

An agency may take any appropriate action, including adverse action, against employees who have not filed or who have filed a false, incomplete, or late report, in accordance with applicable personnel laws and regulations. An individual who knowingly and willfully falsifies a report may also be subject to criminal prosecution.

Agency Procedures

Section 13122(d) of the Ethics in Government Act, as amended, requires that each agency establish written procedures for handling financial disclosure reports filed with the agency. See OGE DAEOgram DA-09-03-92 (September 3, 1992).

Records Management

Access and Use

5 C.F.R. § 2634.604

Reports filed pursuant to the executive branch confidential financial disclosure regulation are protected under the Privacy Act. Confidential reports may be used only for the purposes stated in the Privacy Act Statement, which is included on the first page of the form.

Retention Schedule

5 C.F.R. § 2634.604

The following discussion summarizes the applicable requirements for confidential financial disclosure reports. See the OGE/GOVT-2 (Privacy Act) system of records for additional information. See also General Records Schedule 2.8 (Federal Records Act).

Reports Filed by Employees Who Served in the Position

Agencies must retain confidential financial disclosure reports (OGE Form 450 and agency alternative forms) for a period of 6 years from the date of receipt. Agencies must destroy the report after 6 years, unless the report is needed for an ongoing investigation or to understand an agency alternative form that makes reference to the information contained in that report.

Reports Filed by PAS Nominees Who Are Not Confirmed

Individuals file financial disclosure reports when nominated to positions requiring Presidential appointment and Senate confirmation (PAS). If the individual is

subsequently confirmed by the Senate, the agency must retain the report for 6 years from the date of receipt, unless the report is needed for an ongoing investigation or to understand an agency alternative form that is still within its 6-year retention period. If the individual is not confirmed, however, the agency retains the report for only 1 year after the nominee ceases to be under consideration for the position, unless the report is needed for an ongoing investigation.

Reports Filed by Other Prospective Employees Who Do Not Serve in the Position

If a prospective employee, other than a PAS nominee, provides a confidential financial disclosure report and subsequently does not assume the duties of the position, the agency would treat the report as a draft rather than as a final, filed report. Drafts may be destroyed when no longer needed by the agency.

Section 2: OGE Form 450 – Report Contents

This section explains what information a filer must provide in the cover page and each substantive Part of the OGE Form 450.

Summary of Contents

The OGE Form 450 consists of one page of instructions, a cover page, five substantive Parts, and a final page of examples. However, filers need only submit those pages with reportable information, unless otherwise required by their agency. For example, a filer with no reportable interests would submit only the cover page.

Each of the five substantive Parts addresses a different category of interest that the filer must disclose. The type of report (i.e., new entrant or annual) determines the reporting period as well as the applicability of the gift and travel reimbursement reporting requirements.

Reporting Periods and Individuals Covered

PART	REPORTING PERIOD New Entrant	REPORTING PERIOD Annual	INDIVIDUALS COVERED
PART I Assets and Income	Assets: Date of Filing Investment Income: N/A Non-Investment Income: 12 Months Preceding the Date of Filing	Preceding Calendar Year*	Filer, Spouse, and Dependent Children
PART II Liabilities	Date of Filing	Preceding Calendar Year*	Filer, Spouse, and Dependent Children
PART III Outside Positions	12 Months Preceding the Date of Filing	Preceding Calendar Year*	Filer Only
PART IV Agreements or Arrangements	Date of Filing	Preceding Calendar Year*	Filer Only
PART V Gifts and Travel Reimbursements	N/A	Preceding Calendar Year*	Filer, Spouse, and Dependent Children

* Filers may exclude information for a period covered by a prior confidential or public financial disclosure report.

Spouses and Dependent Children

Scope of Reporting Requirements

General Rule

5 C.F.R. §§ 2634.907(a) and (h)

Filers need to report the interests of spouses and dependent children in several Parts of the OGE Form 450, but the reporting thresholds and requirements may differ, depending on the type of interest. The requirements are explained in the instructions for each type of reportable interest.

Definitions

Spouse

For purposes of financial disclosure and other federal ethics rules, “spouse” means an individual to whom the filer has been legally married, regardless of the filer’s state of residence. The term “spouse” does not include an individual with whom the filer is in a civil union, domestic partnership, or other relationship other than marriage. See OGE Legal Advisory LA-13-10 (August 19, 2013).

Dependent Child v. Minor Child

The basic criminal conflict of interest statute (18 U.S.C. § 208) uses the term “minor child,” but the financial disclosure requirements (and the Standards of Conduct provisions on impartiality) refer more broadly to “dependent children.”

For purposes of financial disclosure, “dependent child” means an individual who is:

1. a son, daughter, stepson, or stepdaughter of the filer; and
2. unmarried, under age 21, and living in the filer’s household or considered a dependent by tax code standards.

“Minor child” is a class of children defined by state law, usually as under age 18.

Tests for Separateness

5 C.F.R. § 2634.907(h)(6)

A filer need not report assets, investment income, or liabilities of a spouse or dependent child if the interests strictly meet all the tests for separateness in the regulation. These tests, however, are very rarely met. For example, an asset that is reported on a joint tax return or held in a trust for a child’s education is a benefit to the filer. Thus, the asset should be reported. A practical effect of these tests is

that filers who complete joint tax returns, cohabitate, share expenses, or have not been disinherited by their spouses must report the spouse's interests.

Changes in Status during a Reporting Period

Marriage during a Reporting Period

When a filer gets married during the reporting period, the filer reports:

- In Part I: A spouse's assets and sources of income that met an applicable reporting threshold after the date of the marriage.
- In Part II: A spouse's liabilities that met the applicable reporting threshold after the date of the marriage.
- In Part V (annual filers only): A spouse's gifts and travel reimbursements that were received after the date of the marriage.

Divorce or Separation

5 C.F.R. § 2634.907(h)(5)

A filer who is divorced or permanently separated need not report a spouse's interests for the period before or after the divorce or permanent separation. However, note that even in situations where there is no reporting requirement, 18 U.S.C. § 208 will still apply to particular matters in which an employee knows his or her separated spouse has a financial interest.

No Longer a Dependent

The filer need not report the sole interests of any child who was not a dependent as of the date of filing. The filer, however, must still report any interests that are (or were) also those of the filer or the filer's spouse (e.g., a child's loan for which the filer co-signed).

Distinguishing a Filer's Entries from the Entries of a Spouse or Dependent Child

Entries for the assets, income, and liabilities of spouses and dependent children may be marked "S" or "DC" (or "J" for joint) if the filer wishes to distinguish them from the filer's own assets, income, and liabilities. These designations are not required but are often helpful.

Use of Brokerage Statements and Attachments

5 C.F.R. § 2634.907(j)(2)

Agencies may permit a filer to attach brokerage statements, bank statements, personal spreadsheets, and other financial materials in lieu of entering the information directly in the OGE Form 450. However, an agency may permit such materials only if they readily present, in a clear and concise fashion, all of the information that the filer would have been required to enter in the OGE Form 450.

Because brokerage statements and other financial reports exist in many formats, OGE cannot provide guidelines that will cover every situation. Nonetheless, an attachment that substitutes for entries in Part I of the OGE Form 450 must (1) clearly identify the assets by name; (2) provide a sufficient description of an asset when required for that asset type; and (3) clearly indicate which assets are still held.

Filers are responsible for ensuring that they observe the limitations on using attachments in lieu of data entries in the OGE Form 450 and that they redact sensitive information not required by the confidential financial disclosure regulation, such as account numbers and home addresses. Agencies, however, should provide guidance to filers regarding the rules applicable to the use of attachments, and agency reviewers need to evaluate the appropriateness of any attachments as part of the review process. If an attachment proves insufficient, a reviewer should request follow-up information or require that the filer provide a revised attachment or enter the information in the OGE Form 450.

Special rules apply for individuals who file nominee reports in connection with a position that requires Presidential appointment and Senate confirmation (PAS). PAS nominee filers may not attach brokerage statements in lieu of completing the OGE Form 450. In certain circumstances, OGE may permit a nominee filer to provide clarifying notes in an attachment to the OGE Form 450.

Cover Page

Purpose

The cover page serves four basic functions. First, it provides relevant background information about the filer. Second, it indicates whether the report was filed in a timely manner. Third, it includes reporting statements that permit the filer to exclude any unneeded subsequent pages. Fourth, it collects the signatures of the filer and the reviewer(s).

Field Instructions

Date Received by Agency 1		Page Number 2	
CONFIDENTIAL FINANCIAL DISCLOSURE REPORT Executive Branch			
Employee's Name (Print last, first, middle initial) 3		E-mail Address 4	
Position/Title 5			Grade 6
Agency 7		Branch/Unit and Address 8	
Work Phone 9	Reporting Status New Entrant <input type="checkbox"/> Annual <input type="checkbox"/> 10		New Entrant, Date of Appointment (mm/dd/yy) 11
Check box if Special Government Employee (SGE) <input type="checkbox"/> 12	An SGE is an executive branch officer or employee who is retained, designated, appointed, or employed to perform temporary duties either on a full-time or intermittent basis, with or without compensation, for a period not to exceed 130 days during any consecutive 365-day period.		
If an SGE, Mailing Address (Number, Street, City, State, ZIP Code) 13			

(1) Date Received by Agency: The agency, not the filer, completes this required field.

(2) Page Number: A page number should be included on each page of the report. This information will help ensure that the pages remain in sequence.

(3) Employee's Name: The filer's name is a required field.

(4) E-mail Address: Agencies should have an e-mail address at which they can reach the filer. If the information is otherwise readily available, follow-up is not required.

(5) Position/Title: The report must specify the position for which the individual is filing. If the filer has not provided this information, the reviewer should make the appropriate annotation.

(6) Grade: The filer should enter his or her current grade level in the position. If the filer has not yet entered the position, the filer should enter the anticipated grade. If the position will not have an assigned grade level, the filer may leave this field blank; however, the reviewer should confirm that the individual is required to file.

(7) Agency: The report must specify the agency in which the position is located. If the filer has a different home agency, the filer should include that information as well.

(8) Branch/Unit and Address: The report should specify the organizational component within the agency where the position resides and should include an office address. If the office address is otherwise readily available, follow-up is not required.

(9) Work Phone: Agencies should have a work telephone number at which they can reach the filer if questions arise about the report. If the information is otherwise readily available, follow-up is not required.

(10) Reporting Status: The type of report must be indicated. If the filer has not marked the appropriate box, the reviewer should verify that the filer understood which Parts were required and the applicable reporting periods.

(11) If New Entrant, Date of Appointment to Position: A new entrant filer must indicate when he or she entered on duty in the current position so that the reviewer can determine whether the report was filed on time. An annual filer may leave this box blank. If the filer did not provide this information, the reviewer should annotate the report.

(12) Check box if Special Government Employee: The report must specify whether the filer is a special Government employee (SGE). Reviewers should correct this field if the filer improperly checked (or failed to check) the box.

(13) If an SGE, Mailing Address: Agencies should have a mailing address at which to contact an SGE filer. If the information is otherwise readily available, follow-up is not required.

Step 1: Read the instructions for Parts I through V on the following pages.

Step 2: For each statement below, check Yes or No to describe your situation.

I. I have reportable assets or sources of income for myself, my spouse, or my dependent children.	14	Yes <input type="checkbox"/>	No <input type="checkbox"/>
II. I have reportable liabilities (debts) for myself, my spouse, or my dependent children.		Yes <input type="checkbox"/>	No <input type="checkbox"/>
III. I have reportable outside positions for myself.		Yes <input type="checkbox"/>	No <input type="checkbox"/>
IV. I have reportable agreements or arrangements for myself.		Yes <input type="checkbox"/>	No <input type="checkbox"/>
NOTE: Statement V is for annual filers only. It does not apply to new entrants and SGEs.			
V. I have reportable gifts or travel reimbursements for myself, my spouse, or my dependent children.		Yes <input type="checkbox"/>	No <input type="checkbox"/>

Step 3: If you selected Yes for any statement, you must describe the reportable interests that you have in the corresponding Part (I, II, III, IV, or V) of the form.

Step 4: Sign and date the form.

Step 5: Submit the completed form to your ethics office.

I certify that the statements I have made on this form and all attached statements are true, complete, and correct to the best of my knowledge.



Signature of Employee	15	Date (mm/dd/yy)
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(14) Reporting Statements: The filer must answer “Yes” or “No” to each of the reporting statements that apply. A new entrant filer completes the statements for Parts I through IV. An annual filer completes all five statements. If the filer

answers “No” to all of the statements, the filer need not include the remaining blank pages of the report.

(15) Signature of Employee: The filer must sign and date the report certifying that the statements made are true, complete, and correct to the best of the filer’s knowledge.

FOR REVIEWERS' USE ONLY:

On the basis of information contained in this report, I conclude that the filer is in compliance with applicable laws and regulations, except as noted in the “comments” box below.	
Signature and Title of Supervisor/Other Intermediate Reviewer (if required by the agency)	Date (mm/dd/yy)
 16	
E-mail Address	Phone Number
Signature and Title of Agency’s Final Reviewing Official	
 17	Date (mm/dd/yy)
Comments of Reviewing Officials	
18	
(Check box if continued on additional page <input type="checkbox"/>)	

(16) Signature and Title of Supervisor/Other Intermediate Reviewer: These blocks are provided for agencies that require an intermediate review of the report prior to examination by the agency’s final reviewing official.

(17) Signature and Title of Agency’s Final Reviewing Official: The agency’s final reviewing official must sign and date the report to certify that it meets the requirements set forth in paragraph (b)(2) of 5 C.F.R. § 2634.605. See Section 3 of this guide for additional information.

(18) Comments of Reviewing Officials: Reviewers should use this block to record any exceptions to the certification statement that they made by signing in block 16 or 17. They may also use this block to record supplementary information obtained from the filer. Additionally, reviewers should note in this block any extensions of the due date granted by the agency.

Part I: Assets and Income

What to Report

5 C.F.R. §§ 2634.907(b), (c), (h)(1), and (h)(2) and 2634.908

A new entrant filer must report the following:

- any asset of the filer, the filer’s spouse, or the filer’s dependent children that had a value greater than \$1,000 as of the date of filing;

- any source from which the filer received more than \$1,000 in earned income, honoraria, and other non-investment income during the preceding 12 months; and
- any source from which the filer's spouse received more than \$1,000 in earned income and honoraria during the preceding 12 months.

An annual filer must report the following:

- any asset of the filer, the filer's spouse, or the filer's dependent children that had a value greater than \$1,000 at the end of the preceding calendar year;
- any asset from which the filer, the filer's spouse, or the filer's dependent children received more than \$1,000 in income during the preceding calendar year;
- any source from which the filer received more than \$1,000 in earned income, honoraria, or other non-investment income during the preceding calendar year; and
- any source from which the filer's spouse received more than \$1,000 in earned income and honoraria during the preceding calendar year.

Note: Sources of earned income for dependent children need not be reported because it has been determined that the utility of such information in assessing potential conflicts does not outweigh the reporting burden. Nonetheless, filers should be aware that such sources may pose potential conflict or appearance concerns if the filer can participate in United States Government actions affecting or involving those sources.

How to Report

In general, a filer must provide a description that is sufficient for the reviewer to identify the asset or source of income for purposes of the conflict of interest analysis. The amount of detail required will vary by the type of asset or income.

- **Stock and other equity in a business:** Filers must provide the full name of any reportable businesses and securities. For a privately held business, filers should describe the line of business as well, unless the filer has already provided this information in another entry or the reviewer can readily identify the business (e.g., the business has a web site that provides this information). Ticker symbols for publicly traded companies are helpful but not required.
- **Other assets with specific names (e.g., bonds and mutual funds):** Filers must provide the full name of the asset (e.g., "Fidelity Select Pharmaceuticals" not just "Fidelity") and, unless clear from the name, describe the type of asset.

- Assets without specific names: Filers must describe the type of asset, including the city and state (or county and state) for real estate.
- Sources of earned or other non-investment income: Filers must provide the name of any reportable source of earned or other non-investment income and indicate the type of income. For income related to employment, filers may ordinarily just note that the source is an employer; however, the reviewer may need to gather additional information as to the specific types of income if relevant for the conflict of interest analysis. For a privately held business, filers should describe the line of business as well, unless the filer has already provided this information in another entry or the reviewer can readily identify the business (e.g., the business has a web site that provides this information).

Filers should mark the “No Longer Held” box for (1) assets that were no longer held at the end of the reporting period and (2) sources of earned income that were no longer providing income at the end of the reporting period.

Optional Designation of Ownership

A filer may choose to distinguish among entries belonging to different family members. For example, the filer may note next to entries (S) for “spouse,” (DC) for “dependent child,” or (J) for “jointly held.” These designations are not required but are often helpful.

Reporting Standards for PAS Nominees

Filers who are completing reports as nominees to positions requiring Presidential appointment and Senate confirmation (PAS) face a heightened level of scrutiny. As part of the review process, such filers may be asked to provide more detailed descriptions of assets and sources of income than would other filers.

Exceptions from the Reporting Requirements

5 C.F.R. § 2634.907(c)(3)

Filers do not report the following:

- salaries or retirement benefits from United States Government employment (including Thrift Savings Plan accounts);
- income from Social Security, veterans’ benefits, and other similar United States Government benefits;
- certificates of deposit (CDs), savings accounts, and checking accounts with banks, credit unions, and similar depository institutions;
- money market mutual funds and money market accounts;

- diversified mutual funds or unit investment trusts, including exchange-traded funds that qualify for the exemption at 5 C.F.R. § 2640.201(a);
- diversified funds in an employee benefit plan that qualify for the exemption at 5 C.F.R. § 2640.201(c)(1)(ii) or 5 C.F.R. § 2640.201(c)(1)(iii);
- term life insurance;
- a personal residence, unless rented out during the reporting period;
- United States Government obligations, including U.S. Treasury bonds, bills, notes, and savings bonds;
- Government securities issued by United States Government agencies; and
- a personal liability owed to the filer, spouse, or dependent child by a spouse, parent, sibling, or child.

In addition, a filer need not report the assets of a former spouse or a spouse from whom the filer is permanently separated; the assets of a spouse living separate and apart from the filer with the intention of terminating the marriage or providing for permanent separation; the assets of a spouse or dependent child that meet the tests of separateness; and income arising from the dissolution of the filer's marriage or permanent separation, such as child support or alimony. See the discussion under "Spouses and Dependent Children" for more information.

Definition of "personal residence": A "personal residence" is defined at 5 C.F.R. § 2634.105(l) to mean any property used exclusively as a private dwelling by the filer or the filer's spouse, which is not rented out during any portion of the reporting period. Filers may have more than one property that qualifies as a personal residence (e.g., a vacation home).

Definitions of Asset and the Types of Income

Asset

"Asset" refers to an interest in property held in a trade or business or held for investment or the production of income. Examples of reportable property interests (or "assets") include, but are not limited to, stocks, bonds, investment funds, and other securities; real estate; retirement interests (e.g., defined benefit or defined contribution plan); fixed or variable annuities; whole, universal, and variable life insurance; beneficial interests in trusts and estates; collectible items for resale or investment; commercial crops; accounts or other funds receivable; and capital accounts or other asset ownership in a business.

Investment Income

“Investment income” refers to interest, rents, royalties, dividends, realized capital gains, and other income derived from an asset. Examples of investment income include, but are not limited to, income derived from: stocks, bonds, investment funds, and other securities; real estate; retirement investment accounts; annuities; the investment portion of life insurance contracts; interests in trusts and estates; collectible items; commercial crops; accounts or other funds receivable; and businesses.

Earned Income

“Earned income” includes fees, salaries, commissions, honoraria, and any other compensation received for personal services but excludes salary from United States Government employment and other federal benefits, including retirement and veterans’ benefits. If personal services provided by the filer or the filer’s spouse or dependent children are a material factor in the production of income from an asset or business, the income is considered “earned income” for purposes of financial disclosure rather than “investment income.” A dependent child’s earned income is not reportable.

Other Non-Investment Income

A remainder category exists for income that is neither investment income nor earned income. Examples include prizes, scholarships, awards, and gambling winnings. Filers report only their own sources of other non-investment income. Other non-investment income received by a spouse or dependent child is not reportable.

Valuing Assets

5 C.F.R. § 2634.301(e)

Valuation Methods

Filers typically should value a publicly traded security based on its exchange value. In other cases, filers should use some recognized indication of value for the type of asset, such as:

- a recent purchase price;
- a recent appraisal;
- the market value of the property as assessed for tax purposes;
- the book value of non-publicly traded stock;

- the face value of bonds or comparable securities;
- the net worth of a business partnership; or
- the equity value of an individually owned business.

A good faith estimate of the fair market value may be made in any case in which the exact value cannot be obtained without undue hardship or expense.

Aggregation

When determining whether an asset meets the reporting threshold, a filer must aggregate the value of the filer's own holdings with that of the filer's spouse and dependent children. Even if the filer chooses to report his or her interest in the asset on a separate line from the interest of a spouse or dependent child, this choice does not affect the reporting threshold.

Receipt of Income

General Rule

A filer has received income when the filer has the right to exercise control over the income, regardless of whether the filer has taken actual possession.

Generally, this means income would be “received” for purposes of financial disclosure when received for purposes of federal income tax. Note, however, that income would be reportable on a financial disclosure report even if exempt from federal income tax (e.g., interest on municipal bonds). In other words, a filer's financial disclosure report generally will correspond to the filer's taxable income in terms of when it is counted but not necessarily what is counted.

Example 1: A filer has received dividends on a stock held even if the dividends are reinvested.

Example 2: A filer has received a payment for services that has been delivered in the form of a check even though the filer has not cashed the check. Similarly, a filer who defers collecting a check would still have received the payment for purposes of financial disclosure. Filers cannot avoid reporting income by deferring possession of income made available to them.

Aggregation – Filers, Spouses, and Dependent Children

When determining whether income from an asset meets the reporting threshold, a filer must aggregate income received by the filer, the filer's spouse, and the filer's dependent children.

Aggregation – Different Types of Income and Losses from a Particular Source

When determining whether income from an asset meets the reporting threshold, filers must generally use gross income, and filers must aggregate all types of income received. Capital losses may be subtracted from any gains and other investment income when calculating the gross amount of investment income received.

Example 1: A filer received \$750 in dividends and \$750 in capital gains from an asset. The total income of \$1,500 meets the income reporting threshold. If the asset instead produced \$750 in dividends but was sold at a loss of \$500, the total income of \$250 falls below the income reporting threshold.

Example 2: A filer owns a rental property from which the filer received \$9,000 in rent during the reporting period. The filer may not subtract the expenses of maintaining the property when determining whether the amount of income received exceeded \$1,000.

Income from Partnerships, LLCs, and S-Corporations

Filers may use net distributive share, rather than gross income, when determining the total amount of income received from any partnerships, limited liability companies, or S-corporations in which the filer has an interest. However, the filer's net distributive share has been received for purposes of financial disclosure, regardless of whether the filer has taken a distribution.

Example: A filer operates a business that is structured as a limited liability company. The filer must report income from the business even if all of its profit during the reporting period was reinvested into the business.

Special Treatment of Tax-Deferred Plans and Accounts

OGE does not treat tax-deferred income accruing within a retirement plan or account as having been received because of the limitations on withdrawal and other regulatory requirements governing such plans and accounts. The filer, however, would report distributions as having been received. When determining whether a distribution meets the reporting threshold, the filer may subtract any portion that constitutes an investment into the plan or account of previously received income. In most cases, though, filers will find it easiest to use the total amount of a distribution during the reporting period.

Example: A filer would not report dividends on a stock as having been received if the stock is held within an individual retirement account. The filer, however, would report distributions from the retirement account as having been received.

Treatment of Underlying Assets

General Rule

5 C.F.R. § 2634.907(c), Note to paragraphs (c)(1) and (c)(2)

Filers frequently report interests in brokerage accounts, managed accounts, retirement plan accounts, mutual funds, trusts, and other entities through which the filer has an interest in other assets. These other assets are the “underlying assets” or “underlying holdings” of the account, fund, trust, or other entity. For example, a filer may have a brokerage account. Through this account, the filer might hold interests in various stocks. These stocks are the underlying assets of the brokerage account. Similarly, a filer may invest in a mutual fund, which, in turn, invests in stocks and bonds. These stocks and bonds are the underlying assets of the mutual fund.

As a general rule, filers must report each underlying asset for which the filer’s interest (aggregated with that of the filer’s spouse and dependent children) individually meets the reporting requirements.

Example: A filer has a brokerage account with three underlying assets: (1) shares of ABC Corporation stock valued at \$2,000; (2) a bond issued by XYZ, Inc., valued at \$500; and (3) U.S. Treasury bonds valued at \$5,000. None of the assets produced more than \$1,000 in income. The filer must report the ABC Corporation stock because the value of the stock exceeds the \$1,000 reporting threshold for value. The filer does not have to report the bond issued by XYZ, Inc., because the bond meets neither the \$1,000 reporting threshold for value nor the \$1,000 reporting threshold for income. The U.S. Treasury bonds exceed the value threshold; however, U.S. Treasury securities are excepted from reporting per 5 C.F.R. § 2634.907(c)(3).

General Rule Applied to Proportionate Interests

For purposes of valuing an underlying asset in a trust, fund, or other pooled investment vehicle, filers may use the value of the proportionate interest that the filer, the filer’s spouse, and the filer’s dependent children have in the underlying asset. For purposes of measuring income from an underlying asset, filers may use the amount of income received from that underlying asset attributable to the filer, the filer’s spouse, and the filer’s dependent children. A filer would need to use the total value and income of the underlying assets if the filer is unable to determine whether the proportionate interest in value and income meets a reporting threshold.

Example: A filer, who is completing an annual report, has a 25% interest in a family investment fund. The fund had an overall value of \$77,000 at the end of the calendar year and held the following underlying assets: (1) shares of ABC Corporation stock that had a value of \$75,000 and produced \$3,000 in dividends and (2) bonds issued by XYZ, Inc., that had a value of \$2,000 and produced

\$5,000 in interest and capital gains. The filer must report the family investment fund because the filer's interest in the overall fund exceeded the reporting thresholds. With respect to the underlying assets of the fund, the filer would report the ABC Corporation stock because the filer's proportionate interest in the ABC Corporation stock had a value that exceeded \$1,000 ($\$75,000 \times 25\% > \$1,000$). In addition, the filer would report the XYZ, Inc., bonds because the filer's proportionate interest in the income from the XYZ, Inc., bonds exceeded \$1,000 ($\$5,000 \times 25\% > \$1,000$).

Reduced Disclosure Requirements for Certain Trusts and Funds

5 C.F.R. § 2634.907(i)

A filer need not follow the process outlined above for (1) investment funds that meet the criteria for "excepted investment funds"; (2) trusts that meet the criteria for "excepted trusts"; or (3) trusts certified by OGE as part of the qualified trust program. Excepted trusts and qualified trusts are relatively rare (see the regulation for additional information), but excepted investment funds are fairly common.

An excepted investment fund (EIF) is an investment **fund** that is:

1. independently managed; **and**
 2. widely held; **and**
 3. either publicly traded or available **or** widely diversified.
- "**independently managed**": An investment fund is independently managed if the filer lacks the ability to exercise control over the financial interests held by the fund.
 - "**widely held**": An investment fund is widely held if the fund has at least 100 natural persons as direct or indirect investors. For example, if a pension plan invests in the ABC Fund, one would count each plan participant toward the 100-person threshold when determining whether the ABC Fund is widely held.
 - "**publicly traded or available**": An investment fund is publicly traded if it is listed on a national exchange (NYSE or NASDAQ) or a regional exchange in the United States. An investment fund is publicly available if it is, or was, open to anyone who wants to become an investor. A fund is not disqualified solely because it has net worth or income requirements or if an investor must be an "accredited investor."
 - "**widely diversified**": An investment fund is widely diversified if it does not have a stated policy of concentrating its investments in any industry, business,

or single country other than the United States or bonds of a single state within the United States.

Caution: Qualifying as an excepted investment fund reduces a filer's disclosure obligations; however, the underlying assets of an excepted investment fund are still relevant for purposes of the conflict of interest analysis. For example, a sector mutual fund would ordinarily qualify as an excepted investment fund, so a filer would not need to report the underlying assets of the fund in Part I. The filer, however, is still prohibited by 18 U.S.C. § 208 from participating in particular matters affecting those underlying assets absent an exemption or waiver. Therefore, if the fund's sector of concentration is related to the filer's official duties, the reviewer will need to gather additional information to determine whether an exemption applies or whether another remedy such as recusal or divestiture is required.

Lack of Access to Fund Information

In general, an agency may certify a report if the agency is satisfied that the filer has made a good faith effort to obtain the required information and that the potential for conflicts has been addressed. As evidence of the good faith effort, agencies may require the filer to provide a letter from the fund stating that the fund will not disclose the underlying assets.

Confidentiality Agreement

In general, an agency may certify a report if the agency is satisfied that the filer is unable to disclose the information due to a preexisting confidentiality agreement and that the potential for conflicts has been addressed.

Part II: Liabilities

What to Report

5 C.F.R. §§ 2634.907(d) and (h)(3)

A new entrant filer must report liabilities owed to any one creditor by the filer, the filer's spouse, or the filer's dependent children that (in aggregate) exceeded \$10,000 as of the date of filing.

An annual filer must report liabilities owed to any one creditor by the filer, the filer's spouse, or the filer's dependent children that (in aggregate) exceeded \$10,000 at any point during the preceding calendar year.

How to Report

Filers must provide the following information:

- the creditor's name;
- the creditor's location (city and state), unless the creditor is otherwise readily identifiable; and
- the type of liability, such as personal loan or margin account.

A filer may choose to distinguish among entries belonging to different family members. For example, the filer may note (S) for "spouse," (DC) for "dependent child," or (J) for "jointly held." These designations are not required.

Exceptions from the Reporting Requirements

5 C.F.R. § 2634.907(d)

Filers do not report the following:

- loans from a financial institution or other business entity on terms that are generally available to the public;
- mortgages secured by a personal residence of the filer or the filer's spouse;
- loans secured by a personal motor vehicle, household furniture, or appliances, unless the loan exceeded the purchase price of the item it secures;
- revolving charge accounts;
- student loans; and
- personal liabilities owed to a spouse or to the parent, sibling, or child of the filer, spouse, or dependent child.

In addition, a filer need not report liabilities of a former spouse or a spouse from whom the filer is permanently separated; liabilities of a spouse living separate and apart from the filer with the intention of terminating the marriage or providing for permanent separation; liabilities of a spouse or dependent child that meet the tests of separateness; and obligations arising from the dissolution of the filer's marriage or permanent separation, such as child support or alimony. See the discussion under "Spouses and Dependent Children" for more information.

Guarantors and Co-Signers

Filers do not have a reportable liability for loans on which they are only guarantors. However, if by co-signing a loan the filer has created a current legal obligation to repay regardless of whether the person with whom the filer co-signed defaults, then the filer has a reportable liability. In describing a liability as a co-signer, the filer should identify the party for whom the filer co-signed.

Bills and Tax Deficiencies

Payments owed for goods and services are reportable if payment is overdue and the overdue payment exceeded \$10,000 during the reporting period. Also reportable are overdue tax liabilities and tax liens. Note that a bill paid on installments would be treated as an ordinary loan/liability, regardless of whether any particular installment payment was overdue.

Part III: Outside Positions

What to Report

5 C.F.R. § 2634.907(e)(1)

A new entrant filer must report positions held with organizations other than the United States Government at any time during the preceding 12 months.

An annual filer must report positions held with organizations other than the United States Government at any time during the preceding calendar year.

Reportable positions include those of an officer, director, general partner, limited partner with an active role, proprietor, representative, executor, trustee, employee, or consultant of any for-profit or non-profit organization. This would include a member with an active role in a limited liability company and any managing member.

How to Report

Filers must provide the following information:

- the name of the organization;
- the location of the organization (city and state), unless the organization is otherwise readily identifiable;
- a general description of the organization's purpose or function; and
- the title of the filer's position or a description of the type of position held.

The filer should also mark the “No Longer Held” box if the filer no longer held the position at the end of the reporting period.

Exceptions from the Reporting Requirements

5 C.F.R. § 2634.907(e)(2)

Filers do not report the following:

- positions held by the filer’s spouse or dependent children;
- positions held with the United States Government or as part of the filer’s official duties as a representative of the United States Government;
- positions held with a religious, social, fraternal, or political entity;
- positions solely of an honorary nature;
- mere membership in an organization; and
- passive investment interests as a limited partner or non-managing member of a limited liability company (i.e., the filer is just an investor and provides no services).

In addition, filers do not need to report service as a member of an advisory board or committee if the following criteria are met: (1) the filer’s service is unpaid; (2) the advisory board or committee is that of a non-profit or governmental organization; (3) the filer does not have fiduciary duties of the sort exercised by officers, directors, or trustees; and (4) the filer’s role does not involve sufficient supervision by the organization to create a common-law employee-employer relationship.

Part IV: Agreements or Arrangements

What to Report

5 C.F.R. § 2634.907(f)

New entrant filers must report their participation in an agreement or arrangement for any of the following:

- future employment;
- leaves of absence;
- continuing payments from a current or former employer, such as severance; and

- continuing participation in an employee welfare or benefit plan maintained by a current or former employer.

Annual filers must report any agreement or arrangement described above in which they participated during the preceding calendar year.

How to Report

Filers must provide the following information:

- the name of the other party or parties;
- the party's location (city and state), unless the party is otherwise readily identifiable; and
- the terms of the agreement or arrangement.

The description of the terms must include, at minimum, the general type of agreement or arrangement in which the filer participates (e.g., defined benefit plan or anticipated severance) and its status. For more complicated agreements or arrangements, the reviewer may require additional information for the conflict of interest analysis, such as the nature and timing of any pending payments. Descriptions of future employment arrangements must also include the month and year in which the arrangement was made.

Exceptions from the Reporting Requirements

5 C.F.R. § 2634.907(f)

Filers do not report the following:

- agreements and arrangements for spouses or dependent children;
- agreements and arrangements with the United States Government, including participation in the Federal Employees Retirement System or the Civil Service Retirement System; and
- continuing participation in a defined contribution plan (e.g., 401(k) plan) to which a former employer is no longer making contributions.

Part V: Gifts and Travel Reimbursements (*Annual Filers Only*)

What to Report

5 C.F.R. §§ 2634.907(g) and (h)(4)

Annual filers must report gifts and travel reimbursements received by the filer, filer's spouse, and dependent children from a single source aggregating more than \$480 during the preceding calendar year.

Filers count only items worth more than \$192 when determining whether gifts or travel reimbursements from a single source totaled more than \$480.

Note: The reporting and aggregation thresholds are updated every three years. These amounts apply to gifts and travel reimbursements received in calendar years 2023-2025. The next three-year adjustment to these amounts is scheduled to occur in 2026.

How to Report

The filer must provide the name of the donor. In addition, for gifts, the filer must provide a description of the gift, and, for travel-related gifts or travel reimbursements, the filer must provide an itinerary, the purpose, date(s), and the kinds of expenses. Filers need not report the basis for the gift or travel reimbursement (e.g., "birthday gift from friend" or "approved as widely attended gathering") in the OGE Form 450; nonetheless, the reviewer may need to ask about the basis in order to determine whether the filer could accept the gift or reimbursement.

For reportable donations to a filer's legal expense fund (LEF), the filer may provide hyperlinks to their LEF quarterly reports, which are available on the OGE website, instead of reporting each source whose donations aggregate to more than \$480. If the LEF is in place in all four quarters, the filer will have four hyperlinks on Part V. If, for example, the LEF is established in July, the filer will have hyperlinks for the last two quarterly reports for that calendar year.

Note: Anonymous whistleblowers who have an LEF are not required to report donations to their LEF on the OGE Form 450.

Exceptions from the Reporting Requirements

5 C.F.R. §§ 2634.907(g)(5) and h(4)

Filers do not report the following:

- anything given to a spouse or dependent child totally independent of their relationship to the filer (e.g., spouse's business-related travel reimbursements);

- anything for which the filer (or the filer’s spouse or dependent child) paid fair market value;
- anything accepted by the United States Government under a statute or contract (e.g., travel payments accepted under 31 U.S.C. § 1353);
- anything received when the filer was not a United States Government employee;
- anything received from a “relative,” which is defined at 5 C.F.R. § 2634.105(o);
- bequests and other forms of inheritance;
- suitable mementos of a function honoring the filer (e.g., retirement party);
- gifts in the nature of communications to the filer’s office, such as subscriptions to newspapers and periodicals;
- non-business gifts of personal hospitality (food, lodging, and entertainment, but not transportation) at the donor’s personal residence or family property;
- food, lodging, transportation, entertainment, or reimbursements provided by a foreign government within a foreign country or by the United States Government, the District of Columbia, or a state or local government;
- food and beverages that are not consumed in connection with a gift of overnight lodging;
- travel reimbursements that must be reported under the Foreign Gifts and Decorations Act (5 U.S.C. § 7342); and
- travel reimbursements received for political trips that must be reported under § 304 of the Federal Election Campaign Act of 1971.

Changes to the Reporting Thresholds

The reporting thresholds for gifts and travel reimbursements are tied to the definition of “minimal value” for purposes of gifts under the Foreign Gifts and Decorations Act (5 U.S.C. § 7342(a)(5)). The General Services Administration redefines “minimal value” under the Foreign Gifts and Decorations Act every three years. After the General Services Administration makes this change, OGE amends 5 C.F.R. part 2634 to update the reporting thresholds for gifts and travel reimbursements.

Aggregation Example

A filer received the following gifts from the same source during the reporting period: a painting (\$390), a pen set (\$200), and a letter opener (\$30).

Step 1: Eliminate those gifts with a value of \$192 or less.

- Painting (\$390)
- Pen set (\$200)
- ~~Letter opener (\$30)~~

Step 2: Add the values of the remaining gifts.

- Painting (\$390)
- Pen set (\$200)

$$\$390 + \$200 = \$590$$

Step 3: Compare the total value from Step 2 to the \$480 threshold. If the value is more than \$480, report the gifts worth more than \$192. The filer reports the painting and the pen set but not the letter opener.

Note: For reports filed prior to January 1, 2019, gifts and travel reimbursements were counted toward separate thresholds. Gifts and travel reimbursements now count toward a single \$480 threshold.

Valuing a Gift or Travel Reimbursement

5 C.F.R. § 2634.907(g)(3)

General Approach

Filers must value gifts and travel reimbursements according to their fair market value. For most travel reimbursements, the fair market value will be the amount actually received. The fair market value of a gift ordinarily will be the retail cost for the filer to purchase the item. If the filer cannot find the market value of the same item, the filer may estimate its value by referencing the retail cost of similar items of like quality. The filer may make a good faith estimate if items of like quality are not readily available in the market.

Valuing a Ticket to an Event

The market value of a ticket entitling the holder to attend an event that includes food, refreshments, entertainment, or other benefits is the face value of the ticket,

which may exceed the actual cost of the food and other benefits. Pursuant to the regulatory revisions effective January 1, 2019, filers may not subtract the cost of food and beverages from the face value of a ticket when determining the value.

Valuing Free Attendance at an Event in a Skybox or Private Suite

To value free attendance at an event in a skybox or private suite, filers would take the value of the most expensive publicly available ticket to the event and add in the market value of food, beverages, entertainment, and other tangible benefits provided to the filer in excess of what would have been provided through the publicly available ticket.

Valuing Attendance at a No-Fee Event

If no fee was charged to any attendee, a filer would value a gift of free attendance by using the market value of food, beverages, entertainment, and other tangible benefits offered to attendees. The market value of these items is based on the cost the filer would have incurred to obtain similar items at a comparable location or event.

Multiple Donors

A gift from a group of individuals is considered a gift from a single source for purposes of the \$480 and \$192 thresholds. Filers, therefore, cannot apportion the value of the gift among several donors.

Section 3: Review Procedures

This section provides an overview of the review process. The information presented here will help you use the more detailed guidance offered in Section 4.

Basic Steps

Reviewers advance the objectives of the confidential financial disclosure system by taking the following steps:

- **Technical Review**: Identify and address issues with how the report was completed.
 - Ensure that each applicable Part has been completed or that the filer selected “No” for the corresponding reporting statement on the cover page.
 - Determine whether the entries provide sufficient information to complete the conflict of interest analysis.
 - Resolve instances of inadequate disclosure or over-reporting, as needed.
- **Conflict of Interest Analysis**: On the basis of the information reported and any needed follow-up inquiries, assess whether the filer could engage in (or may have engaged in) behavior that violates or appears to violate applicable laws and regulations.
- **Remedies**: Resolve any potential or actual substantive issues.
 - Provide guidance on the application of the ethics statutes and regulations to the filer’s disclosed interests and official duties, as appropriate.
 - Identify specific actions that the filer must or should take to resolve any conflicts concerns, and document such actions, as appropriate.
 - Refer apparent violations for further action, as necessary (e.g., Office of Inspector General or the Department of Justice).

Certification Requirements

What Certification Means

5 C.F.R. § 2634.605(b)

The review process ends with certification of the report by a reviewing official. In order to certify a report, a reviewer must determine, to the reviewer’s satisfaction, that:

1. each required Part of the report is complete; and

2. no interest or position disclosed in the form violates or appears to violate:
 - a. any applicable provision of chapter 11 of title 18, United States Code;
 - b. Executive Order 12674, as modified by Executive Order 12731, and the implementing regulations (i.e., Standards of Conduct);
 - c. any other applicable Executive Order in force at the time of the review (e.g., Ethics Pledge); or
 - d. any other agency-specific statute or regulation which governs the filer.

When determining whether a required item is complete to his or her satisfaction, a reviewer should consider that, with respect to confidential financial disclosure reports, disclosure is important, not as an end in itself, but rather as a means to gather information relevant for a conflict of interest analysis. A reviewer, therefore, may certify a report as being sufficiently complete, despite technical deficiencies, if those deficiencies do not materially impair the completion of the conflict of interest analysis.

Exception: A stricter level of technical scrutiny is required for a nominee to a position requiring Presidential appointment and Senate confirmation (PAS). Despite being confidential, these reports do have an audience outside the agency, namely the applicable Senate committees, and technical consistency ensures that these reports are readily understandable without recourse to supplemental reviewer notes.

Who Certifies

5 C.F.R. § 2634.605(a)

The financial disclosure rules require certification by the:

- designated agency ethics official (DAEO);
- alternate designated agency ethics official (ADAEO); or
- a delegate of the DAEO, such as a deputy ethics official, deputy ethics counselor, deputy standards of conduct counselor, or the equivalent.

Only the DAEO (or ADAEO in the DAEO's absence) may certify a report filed by a nominee to a position requiring Presidential appointment and Senate confirmation (PAS). The Director of the U.S. Office of Government Ethics, or the Director's delegate, conducts an additional review of reports filed by PAS nominees.

Where to Certify

A reviewer certifies the report by signing and dating the cover page of the OGE Form 450 in the field labeled “Signature and Title of Agency’s Final Reviewing Official.”

Intermediate Reviews

5 C.F.R. § 2634.605(b)(1)

There is no general requirement that a filer’s supervisor or any intermediate official examine or review the report. However, large or geographically diverse agencies may find such a stepped process necessary. For example, a supervisor may be asked to examine a report for a limited purpose of comparison to duty assignments, if desired, instead of a full review. Only ethics officials who certify the report must necessarily “review” the report in terms of the procedures outlined in this section of the guide. Signatures of intermediate reviewing officials should be made on the cover page of the OGE Form 450 in the field labeled “Signature and Title of Supervisor/Other Intermediate Reviewer.”

Review Timeframes

5 C.F.R. § 2634.605

Initial Review

An agency should review reports promptly and must perform a technical review and conflict of interest analysis within 60 days of receipt.

If No Additional Information or Remedy is Required

If no additional information or remedy is required, agencies must also certify the report before the 60-day period expires.

If Additional Information or Remedy is Required

If additional information or a remedy is required, agencies must contact the filer for the information or begin the process of implementing a remedy before the 60-day period expires. Requests for additional information must require a response within 30 days of the request, unless the agency grants a written extension.

Agencies must then make reasonable efforts to complete the review process as soon as practicable following the expiration of the 60-day period. Such efforts would include actively following up with filers and escalating instances of non-responsiveness as appropriate. In cases for which remedial action is required, such remedial action must be completed no later than 3 months from the date on which the filer receives notice that the action is required. Agencies may extend this

timeframe in unusual circumstances but such circumstances must be fully documented to the satisfaction of the final certifying official.

Filers who do not respond to requests for information in a timely manner may be subject to the provisions of 5 C.F.R. § 2634.701.

PAS Nominee Reports

Special expedited procedures apply to reports filed by nominees to positions requiring Presidential appointment and Senate confirmation (PAS). See 5 C.F.R. § 2634.605(c) for additional information regarding these procedures.

Tools of Review

A variety of resources exist that can help the review of confidential financial disclosure reports. Some of these resources include:

- the filer's previous report, if applicable;

Note: Reviewers need not perform a line-by-line comparison between the two reports; however, the prior report is a useful tool for familiarizing oneself with the filer, spotting significant inconsistencies, and gathering additional information about entries in the current report. Reviewer annotations to the prior report can prove especially helpful.

- the instructions accompanying the OGE Form 450;
- the filer's position description or other materials describing the filer's duties;
- federal ethics laws and regulations;
- the agency's prohibited holdings list (if applicable);
- a list of the agency's grantees, contractors, licensees, etc.;
- OGE legal and program management advisories; and
- financial reference materials and/or access to the internet to conduct research.

When to Obtain Additional Information

Standard of Scrutiny

There is no requirement to audit a report to determine whether disclosures are accurate, and reviewers may generally take disclosures at “face value” as correct. Moreover, as discussed under the “Certification Requirements” section, reviewers may choose not to pursue technical deficiencies that are not relevant for the conflict of interest analysis.

Nevertheless, reviewers should seek additional information in the following situations:

- An entry does not provide enough information to identify the particular interest, source, or organization. For example, the filer reports “Fidelity mutual fund” or “stock.”
- An entry (or the absence of an entry) is inconsistent with another entry in the report and the inconsistency may obscure information relevant for the conflict of interest analysis. For example, the filer reports a position with a law firm in Part III but does not report any related income or assets in Part I. Without more information, it is not clear whether the position is or was compensated.
- The report omits an entry for which the reviewer has independent knowledge that is relevant for the conflict of interest analysis. For example, the filer does not report non-federal income, but the reviewer knows that the filer recently worked in the private sector. By contrast, if the filer failed to include a non-conflicting defined benefit plan from a prior report, the reviewer may determine that there is no need to follow up as to whether the filer still participates in the plan.
- The reviewer otherwise needs more information for the conflict of interest analysis.

The decision whether to request additional information often involves the exercise of judgment. The reviewer should use more or less scrutiny, depending on the familiarity of the filer with the process, the technical accuracy of any previous report(s), and the potential for conflicts of interest.

Additional Considerations

New Entrant and Nominee Filers

With new entrant reports, reviewers should approach the report as if it were the story of that person’s finances. Look for obvious gaps in that story, such as long-term employment with no retirement plan reported or a new entrant with

significant stock holdings and no employment. If gaps appear, reviewers should help filers to understand the disclosure requirements better. In all cases, however, reviewers need to ensure that the filer has reported entries for each applicable Part (Parts I through IV) or affirmatively stated that there are no interests to report for that Part.

The highest level of scrutiny applies when reviewing a report filed by a nominee to a position requiring Presidential appointment and Senate confirmation (PAS). Therefore, reviewers should err on the side of seeking clarification or additional information from a PAS nominee if there is any doubt about the adequacy of a report. See OGE DAEOgram DO-08-002 (January 25, 2008).

Annual Filers

Reviewers are not required to perform a line-by-line comparison between a filer's current annual report and the filer's most recent prior report, and reviewers need not reconcile all of the differences that may exist. Reviewers, however, should familiarize themselves with the prior report and follow up on any apparent inconsistencies that raise reasonable concerns as to whether the filer understands the reporting requirements. Reviewers should also follow up on inconsistencies relevant to the reviewer's conflict of interest analysis. In all cases, reviewers need to ensure that the filer has reported entries for each applicable Part (Parts I through V) or affirmatively stated that there are no interests to report for that Part.

Over-Reporting

If the filer discloses interests that are not reportable or provides more detail than is required, reviewers should notify the filer. In many cases, no change to the report is necessary but the filer should understand that such information can be excluded from future reports.

Reviewer Notes and Annotations

5 C.F.R. § 2634.605(b)(4)

Annotations and Amendments

Reviewers should initial and date any corrections or additions to the OGE Form 450 that they make based on information obtained from the filer or other sources. Reviewers may record such information next to the entry itself or in the box for "Comments of Reviewing Officials."

Agencies may amend reports after certification in the same manner as they annotate reports prior to certification. However, it should be clear that the report, as amended, meets the criteria for certification.

Notes

Depending on the report and the procedures at the reviewer's agency, reviewers may also need to produce a more detailed set of notes that record additional background information, discuss technical reporting issues and the conflict of interest analysis, and document significant interactions with the filer. Such notes can be especially helpful when reviewing the filer's subsequent reports.

Section 4: Reviewing Specific Types of Entries

Section 3 described the general process for reviewing the OGE Form 450. This section provides more detailed guidance for reviewing specific types of entries. In using this section, please keep the following considerations in mind:

- Unless otherwise noted, the guidance provided for assets applies to the aggregate value of interests belonging to and the aggregate amount of income received by the filer, the filer's spouse, and the filer's dependent children. Given their rarity, employment-related assets for dependent children (e.g., a defined benefit plan interest or an incentive stock option held by a dependent child) generally are not addressed.
- The reporting requirements set forth what OGE deems a technically complete entry for a particular interest or affiliation. Nonetheless, as noted in Section 3, a reviewer may certify a report (other than a PAS nominee report), despite deviations from the reporting requirements included here, if the reviewer has sufficient information to complete the conflict of interest analysis. In addition, a reviewer may request information that goes beyond the reporting requirements if that information is needed for the conflict of interest analysis.
- Seek additional guidance as needed if the nature of the filer's interest differs from how that interest has been described in this guide.

401(k) Plan

Description

A 401(k) plan is a type of defined contribution plan. See the *Defined Contribution Plan* entry for more information.

403(b) Plan

Description

A 403(b) plan is a type of defined contribution plan for certain public educational institutions and tax-exempt organizations. See the *Defined Contribution Plan* entry for more information.

457 Plan

Description

A 457 plan is a type of defined contribution plan for state and local governments and certain non-governmental, tax-exempt organizations. See the *Defined Contribution Plan* entry for more information.

American Depositary Receipt (ADR)

Description

An American depositary receipt (ADR) is a certificate representing shares of a foreign security. It is a form of indirect ownership of foreign securities that are not traded directly on a national exchange in the United States. Financial institutions purchase the underlying securities on foreign exchanges through their foreign branches, and these foreign branches remain the custodians of the securities. Through these foreign branches, the financial institutions hold legal title to the underlying stock.

Many ADRs are registered with the U.S. Securities and Exchange Commission and traded on national exchanges; however, some ADRs are not registered and traded on national exchanges. Investors purchase these non-registered ADRs directly from their issuers or through other private trades (i.e., “over the counter”).

An “American depositary share” corresponds to a single share of the underlying security. An ADR may confer ownership rights to a specified number of American depositary shares, representing the investor’s indirect interest in the underlying foreign security that the issuing institution holds in its foreign branch.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report an ADR if the value of the ADR was more than \$1,000 at the end of the reporting period. Annual filers must also report an ADR from which they received more than \$1,000 in income during the reporting period.

Filers must provide the full name of the ADR. Filers should provide a description of the issuer’s trade or business and indicate that the security is an ADR if the security is not publicly traded in the United States, unless this information is otherwise readily available to the reviewer. Ticker symbols for publicly traded ADRs are helpful but not required.

1	Xylophone Technologies Corporation (XYZ)
2	Allgemeine Medikamente (pharmaceuticals), ADR

Annuity (fixed)

Description

A fixed annuity is a contract with an insurance company offering a guaranteed, specified rate of return.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a fixed annuity if the value of the annuity was more than \$1,000 at the end of the reporting period. Annual filers must also report an annuity from which they received more than \$1,000 in income during the reporting period. Income is ordinarily reported when the annuity begins making payments.

Filers must provide the name of the insurance company and identify the asset as a fixed annuity.

1	Mutual of Aurora, fixed annuity
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Annuity (indexed)

Description

An indexed annuity is a contract with a life insurance company in which the rate of return is based on the performance of a specific index. Typically, the linkage does not pass all gains/losses of the index to the contract but rather a portion, often with a cap on gains, a floor on losses, and/or a “buffer/shield” against some initial losses. The contract may also subtract a portion of the return for fees. An indexed annuity is similar to a variable annuity but typically would not provide for a set of investment options. An indexed annuity is also similar to an equity index-linked note but, unlike equity index-linked notes, has the tax-deferred accrual and subsequent annuity-distribution phases of other annuity types.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report an indexed annuity if the value of the annuity was more than \$1,000 at the end of the reporting period. Annual filers must also report an annuity from which they received more than \$1,000 in income during the reporting period. Income is ordinarily reported when the annuity begins making payments.

Filers must provide the name of the insurance company, identify the asset as an indexed annuity, and specify the name of the index to which the annuity is linked.

1	Mutual of Aurora, indexed annuity, linked to S&P 500
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Annuity (variable)

Description

A variable annuity is a contract with an insurance company in which the rate of return is based on the performance of investment options chosen by the investor. The investment options are typically mutual funds. Some variable annuities, however, also provide a fixed account option that pays a set rate of interest.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a variable annuity contract if the value of the annuity was more than \$1,000 at the end of the reporting period. Annual filers must also report an annuity from which they received more than \$1,000 in income during the reporting period. Income is ordinarily reported when the annuity begins making payments.

Filers must provide the name of the insurance company and identify the asset as a variable annuity.

Unless a reporting exception applies, the filer must also report each underlying asset that individually was worth more than \$1,000 at the end of the reporting period. Most investment options, however, will qualify for the diversified mutual fund reporting exception.

1	Long Life, Inc., variable annuity (invested in Long Life Fixed Account and diversified mutual funds)
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Award or Prize

Reporting Requirements (Filer)

Part I: Filers must report the source of an award or prize that exceeded \$1,000 during the reporting period.

The filer must provide the name of the source and describe the type of income.

1	Alliance for Excellence in Achievement, award
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Part V (annual filers only): Filers must report any gifts or travel reimbursements that exceeded the reporting threshold (e.g., travel to the awards dinner).

Reporting Requirements (Spouse and Dependent Children)

Part I: Filers do not need to report an award or prize received by a spouse or dependent child.

Bond (corporate)

Description

Corporations issue bonds to raise money. Bonds constitute a debt owed by the corporate issuer to the bondholder, usually with the promise to pay a specified rate of interest over a fixed period of time. Alternatively, bonds may be issued at a discount, with interest income being the difference between the discount (purchase) price and redemption value. Some bonds are secured by collateral, while others, such as debentures, are backed only by the company's good faith and credit standing.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a bond if the value of the bond was more than \$1,000 at the end of the reporting period. Annual filers must also report a bond from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the issuer and identify the asset as a bond.

1	Xylophone Technologies Corporation, bonds
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Bond (municipal)

Description

Municipal bonds, often called munis, are debt obligations of states, cities, counties, or other political subdivisions of states in the United States. The two primary types of municipal bonds are general obligation and revenue.

- A general obligation bond is used for general expenditures and is backed by the issuer's full faith and credit (taxing and borrowing power).
- A revenue bond is used to finance a specific public service project and is backed by the cash flow from that project. Examples are bonds to finance bridges, turnpikes, tunnels, water and sewer systems, schools, power plants, prisons, transportation systems, hospitals, sports complexes, and airports.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a municipal bond if the value of the bond was more than \$1,000 at the end of the reporting period. Annual filers must also report a bond from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the issuing government authority and identify the asset as a bond.

1	Philadelphia, PA, bonds
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Bonus (cash)

Reporting Requirements (Filer)

Part I: Filers must report the source of bonuses if the bonuses totaled more than \$1,000 during the reporting period. Filers also must report an anticipated bonus that ended the reporting period with a value greater than \$1,000.

Filers most often report bonuses in connection with employment. In these cases, filers may combine their salary, bonus, and other income onto a single line that simply indicates that the source is an employer, although specifying the types of income is helpful. However, if the filer has no other income to report other than a bonus or anticipated bonus (e.g., payments from a former employer), the filer should specify the type of income in order to avoid confusion. In addition, if the source is a privately held business, filers should provide the source's line of business, unless this information is otherwise readily available to the reviewer.

Bonus (and other income) as single line entry

1	Quasar Engineering, salary and bonus
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Anticipated bonus from a former employer

1	Widgets Unlimited, anticipated bonus
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Part III: Filers must report a position with the source paying the bonus. In rare cases, a filer may have an outstanding bonus even though the position terminated before the start of the reporting period.

Part IV: Filers must report an anticipated bonus as a continuing arrangement. Filers should describe the nature of the bonus (e.g., “annual year-end performance bonus”) and the status of the arrangement (e.g., bonus is still pending, some bonus payments were received, or all bonus payments were received). In addition, if the payment will be (or was) made pursuant to an employment agreement or a standard company policy, the filer should state this fact in the description.

1	Widgets Unlimited	Pursuant to my employment agreement, I will receive a performance-based bonus for services
2		rendered in 2023 up to the date of my departure from the firm. This bonus will be paid within
3		6 months of my departure.

Reporting Requirements (Spouse)

Part I: Filers must report the source of a spouse’s bonus payments if the payments totaled more than \$1,000 during the reporting period. The information required for a reportable source is the same as for the filer’s bonus payments.

Parts III and IV: These Parts do not apply to spouses.

Brokerage Account

Description

A brokerage account (also called an “asset management account”) is an account through which individual investors can make investments. The account may hold cash, money market funds, mutual funds, stocks, and bonds. The individual who establishes the account owns the investments in that account.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report each underlying asset of a brokerage account that individually was worth more than \$1,000 at the end of the reporting period. Annual filers must also report each underlying asset from which they received more than \$1,000 in income during the reporting period.

Filers report the underlying assets following the rules applicable to that type of asset. Filers may indicate that the assets are held within a brokerage account, but this information is not required.

1	Bar Harbor Canada Fund (BHRCX)
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or

1	Brokerage account #1: Bar Harbor Canada Fund (BHRCX)
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Business Development Corporation (BDC)

Description

A BDC is a type of closed-end investment fund that often makes investments in developing and financially-distressed companies, which do not have access to other financing options like issuing bonds. BDCs invest for income as well as for capital appreciation, and often hold debt securities as well as stocks (private or public) in their investment portfolios. Investors may equate BDCs to private equity funds, but unlike private equity funds, many BDCs are open to retail investors and are publicly traded. OGE views BDCs as investment funds. Many of the publicly traded BDCs have “capital corporation,” “finance corporation,” or “investment corporation” as part of their name, but often are not easy to identify by name. Ethics officials can determine whether an asset is a BDC by looking up the asset on an online financial website (e.g., Yahoo! Finance or Google Finance) or the U.S. Securities and Exchange Commission’s company filing search engine, EDGAR.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: The reporting requirements depend on whether the BDC is registered with the SEC under the Investment Company Act of 1940 (15 U.S.C. 80a-1 *et seq.*) (1940 Act) as either a management company or a unit investment trust. For BDCs that are not registered, the reporting requirements further depend on whether the BDC qualifies as an excepted investment fund.

- Registered under 1940 Act: Filers would treat these BDC as they would treat mutual funds. Filers must report a sector BDC if the value of the BDC was more than \$1,000 at the end of the reporting period. Annual filers must also report a sector BDC from which they received more than \$1,000 in income during the reporting period. Diversified BDCs are not reportable.

Filers must provide the full name of reportable BDCs. Providing the ticker symbol is helpful but not required.

1	Positron Investments Corp.(POINV)
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- Not Registered under 1940 Act but Qualifies as an Excepted Investment Fund: Filers must provide the name of the BDC and, unless clear from the name that it is a BDC, describe the type of asset.

1	1201 Capital Ventures Corp., BDC
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- Not Registered under 1940 Act and Does Not Qualify as an Excepted Investment Fund: Filers must describe the fund as specified above and report each underlying asset of the BDC that individually was worth more than \$1,000 at the end of the reporting period. Annual filers must also report each underlying asset from which they received more than \$1,000 in income during the reporting period.

For purposes of valuing an underlying asset in a BDC, filers may use the value of the proportionate interest that the filer, the filer's spouse, and the filer's dependent children have in the underlying asset. For purposes of measuring income from an underlying asset, filers may use the amount of income received from that underlying asset attributable to the filer, the filer's spouse, and the filer's dependent children. A filer would need to use the total value and income of the underlying assets if the filer is unable to determine whether the proportionate interest in value and income meets a reporting threshold.

1	1201 Capital Ventures Corp., BDC
2	- Hydroponics Unlimited, LLC (agricultural products)
3	- BMSL Propulsion, Inc. (rocket fuel research)

Business Development Corporation (BDC) Bond/Note

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a bond/note issued by a business development corporation if the value of the bond/note was more than \$1,000 at the end of the reporting period. Annual filers must also report a bond/note from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the business development corporation (e.g., “Positron Investments Corp.”) and identify the asset as a bond/note. You do not need to include the terms of the bond or the ticker symbol; however, including the ticker symbol for traded bonds/notes is helpful.

1	Positron Investments Corp. (POIV), note
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Carried Interest

Description

Carried interests are also known as “profit interests” and “incentive fees.” For purposes of financial disclosure, a carried interest is an arrangement that stipulates the right to future payments based on the performance of an investment fund or business. Carried interests are generally given to managers, advisors, and consultants in private equity, real estate, venture capital, oil and gas, and small business.

Reporting Requirements (Filer)

Part I: As a matter of policy, OGE deems a carried interest to have a value that exceeds \$1,000. Therefore, carried interests must be reported. Also, if an annual filer no longer has a carried interest but received more than \$1,000 in income related to a carried interest during the reporting period, the filer needs to report the carried interest.

Filers must indicate that the asset is a carried interest, provide the name of the entity on which the carried interest is based, and, except where the entity qualifies as an excepted investment fund, list the underlying assets of that entity.

In the typical case, filers with a carried interest based on an entity also have a direct equity interest in that entity and the entity usually will not qualify as an excepted investment fund. In such cases, the underlying assets of the entity will have been reported already, so, in lieu of listing those assets again, the filer may note where those assets have been reported.

Carried Interest in Entity that Does Not Qualify as an EIF

1	Crocus Partners II, LP
2	- Nutrodesign, LLC (agricultural products)
3	- BMSL Propulsion, Inc. (rocket fuel research)
4	- WQX Optics (medical devices)
5	Crocus Partners II, LP, carried interest: See lines 2 - 4 for a list of underlying assets

Carried Interest in Entity that Qualifies as an EIF (rare)

1	Crocus Partners II, LP (EIF)
2	Crocus Partners II, LP, carried interest

Part IV: Filers must report an arrangement to receive carried interest. Filers should describe the arrangement, including whether the percentage interest has been fixed.

1	Crocus Partners II, LP	Pursuant to my contract, I retain carried interest in Crocus Partners II, LP, as compensation for
2		services provided in 2014-2016. The percentage was fixed in March 2014. Payment will be made if
3		and when the fund profits from its investments.

Reporting Requirements (Spouse)

Part I: As a matter of policy, OGE deems a carried interest to have a value that exceeds \$1,000. Therefore, carried interests must be reported. Also, if an annual filer's spouse no longer has a carried interest but received more than \$1,000 in income related to a carried interest during the reporting period, the filer needs to report the carried interest. The information required for a reportable carried interest is the same as for the filer's carried interest.

Part IV: This Part does not apply to spouses.

Cash Account

Description

For purposes of financial disclosure, the term “cash account” includes all deposit accounts in a bank, savings and loan association, credit union, or similar financial institution (e.g., checking accounts, savings accounts, certificates of deposit, and money market accounts), as well as sweep accounts. The term “cash account” does not include money market funds, which are different from money market accounts.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Cash accounts are not reportable in the OGE Form 450.

Cash Balance Pension Plan

Description

A cash balance pension plan is a type of defined benefit plan in which the employer makes contributions to the employee’s account and guarantees a specific rate of return, regardless of the profitability of the plan’s investments. The employer generally makes investment decisions concerning the holdings of the plan and bears the risks of investment. Each year, the employee receives a pay credit that is proportional to a percentage of the employee’s salary and an income credit that is a fixed rate of return. The employer defines this retirement benefit as an account balance, and a cash balance pension plan will often allow an employee to choose between an annuity and a lump-sum payment. See the *Defined Benefit Plan* entry for more information.

Collectible Item

Description

For purposes of financial disclosure, a “collectible” refers to personal property that is unique, limited in quantity, antique, or holds a special quality or financial value. Examples of such items include artwork, vintage automobiles, antique furniture, and rare stamps or coins.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a collectible if (1) the item is held for investment purposes and (2) the item had a value that was more than \$1,000 at the end of the

reporting period. Annual filers must also report a collectible item from which they received more than \$1,000 in income during the reporting period.

Filers must specify the type of collectible, such as “rare books” or “classic cars.”

1	Stamp collection
2	Artwork

Note: Periodic sales of items from a collection would indicate that the filer holds the items for investment purposes. Absent such sales or any income during the reporting period, reviewers may generally accept a filer’s claim that a collectible is not held for investment purposes.

College Savings Plan (529 plan)

Description

A college savings plan is a type of qualified tuition program (529 plan) in which an individual chooses among various investment options, often consisting of portfolios that invest in mutual funds. The amount available for future tuition depends on the amount that the individual contributes and the performance of the investments chosen.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a college savings plan if the value of the plan account was more than \$1,000 at the end of the reporting period. Annual filers must also report a college savings plan from which they received more than \$1,000 in income during the reporting period. Income is ordinarily reported when funds are withdrawn.

Filers must provide the name of the sponsor and identify the interest as a college savings plan.

The filer must also report each underlying asset that individually was worth more than \$1,000 at the end of the reporting period. Most investment options within college savings plans are portfolios that qualify as excepted investment funds. If the plan has no remaining assets, the filer should note that.

1	CA (ScholarShare) College Savings Plan: Age 0-5 Portfolio
2	New Hampshire UNIQUE College Investing (529) Plan, no remaining assets / final distribution

Common Trust Fund of a Bank

Description

A common trust fund of a bank is a trust that a bank manages on behalf of a group of participating customers in order to invest and reinvest their contributions to the trust collectively. A bank customer purchases units of the common trust fund. This arrangement allows the trustee to manage the customer's contributions in a pool of contributions from a number of customers. These customers are the beneficiaries of the common trust fund. Acting as a fiduciary, the bank commingles the contributions of participating customers in the common trust fund and invests in a variety of underlying holdings. Typically, a preprinted trust agreement will name the trustee, specify the investments, and establish other terms of participation.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a common trust fund if the value of the common trust fund was more than \$1,000 at the end of the reporting period. Annual filers must also report a common trust fund from which they received more than \$1,000 in income during the reporting period.

Filers must provide the names of the bank and the common trust fund. Filers also must provide the reportable underlying assets of the common trust fund if the fund does not qualify as an excepted investment fund. Common trust funds, however, usually qualify as excepted investment funds.

1	First District Bank, Long-Term Bond Common Trust Fund
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Contingency Fee

Description

The term “contingency fee” refers to a type of fee arrangement in a case in which an attorney or firm agrees that the payment of legal fees will be contingent upon the successful outcome of the case. Frequently, a contingency fee will be a portion of the proceeds obtained by the client due to the litigation or settlement, or it may be the amount of attorney fees accrued but not billed to the client until the successful conclusion of the case. The specific arrangements for a contingency fee case should be set forth in a fee agreement, which is a contract between the lawyer (or law firm) and the client that explains the terms and conditions of the representation.

Reporting Requirements (Filer)

Part I: Filers must report an interest in contingency fee cases if the value of the interest was more than \$1,000 at the end of the reporting period or if they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the law firm through which the interest was acquired and describe the interest (e.g., “contingency fee case” or “contingency fee cases”).

1	Faraday, Maxwell & Franklin, contingency fee cases
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Part III: Filers must report an attorney position held during the reporting period.

Part IV: Filers must report a contingency fee interest as a continuing arrangement. Filers should describe what will happen to this interest upon leaving the firm or terminating the practice. Specifically, the filer should report such details as whether the filer has an agreement with another lawyer or a firm, such as a buy-sell or partnership agreement, that covers what happens to the filer’s interest in a contingency fee case upon the filer’s departure from the firm. The filer should also indicate whether he or she will retain an interest in any recovery obtained in a contingency fee case.

1	Faraday, Maxwell & Franklin	Upon appointment, I will transfer to Faraday, Maxwell & Franklin several cases in which I have a
2		contingency fee interest. I will retain an interest in those fees, as stated in my agreement with that firm.

Deferred Compensation

Deferred compensation can take many forms, and the reporting requirements will vary based on the timing of the compensation and its form. The examples below are merely illustrative of the various forms that deferred compensation may take.

Reporting Requirements (Filer)

The guidance on deferred compensation is broken into the following sections:

Part I – Five examples

- Example 1: Cash Payments from a Deferred Compensation Plan
- Example 2: Future Cash Payment That is Fixed
- Example 3: Payments in the Form of Assets – Received or Anticipated

- Example 4: Deferred Compensation Plan with Underlying Assets
- Example 5: Deferred Compensation Plan Linked to an Index or Other Benchmark

Part IV – General instructions for all types

Part I:

- Example 1: Cash Payments from a Deferred Compensation Plan

Filers must report the source of a deferred compensation cash payment if the total amount derived from deferred, earned income exceeded \$1,000. In addition, annual filers must report the source of any payment (or payments) derived from investment income in excess of \$1,000 during the reporting period.

Filers must provide the name of the employer providing the payment and describe the payment (e.g., “deferred compensation: cash payment”). In addition, for a privately held business, filers should describe the line of business, unless the information is otherwise readily available to the reviewer.

1	Gupta Engineering, deferred compensation: cash payment
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- Example 2: Future Cash Payment That is Fixed

An employer may owe deferred compensation in the future in the form of a cash payment. That payment may be a fixed, as opposed to variable, amount that has already been determined.

In such a case, filers must report the anticipated cash payment if the fixed amount owed is more than \$1,000. Filers must provide the name of the employer providing the payment and describe the payment (e.g., “deferred compensation: cash receivable”). In addition, for a privately held business, filers should describe the line of business, unless the information is otherwise readily available to the reviewer.

1	Gupta Engineering, deferred compensation: cash receivable
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- Example 3: Payments in the Form of Assets – Received or Anticipated

Filers may have an arrangement for deferred compensation in the form of assets, rather than cash. If the filer has not yet received the deferred compensation, the filer must provide the name of the employer and explain the existence of a receivable (e.g., “deferred compensation receivable”). The

filer must then report the assets using the guidance appropriate for that type of asset (e.g., stock, stock options, restricted stock, stock appreciation rights, phantom stock, and restricted stock units).

- **Example 4: Deferred Compensation Plan with Underlying Assets**

Filers may have an arrangement for deferred compensation in the form of a plan that holds underlying assets.

In such a case, filers must report the deferred compensation plan and each underlying asset of the plan that individually was worth more than \$1,000 at the end of the reporting period.

Filers, however, need not report underlying assets that qualify as diversified investment funds of a bona fide employee benefit plan within the meaning of 5 C.F.R. §§ 2640.201(c)(1)(ii) or 2640.201(c)(1)(iii).

1	Gupta Engineering, deferred compensation:
2	- Gupta Engineering
3	- BMSL Propulsion

- **Example 5: Deferred Compensation Plan Linked to an Index or Other Benchmark**

The filer may have an interest in a deferred compensation plan under which the employer owes a future payment that depends on the performance of something tracked, such as an index, a mutual fund, or some other benchmark. However, the filer does not, through the deferred compensation plan, own the thing being tracked. For instance, the plan may track the performance of the S&P 500 or the performance of a mutual fund that mirrors the S&P 500, but the filer does not hold, through the deferred compensation plan, shares of the companies listed on the S&P 500 or shares of the mutual fund. Instead, the employer owes the filer a cash payment, and the employer may pay more money if the S&P 500 performs well or may pay less money if the S&P 500 performs poorly.

In such a case, filers must report their interest in the plan if the value of the interest was more than \$1,000 at the end of the reporting period.

Filers must provide the name of the employer, describe the interest as deferred compensation, and specify the index or other benchmark that the future payment tracks. In addition, for a privately held business, filers should

describe the line of business, unless the information is otherwise readily available to the reviewer.

1	Gupta Engineering, deferred compensation: tracks S&P 500
2	Positron Ventures, deferred compensation: tracks basket of stocks (lines 3 - 5)
3	- Nutrodesign, LLC (agricultural products);
4	- BMSL Propulsion, Inc. (rocket fuel research);
5	- WQX Optics (medical devices)

Part IV: Filers must identify the plan as a deferred compensation plan and describe its terms in detail. Among other details, filers should state what they will receive and when they will receive it. The filer also needs to state any deviations from the normal terms of the plan that the employer will make. This includes any acceleration of payment, any waiving of vesting requirements, and any change in the form or timing of payment or eligibility.

Reporting Requirements (Spouse)

Part I: A spouse's deferred compensation is reportable according to the same rules applicable to a filer's deferred compensation.

Part IV: This Part does not apply to spouses.

Defined Benefit Plan

Description

A defined benefit pension plan is a type of retirement plan that an employer establishes for its employees. Upon retirement, the employee receives a fixed annuity. The annuity typically makes biweekly or monthly payments to the employee for life. The annuity may also pay a survivor benefit to the employee's spouse after the employee's death. Under some plans (such as a cash balance pension plan), the employee can elect to cash out his or her interest in the plan and receive a lump-sum payment of the balance.

Reporting Requirements (Filer)

Part I: Filers must report a defined benefit plan if the value of the plan was more than \$1,000 at the end of the reporting period or if they received more than \$1,000 in income from the plan during the reporting period.

Note: The value of a defined benefit plan is more than the amount of actual or anticipated payments in a single year. For a vested plan, the value is typically either the present discounted value of all payments or the current cash surrender value. For an unvested plan, the value is typically the value of the participant's own contributions.

Filers must identify the employer and specify the type of plan.

1	Regional Electric, defined benefit plan
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Part IV: Filers must identify the employer, the type of plan, and whether the filer will continue to participate.

1	Regional Electric	I will continue to participate in this defined benefit plan.
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Reporting Requirements (Spouse)

Part I: A spouse's defined benefit plan is reportable according to the same rules applicable to a filer's plan.

Part IV: This Part does not apply to spouses.

Defined Contribution Plan

Description

A defined contribution plan is a type of retirement plan that an employer establishes for its employees. In this plan, an employee selects among mutual funds or other investments and makes pre-tax contributions to those investments with deductions from the employee's salary. Often the employer will make contributions to the employee's investments, too. Examples of defined contribution plans include 401(k) plans, 403(b) plans, and 457 plans.

Reporting Requirements (Filer)

Part I: Filers must report each underlying asset that was worth more than \$1,000 at the end of the reporting period. Annual filers must also report distributed

income from a defined contribution plan that exceeded \$1,000 during the reporting period.

Filers, however, need not report underlying assets that qualify as diversified mutual funds within the meaning of 5 C.F.R. § 2640.201(a) or underlying assets that qualify as diversified investment funds of a bona fide employee benefit plan within the meaning of 5 C.F.R. §§ 2640.201(c)(1)(ii) or 2640.201(c)(1)(iii).

Filers report the underlying assets following the rules applicable to that type of asset. Although this information is not required, it is helpful if filers identify the employer and the type of plan (e.g., “401(k)” or “defined contribution”).

1	Tyler Informatics, 401(k) plan:
2	- Tyler Informatics (TYIN)
3	- Harris NY Municipal Bond Fund (HNYCX)

or

1	Tyler Informatics (TYIN)
2	Harris NY Municipal Bond Fund (HNYCX)

Filers report distributed income from a defined contribution plan by identifying the plan sponsor, describing the type of plan, and noting the distributions.

1	Tyler Informatics, 401(k) plan: distributions
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Part IV: Filers do not need to report continued participation in a defined contribution plan maintained by a former employer, unless the former employer continues to make contributions. For a reportable plan, filers must specify the employer, the type of plan, and the terms of any post-separation contributions. If no holdings are reportable in Part I, filers can facilitate the review process by explaining this in Part IV; however, it is not required.

1	Tyler Informatics	I will continue to participate in this defined contribution plan. The plan sponsor will make a
2		final contribution to the plan within 6 months of my separation.

Reporting Requirements (Spouse)

Part I: A spouse's defined contribution plan is subject to the same reporting requirements as the filer's plan.

Part IV: This Part does not apply to spouses.

Director Fee

Reporting Requirements (Filer)

Part I: Filers must report the source of director fees if the fees totaled more than \$1,000 during the reporting period.

Filers must provide the name of the source and indicate the type of income. In addition, if the source is a privately held business, filers should provide the source's line of business, unless the information is otherwise readily available to the reviewer.

1	DSLK Financial Techniques, Inc., director fees
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Part III: Filers must report a position as a director.

* Other Considerations: Filers need to report any deferred fees using the guidance provide for deferred compensation plans. See the *Deferred Compensation* entry. Note also that filers who receive director fees often have other financial interests with the source company (e.g., stock, stock options, restricted stock, etc.).

Reporting Requirements (Spouse)

Part I: A spouse's director fees are reportable according to the same rules applicable to a filer's director fees.

Part III: This Part does not apply to spouses.

Donor-Advised Fund

Description

A donor-advised fund is a private fund administered by a third-party for charitable purposes. Donors make charitable contributions to the fund. The fund, in turn, will make contributions to other charitable organizations. Some or all of the donor's contributions in a period may be invested by the fund to increase the

amount of possible contributions at a later date. Donors typically have the ability to recommend how their contributions are managed within the fund and to whom the contributions are ultimately distributed. However, for a donor-advised fund constructed in compliance with Internal Revenue Service, the donors do not have any legal control over the fund or retain rights with respect to their contributions.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Generally, filers do not need to report a donor-advised fund that is available from an established U.S. financial institution.

Donor-advised funds have the following criteria:

- The donor-advised fund’s sponsoring organization is registered with the IRS as a 501(c)(3) charitable organization.
- Your donations are irrevocable.
- You retains no ownership interest in the gift or the fund.
- You retains no income interest in the gift or the fund (i.e., any post-donation capital gain and dividend interest belongs irrevocably to the fund and not to you).
- You receive no continuing economic benefit resulting from the contribution or management of your donation other than the current year tax deduction for a charitable contribution.
- Although you may retain the “privilege” of recommending a target charity for donation distribution, the fund retains ultimate control over this decision and your recommendation is nonbinding.
- Although you may retain the “privilege” of providing a nonbinding recommendation for allocation or re-allocation of donated account assets, the fund retains ultimate control over this decision.

For purposes of the above criteria, “you” also includes your spouse and dependent children. If these criteria are not met, consult OGE for further guidance.

Employee Stock Ownership Plan

Description

An employee stock ownership plan (ESOP) is a type of defined contribution plan to which the employer contributes shares of company stock.

Employee stock ownership plans should not be confused with employee stock purchase plans. An employee stock purchase plan is an employer-sponsored incentive plan that allows employees to purchase company stock.

Reporting Requirements (Filer)

Part I: Filers must report an employee stock ownership plan account if the value of the account was more than \$1,000 at the end of the reporting period. Annual filers must also report an account from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the employer and write “ESOP account” or “employee stock ownership plan account.” In addition, for a privately held business, filers should describe the line of business, unless the information is otherwise readily available to the reviewer.

1	Widgets Unlimited, ESOP account
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Part IV: Filers must disclose the employer, note that the agreement is an employee stock ownership plan, and indicate whether the filer’s participation in the plan will terminate. Filers do not need to report continued participation in an employee stock ownership plan maintained by a former employer, unless the former employer continues to make contributions.

1	Widgets Unlimited	My participation in the employee stock ownership plan will cease upon my separation from the firm.
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Reporting Requirements (Spouse)

Part I: A spouse’s employee stock ownership plan is subject to the same reporting requirements as the filer’s plan.

Part IV: This Part does not apply to spouses.

Employee Stock Purchase Plan

Description

An employee stock purchase plan (ESPP) is an employer-sponsored incentive plan that allows employees to purchase company stock. Under such a plan, the employer offers its employees the option to purchase company stock at the end of an “offering period,” which typically ranges between 3 months and 27 months. When an employee exercises such an option, the employer withholds the cost of purchasing the stock from the employee’s pay in installments during the offering

period. The employer holds this money in an account for the employee during the offering period. At the end of the offering period, the employee uses the money withheld to purchase company stock at the specified purchase price. Most employers offer the stock at discounts below fair market value.

Employee stock purchase plans should not be confused with employee stock ownership plans. An employee stock ownership plan is a type of defined contribution plan in which the employer contributes shares of company stock to the plan.

Reporting Requirements (Filer)

Part I: Filers must report an employee stock purchase plan account if the cash balance of the account was more than \$1,000 at the end of the reporting period. Annual filers must also report an account from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the employer and write “ESPP account” or “employee stock purchase plan account.” In addition, for a privately held business, filers should describe the line of business, unless the information is otherwise readily available to the reviewer.

1	Widgets Unlimited, ESPP account
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Filers would report stock purchased through an employee stock purchase plan in the same way that they would report any other stock. See the *Stock* entry for more information.

Part IV: The filer must disclose the employer, note that the agreement is an employee stock purchase plan, and indicate whether the filer’s participation in the plan will terminate or (for annual filers) has terminated.

1	Widgets Unlimited	My participation in the employee stock purchase plan will cease upon my separation from the firm.
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Reporting Requirements (Spouse)

Part I: A spouse’s employee stock purchase plan is subject to the same reporting requirements as the filer’s plan.

Part IV: This Part does not apply to spouses.

Equity Index-Linked Note

Description

An equity index-linked note is a debt instrument that affords the owner interest payments based on the performance of an equity index and, sometimes, a guaranteed return.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report an equity index-linked note if the value of the note was more than \$1,000 at the end of the reporting period. Annual filers must also report a note from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the issuer and the name of the note, which should include the index to which the note is linked.

1	First District Bank Note Linked to S&P 500 Index
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Exchanged-Traded Note (ETN)

Description

An exchange-traded note (ETN) is a debt instrument that tracks a reference index, benchmark, or portfolio and is traded on an exchange. Owners of an ETN do not own the underlying securities represented by the reference index, benchmark, or portfolio, but the structure of the note provides for a return that varies in response to the performance of the underlying securities. Unlike some other debt instruments, ETNs do not make interest payments; rather, the return occurs when the note reaches maturity or when the investor sells the ETN.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report an ETN if the value of the ETN was more than \$1,000 at the end of the reporting period. Annual filers must also report an ETN from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the issuer and identify the asset as an ETN. Providing the ticker symbol is helpful but not required.

1	iPath S&P GSCI Crude Oil Total Return Index ETN (OIL)
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Exchange-Traded Fund (ETF)

Description

An exchange-traded fund (ETF) is a fund that pools investors' money in a variety of investments. Unlike traditional mutual funds, most investors buy and sell shares of ETFs from other investors on an exchange rather than directly from the issuer. In addition, ETFs cannot market themselves to consumers as “mutual funds” because they are not necessarily subject to all the requirements applicable to traditional mutual funds. Nevertheless, ETFs are usually registered with the U.S. Securities and Exchange Commission (SEC) under the same statutory authorities as traditional mutual funds and unit investment trusts.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: The reporting requirements depend on whether the ETF is registered with the SEC under the Investment Company Act of 1940 (15 U.S.C. 80a-1 *et seq.*) (1940 Act) as either a management company or a unit investment trust.

- Registered under 1940 Act: Filers would treat these ETFs as they would treat mutual funds. Filers must report a sector ETF if the value of the ETF was more than \$1,000 at the end of the reporting period. Annual filers must also report a sector ETF from which they received more than \$1,000 in income during the reporting period. Diversified ETFs are not reportable.

Filers must provide the full name of reportable ETFs. Providing the ticker symbol is helpful but not required.

1	iShares Dow Jones U.S. Energy Sector Index Fund (IYE)
2	First Trust Water ETF (FIW)
3	SPDR S&P Semiconductor ETF (XSD)
4	Vanguard Financials ETF (VFH)

- Not Registered under 1940 Act: Regardless of whether the ETF focuses on a sector, filers must report an unregistered ETF that ended the reporting period with a value more than \$1,000. Annual filers must also report an unregistered ETF from which they received more than \$1,000 in income during the reporting period. Filers must report the full name of a reportable ETF.

Executor or Administrator Fee

Reporting Requirements (Filer)

Part I: Filers must report the source of executor or administrator fees totaling more than \$1,000 during the reporting period.

Filers must identify the source and indicate the type of income. If the estate is that of a family member, the filer may write “estate of a family member.” In other cases, the filer would identify the estate by the last name of the party (e.g., “Estate of Ms. Eliot”).

1	Estate of a family member, executor fees
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Part III: Filers must report a position as an executor or administrator.

* Other Considerations: Reviewers should inquire as to whether the filer (or the filer’s spouse or dependent child) has a reportable interest in the estate.

Reporting Requirements (Spouse)

Part I: A spouse’s executor or administrator fees are reportable according to the same rules applicable to a filer’s executor or administrator fees.

Part III: This Part does not apply to spouses.

Farm (operated as a business)

Reporting Requirements (Filer)

Part I: Filers must report an interest in a farm they operate as a business if the value of the interest was more than \$1,000 at the end of the reporting period or if they received more than \$1,000 in income during the reporting period.

Filers must provide (1) the name of the farm; (2) the location of the farm (either the city and state or the county and state); and (3) the business of the farm, such as crops or livestock. In addition, it is helpful if the filer specifies the type of interest in the farm, such as “sole proprietor” or “general partner.”

1	Highlands Farm, Papillion, NE, general partner (crops)
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Part II: Filers must report liabilities for which they are personally liable that exceeded \$10,000 at the end of the reporting period. Annual filers must also

report personal liabilities that exceeded \$10,000 at any point during the reporting period. However, filers need not report liabilities from a financial institution or other business entity on terms that are generally available to the public. Filers also do not need to report any liabilities of the farm for which they are not personally liable (e.g., loan owed by a farm structured as a LLC).

Part III: Filers must report any position held, including that of sole proprietor.

Reporting Requirements (Spouse)

Parts I and II: A spouse's farm is reportable according to the same rules applicable to a filer's farm.

Part III: This Part does not apply to spouses.

Farm or Farmland (passive interest)

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I:

- **Farm as a Passive Investment:** Filers must report a passive investment interest in a farm if the value of the farm was more than \$1,000 at the end of the reporting period. Annual filers must also report a passive investment interest from which they received more than \$1,000 in income during the reporting period.

If reportable, a passive investment interest would be reported in the same manner as a farm that the filer operates as a business.

- **Farmland Rented:** Filers must report farmland if the value of the farmland was more than \$1,000 at the end of the reporting period. Annual filers must also report rented farmland from which they received more than \$1,000 in income during the reporting period.

Filers must identify the interest as farmland and provide its location (either the city and state or the county and state). In addition, if applicable, filers must provide the name of the partnership or other entity used to hold the farmland and note any leasing arrangements.

1	Rented farmland (Zanesville, OH)
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- **Resource Extraction Leases:** See the *Oil, Gas, or Other Mineral Rights Lease* entry.

Part II: Filers must report liabilities, such as a mortgage on farmland, for which they are personally liable if the liability exceeded \$10,000 at the end of the reporting period. Annual filers must also report personal liabilities that exceeded \$10,000 at any point during the reporting period. However, filers need not report liabilities from a financial institution or other business entity on terms that are generally available to the public. Filers also do not need to report any liabilities of a farm or farmland for which they are not personally liable (e.g., loan owed by a farm structured as a LLC).

Part III: Filers would not report a position as a passive limited partner, passive stockholder, or passive non-managing member. However, the filer would need to report a position as a general partner or managing member even if the filer does not actually provide services. Part III does not apply to positions held by a spouse or dependent child.

Foreign Exchange Position (“forex”)

Description

For purposes of financial disclosure, “foreign currency” is the official currency of a country other than the United States. It is possible to hold a foreign currency through a foreign exchange transaction.

A foreign exchange transaction results in the purchase of one currency for investment purposes and the simultaneous sale of another. This constitutes an open position that is later offset to terminate the position. Both the short and the long position must be offset to close out the holding. The increase or decrease in the exchange rate between the two currencies may result in a profit or loss.

A foreign exchange transaction always involves a currency pair of which the first listed is the “base currency” and second is the “quoted currency.” For example, in the U.S. Dollar-Japanese Yen pair, the U.S. Dollar is the base currency and the Yen is the quoted currency. The investor is always long one currency of the pair and short the other. This process happens through a foreign exchange broker, who bankrolls the entire transaction by supplying all the currencies in the exchange. So, for example, if the investor anticipated that the Dollar was going to appreciate versus the Yen, the investor could buy the Dollar and short the Yen. The investor borrows the Yen from the investor’s broker and then sells the borrowed Yen (creating the short position) and simultaneously buys the Dollar (creating the long position). In this example, the broker would charge the investor interest on the Yen that the broker lent, and the broker would pay interest on the Dollar, which the investor owns but which is held by the broker.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a foreign exchange position if the value of the position was more than \$1,000 at the end of the reporting period. Annual filers must also report a foreign exchange position from which they received more than \$1,000 in income during the reporting period.

Filers must identify the currency pair (e.g., “U.S. Dollar-Japanese Yen”) and indicate whether the position is open or closed.

1	Euro-U.S. Dollar (EUR/USD), open position
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Futures Contract (“future”)

Description

A futures contract (“future”) is an agreement to buy or sell an underlying commodity (such as an agricultural product) or financial instrument at a specified time, price, and quantity. A futures contract is identified by its underlying commodity/instrument and the month and year of its expiration date. Futures are used to speculate in or hedge against the future price of the underlying commodity/instrument.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a futures contract if the value of the future was more than \$1,000 at the end of the reporting period. Annual filers must also report a future from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the future and indicate whether the position is open or closed.

1	Crude oil futures, closed position
2	Pork belly futures, open position

Gambling Winnings

Description

For purposes of financial disclosure, the term “gambling winnings” includes, but is not limited to, winnings from lotteries, raffles, horse races, and casinos. It includes cash winnings and the fair market value of prizes such as cars and trips.

Reporting Requirements (Filer)

Part I: Filers must report the source of gambling winnings if the gross winnings totaled more than \$1,000 during the reporting period.

The filer must provide the name of the source and indicate the type of income.

1	Royal Pond Casino, gambling winnings
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Reporting Requirements (Spouse and Dependent Children)

Part I: Filers do not need to report the gambling winnings of a spouse or dependent child.

Government Agency or GSE Security

Description

Agency securities are debt obligations of United States Government agencies and United States Government-Sponsored Enterprises (GSEs). In addition to issuing debt obligations, GSEs may also sell equity shares.

Examples of United States Government agencies include:

- Government National Mortgage Association (GNMA or Ginnie Mae)
- Export-Import Bank of the United States (ExImBank)
- Tennessee Valley Authority (TVA)

Examples of GSEs include:

- Federal National Mortgage Association (FNMA or Fannie Mae)
- Federal Home Loan Mortgage Corporation (FHLMC or Freddie Mac)

- Federal Agricultural Mortgage Corporation (Farmer Mac)

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report securities of GSEs if the value of the security was more than \$1,000 at the end of the reporting period. Annual filers must also report a GSE security from which they received more than \$1,000 in income during the reporting period.

Filers must provide name of the issuer.

1	Fannie Mae
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Securities issued by United States Government agencies are not reportable in the OGE Form 450.

Government Benefit or Payment

Note

In this section, you will find general guidance as to which governmental benefits and payments are reportable and which are not. The exact reporting requirements will depend on the source and the type of benefits or payments.

Reporting Requirements (Filer)

Part I: Filers must report the following benefits or payments from governmental entities if the benefits or payments meet the value or income reporting threshold:

- Honoraria received from the United States Government.
- Consulting fees received as a contractor with the United States Government (but do not include income received as a special Government employee).
- Salary received from state, local, or foreign government employment.
- Honoraria or consulting fees received from state, local, or foreign government sources.
- Retirement benefits from a state, local, or foreign government, such as participation in a defined benefit plan or a defined contribution plan.

- Income from state, local, or foreign government benefits programs. For purposes of financial disclosure, unemployment benefits would be considered income from a state benefit program.

Filers do not need to report the following benefits or payments:

- Income received as an employee of the United States Government, including military Reserve pay and income received as a special Government employee.
- Retirement benefits received from the United States Government, including the Thrift Savings Plan and any other United States Government retirement system.
- Income from the United States Government's Social Security, veterans' benefits, and other similar United States Government benefits programs.

Reporting Requirements (Spouse)

Part I: A spouse's governmental benefits and payments are reportable according to the same rules applicable to a filer's benefits and payments with one exception. A filer need not report a spouse's income from state, local, or foreign government benefits programs, unless related to the spouse's government employment.

Reporting Requirements (Dependent Children)

Part I: Governmental benefits and payments to a dependent child are generally not reportable.

Health Savings Account (HSA)

Description

A health savings account (HSA) is a type of account to which individuals can allocate pre-tax income for future use in paying qualified medical expenses. Contributions to a health savings account can also be made by an individual's employer. Although health savings accounts are often held in cash or cash equivalents, these accounts can hold other types of investments as well, similar to an individual retirement account.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report each underlying asset of health savings account that individually was worth more than \$1,000 at the end of the reporting period. Annual filers must also report distributed income from a health savings account that exceeded \$1,000 during the reporting period.

Filers report the underlying assets following the rules applicable to that type of asset. For example, if the HSA only held a cash account, then it is not reportable. Although this information is not required, it is helpful if filers indicate that the assets are held within a health savings account.

1	HSA #1:
2	- Bar Harbor Canada Fund (BHRCX)

or

1	Bar Harbor Canada Fund (BHRCX)
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Filers report distributed income from a health savings account by describing the account and noting the receipt of distributions.

1	HSA #1: distributions
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Honorarium

Description

An honorarium is a payment of money or anything of value for an appearance, speech, or article, excluding any actual and necessary travel expenses incurred by the recipient and one relative.

Reporting Requirements (Filer)

Part I: Filers must report the source of honoraria if the honoraria totaled more than \$1,000 during the reporting period. Filers must report an anticipated honorarium that ended the reporting period with a value more than \$1,000. Filers need to do this, however, only if they have provided the service for which the honorarium will be paid or have a contractual right to the honorarium after providing the service. Sources of honoraria donated to charity are still reportable.

Filers must provide the name of the source and identify the income as an honorarium. For an honorarium not yet received, the filer must provide the source and indicate that payment is still pending (e.g., “anticipated honorarium”).

1	Loomis County University, honorarium
2	Alliance for Excellence in Achievement, anticipated honorarium

Part V (annual filers only): Filers must report any gifts or travel reimbursements that they received that exceeded the reporting threshold.

Reporting Requirements (Spouse)

Part I: A spouse's honoraria are reportable according to the same rules applicable to a filer's honoraria.

Intellectual Property

Description

"Intellectual property" includes patents, inventions, novels, plays, movie scripts, other literary works, artistic works, musical works, films, symbols, names, images, designs, trademarks, copyrights, and similar interests.

Reporting Requirements (Filer)

Part I: Filers must report intellectual property if the value of the intellectual property was more than \$1,000 at the end of the reporting period or if they received more than \$1,000 of earned income (such as an advance) from the intellectual property during the reporting period. Annual filers must also report the intellectual property if they received more than \$1,000 in royalties, capital gains, or other income during the reporting period.

Note that being difficult to value is not the same thing as having little or no value. Often, filers are unable to determine the value of intellectual property with any real specificity; however, the filer would report the intellectual property, unless the filer is asserting that the value (which includes the present discounted value of all future income) was, in fact, no more than \$1,000 at the end of the reporting period.

Filers must describe the intellectual property with sufficient detail that one can identify the type of property and sources of potential conflicts. For a book, filers must provide the publisher and note any book advances. Listing the title of the book is preferred but not required. For a patent, filers must provide a brief description and should, preferably, list the patent number.

1	“Financial Disclosure,” 4th edition, Zorn & Co.
2	“Circular frame and hub system for a conveyance,” Patent # 202,482,924

Reporting Requirements (Spouse)

Part I: A spouse’s intellectual property is subject to the same rules applicable to a filer’s intellectual property.

Investment Club

Description

For purposes of financial disclosure, an “investment club” is a private investment portfolio formed when individual investors informally pool their monies together. The investors may or may not document their arrangement with a written agreement, may adopt several different legal structures, and may have rules of varying formality and complexity. Most commonly, however, investment clubs are structured as general partnerships and management of the portfolio is relatively informal. Investment decisions are frequently made by consensus or majority vote.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report an equity interest in an investment club if the value of the interest was more than \$1,000 at the end of the reporting period. Annual filers must also report an investment club if they received more than \$1,000 in total income from the fund during the reporting period.

Filers must provide the name of the investment club and, unless clear from the name that it is an investment club, describe the type of asset.

Investment clubs generally do not qualify as excepted investment funds. Therefore, files must report also each underlying asset of the fund that individually was worth more than \$1,000 at the end of the reporting period. Annual filers must also report each underlying asset from which they received more than \$1,000 in income during the reporting period.

For purposes of valuing an underlying asset in an investment club, filers may use the value of the proportionate interest that the filer, the filer’s spouse, and the filer’s dependent children have in the underlying asset. For purposes of measuring income from an underlying asset, filers may use the amount of income received from that underlying asset attributable to the filer, the filer’s spouse, and the filer’s dependent children.

1	Odd and Ends Investors (investment club):
2	- Nutrodesign, LLC (agricultural products)
3	- BMSL Propulsion, Inc. (rocket fuel research)

Part II: Filers must report any capital commitment that exceeded \$10,000 at the end of the reporting period. Annual filers must also report any capital commitments that exceeded \$10,000 at any point during the reporting period.

Part III: Filers typically hold general partner positions in an investment club or otherwise have an active role in the management of the club's assets. Therefore, filer typically have a reportable position.

Investment Fund (general)

Note

This guide provides specific instructions for a number of common investment funds, such as business development corporations, mutual funds, money market funds, exchange-traded funds, and unit investment trusts. Use this entry for investment funds that do not fit into one of the other entries provided.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers need not report investment funds that qualify as diversified mutual funds within the meaning of 5 C.F.R. § 2640.201(a) or funds that qualify as diversified investment funds of a bona fide employee benefit plan within the meaning of 5 C.F.R. §§ 2640.201(c)(1)(ii) or 2640.201(c)(1)(iii).

Assuming that the investment fund does not qualify for a reporting exception, filers must report an equity interest in an investment fund if the value of the interest was more than \$1,000 at the end of the reporting period. Annual filers must also report an investment fund if they received more than \$1,000 in total income from the fund during the reporting period.

The proper way to report an investment fund varies based on whether the fund qualifies as an excepted investment fund.

- **Fund Qualifies as an Excepted Investment Fund:** Filers must provide the name of the investment fund and, unless clear from the name that it is a fund, describe the type of asset.

1	Positron Investments XI, LP
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- **Fund Does Not Qualify as an Excepted Investment Fund:** Filers must describe the fund as specified above and report each underlying asset of the fund that individually was worth more than \$1,000 at the end of the reporting period. Annual filers must also report each underlying asset from which they received more than \$1,000 in income during the reporting period.

For purposes of valuing an underlying asset in a fund, filers may use the value of the proportionate interest that the filer, the filer's spouse, and the filer's dependent children have in the underlying asset. For purposes of measuring income from an underlying asset, filers may use the amount of income received from that underlying asset attributable to the filer, the filer's spouse, and the filer's dependent children. A filer would need to use the total value and income of the underlying assets if the filer is unable to determine whether the proportionate interest in value and income meets a reporting threshold.

1	1201 Capital Ventures, LLC:
2	- Nutrodesign, LLC (agricultural products)
3	- BMSL Propulsion, Inc. (rocket fuel research)

Part II: Filers must report any capital commitment that exceeded \$10,000 at the end of the reporting period. Annual filers must also report any capital commitments that exceeded \$10,000 at any point during the reporting period.

Employment with the Company That Manages the Investment Fund: Additional requirements may apply if the filer or the filer's spouse has ever operated or worked for the company that manages the investment fund.

- The income from the fund potentially would be characterized, in whole or part, as earned income for purposes of the Part I reporting threshold.
- The filer must report in Part II any exercised line of credit or other liability for which the filer is personally liable if (1) the liability exceeded the reporting threshold and (2) the liability was not from a financial institution or other business entity on terms that are generally available to the public.
- The filer must report in Part III any position that the filer held during the reporting period. A spouse's position is not reportable in Part III.

- The filer must report in Part IV any agreement or arrangement concerning the filer's exit from the fund (e.g., buy-back agreement). A spouse's agreements are not reportable in Part IV.
- If the filer or the filer's spouse provides services to the investment fund (e.g., fund manager), there may be reportable compensation for those services. This compensation may take the form of salary, severance, bonus, deferred compensation, defined benefit plan, defined contribution plan, or other financial interest. Filers must report each such financial interest using the instructions appropriate for that type of asset or income.

IRA, Roth IRA, SEP IRA, or Keogh Plan

Description

Individual Retirement Account (IRA) – Traditional and Roth: An Individual Retirement Account (IRA) is typically a bank, brokerage, or mutual fund account that a person has designated as a tax-deferred retirement account. All IRAs are “self-directed” because investors choose where to invest their retirement funds. Although investors may place these funds in bank accounts, they may also buy stocks and other securities. The main difference between a Traditional IRA and a Roth IRA is the tax treatment of contributions and withdrawals.

Simplified Employee Pension Individual Retirement Account (SEP IRA): Some small employers offer employees the opportunity to participate in a tax-deferred Simplified Employee Pension (SEP) plan. Under a SEP plan, the employer and employee make contributions to individual retirement accounts (called a SEP IRA) set up by or for each eligible employee. Employees own and control their accounts. For purposes of financial disclosure, SEP IRAs are treated like IRAs.

Keogh Plan: A Keogh plan (also called a “HR-10 plan”) is a tax-deferred pension account for self-employed persons and employees of unincorporated businesses. Like IRAs, an employee may put almost any available investment into a Keogh plan, and the investment earnings grow on a tax-deferred basis.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report each underlying asset of an IRA, Roth IRA, SEP IRA, or Keogh plan that individually was worth more than \$1,000 at the end of the reporting period. Annual filers must also report distributed income from an individual retirement account that exceeded \$1,000 during the reporting period.

Filers report the underlying assets following the rules applicable to that type of asset. Although this information is not required, it is helpful if filers indicate that the assets are held within a retirement account.

1	IRA #1:
2	- Bar Harbor Canada Fund (BHRCX)

or

1	Bar Harbor Canada Fund (BHRCX)
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Filers report distributed income from an individual retirement account by describing the account and noting the receipt of distributions.

1	IRA #1: distributions
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Law Firm (partnership)

Reporting Requirements (Filer)

Part I: Filers must report a law firm partnership interest if its value was more than \$1,000 at the end of the reporting period or if they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the firm and indicate that the entity is a law firm, unless this information is readily apparent from the name or otherwise readily available to the reviewer. In addition, it is helpful if the filer specifies that the interest held is a partnership interest (as opposed to a limited liability company or professional corporation interest).

1	Li, Murphy, and Simon, LLP (law firm), partner
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Part III: Filers must report any position held during the reporting period.

Part IV: Filers must report any agreement or arrangement concerning the refund of a capital account or the payment of an anticipated partnership share. Filers must provide the terms under which these payments will be paid. If the payments are being made pursuant to an established agreement or firm policy, filers should note that fact. In addition, if the filer's name will be removed from the name of the firm or partnership, the filer should disclose the change (e.g., "partnership name will be changed to 'Faraday & Maxwell' upon my withdrawal").

1	Li, Murphy, and Simon, LLP	Pursuant to the partnership agreement, I will receive a lump-sum payment of my capital account
2		and a final partnership share distribution. These payments will be calculated as of the date of my
3		withdrawal from the firm.

* Other Considerations: Filers must identify any other assets that they have through their association with the firm, such as deferred compensation and retirement plans. Filers need not itemize the assets of the law firm itself. Disclosing the law firm is normally sufficient. As an exception to this rule, a filer would report any of the firm’s assets that are unrelated to the operations of the firm. Filers must also report any liabilities for which they are personally liable that exceeded the reporting threshold, unless the liability was from a financial institution or other business entity on terms generally available to the public.

Reporting Requirements (Spouse)

Part I: A spouse’s law firm interest is reportable according to the same rules applicable to a filer’s law firm interest.

Parts III and IV: These Parts do not apply to spouses.

Legal Practice (solo practice)

Reporting Requirements (Filer)

Part I: Filers must report a solo legal practice if the value of the practice was more than \$1,000 at the end of the reporting period or if they received more than \$1,000 in income during the reporting period.

Filers must indicate that they practice law as a solo practitioner. Filers may also include the name under which they do business; however, this information is not required.

1	Law Office of John Lopez, solo legal practice
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Part III: Filers must report a position as a sole proprietor.

Part IV: Filers must describe the status of the legal practice and how the filer will handle any remaining fees owed (e.g., “amounts of outstanding fees were fixed before entering government service”). In addition, filers must describe any arrangements with respect to referral fees and contingency fee cases.

1	John Lopez	My solo legal practice will be inactive during my appointment and all outstanding client fees will be
2		fixed before I enter government service.

* Other Considerations: Filers must identify any other assets that they have through their practice, such as contingency fee interests. Filers need not itemize the assets of the practice itself. Disclosing the legal practice is normally sufficient. As an exception to this rule, a filer would report any assets of the practice that are unrelated to the operations of the practice. Filers must also report any liabilities for which they are personally liable that exceeded the reporting threshold, unless the liability was from a financial institution or other business entity on terms generally available to the public.

Reporting Requirements (Spouse)

Part I: A spouse's legal practice is reportable according to the same rules applicable to a filer's practice.

Parts III and IV: These Parts do not apply to spouses.

Life Insurance (term)

Description

Term life insurance pays beneficiaries a death benefit if the insured person dies during the term of the policy. No value remains when the policy expires. This type of insurance policy is pure insurance with no investment component.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Term life insurance is not reportable in the OGE Form 450.

Life Insurance (variable)

Description

A variable life insurance policy is part insurance and part investment. Part of the policyholder's premiums pay for expenses and the insurance part of the policy. The remainder goes into a tax-deferred cash reserve that is invested and builds the policy's cash value. Unlike whole life and universal life policies, variable life policies provide the policyholder a range of investment options, and the rate of return is based on the performance of the options chosen by the investor. The

investment options are typically mutual funds. Some variable life policies, however, also provide a fixed account option that pays a set rate of interest.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a variable life insurance policy if the value of the policy was more than \$1,000 at the end of the reporting period. Annual filers must also report a policy from which they received more than \$1,000 in income during the reporting period. Income is ordinarily reportable only if also reportable for tax purposes.

Filers must provide the name of the company issuing the policy and identify the interest as a variable life insurance policy.

Unless a reporting exception applies, the filer must also report each underlying asset that individually was worth more than \$1,000 at the end of the reporting period. Most investment options will qualify for the diversified mutual fund reporting exception.

1	Long Life, Inc., variable life insurance policy (invested in diversified mutual funds)
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Life Insurance (whole or universal)

Description

Whole life and universal life policies are part insurance and part investment. Part of the policyholder's premiums pay for expenses and the insurance part of the policy. The remainder goes into a tax-deferred cash reserve that is invested and builds the policy's cash value.

Whole life: The policyholder pays fixed premiums and has no control over investments, which is left to the insuring company.

Universal life: The policyholder can vary premiums by paying them with some of the accumulated cash value of the policy, and the policyholder normally receives a minimum guaranteed rate of return at money market rates. As with whole life, the universal life insurance policyholder generally does not have control over the investments. However, if the policy does permit the selection of specific investments, report the policy as a variable life insurance policy.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a whole life or universal life insurance policy if the value of the policy was more than \$1,000 at the end of the reporting period. Annual

filers must also report a policy from which they received more than \$1,000 in income during the reporting period. Income is ordinarily reportable only if also reportable for tax purposes.

Filers must provide the name of the company issuing the policy and identify the type of policy.

1	Home Life, Inc., whole life
2	Mutual of Akron, universal life

Loan Made to Another Party

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a loan made to another party if the value of the loan was more than \$1,000 at the end of the reporting period. Annual filers must also report a loan from which they received more than \$1,000 in income during the reporting period. The other party may be either a person or an entity. Filers, however, do not need to report a personal liability owed to the filer, spouse, or dependent child by a spouse, parent, sibling, or child.

Filers must identify the party who owes the liability and describe the interest as a loan or note. If the party is a family member, filers may identify the party as a “family member” (e.g., “loan to family member”). If the party is a natural person who is not related to the filer or spouse, filers may identify the party by last name (e.g., “loan to Ms. Kowalski”). If the party is a trust, the filer may use initials in lieu of a person’s name (e.g., “2003 J.S. Trust”) or simply refer to the entity as a family trust (e.g., “family trust #1”). If the party is an entity, filers should provide the entity’s name.

1	Loan to family member
2	Loan to Ms. Kowalski
3	Loan to family trust #1
4	Note from Brain Imagery Consultations, LLC

Managed Account

Description

A managed account (also called “separately managed account” or “controlled account”) is an account that is owned by the investor but managed for a fee by a financial advisor. The investor gives the financial advisor the discretion to buy, sell, and trade investments on behalf of the investor. An investor usually chooses among predetermined portfolios, which financial institutions sometimes package in categories such as high yield, balanced, large cap, global small cap, strategic fixed income, and other similar descriptors. The investor can usually customize the portfolio to some extent, although this is not necessarily the case with all managed accounts.

A managed account is not an “excepted investment fund.” Even if the investor may select an established portfolio of investment choices, the managed account is not an excepted investment fund. In fact, the managed account is not an investment fund at all. The investor has not “pooled” the investor’s money with that of other investors. Although the account manager may have offered the option of selecting a predetermined “portfolio” of assets, the investor owns each of these assets individually and directly in the investor’s own name. For this reason, as well as other reasons, the investor must disclose each asset as a separate line item in the financial disclosure report. In addition, although some managed accounts may appear similar to mutual funds, they are not mutual funds and do not qualify for the same treatment as mutual funds under the confidential financial disclosure regulation or the conflict of interest laws.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report each underlying asset of a managed account that individually was worth more than \$1,000 at the end of the reporting period. Annual filers must also report each underlying asset from which they received more than \$1,000 in income during the reporting period.

Filers report the underlying assets following the rules applicable to that type of asset. Although this information is not required, it is helpful if filers provide the name of the managed account.

1	ANW Wealth Retention Strategy:
2	- Mimeograph Supply Co. (MIME)
3	- Xylophone Technologies Corporation (XYZ)

Note: A “robo-advised” managed account is reported in the same way as any other managed account. The use of an algorithm, rather than a person, to make trades on a filer’s behalf does not change the application of the disclosure rules.

Margin Account

Description

A margin account is an account that an investor maintains with the investor’s broker from which the investor can borrow funds to purchase securities.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report any securities purchased or positions opened using margin account funds using the guidance applicable to each type of security purchased or position opened.

Part II: Filers must report a margin account liability owed to a broker that was more than \$10,000 at the end of the reporting period if the liability did not have terms generally available to the public. Annual filers must also report margin account liabilities that exceeded \$10,000 at any point during the reporting period, unless the liability was on terms generally available to the public.

Filers must provide the name of the broker and identify the liability as a margin account.

1	ANW Investment, Inc.	Margin account
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Master Limited Partnership (MLP)

Description

MLPs are companies that are generally focused on the exploration, development, mining, processing, or transportation of minerals or natural resources. They are business entities in the form of publicly-traded partnerships and often contain the acronym “MLP” or the word “Partners” in the title of the business. Employees may suggest they own stock in an MLP when, in reality, employees hold a partnership interest in the MLP. MLPs have two classes of partners: general partners, who run the business; and limited partners, who invest in the business. Because of the interaction between the 1940 Act and the Internal Revenue Code, MLPs cannot register as an “investment companies” because that registration would remove the favorable tax treatment accorded to MLPs. As a result, an MLP will never be a mutual fund. Because of these reasons, OGE views MLPs as

operating businesses in the energy and natural resources industries, rather than funds that own assets, like pipelines. Ethics officials can determine whether an asset is a MLP by looking up the asset on an online financial website (e.g., Yahoo! Finance or Google Finance) or the U.S. Securities and Exchange Commission's company filing search engine, EDGAR.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a MLP if the value of the MLP was more than \$1,000 at the end of the reporting period. Annual filers must also report a MLP from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the MLP (e.g., "Texas Pipeline MLP"). For a privately held MLP, filers should identify any sector of concentration, unless that information is otherwise readily available to the reviewer. Ticker symbols for publicly traded MLPs are helpful but not required.

1	Texas Pipeline MLP (TEXP)
2	Transline Ventures MLP (oil and gas)

Money Market Fund (MMF)

Description

A money market fund (or money market mutual fund) is a type of mutual fund that holds financial interests in certain low-risk investments (e.g., government securities, certificates of deposit, and high-quality bank or corporate obligations). Its rate of return is responsive to fluctuations in the market for these investments.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Money market funds are not reportable in the OGE Form 450.

Money Purchase Pension Plan

Description

A money purchase pension plan is a type of defined contribution plan in which an employer makes fixed contributions to a tax-deferred retirement account. Unlike profit-sharing plans in which employer contributions are discretionary, employer contributions to a money purchase pension plan are fixed in advance. Each year, the employer must make fixed contributions based on an employee's annual

compensation. Like other defined contribution plans, money purchase pension plans contain underlying assets in which a filer has invested. See the *Defined Contribution Plan* entry for more information.

Non-Fungible Token (NFT) or Fractionalized Non-Fungible Token (F-NFT) (representing virtual items or collectibles)

Description

Non-fungible tokens (NFTs) are digital assets that represent a unique virtual item or evidence ownership of a virtual, physical, or intangible item. NFTs can take the form of artwork, music or video files, trading cards or other collectibles, or digital real estate or items in a virtual world. Unlike cryptocurrencies and stablecoins, no two NFTs are exactly alike. Rather, each individual NFT is valued based on its unique properties and uses. NFTs can therefore be thought of as similar to “digital” goods.

Fractionalized non-fungible tokens, often referred to as “shards” or “F-NFTs” represent partial ownership of an NFT. Unlike full ownership, the owner of an F-NFT does not enjoy exclusive use or the full benefits of the underlying NFT.

Note: The following guidance applies to NFTs and F-NFTs that represent a virtual item or a collectible, such as digital artwork, music, video files, trading cards, or items for use and/or display in a virtual environment (e.g., your avatar’s jacket in an online game). For NFTs and F-NFTs that represents other types of interests (for example, NFTs, that replicate stock equity, represent an investment in equity or debt pool, or represent ownership of physical assets), consult an ethics official at your agency.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I:

- **NFT for a Virtual Item or Collectible:** Filers must report an NFT for a virtual item or collectible if (1) the item is held for investment purposes and (2) the item had a value that was more than \$1,000 at the end of the reporting period. Annual filers must also report an NFT from which they received more than \$1,000 in income during the reporting period.

Filer must provide the name of the NFT and indicate that the interest is an NFT. If held in a wallet hosted by an exchange or third-party platform, indicate the name of the exchange or platform on which it is held. If you do not maintain your NFTs in a wallet hosted by an exchange or third-party platform, it is helpful if you identify that your private keys are directly held (e.g., noting “(held in hardware cryptocurrency wallet)” or “(held in cold wallet)”).

1	Collection of XYZ Sports Baseball Card NFTs (8 NFTs) (MetaMask Account)
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- F-NFT for a Virtual Item or Collectible: Filers must report an F-NFT for a virtual item or collectible if the value of the F-NFT was more than \$1,000 at the end of the reporting period. Annual filers must also report an F-NFT position from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the NFT and indicate that the interest is an NFT. If held in a wallet hosted by an exchange or third-party platform, indicate the name of the exchange or platform on which it is held. If you do not maintain your NFTs in a wallet hosted by an exchange or third-party platform, it is helpful if you identify that your private keys are directly held (e.g., a noting “(held in hardware cryptocurrency wallet)” or “(held in cold wallet)”).

1	“MiniCryptoWerewolf” (F-NFT representing 1% stake in 1 “CryptoWerewolf” NFT) (Coinbase account)
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Mutual Fund

Description

A mutual fund is a company that is created and managed to hold a portfolio of securities as an investment company registered with the U.S. Securities and Exchange Commission (SEC) under the Investment Company Act of 1940, as amended. Investors purchase shares of the mutual fund, and the value of those shares typically rises and falls based on the performance of the mutual fund’s underlying investments. The underlying investments of a mutual fund can take a number of forms, such as shares of companies in a variety of business sectors, bonds, options, futures, and cash equivalents. The mutual fund uses the money it raises from selling its shares to fund its purchases of underlying investments. A mutual fund may pay dividends to its investors. It also charges management fees. The ethics rules differentiate between “sector” and “diversified” mutual funds.

- Sector Mutual Fund: A fund that has a stated policy of concentrating its investments in any industry, business, single country other than the United States, or bonds of a single state within the United States.
- Diversified Mutual Fund: A mutual fund that does not have a stated policy of concentrating its investments in any industry, business, single country other than the United States, or bonds of a single state within the United States.

See OGE DAEOgram DO-00-030 (August 25, 2000) and OGE Legal Advisory LA-15-09 (June 30, 2015) for further assistance differentiating between diversified and sector mutual funds.

Caution: Filers may sometimes describe an investment as a “mutual fund” even though the investment does not qualify as a mutual fund for purposes of OGE’s exemptions. To qualify for the mutual fund exemptions in 5 C.F.R. § 2640.201, the fund must be registered with the SEC as a management company or unit investment trust under the Investment Company Act of 1940. You can find a fund’s registration status in a prospectus available on the issuer’s website or through the EDGAR website maintained by the SEC. Most funds traded on the open market as “mutual funds” will be registered. Certain funds held within deferred compensation plans, retirement accounts, and private investment funds may not be registered. In addition, managed accounts, brokerage accounts, and individual retirement accounts are not mutual funds, even though some of the holdings of those accounts may be mutual funds.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a sector mutual fund if the value of the fund was more than \$1,000 at the end of the reporting period. Annual filers must also report a sector mutual fund from which they received more than \$1,000 in income during the reporting period. Diversified mutual funds are not reportable.

Filers must provide the full name of reportable sector mutual funds. Providing the ticker symbol is helpful but not required.

1	ABC Healthcare Fund (ABCHX)
2	XYZ Renewable Energy Fund (XYREX)
3	InvestCo Bitcoin Futures Fund (IVBFX)

Oil, Gas, or Other Mineral Rights Lease

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a lease for oil, gas, or other mineral rights if its value was more than \$1,000 at the end of the reporting period. Annual filers must also report a lease from which they received more than \$1,000 in income during the reporting period.

Filers must identify the asset as a lease and provide the following: (1) the location of the land (either city and state or county and state); (2) the resource being

extracted under the terms of the lease; and (3) the name of the lessee (i.e., company extracting resources and paying royalties).

1	Oil Lease, Fargo, ND: Humble Oil & Refining Co.
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Option (business or employment)

Description

An employment related stock option is a type of compensation in the form of an agreement between an employer and an employee that allows the employee to purchase shares of the employer's stock at a specified price ("strike price"). The stock option typically has a vesting requirement, which means that the employee may exercise the stock option (i.e., purchase the employer's stock at the strike price) only after a specified period of time has passed. The employee typically forfeits any unvested stock option if the employee's employment terminates before the stock option has vested. After the stock option vests, the employee may exercise the stock option until the stock option expires. Once the stock option has expired, the employee no longer has the right to purchase the stock at the strike price.

A stock option acquired through a business or employer's stock option plan is a type of "call option" because it provides the right to purchase stock. Unlike some other types of call options, however, an incentive stock option is not traded on the open market.

Reporting Requirements (Filer)

Part I: Filers must report an option if the value of the option was more than \$1,000 at the end of the reporting period. Annual filers must also report an option/warrant from which they received more than \$1,000 in income during the reporting period. Keep in mind that the value of an option is not the same as the value of the stock for which it was issued. In addition, a stock option may have reportable value even if the option is currently "underwater" (i.e., the strike price is above the market price), depending on how much time remains to exercise the option. The human resources office of the company that issued the options may be able to provide the filer with a valuation.

Filers must provide the name of the stock for which the option was issued and identify the interest as a stock option. Although business or employment-related options can be assumed to be call options, the filer may wish to specify this explicitly given that the OGE Form 450 does not split assets into separate Parts for business/employment and passive investment assets. In addition, it is helpful to indicate whether the option is vested. For a privately held business, filers

should describe the line of business, unless the information is otherwise readily available to the reviewer.

1	Widgets Unlimited, vested and unvested call stock options
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Filers would report stock purchased by exercising an option in the same way that they would report any other stock. See the *Stock* entry for more information.

Part IV: Filers must identify the arrangement as a stock option plan and describe what will happen (or has happened) to the stock options (e.g., retention, exercise, forfeiture, accelerated vesting, etc.). If applicable, filers should specify the timeframe in which these actions will occur (e.g., “upon my separation”).

1	Widgets Unlimited	I will forfeit my unvested stock options upon separation. I will retain my vested stock options.
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Reporting Requirements (Spouse)

Part I: A spouse’s stock options are subject to the same reporting requirements as the filer’s stock options.

Part IV: This Part does not apply to spouses.

Option (put or call purchased)

Description

Put option: A put option is a contract that provides the buyer the right to sell a security.

Call Option: A call option is a contract that provides the buyer the right to purchase a security.

With regard to each of these types of contracts, the buyer has the right, but not the obligation, to exercise the option at a specified price (i.e., the “strike price”) until the contract’s expiration date. Some put and call options may be purchased on the open market. As an alternative to exercising put and call options, investors can resell these options on the open market before their expiration.

Caution: This entry applies to put and call options purchased on the market. It does not apply to:

- Call options acquired through an employment relationship, such as through an employee stock purchase plan or an incentive stock option plan. See the

Employee Stock Purchase Plan or *Option (incentive stock option plan)* entries in this guide for additional information about these types of employment-related options.

- Put or call options that have been “written” rather than purchased. An option writer does not have the choice to buy or sell but rather must buy or sell if an investor exercises the option written. For this case, see the *Option (put or call written)* entry.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I:

- **Unexercised Put or Call Option:** Filers must report a put or call option if the value of the option was more than \$1,000 at the end of the reporting period. Annual filers must also report an option from which they received more than \$1,000 in income during the reporting period. Options, however, normally do not produce income until they have been exercised or sold.

Filers must provide the name of the option, which would include the underlying security and the type of option.

1	Widgets Unlimited (WIG), put option
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- **Exercised Put Option:** If the filer fully exercised a put option, neither the option nor the underlying security will have any reportable value. Annual filers, however, must report the underlying security if they received more than \$1,000 in income from the security during the reporting period.

Filers must provide the name of the underlying security that was sold.

1	Widgets Unlimited (WIG)
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- **Exercised Call Option:** If the filer fully exercised a call option, the option will no longer have a value of its own, but the underlying security that was purchased may have reportable value or income. Filers must report the underlying security if the value of the security was more than \$1,000 at the end of the reporting period. Annual filers must also report the underlying security if they received more than \$1,000 in income from the security during the reporting period.

Filers must provide the name of the underlying security purchased.

1	Widgets Unlimited (WIG)
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- **Resold Put or Call Option:** Annual filers must report an option that was resold if they received more than \$1,000 in income from the option during the reporting period. Filers must provide the name of the underlying security and specify the type of option.

1	Widgets Unlimited (WIG), put option
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Option (put or call written)

Description

Put option: A put option is a contract that provides the buyer the right to sell a security. The writer of a put option has an obligation to buy the security at a specified price (i.e., the “strike price”) from the buyer if the buyer exercises the option before the contract’s expiration date.

Call Option: A call option is a contract that provides the buyer the right to purchase a security. The writer of a call option has an obligation to sell the security at a specified price (i.e., the “strike price”) to the buyer if the buyer exercises the option before the contract’s expiration date.

Caution: This entry applies to put and call options written on the market. It does not apply to:

- Call options acquired through an employment relationship, such as through an employee stock purchase plan or an incentive stock option plan. See the *Employee Stock Purchase Plan or Option (incentive stock option plan)* entries in this guide for additional information about these types of employment-related options.
- Put or call options that have been purchased rather than written. An option buyer does not have an obligation to exercise an option but rather may choose to let the option expire, unexercised. For this case, see the *Option (put or call purchased)* entry.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I:

- **Open Position:** Filers must report a written put or call option in an open position if the value of the shares on which the option was written was more than \$1,000 at the time the position was opened.

Filers must provide the name of the underlying security, the type of option, and an indication that the position is open.

1	Widgets Unlimited (WIG), open position for written put option
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- **Closed Position:** Annual filers must report a written put or call option in a closed position from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the underlying security, the type of option, and an indication that the position is closed.

1	Xylophone Technologies Corporation (XYZ), closed position for written put option
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Filers would report stock acquired through an exercised option in the same way that they would report any other stock. See the *Stock* entry for more information.

Phantom Stock

Description

Phantom stock is a contract between an employer and an employee that grants the employee the right to receive a payment based on the value of the employer's stock. When granting phantom stock, the employer does not grant the employee any shares of the employer's stock. Instead, the employer grants the employee a right that tracks the value of a specified number of shares of the stock.

The employee will have a right to receive a payout equivalent to the value of these tracked shares. Depending on the terms of the employer's phantom stock plan regarding the vesting of phantom stock, the payout may occur on a specified date or upon the occurrence of a certain event, such as retirement, disability, or death. If the employee's employment is terminated before the phantom stock vests, the employee normally forfeits the phantom stock.

The plan may provide for a single payment, or it may provide for installment payments over a period of time after the phantom stock vests. In some cases, the employer may let the employee elect to receive the payout in the form of an equivalent amount of stock. In addition to the final payout, under some phantom stock plans, the employee may receive payments equivalent to any dividends that the employer pays to stockholders.

It may help to understand some of the key similarities and differences between phantom stock and other types of financial interests in an employer. Phantom stock differs from an employer's stock in that phantom stock does not give the employee an ownership interest in the employer. Unlike stock, phantom stock also might not convey a right to payments based on dividends. Phantom stock differs from a stock appreciation right in that its payout is based on the full value of the stock, while the payout of a stock appreciation right is based only on any increase in the value of the stock over a specified period of time. Phantom stock differs from a stock option because the employee does not need to purchase anything.

Reporting Requirements (Filer)

Part I: Filers must report phantom stock if the value of the phantom stock was more than \$1,000 at the end of the reporting period or if they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the company and identify the interest as phantom stock. In addition, it is helpful to indicate whether the phantom stock is vested. For a privately held business, filers should describe the line of business, unless the information is otherwise readily available to the reviewer.

1	Widgets Unlimited, unvested phantom stock
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Filers would report stock acquired through a phantom stock plan as a separate line entry, using the standard instructions for stock.

Part IV: Filers must identify the arrangement as a phantom stock plan and describe its terms in detail. Among other details, filers must state what they will receive and when they will receive it. In addition, filers must state any deviations from the normal terms of the plan that the employer will make. This includes any acceleration of payment, any waiving of vesting requirements, and any change in the form or timing of payment or eligibility.

1	Widgets Unlimited	Upon separation, I will receive a lump-sum cash payment equal to the value of my vested phantom
2		stock, calculated as of the date of my separation. I will forfeit any unvested phantom stock interests.

Reporting Requirements (Spouse)

Part I: A spouse's phantom stock is reportable according to the same rules applicable to a filer's phantom stock.

Part IV: This Part does not apply to spouses.

Precious Metal

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report precious metal if the metal was held for investment purposes and was valued at more than \$1,000 at the end of the reporting period. Annual filers must also report precious metal from which they received more than \$1,000 in income during the reporting period. If the filer does not own the precious metal directly but rather holds funds or futures concentrating in precious metals, use the guidance appropriate to that type of security.

Filers must describe the type of metal owned (e.g., gold) and the form in which the metal is held (e.g., ingots, jewelry, coins, or warehouse certificates).

1	Gold coins
2	Platinum bars

Prepaid Tuition Plan (529 plan)

Description

A prepaid tuition plan is a type of qualified tuition program (529 plan). It is a contract between an individual and the plan's sponsor that allows the individual to prepay future tuition expenses at current tuition rates. The sponsor can either be a state or the Tuition Plan Consortium, LLC, for private institutions (also known as the Private College 529 Plan).

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a prepaid tuition plan if the value of the plan was more than \$1,000 at the end of the reporting period. Annual filers must also report a prepaid tuition plan from which they received more than \$1,000 in income during the reporting period. Income is ordinarily reported when payments are made.

Filers must provide the plan sponsor and the name of the plan.

1	Maryland Prepaid College Trust (MPCT), University Plan – 4 Years
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Real Estate (general)

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Real estate is reportable if its value was more than \$1,000 at the end of the reporting period. Annual filers must also report real estate from which they received more than \$1,000 in income during the reporting period.

Filers do not have to report a personal residence, unless it was rented out for any period of time during the reporting period. For purposes of financial disclosure, a “personal residence” includes any property used exclusively as a private dwelling by the filer or the filer’s spouse, provided the property was not rented out during any portion of the reporting period. The term is not limited to the filer’s domicile, so the filer may have more than one property that qualifies as a personal residence (e.g., a vacation home). Note that this definition would include a residential property held for rent-free use by a family member.

Filers must describe the type of real estate (e.g., “residential,” “commercial,” “industrial,” or “undeveloped”) and provide the city and state in which it is located. Providing the county and state is also acceptable. Filers should not provide a street address.

1	Residential real estate, Des Moines, IA
2	Undeveloped land, Rapid City, SD

Other requirements apply if (1) the real estate is a farm; (2) the real estate is held by a trust; (3) the real estate is held by a limited liability company or other entity; or (4) the filer has leased mineral rights associated with the property. See the corresponding entries in this guide for more information about reporting farms, trusts, real estate holding companies, and leases.

Part II: Filers need not report mortgages or home equity lines of credit on personal residences nor must they report mortgages on rental properties that were obtained on terms generally available to the public. Most mortgages and lines of credit obtained through arms-length negotiations with a bank or other financial institution would qualify as being “on terms generally available to the public.” Also note that filers do not disclose personal liabilities owed to a spouse or to the parent, sibling, or child of the filer, spouse, or dependent child.

Part IV (filer only): In rare cases, filers may receive a housing subsidy or subsidized loan from an employer. Such an arrangement would be reportable in Part IV.

Real Estate (installment sale)

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report an installment sale if the value of the note was more than \$1,000 at the end of the reporting period. Annual filers must also report an installment sale from which they received more than \$1,000 in income during the reporting period.

Generally, with an installment sale, capital gains are apportioned over the life of the note for income tax purposes and that same method may be used for financial disclosure purposes. If the filer chose to recognize all income in the year of sale for federal income tax purposes, then that same method would be used for financial disclosure purposes.

Filers must provide the name of the company or person who owes the notes, indicate that the notes is for an installment sale, describe the type of real estate (e.g., “residential,” “commercial,” “industrial,” or “undeveloped”) and provide the city and state in which it is located. Providing the county and state is also acceptable. Filers should not provide a street address.

If the party who owes on the note is a family member, filers may identify the party as a “family member” (e.g., “loan to family member”). If the party is a natural person who is not related to the filer or spouse, filers may identify the party by last name (e.g., “loan to Ms. Kowalski”). If the trust is for the benefit of the filer or family members, the filer may use initials in lieu of a person’s name (e.g., “2003 J.S. Trust”) or simply refer to the entity as a family trust (e.g., “family trust #1”). If the party is an entity, filers should provide the entity’s name.

1	Note from Ms. Adebayo (due to installment sale of residential real estate, San Diego, CA)
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Real Estate Holding Company (excluding REITs)

A real estate holding company is a business that is principally engaged in owning, holding, selling, or leasing real estate. These companies derive most of their income from dividends, interest, royalties, and rent collection. Real estate holding companies may be organized as limited partnerships, limited liability companies, or as corporations.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report an equity interest in a real estate holding company if the value of the interest was more than \$1,000 at the end of the reporting period. Annual filers must also report a real estate holding company if they received more than \$1,000 in total income during the reporting period.

The proper way to report a real estate holding company varies based on whether the entity qualifies as an excepted investment fund.

- **Entity Qualifies as an Excepted Investment Fund:** Filers must provide the name of the real estate holding company and, unless clear from the name that it is a real estate holding company, describe the type of asset.

1	Baumvista Creek Holdings, LP
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- **Entity Does Not Qualify as an Excepted Investment Fund:** Filers must describe the real estate holding company as specified above and report each underlying asset of the real estate holding company that individually was worth more than \$1,000 at the end of the reporting period. Annual filers must also report each underlying asset from which they received more than \$1,000 in income during the reporting period.

For purposes of valuing an underlying asset in a real estate holding company, filers may use the value of the proportionate interest that the filer, the filer's spouse, and the filer's dependent children have in the underlying asset. For purposes of measuring income from an underlying asset, filers may use the amount of income received from that underlying asset attributable to the filer, the filer's spouse, and the filer's dependent children. A filer would need to use the total value and income of the underlying assets if the filer is unable to determine whether the proportionate interest in value and income meets a reporting threshold.

1	Macon Real Estate V, LP:
2	- commercial real estate, Champaign, IL
3	- commercial real estate, Terre Haute, IN

Part II: Filers must report any capital commitment that exceeded \$10,000 at the end of the reporting period. Annual filers must also report any capital commitment that exceeded \$10,000 at any point during the reporting period.

Employment with the Company That Manages the Real Estate Holding Company: Additional requirements may apply if the filer or the filer's spouse has ever operated or worked for the company that manages the real estate holding company.

- The income from the real estate holding company potentially would be characterized, in whole or part, as earned income for purposes of the Part I reporting threshold.
- The filer must report in Part II any mortgage or other liability for which the filer is personally liable if (1) the liability exceeded the reporting threshold and (2) the liability was not from a financial institution or other business entity on terms that are generally available to the public.
- The filer must report in Part III any position that the filer held during the reporting period. A spouse's position is not reportable in Part III.
- The filer must report in Part IV any agreement or arrangement concerning the filer's exit from the real estate holding company (e.g., buy-back agreement). A spouse's agreements are not reportable in Part IV.
- If the filer or the filer's spouse provides services to the real estate holding company (e.g., fund manager), there may be reportable compensation for those services. This compensation may take the form of salary, severance, bonus, deferred compensation, defined benefit plan, defined contribution plan, or other financial interest. Filers must report each such financial interest using the instructions appropriate for that type of asset or income.

Real Estate Investment Trust (REIT)

Description

A REIT is a specific type of real estate holding company, which owns or finances income-producing real estate or mortgages. They are organized as corporations with at least 100 investors and can be publicly traded or privately held. In addition, REITs may focus on the ownership of properties in a particular property sector, such as shopping malls or office buildings, or they may focus on ownership of properties in a range of different sectors.

Although REITs are a type of real estate holding company, they have specific legal requirements that distinguish them from other real estate holding companies. In particular, REITs are required to derive at least 75% of their gross income from rents generated by real property, interest on mortgages financing real property, or from sales of real estate. The Investment Company Act of 1940 (1940 Act) excludes an entity that is primarily engaged in "purchasing or otherwise acquiring

mortgages and other liens on or interests in real estate” from the definition of “investment company” and, as a result, REITs will never qualify as mutual fund. Because of these legal requirements, OGE views REITs as operating businesses engaged in the real estate industry, rather than funds that have underlying holdings.

For identification purposes, REITs often have the acronym “REIT” or the word “Trust” in the title of the asset. The name of the asset, however, is not dispositive. Mutual funds that invest solely in REITs also often have REIT in the fund name and are disclosed like other mutual funds. Ethics officials can determine whether an asset is a REIT by looking up the asset on an online financial website (e.g., Yahoo! Finance or Google Finance) or the U.S. Securities and Exchange Commission’s company filing search engine, EDGAR.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a REIT if the value of the stock was more than \$1,000 at the end of the reporting period. Annual filers must also report a REIT from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the REIT (e.g., “Amalgamated Commercial Realty Trust”). For a privately held REIT, filers should identify any sector of concentration within the general area of real estate, unless that information is otherwise readily available to the reviewer. Ticker symbols for publicly traded REITs are helpful but not required.

1	Amalgamated Commercial Realty Trust (ACR)
2	BMSL Healthcare REIT (medical facilities)

Restricted Stock

Description

Restricted stock is a grant to an employee of company stock that has limitations on the employee’s rights (usually, the right to sell the stock) until the shares vest. Specific terms, such as the vesting period and whether the employee will be paid dividends before vesting, are spelled out in an agreement between the employee and employer. Once the shares vest, the employee usually owns the stock without limitations and can sell it at any time. Generally, the employee forfeits restricted stock if the employee leaves the company before the restricted stock vests.

Reporting Requirements (Filer)

Part I: Filers must report restricted stock if the value of the restricted stock was more than \$1,000 at the end of the reporting period. Annual filers must also report restricted stock from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the company and identify the interest as restricted stock. In addition, it is helpful to indicate whether the restricted stock is vested. For a privately held business, filers should describe the line of business, unless the information is otherwise readily available to the reviewer.

1	Widgets Unlimited, unvested restricted stock
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Filers would report stock that has vested and lacks any remaining restrictions as a separate line entry, using the standard instructions for stock.

Part IV: Filers must identify the arrangement as a restricted stock plan and describe what will happen (or has happened) to the restricted stock (e.g., retention, forfeiture of unvested restricted stock, acceleration of vesting prior to entering government service, etc.). If applicable, filers should specify the timeframe in which these actions will occur.

1	Widgets Unlimited	I will forfeit my unvested restricted stock upon my separation.
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Reporting Requirements (Spouse)

Part I: A spouse's restricted stock is subject to the same reporting requirements as the filer's restricted stock.

Part IV: This Part does not apply to spouses.

Restricted Stock Unit (RSU)

Description

A restricted stock unit (RSU) is a grant to an employee valued in terms of company stock. No actual stock is issued at the time of the grant. Instead, the grant of stock or its cash equivalent is deferred until the RSUs vest, which is based upon a set date or an occurrence described in a RSU plan or agreement. Once the vesting requirement is satisfied, the company ordinarily distributes the shares or their cash equivalent to the employee; however, the distribution may be

deferred in some plans. Generally, the employee forfeits RSUs if the employee leaves the company before the RSUs vest.

Reporting Requirements (Filer)

Part I: Filers must report a restricted stock unit if the value of the restricted stock unit was more than \$1,000 at the end of the reporting period or if they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the company and identify the interest as a restricted stock unit. In addition, it is helpful to indicate whether the restricted stock unit is vested. For a privately held business, filers should describe the line of business, unless the information is otherwise readily available to the reviewer.

1	Widgets Unlimited, unvested restricted stock units
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Filers would report stock acquired through a restricted stock unit plan as a separate line entry, using the standard instructions for stock.

Part IV: Filers must identify the arrangement as a restricted stock unit plan and describe what will happen (or has happened) to the restricted stock units (e.g., retention of RSUs, payout of vested RSUs, forfeiture of unvested RSUs, or accelerated payout of unvested RSUs prior to government appointment, etc.). If applicable, filers should specify the timeframe in which these actions will occur and the form that any payout will take (e.g., cash or stock).

1	Widgets Unlimited	Pursuant to the company's executive compensation plan, my unvested restricted stock units will vest
2		upon separation. At that time, I will receive a cash payout.

Reporting Requirements (Spouse)

Part I: A spouse's restricted stock units are subject to the same reporting requirements as the filer's restricted stock units.

Part IV: This Part does not apply to spouses.

Salary

Reporting Requirements (Filer)

Part I: Filers must report the source of a salary if the amount totaled more than \$1,000 during the reporting period.

Filers must provide the name of the source and identify the employment relationship. Filers may choose to specify the type of income as salary for clarity. In addition, if the employer is a privately held business, filers should provide the employer's line of business, unless the information is otherwise readily available to the reviewer.

1	Xylophone Technologies Corporation, salary
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Part III: Filers must report a position with the source paying the salary.

* Other Considerations: Filers receiving salary often have interests related to the source company (e.g., stock, stock options, deferred compensation, retirement plans, etc.), which should also be reported using the guidance applicable to that interest.

Reporting Requirements (Spouse)

Part I: A spouse's salary is reportable according to the same rules applicable to a filer's salary.

Part III: This Part does not apply to spouses.

Self-Funded Defined Benefit Plan

Description

Self-funded defined benefit plans are funded by individuals instead of employers. The individual invests money to meet a certain benefit amount in the future. The returns on the investments will fund the future benefits to be paid to the individual. If the investments do not perform as well as expected, the required contribution amounts will increase. At retirement, participants often roll their balances into IRAs or purchase annuities; however, continued participation in the plan is possible as well.

Reporting Requirements (Filer)

Part I: Filers must report a self-funded defined benefit plan if the value of the plan was more than \$1,000 at the end of the reporting period. Annual filers must also report a self-funded defined benefit plan from which they received more than \$1,000 in income during the reporting period. Income is ordinarily reported when distributions are received.

Filers must identify the plan as their own self-funded defined benefit plan and include the financial institution through which the plan is held. Unless a reporting

exception applies, the filer must also report each underlying asset that individually was worth more than \$1,000 at the end of the reporting period.

1	Betsy Cohen, self-funded defined benefit plan (DSLK Financial Techniques, Inc.):
2	- Tyler Informatics (TYIN)
3	- Harris NY Municipal Bond Fund (HNYCX)

Reporting Requirements (Spouse)

Part I: A spouse's self-funded defined benefit plan is subject to the same reporting requirements as the filer's plan; however, the filer should write "spouse" rather than providing the spouse's name.

Severance Payment (cash)

Description

A severance payment is a payment for past services that is paid upon the departure of an employee. Severance payments may be pursuant to the employer's standard policy or pursuant to an employment agreement with a specific employee.

Reporting Requirements (Filer)

Part I: Filers must report the source of severance payments if the payments totaled more than \$1,000 during the reporting period. Filers also need to report an anticipated severance payment that ended the reporting period with a value more than \$1,000.

Filers most often report severance in connection with employment. In these cases, filers may combine their salary, bonus, severance, and other income onto a single line, although specifying the types of income can be helpful. However, if the filer has no other income to report other than a severance payment or anticipated severance payment, the filer should specify the type of income in order to avoid confusion. In addition, if the source is a privately held business, filers should provide the source's line of business, unless this information is otherwise readily available to the reviewer.

Severance payment (and other income) as a single line entry

1	Xylophone Technologies Corporation, salary and severance
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Anticipated severance from a former employer

1	SendNow Co., anticipated severance
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Part III: Filers must report any position held with the source during the reporting period.

Part IV: Filers must report an anticipated severance payment as a continuing arrangement. Filers should describe the terms under which the severance will be (or was) paid (e.g., “quarterly payments over two years” or “lump sum before entering government service”). If the severance is being (or was) paid pursuant to an established agreement or company policy, filers should also note that fact in the description.

1	SendNow Co.	Pursuant to my employment agreement, I will receive a lump-sum severance payment within
2		90 days of my separation from the firm.

Reporting Requirements (Spouse)

Part I: A spouse’s severance payments are reportable according to the same rules applicable to a filer’s severance payments.

Parts III and IV: These Parts do not apply to spouses.

Short Sale

Description

A short sale is the sale of securities that an investor has borrowed from a broker. The investor, who does not actually own the securities, must eventually purchase an equal number of the same securities and return them to the broker.

- **Open Position**: The investor has acquired and subsequently sold the borrowed securities from the broker but has not yet purchased the replacement securities.
- **Closed Position**: The investor has purchased the replacement securities and returned them to the broker.

Generally, the investor’s goal is to purchase replacement securities at a price lower than the price at which the investor initially sold them. The investor will realize a profit as a result of this price discrepancy if the value of the securities

decreases. However, the investor will lose money if the value of the securities increases before the investor purchases them. In either case, the investor pays interest on the loan.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I:

- Open Position: Filers must report a short sale in an open position if the value of the shorted security was more than \$1,000 at the time the position was opened.

Filers must provide the name of the security shorted and indicate that the short position is open.

1	Widgets Unlimited (WIG), open short position
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- Closed Position: Annual filers must report a short sale in a closed position from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the security shorted and indicate that the short position is closed.

1	Xylophone Technologies Corporation (XYZ), closed short position
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Small Business (operated as a business)

Reporting Requirements (Filer)

Part I: Filers must report a small business that they operate if the value of the business was more than \$1,000 at the end of the reporting period or if they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the business and the type of business, unless the type is otherwise readily available to the reviewer. In the absence of a specific business name, filers must describe the trade practiced. If the legal name of the business differs from the name under which the business operates, it is helpful if the filer provides both names for clarity.

In addition, reported business interests are generally assumed to be structured as C-corporations. Consequently, if the business is otherwise structured, it is helpful

if the filer describes the type of business structure, such as “LLC” or “sole proprietorship.”

1	Advanced Systems, LLC (software)
2	ABC Holdings, Inc., S-Corp, d/b/a Good Management Solutions (HR consulting)
3	Accountant, sole proprietor
4	Piano teacher, sole proprietor

Part II: Filers must report liabilities for which they are personally liable that exceeded \$10,000 at the end of the reporting period. Annual filers must also report personal liabilities that exceeded \$10,000 at any point during the reporting period. However, filers need not report liabilities from a financial institution or other business entity on terms that are generally available to the public. Filers also do not need to report any liabilities of the business for which they are not personally liable (e.g., loan owed by a business structured as a LLC).

Part III: Filers must report any position held with the business during the reporting period.

Part IV: Reportable agreements sometimes associated with actively managed businesses include the anticipated return of a capital account, a 401(k) and/or defined benefit plan, a deferred compensation plan, anticipated bonus or severance, and continued participation in a health insurance or other benefit plan.

* Other Considerations: Filers must identify any other assets that they may have through their association with the business, such as deferred compensation and retirement plans. Filers need not itemize the assets of the business itself. Disclosing the business is normally sufficient. As an exception to this rule, a filer would report any assets that are unrelated to the operations of the business.

Reporting Requirements (Spouse)

Parts I and II: A spouse’s business is reportable according to the same rules applicable to a filer’s business.

Parts III and IV: These Parts do not apply to spouses.

Small Business (passive interest)

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a passive investment interest in a small business if the value of the business was more than \$1,000 at the end of the reporting period. Annual filers must also report a passive investment interest from which they received more than \$1,000 in income during the reporting period.

If reportable, a passive investment interest would be reported in the same manner as a business operated by the filer.

Part II: Filers must report liabilities for which they are personally liable that exceeded \$10,000 at the end of the reporting period. Annual filers must also report personal liabilities that exceeded \$10,000 at any point during the reporting period. However, filers need not report liabilities from a financial institution or other business entity on terms that are generally available to the public. Filers also do not need to report any liabilities of the business for which they are not personally liable (e.g., loan owed by a business structured as a LLC).

Part III: Filers would not report a position as a passive limited partner, passive stockholder, or passive non-managing member. However, the filer would need to report a position as a general partner or managing member even if the filer does not actually provide services. Part III does not apply to positions held by a spouse or dependent child.

Small Business (sold, installment note)

Reporting Requirements (Filer)

Part I: Filers must report an installment sale if the value of the note was more than \$1,000 at the end of the reporting period. Annual filers must also report an installment sale from which they received more than \$1,000 in income during the reporting period.

Generally, with an installment sale, capital gains are apportioned over the life of the note for income tax purposes and that same method may be used for financial disclosure purposes. If the filer chose to recognize all income in the year of sale, then that same method would be used for financial disclosure purposes.

Filers must provide the name of the company or person who owes the note, indicate that the note is for an installment sale, and identify the sold business. If the party is a family member, filers may identify the party as a “family member” (e.g., “personal loan to a family member”). If the party is a natural person (i.e., a

human) who is not related to the filer, filers may identify the party by last name only (e.g., “Ms. Hassan”).

1	Widgets Unlimited, note (due to installment sale of WQX Systems, LLC)
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Part IV: Filers would report an installment sale agreement if the filer is selling (or sold) the interest to the business itself or to the other owners. For a reportable agreement, filers must provide names of the purchaser/note holder and the sold business (if different from the purchaser). In describing the agreement, filers should describe the terms and status of the installment sale. Specifically, filers should explain who owes the note, what was sold, and the schedule of the remaining payments.

1	WQX Systems, LLC	Installment sale agreement related to the sale of my interest in WQX Systems, LLC, to the company.
2		The sale terms provide for 5 equal annual payments to be made each July.

Reporting Requirements (Spouse)

Part I: A spouse’s interest in an installment sale note is subject to the same reporting requirements as the filer’s interest.

Part IV: This Part does not apply to spouses.

Small Business (sold, third-party escrow agreement)

Description

For purposes of financial disclosure, “third-party escrow agreement” refers to an escrow agreement that is designed to make funds available for the purchaser of a business that the filer has sold. The purpose of such an agreement would be to protect the purchaser against unforeseen liabilities or expenses that arise after the sale but stem from matters predating the sale. At the end of a specified period of time, any unused funds will be returned to the seller. The agreement is a purely negotiated (i.e., non-standard) item in connection with the sale of a business and, as such, will vary from case to case.

Reporting Requirements (Filer)

Part I: Filers must report an interest in an escrow agreement from the sale of a business if the value of the escrow property was more than \$1,000 at the end of the reporting period. Annual filers must also report an interest in an escrow

agreement from which they received more than \$1,000 in income during the reporting period.

Filers must identify the third-party escrow holder with whom the escrow property is held in trust and write a short description of the nature of the underlying transaction (e.g., “due to sale of WQX Systems, LLC, to Widgets Unlimited”).

1	Third-party escrow account with Tristate Bank (due to sale of WQX Systems, LLC, to Widgets Unlimited)
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Part IV: Filers would report a third-party escrow sale agreement if the filer is selling (or sold) the interest to the business itself or to the other owners. For a reportable agreement, filers must provide the names of the grantee, grantor, and escrow agent (or depository). In describing the escrow agreement, filers should provide such details as the purpose of the escrow agreement, including the name of the escrow holder or agent; the nature of the underlying business or real estate transaction; and the timeframe needed to execute the transaction. In addition, filers should report any anticipated conditions affecting the transaction’s completion.

1	WQX Systems, LLC	Escrow account with Tristate Bank is from the sale of my interest in WQX Systems, LLC, to the
2	Tristate Bank	company. Under the provisions of the purchase plan, funds are being held in escrow for unforeseen
3		costs and liabilities for matters predating the sale. The remainder will be distributed to me in
4		December 2023. There have been no such costs or liabilities reported thus far.

Reporting Requirements (Spouse)

Part I: A spouse’s interest in an escrow agreement from the sale of a business is subject to the same reporting requirements as the filer’s interest.

Part IV: This Part does not apply to spouses.

Solar Renewable Energy Credit Agreement

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a solar energy credit agreement if its value was more than \$1,000 at the end of the reporting period. Annual filers must also report a solar energy credit agreement from which they received more than \$1,000 in income during the reporting period.

Filers must identify the asset as a solar energy credit agreement and provide the name of the entity paying income through the agreement.

1	Solar renewable energy credit agreement: U.S. Photovoltaics, Inc.
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Special Purpose Acquisition Company (SPAC)

Description

A special purpose acquisition company (SPAC) is a corporate structure generally formed to solicit investor funds through an initial public offering (IPO) and then to use those pooled funds to acquire or merge with a private operating company. If and when that acquisition or merger occurs, the result is a publicly traded company with the previously private operating company's line of business. In effect, investors in a SPAC are buying a chance to own a piece of the to-be-determined operating company. If the SPAC does not complete an acquisition or merger within a specific period of time, the SPAC dissolves and investors receive a pro rata share of the funds that had been raised and held within the SPAC for the acquisition or merger. Typically, a SPAC holds its funds in safe, interest-bearing instruments, but the permissible forms of can vary, depending on the offering terms.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a SPAC if the value of the SPAC was more than \$1,000 at the end of the reporting period. Annual filers must also report a SPAC from which they received more than \$1,000 in income during the reporting period.

Filer must provide the exact name of the SPAC (e.g., "Xylophone Technologies Corporation SPAC"). For a SPAC that has not yet been subject to an initial public offering (IPO), filers should specify that the SPAC is in pre-IPO status and briefly describe the nature of the trust account holdings. For a SPAC that has been subject to an IPO, filers should note whether they are reporting the original SPAC units, SPAC shares, or SPAC warrants.

1	Xylophone Technologies Corporation SPAC (pre-IPO, trust account with cash equivalents)
2	Rocket Research SPAC (RRS), units

Stable Value Fund

Description

A stable value fund is an investment vehicle that is generally offered as an investment option within an employee benefit or retirement plan. Stable value funds typically invest in bonds and interest-bearing contracts. Some stable value funds are mutual funds that are registered with the U.S. Securities and Exchange Commission, but not all stable value funds are registered mutual funds.

Reporting Requirements (Filer)

Part I: Filers must report a stable value fund if the value of the fund was more than \$1,000 at the end of the reporting period. Annual filers must also report a stable value fund from which they received more than \$1,000 in income during the reporting period. Note, however, that OGE does not treat tax-deferred income accruing within a retirement plan or account as having been received because of the limitations on withdrawal and other regulatory requirements governing such plans and accounts. Therefore, if the stable value fund is held within a retirement plan or account, the income will be reportable at the level of the plan or account once distributions begin.

Filers must provide the name of the stable value fund and the institution that manages the fund (e.g., Fidelity, Vanguard, T. Rowe Price, etc.), unless the institution is part of the fund name. In addition, although not required, the filer may indicate the type of account or plan in which the fund is held (e.g., defined contribution plan, 401(k), 403(b), 457, etc.).

1	ING Stable Value Fund
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Part IV: If the stable value fund is held through an employer-sponsored plan, a filer may need to report the plan in Part IV. See, for example, the *Defined Contribution Plan* entry.

Reporting Requirements (Spouse)

Part I: A spouse's stable value fund is subject to the same reporting requirements as the filer's stable value fund.

Part IV: This Part does not apply to spouses.

Stock

Description

Stock shares represent an equity (ownership) interest in a corporation and entitle the holder to a claim on corporate assets and earnings.

Corporations issue two basic types of stock: common and preferred. Differences between the two types involve shareholder voting rights, dividend variability, price sensitivity, and the priority for payment of dividends and liquidation claims. These differences are ordinarily not significant for purposes of financial disclosure, and filers need not specify the type of stock.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report stock if the value of the stock was more than \$1,000 at the end of the reporting period. Annual filers must also report a stock from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the stock (e.g., “Xylophone Technologies Corporation”). For stock of a privately held company, filers should provide a description of the issuer’s trade or business (e.g., grain distributor, supermarket, financial advisory, etc.), unless that information is otherwise readily available to the reviewer. Ticker symbols for publicly traded securities are helpful but not required.

1	Xylophone Technologies Corporation (XYZ)
2	BMSL Propulsion, Inc. (rocket fuel research)

Stock Appreciation Right

Description

A stock appreciation right is a contract between an employer and an employee that grants the employee the right to receive a payment tied to any increase in the value of the employer’s stock. When granting a stock appreciation right, the employer does not grant the employee any shares of the employer’s stock. Instead, the employer grants the employee a right that tracks the value of a specified number of shares over a specified period of time. The employer designates a “grant price,” and the employee will have a right in the future to receive a payout equivalent to the difference between the market price of the stock and the grant price.

If the value of the shares increases, the employee can exercise the stock appreciation right by requesting a payment equivalent to the increase in value of the shares. For example, if the employee has a stock appreciation right tied to 100 shares and the value of the shares increases by 50 cents per share, the employee may request a payment of \$50. In some cases, the employer may let the employee elect to receive the payment in the form of \$50 worth of the employer's stock at current market value.

Like stock options, a stock appreciation right typically has a vesting requirement and an expiration date. The employee may not exercise the stock appreciation right before it vests or after it expires. The employee normally forfeits a stock appreciation right if the employee terminates from the company before the stock appreciation right vests.

Reporting Requirements (Filer)

Part I: Filers must report a stock appreciation right if the value of the stock appreciation right was more than \$1,000 at the end of the reporting period or if they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the company and identify the interest as a stock appreciation right. In addition, it is helpful to indicate whether the stock appreciation right is vested. For a privately held business, filers should describe the line of business, unless the information is otherwise readily available to the reviewer.

1	Widgets Unlimited, unvested stock appreciation rights
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Filers would report stock acquired through a stock appreciation right plan as a separate line entry, using the standard instructions for stock.

Part IV: Filers must identify the arrangement as a stock appreciation right plan and describe what will happen (or has happened) to the stock appreciation rights (e.g., retention of stock appreciation rights, exercise of vested rights, forfeiture of unvested rights, or accelerated payout of unvested rights). If applicable, the filer should specify the timeframe in which these actions will occur and the form that any payout will take (e.g., cash or stock).

1	Widgets Unlimited	All unvested stock appreciation rights will be forfeited upon my separation. I will exercise or
2		forfeit my vested rights. Payment of any exercised rights will be in the form of a cash lump sum.

Reporting Requirements (Spouse)

Part I: A spouse's stock appreciation rights are reportable according to the same rules applicable to a filer's stock appreciation rights.

Part IV: This Part does not apply to spouses.

TIAA

Description

TIAA (formerly TIAA-CREF) is a non-profit entity that provides a variety of financial services, including retirement plans. TIAA holdings may consist of annuities, various forms of insurance, cash accounts, and mutual funds.

Reporting Requirements (Filer)

The specific reporting requirements will depend on the type of TIAA product that the filer holds. For example, see *Mutual Fund* for guidance on TIAA mutual funds; see *Life Insurance (variable)* if the filer holds a variable life policy; and see *Annuity (fixed)* or *Annuity (variable)* if the filer holds TIAA personal annuities. See below for specific instructions on reporting the TIAA Traditional Annuity, TIAA Real Estate, and CREF accounts.

Part I:

TIAA Traditional: Filers must report TIAA Traditional if its value was more than \$1,000 at the end of the reporting period. Annual filers must also report TIAA Traditional if they received more than \$1,000 in annuity payments during the reporting period.

- Writing "TIAA Traditional" is sufficient. Although this information is not required, for TIAA Traditional held within a defined contribution plan, it is helpful if filers identify the employer and the type of plan (e.g., "403(b)" or "defined contribution").

1	East State University, 403(b) plan:
2	- TIAA Traditional

or

1	TIAA Traditional
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- **TIAA Real Estate and CREF Accounts:** Filers need not report TIAA Real Estate or a CREF account, unless the CREF account option has a stated policy of concentrating its investments in any industry, business, single country other than the United States, or bonds of a single state within the United States.

Part IV: TIAA accounts are usually held through an employer-sponsored retirement plan. Filers do not need to report continued participation in a defined contribution maintained by a former employer, unless the former employer continues to make contributions. For a reportable plan, filers must specify the employer, the type of plan, and the terms of any post-separation contributions. If no holdings are reportable in Part I, filers can facilitate the review process by explaining this in Part IV; however, it is not required.

1	East State University	I will continue to participate in this defined contribution plan. The plan sponsor will make a
2		final contribution to the plan within 6 months of my separation.

Reporting Requirements (Spouse)

Part I: A spouse's TIAA product is reported in Part I according to the same rules applicable to the filer.

Part IV: This Part does not apply to spouses.

Treasury Security

Description

Treasury securities are debt obligations issued by the United States Government and secured by the full faith and credit (the power to tax and borrow) of the United States. Examples include Treasury bills (T-bills), Treasury notes, Treasury bonds, and U.S. savings bonds.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Treasury securities are not reportable in the OGE Form 450.

Trust (irrevocable)

Note

There are many types of trusts, and trusts are established and interpreted under state law. Reporting requirements and conflicts considerations will vary based on the type of trust, the interests involved, and the filer's relationship to the trust.

This entry discusses the basic reporting requirements for irrevocable trusts. It does not address interests in or income from revocable living trusts.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I:

- Reporting a Trust: Filers must report a trust in the following cases.
 - Income Received: Annual filers must report a trust if they received more than \$1,000 in income during the reporting period. Trust income is treated as “received” if (1) the income is actually distributed to the filer, the filer's spouse, or the filer's dependent child or (2) the income is recognized by the filer, the filer's spouse, or the filer's dependent child for tax purposes.
 - Reportable Current Interest: New entrant and annual filers must report an interest in a trust if (1) the filer, the filer's spouse, or the filer's dependent child is currently entitled to receive income from the trust or is entitled to access the principal of the trust and (2) the value of the interest was more than \$1,000 at the end of the reporting period.

Note that a beneficiary currently eligible to receive income or to access the principal will be “entitled” to payments within the meaning of the disclosure rules, unless the trust does not provide **any** standard for an enforceable right to payment. In OGE's experience, many trusts provide the trustee with some discretion over certain matters, for example, the timing, amount, or source (principal or income) of payment. However, such discretion, by itself, does not mean that the filer lacks an enforceable right to payment. In addition, many trusts permit payments only for specific purposes, for example, health care or education. Such a limitation, by itself, does not mean that the filer lacks an enforceable right to payment. Finally, even if there is no enforceable right to payment, a beneficiary's current interest would be reportable if the beneficiary is also the trustee, co-trustee, or the settlor. See OGE DAEOgram DO-08-024 (August 6, 2008) and OGE Legal Advisory LA-13-04 (April 9, 2013).

- Reportable Future Interest: New entrant and annual filers must report an interest in a trust if (1) the filer, the filer's spouse, or the filer's dependent

child has a future interest in principal or income that is vested under controlling state law and (2) the value of the interest was more than \$1,000 at the end of the reporting period.

If a trust is reportable, filers should identify the trust using initials (“J.S. 2003 Trust”) or a general description (“Family trust #1”) in lieu of a full name.

- Reporting the Underlying Holdings of a Trust: Filers with a reportable current or future interest in a trust must also report the underlying holdings of a trust in the following cases.
 - Assets Held at the End of the Reporting Period: New entrant and annual filers must report each underlying asset of the trust that was worth more than \$1,000 at the end of the reporting period. For purposes of this calculation, filers may use the proportionate interest that the filer, the filer’s spouse, and the filer’s dependent children have in the asset.
 - Income from Assets Held during the Reporting Period: Annual filers must also report each underlying asset from which they received more than \$1,000 in income during the reporting period. Income from an underlying trust asset is treated as received if (1) it is clear it contributed more than \$1,000 to a trust distribution or (2) the income is recognized for tax purposes by the filer, the filer’s spouse, or the filer’s dependent child. If the filer cannot ascertain the amount of income contributed, the filer would use the total amount of income of the underlying asset.

1	Family trust #1:
2	- Xylophone Technologies Corporation (XYZ)
3	- Philadelphia, PA, bonds

- Special Rule for the Underlying Holdings of Excepted Trusts: Notwithstanding the guidance above, filers need not report the underlying assets of a trust if the trust qualifies as an excepted trust; however, the filer should specify that the trust is an excepted trust. If the filer is reporting such an interest for the first time, reviewers should follow up with the filer to confirm that the filer understands the criteria for qualifying as an excepted trust. See 5 C.F.R. § 2634.907(i) for more information.

1	Family trust #1, excepted trust
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* **Other Considerations:** In addition, reviewers should inquire as to whether the filer holds a compensated or uncompensated trustee position and whether the filer’s spouse receives any trustee fees.

Trust (revocable living)

Description

In a typical revocable living trust (sometimes called a “revocable inter vivos trust” or a “living trust”), the person who created the trust – often called the grantor, settler, or donor – transfers ownership of assets into a trust, which is managed by the trustee for the benefit of the trust’s beneficiaries. The grantor, who often serves as trustee, can revoke the trust and make other changes, such as substituting beneficiaries or taking assets out of the trust, at any time. The trust becomes irrevocable upon the grantor’s death. A revocable living trust is widely recognized as a will substitute. See OGE DAEOgram DO-02-015 (June 11, 2002) for a detailed discussion of revocable living trusts.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I:

- **Grantor:** If the filer, the filer’s spouse, or a dependent child is the grantor of a revocable living trust, the filer needs to report each underlying asset of the trust that individually was worth more than \$1,000 at the end of the reporting period. Annual filers must also report each underlying asset from which they received more than \$1,000 in income during the reporting period. Income has been received even if not distributed out of the trust. The filer need not specify that the assets are held through a revocable living trust.

1	Xylophone Technologies Corporation (XYZ)
2	ABC Telecommunications Fund (ABCTX)

- **Mandatory Distributions:** Filers must report the trust and any underlying assets that meet a reporting threshold if the trust instrument expressly directs the trustee to make present, mandatory distributions of trust income or principal to the filer (or the filer’s spouse or dependent child). In such situations, even though the grantor retains the power to revoke the trust or change beneficiaries, the fact remains that the trust instrument gives the beneficiary a right to present enjoyment of trust assets and this present enjoyment cannot be interrupted except by an affirmative act of the grantor to alter the trust.

Part V (annual filers only): A discretionary distribution received from a revocable living trust will qualify as a gift from a relative if the grantor is a “relative” within the meaning of 5 C.F.R. § 2634.105(o).

* Other Considerations: In addition, reviewers should inquire as to whether the filer holds a compensated or uncompensated trustee position and whether the filer’s spouse receives trustee fees.

Trustee Fee

Reporting Requirements (Filer)

Part I: Filers must report the source of trustee fees totaling more \$1,000 during the reporting period.

Filers must identify the source and indicate the type of income. For a family trust, the filer may simply refer to the entity as a family trust (e.g., “Family trust #1”). For other trusts, filers should provide the name of the trust.

1	Family trust #1, trustee fees
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Part III: Filers must report a trustee position in Part III.

* Other Considerations: In addition, reviewers should inquire as to whether the filer (or the filer’s spouse or dependent children) (1) is the grantor; (2) has a beneficial interest in the trust; or (3) has received distributions from the trust. If so, see the other *Trust* entries in this guide for further information.

Reporting Requirements (Spouse)

Part I: A spouse’s trustee fees are reportable according to the same rules applicable to a filer’s trustee fees.

Part III: This Part does not apply to spouses.

* Other Considerations: In addition, reviewers should inquire as to whether the filer (or the filer’s spouse or dependent children) (1) is the grantor; (2) has a beneficial interest in the trust; or (3) has received distributions from the trust. If so, see the other *Trust* entries in this guide for further information.

UGMA or UTMA Account

Description

A Uniform Gifts to Minors Act (UGMA) or Uniform Transfers to Minors Act (UTMA) account is an account into which property is set aside for a minor's benefit. Whether a UGMA or UTMA account is used depends on the state in which the account is established.

Transfers made to a UGMA or UTMA account are irrevocable and belong to the child in whose name the account is registered; however, the account is controlled by the custodian until the child reaches a certain age, which varies by state (usually 18 or 21).

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report each underlying asset of a UGMA or UTMA account belonging to their dependent children that individually was worth more than \$1,000 at the end of the reporting period. Annual filers must also report each underlying asset from which they received more than \$1,000 in income during the reporting period.

Filers report the underlying assets following the rules applicable to that type of asset. Filers may indicate that the assets are held within a UGMA or UTMA account, but this information is not required.

1	Bar Harbor Canada Fund (BHRCX)
2	Xylophone Technologies Corporation (XYZ)

Unit Investment Trust

Description

A unit investment trust (UIT) is a type of investment company regulated under the Investment Company Act of 1940. A UIT buys a relatively fixed portfolio of securities and holds them with little or no change until the UIT's termination date. The ethics rules differentiate between "sector" and "diversified" UITs.

- **Sector UIT:** A UIT that has a stated policy of concentrating its investments in any industry, business, single country other than the United States, or bonds of a single state within the United States.

- **Diversified UIT:** A UIT that does not have a stated policy of concentrating its investments in any industry, business, single country other than the United States, or bonds of a single state within the United States.

OGE DAEOgram DO-00-030 (August 25, 2000) and OGE Legal Advisory LA-15-09 (June 30, 2015) provide guidance on differentiating between diversified and sector mutual funds. That discussion is also applicable to UITs.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I: Filers must report a sector UIT if the value of the UIT was more than \$1,000 at the end of the reporting period. Annual filers must also report a sector UIT from which they received more than \$1,000 in income during the reporting period. Diversified UITs are not reportable.

Filers must provide the full name of reportable sector UITs. Providing the ticker symbol is helpful but not required.

1	First Trust Utilities Select, Series 32 (FEAGBX)
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Warrant (business or employment)

Description

A warrant acquired through active business dealings or employer is similar to an option in that it is a contract that provides the holder the right to buy (or more rarely sell) a security. Unlike an option, warrants are generally issued by the company associated with warrant and fulfilled by the company (i.e., the warrant holder buys or sells the underlying security from/to the company rather than a secondary market participant). Warrants also generally do not expire as quickly as options.

Reporting Requirements (Filer)

Part I: Filers must report a warrant if the value of the warrant was more than \$1,000 at the end of the reporting period. Annual filers must also report a warrant from which they received more than \$1,000 in income during the reporting period. Keep in mind that the value of a warrant is not the same as the value of the stock for which it was issued. In addition, a warrant may have reportable value even if the warrant is currently “underwater” (i.e., the strike price is above the market price), depending on how much time remains to exercise the warrant. The human resources office of the company that issued the warrants may be able to provide the filer with a valuation.

Filers must provide the name of the stock for which the warrant was issued and identify the interest as a warrant. Although business or employment-related warrants can be assumed to be call warrants, the filer may wish to specify this explicitly given that the OGE Form 450 does not split assets into separate Parts for business/employment and passive investment assets. In addition, it is helpful to indicate whether the warrant is vested. For a privately held business, filers should describe the line of business, unless the information is otherwise readily available to the reviewer.

1	Widgets Unlimited, vested and unvested warrants
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Filers would report stock purchased by exercising a warrant in the same way that they would report any other stock. See the *Stock* entry for more information.

Part IV: Filers must identify the arrangement as an agreement for warrants and describe what will happen (or has happened) to the warrants (e.g., retention, exercise, forfeiture, accelerated vesting, etc.). If applicable, filers should specify the timeframe in which these actions will occur (e.g., “upon my separation”).

1	Widgets Unlimited	I will forfeit my unvested warrants upon separation. I will retain my vested warrants.
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Reporting Requirements (Spouse)

Part I: A spouse’s warrants are subject to the same reporting requirements as the filer’s warrants.

Part IV: This Part does not apply to spouses.

Warrant (passive investment acquisition)

Description

A warrant is similar to an option in that it is a contract that provides the holder the right to buy or sell a security. Unlike an option, warrants are generally issued by the company associated with warrant and fulfilled by the company (i.e., the warrant holder buys or sells the underlying security from/to the company rather than a secondary market participant). Warrants also generally do not expire as quickly as options. A warrant can be acquired in connection business or employment activities or through passive investment activities. Warrants are sometimes granted to passive investors in connection with bond issuances.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I:

- **Unexercised Put or Call Warrant:** Filers must report a put or call warrant if the value of the warrant was more than \$1,000 at the end of the reporting period. Annual filers must also report a warrant from which they received more than \$1,000 in income during the reporting period. Warrant, however, normally do not produce income until they have been exercised or sold.

Filers must provide the name of the warrant, which would include the underlying security and the type of warrant.

1	Widgets Unlimited (WIG), put warrant
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- **Exercised Put Warrant:** If the filer fully exercised a put warrant, neither the option nor the underlying security will have any reportable value. Annual filers, however, must report the underlying security if they received more than \$1,000 in income from the security during the reporting period.

Filers must provide the name of the underlying security that was sold.

1	Widgets Unlimited (WIG)
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- **Exercised Call Warrant:** If the filer fully exercised a call warrant, the warrant will no longer have a value of its own, but the underlying security that was purchased may have reportable value or income. Filers must report the underlying security if the value of the security was more than \$1,000 at the end of the reporting period. Annual filers must also report the underlying security if they received more than \$1,000 in income from the security during the reporting period.

Filers must provide the name of the underlying security purchased.

1	Widgets Unlimited (WIG)
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- **Resold Put or Call Warrant:** Annual filers must report a warrant that was resold if they received more than \$1,000 in income from the warrant during the reporting period. Filers must provide the name of the underlying security and specify the type of warrant.

1	Widgets Unlimited (WIG), put warrant
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Virtual Currency (cryptocurrency or stablecoin)

Description

For purposes of financial disclosure, “virtual currency” describes a digital representation of value that functions as a medium of exchange, a unit of account, and/or a store of value that has an equivalent value in real currency or that acts as a substitute for real currency (i.e., a “convertible virtual currency” within the meaning of IRS Notice 2014-21). Examples of virtual currencies include Bitcoin, Bitcoin Cash, and Litecoin.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I:

- **Holding Virtual Currency without Mining or Staking:** Filers must report virtual currency if the value of the virtual currency was more than \$1,000 at the end of the reporting period. Annual filers must also report a virtual currency from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the virtual currency. If held in a wallet hosted by an exchange or third-party platform, indicate the name of the exchange or platform on which it is held. If you do not maintain your virtual currency keys through a wallet hosted by an exchange or third-party platform, it is helpful if you identify that your virtual currency keys are directly held (e.g., a noting “(held in hardware cryptocurrency wallet)” or “(held in cold wallet)”).

1	Coinbase wallet: Bitcoin, Ether
2	Litecoin (Poloniex wallet)
3	Bitcoin (held in cold wallet)
4	Cardano (Kraken delegated staking agreement)

- **Passive Staking of Virtual Currency through Platform/Company:** Filers must report passively staked virtual currency if the value of the virtual currency was more than \$1,000 at the end of the reporting period. Annual filers must also report a passively staked virtual currency from which they received more than \$1,000 in income during the reporting period.

Filers must provide the name of the virtual currency, indicate that the virtual currency is being staked through an agreement with a particular

platform/company, and list the virtual currency in which block rewards would be given.

1	Cardano, staked (Kraken delegated staking agreement)
2	Artemis (staking validation on the Ethereum blockchain), Block reward in Ether
3	Daedalus wallet: Ada, Ether

Will or Estate

Note

Wills are established and interpreted under state law. The guidance provided here addresses the most common situations. Note that the guidance on wills and estates discussed in this section does not cover trusts. Consult the *Trust* entries if the will or estate involves a trust.

Reporting Requirements (Filer, Spouse, and Dependent Children)

Part I:

- Assets Distributed from an Estate: Filers report distributed assets the same way that they would report any other assets that they hold.

1	Bar Harbor Canada Fund (BHRCX)
2	Xylophone Technologies Corporation (XYZ)

- Beneficial Interest in an Estate That Has Not Been Distributed: Filers must report a beneficial interest if the interest was worth more than \$1,000 at the end of the reporting period. Annual filers must also report a beneficial interest from which more than \$1,000 in income was received during the reporting period. For purposes of this calculation, filers would exclude any payments that are excluded from taxation as inheritance.

Filers must identify the interest as one in an estate. If the estate is that of a family member, the filer may write “estate of a family member.” In other cases, the filer should identify the estate by the last name of the party (e.g., “Estate of Mr. Doe”).

1	Estate of a family member
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- Wills of Living Persons: Filers do not need to report any interest in the will of a living person.

* Other Considerations: Reviewers should inquire as to whether the filer holds a position as the executor or administrator of an estate and whether the filer or the filer's spouse received any fees for services as an executor or administrator.

Appendix: Change List

The table below describes the changes relative to the January 2019 version of the guide.

Section of Guide	Changes
Various	Updated the names used in the reporting examples to reflect greater diversity. In addition, revised certain dates to make them more relevant for filers completing reports in 2023 and after.
Section 2	Updated the reporting thresholds for gifts and travel reimbursements to reflect the regulatory change for gifts and travel reimbursements that became applicable as of January 1, 2023.
Part V: Gifts and Travel Reimbursements	Added a discussion on legal expense funds.
Section 4: Annuity (indexed)	Added a new entry for indexed annuities.
Section 4: Business Development Corporation (BDC)	Added a new entry for equity in business development corporations.
Section 4: Business Development Corporation (BDC) Bond/Note	Added a new entry for debt issued by business development corporations.
Section 4: Carried Interest	Clarified that in the rare case that a filer/spouse has carried interest on a fund that qualifies as an excepted investment fund, the underlying holdings of that fund do not need to be disclosed as part of the carried interest description.
Section 4: Deferred Compensation	Added an example of a deferred compensation plan that tracks a basket of stocks.
Section 4: Defined Benefit Plan	Added guidance for reporting an interest in an unvested plan.
Section 4: Donor-Advised Fund	Added a new entry for donor-advised funds.
Section 4: Exchange-Traded Note (ETN)	Added a new entry for exchange-traded notes.
Section 4: Exchange-Traded Fund (ETF)	Added additional examples of reportable ETFs.
Section 4: Government Benefit or Payment	Clarified that, for purposes of financial disclosure, unemployment benefits are reportable for a filer but not for a spouse.
Section 4: Health Savings Account	Added a new entry for health savings accounts.
Section 4: Intellectual Property	Added a note reminding filers of the difference between being difficult to value and having little value.

Section of Guide	Changes
Section 4: Investment Club	Added a new entry for investment clubs.
Section 4: Managed Account	Added a discussion on robo-advised accounts.
Section 4: Master Limited Partnership (MLP)	Added a new entry for master limited partnerships (MLPs).
Section 4: Non-Fungible Token (NFT) or Fractionalized Non-Fungible Token (F-NFT)	Added a new entry for collectible non-fungible tokens and fractionalized non-fungible tokens.
Section 4: Mutual Fund	Added additional examples of reportable mutual funds.
Section 4: Option	Expanded the existing incentive stock option plan entry to cover all employment-related options.
Section 4: Real Estate (general)	Clarified that the term “personal residence” can include a residential property held for rent-free use by a family member.
Section 4: Real Estate (installment sale)	Added a new entry for installment sales related to the sale of real estate.
Section 4: Real Estate Investment Trust (REIT)	Added a new entry for real estate investment trusts, distinguishing them from other real estate holding companies.
Section 4: Small Business (sold, installment note)	Added a new entry for installment sales of a filer’s/spouse’s business.
Section 4: Small Business (sold, third-party escrow agreement)	Added a new entry for an escrow agreement in connection with the sale of a filer’s/spouse’s business.
Section 4: Solar Renewable Energy Credit Agreement	Added a new entry for solar renewable energy credits.
Section 4: Special Purpose Acquisition Company (SPAC)	Added a new entry for special purpose acquisition companies.
Section 4: TIAA	Added an example of TIAA Traditional held in a defined contribution plan.
Section 4: Warrant (business or employment)	Added a new entry for business and employment related warrants.
Section 4: Warrant (passive investment acquisition)	Added a new entry for warrants.

Section of Guide	Changes
Section 4: Virtual Currency (cryptocurrency or stablecoin)	Clarified that the term “virtual currency” in the guide is meant to include cryptocurrency and stablecoins.
Section 4: Virtual Currency (cryptocurrency or stablecoin)	Revised the virtual currency entry to clarify terminology used for holding and trading virtual currency. Entry also revised to cover passive staking arrangements.

OGE Form 450, 5 CFR Part 2634, Subpart I
U.S. Office of Government Ethics (June 2015)
(Replaces January 2014 edition)

Form Approved
OMB No. 3209-0006
Page Number

CONFIDENTIAL FINANCIAL DISCLOSURE REPORT

Executive Branch

E-mail Address

Grade

IDENTIFYING CONFIDENTIAL FILERS

Employee's Name (Print last, first, middle)

Position/Title

Agency

Work Phone

Check box if Special Government Employee

☐ If an SGE, Mail

Step 1: Read the instructions

Step 2: For each statement

- I. I have reportable assets or sources of income.
- II. I have reportable liabilities (debts) for myself, my spouse, or my children.
- III. I have reportable outside positions for myself.
- IV. I have reportable agreements or arrangements for myself.
- V. I have reportable gifts or travel reimbursements for myself, my spouse, or my dependent children.

NOTE: Statement V is for annual filers only. It does not apply to new entrants and SGEs.

Step 3: If you selected Yes for any statement, you must describe the reportable interests that you have in the corresponding Part (I, II, III, IV, or V) of the form.

Step 4: Sign and date the form.

Step 5: Submit the completed form to your ethics office.

I certify that the statements I have made on this form and all attached statements are true, complete, and correct to the best of my knowledge.

Signature of Employee

Date (mm/dd/yy)

Date (mm/dd/yy)

Date (mm/dd/yy)

FOR REVIEWERS' USE ONLY:

On the basis of information contained in this report, I conclude that the filer is in compliance with applicable laws and regulations, except as noted in the "comments" box below.

Phone Number



Date (mm/dd/yy)




on additional page ()

This job aid is designed to assist you in determining whether a career employee should file a Confidential Financial Disclosure Report (OGE Form 450). Some Schedule C employees and special Government employees may also be required to file an OGE Form 450.

Determining Which Positions Should File A Confidential Financial Disclosure Report: A Worksheet

This job aid is designed to assist ethics officials in determining whether a career employee should file a Confidential Financial Disclosure Report (OGE Form 450). Some Special Government Employees and Schedule C employees may also be required to file confidential financial disclosure reports. If you have questions about the criteria listed below, contact your agency's Ethics Office.

I. Pay		
<p>1. <input type="checkbox"/> Is the employee's position classified at or below the GS-15 level?</p> <p style="text-align: center;">OR</p> <p><input type="checkbox"/> If the employee is not paid on the GS scale, is the employee's rate of basic pay less than 120% of the minimum rate of basic pay for the GS-15 level?</p> <p style="margin-top: 20px;">Basic pay does not include locality payments, bonuses, etc. For reemployed annuitants, the rate of basic pay is the employee's basic pay before any salary offset is applied.</p>	<p><input type="checkbox"/> Yes</p> <p style="margin-top: 40px;">Go to question 2.</p>	<p><input type="checkbox"/> No</p> <div style="text-align: center; margin: 10px 0;">  </div> <p>Your agency's Ethics Office will determine if this employee must file a public financial disclosure form.</p>
II. Type of Work Done By the Employee		
<p>2. Does the employee's work involve at least one of the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> contracting or procurements above the micro-purchase threshold; <li style="margin-left: 40px;">Example: A GS-7 Office Automation Clerk is issued a purchase card to buy office supplies for her work unit as needed. Such an employee is generally excluded from filing. <input type="checkbox"/> administering, awarding, monitoring, or making determinations regarding grants, subsidies, licenses, or other federal benefits; <input type="checkbox"/> regulating, auditing, or inspecting non-federal entities*; <input type="checkbox"/> performing other activities, when those activities will have a direct and substantial effect on the financial interests of non-federal entities. <p style="margin-top: 10px;">*<i>Non-federal entities</i> include, for example, businesses, non-profit organizations, and state and local governments.</p>	<p><input type="checkbox"/> Yes</p> <p style="margin-top: 40px;">Go to question 4.</p>	<p><input type="checkbox"/> No</p> <p style="margin-top: 40px;">Go to question 3.</p>
<p>3. Is the employee serving in any other position where there is a potential for conflict of interest, appearance of favoritism or loss of impartiality?</p> <p style="margin-top: 10px;">Examples include:</p> <ul style="list-style-type: none"> <input type="checkbox"/> investigating or prosecuting violations of criminal or civil law; <input type="checkbox"/> representing the United States in litigation or other proceedings; <input type="checkbox"/> scientific or social science research, when the research will have a direct and substantial effect on the financial interests of non-federal entities. 	<p><input type="checkbox"/> Yes</p> <p style="margin-top: 40px;">Go to question 4.</p>	<p><input type="checkbox"/> No</p> <div style="text-align: center; margin: 10px 0;">  </div> <p>If you said "no" to questions 2 <u>and</u> 3, the employee does not need to file.</p>

<p>4. Does the employee:</p> <p><input type="checkbox"/> only provide information?</p> <p>Example: A GS-13 librarian for the Patent and Trademark Office (PTO) shows PTO staff members how to research the uniqueness of an invention and design complex search queries of the agency's electronic databases. The librarian does not make decisions on the patentability of the invention.</p> <p>OR</p> <p><input type="checkbox"/> only work on administrative or peripheral matters?</p> <p>Example: A draftsman prepares the drawings to be used by an agency in soliciting bids for construction work on a bridge. He is not involved in the contracting process associated with the construction.</p> <p>Example: An agency has just hired a GS-5 Procurement Assistant who is responsible for typing and processing procurement documents, answering status inquiries from the public, performing office support duties such as filing and copying, and maintaining an online contract database. The Assistant has no actual contracting or procurement responsibilities.</p>	<p><input type="checkbox"/> Yes</p> <p></p> <p>The employee does not need to file a confidential financial disclosure report.</p>	<p><input type="checkbox"/> No</p> <p>Go to question 5.</p>
<p>III. Employee's Level of Responsibility</p>		
<p>5. Does the employee:</p> <p><input type="checkbox"/> engage in the work activity identified in Section II by exercising significant judgment in performing any of the following job functions?</p> <ul style="list-style-type: none"> <input type="checkbox"/> making decisions; <input type="checkbox"/> approving or disapproving; <input type="checkbox"/> making recommendations; <input type="checkbox"/> conducting investigations; <input type="checkbox"/> rendering advice or opinions. <p>OR</p> <p><input type="checkbox"/> actively supervise a subordinate's performance of any of the above-listed job functions?</p>	<p><input type="checkbox"/> Yes</p> <p>Go to question 6.</p>	<p><input type="checkbox"/> No</p> <p></p> <p>The employee does not need to file a confidential financial disclosure report.</p>
<p>6. Does the employee receive substantial supervisory review?</p> <p>Example: A GS-13 employee at an independent grant making agency conducts the initial agency review of grant applications from nonprofit organizations and advises the Deputy Assistant Chairman for Grants and Awards about the merits of each application. Although the process of reviewing the grant applications entails significant judgment, the employee's analysis and recommendations are reviewed by the Deputy Assistant Chairman, and the Assistant Chairman, before the Chairman decides what grants to award.</p>	<p><input type="checkbox"/> Yes</p> <p></p> <p>The employee does not need to file a confidential financial disclosure report.</p>	<p><input type="checkbox"/> No</p> <p>The employee should file a confidential financial disclosure report.</p>

STATEMENT OF ECONOMIC INTEREST
ADM100 (rev. 01/16)

This form must be filed with the City of Kenosha City Clerk/Treasurer, Room 105, 625 - 52nd Street, Kenosha.

Last Name

First Name

Middle Initial

City, Town or Village in which you reside

Appointment Held or Sought: _____

General filing information:

- The information sought in this form is required by Chapter XXIX of the Code of General Ordinances.
- The information to be provided in this Statement of Economic Interest covers the period from January 1 of the preceding taxable year to the date this Statement of Economic Interest is filed with the City Clerk/Treasurer as required by Chapter XXIX of the Code of General Ordinances.

A copy of Chapter XXIX of the Code of General Ordinances, "Statement of Economic Interest by City Officers, Employees, Candidates and Nominees" is available at www.kenosha.org.

1. BUSINESS ACTIVITIES. List businesses, farms, rental, commercial, and income producing real estate, and business activities in the City of Kenosha which you, your spouse, cohabitant or domestic partner had a least a 10% or greater interest. If none, state none.

Name of Business	Address	Describe Nature of Business

2. REAL ESTATE. List the specific location of real estate located in the City of Kenosha in which you, your spouse, cohabitant or domestic partner had an interest except your principal residence and real estate whose location you listed in Item 1. If none, state none.

LOCATION OF PROPERTY Street address or tax parcel no. if vacant land	TYPE OF PROPERTY (e.g., farm, apartment, condominium or second home)	NATURE OF INTEREST (e.g., own, lease, option, easement, land contract, partnership, limited liability company)

3. EMPLOYER. List your's and your spouse's, cohabitant's or domestic partner's employers. If self-employed list nature of business. If none, state none.

Name of Employer If City of Kenosha identify office or department	City	State	Nature of employer's business

Rev. 09/18/15

4. FOR PROFIT AND NOT-FOR-PROFIT AFFILIATIONS. List organizations with which you, your spouse, cohabitant or domestic partner was affiliated as an officer, director or any other paid or unpaid position unless already listed in Item 1. If none, state none.

Name of Organization	Nature of Organization	City and State	Position

I certify that the information contained in this *Statement of Economic Interest* is true, correct and complete to the best of my knowledge, information and belief. In the event this Statement of Economic Interest is filed prior to the time for filing set forth in Section 29.04 of the Code of General Ordinances, I certify that I will amend it, if amendment is necessary, to bring it into conformity with the true statement of my economic interest as of the time for filing set forth in Section 29.04 of the Code of General Ordinances.

Signature of person filing _____

Date _____

Address _____

Daytime Phone Number _____ / E-mail Address _____

Instructions

Attachments: Additional pages may be used to provide all of the information necessary to complete your Statement of Economic Interest. Attached pages should conform to the same formatting as the existing Statement of Economic Interest.

Definitions:

- BUSINESS ACTIVITIES.** List businesses, farms, rental, commercial, and income-producing real estate and business activities in the City of Kenosha in which you, your spouse, cohabitant or domestic partner had at least a 10% or greater interest. Include interests owned directly or through (a) a partnership; (b) a corporation (c) a limited liability company; (d) a limited liability partnership; (e) a trust; or (f) any other enterprise.
 - List the name of each business, farm, and rental, commercial and income-producing real estate that operated under a business name.
 - If you, your spouse, cohabitant or domestic partner owned rental or other income-producing real estate, but did not operate under a business name, list the street address of the real estate, and describe the nature of the business.
 - If you, your spouse, cohabitant or domestic partner was self-employed, but did not operate under a business name, list the street address of the real estate, and describe the nature of the business.
- REAL ESTATE.** List the specific location of real estate located in the City of Kenosha in which you, your spouse, cohabitant or domestic partner had an interest. Do not list your principal residence or real estate whose location you listed in Item 1. Include real estate you, your spouse, cohabitant or domestic partner owned directly or through: (a) a partnership; (b) a corporation; (c) a limited liability company; (d) a limited liability partnership; (e) a trust; or (f) any other enterprise.
- EMPLOYER.** List your and your spouse's, cohabitant's or domestic partner's employers . If self-employed list nature of business.
- FOR PROFIT AND NOT- FOR- PROFIT AFFILIATIONS.** List organizations with which you, your spouse, cohabitant or domestic partner was affiliated as an officer, director or any other paid or unpaid position unless already listed in Item 1.
 - List all for profit and not-for-profit organizations except those listed in Item 1.



Staff Report

File #: 25-0103

Agenda Date: 3/11/2025

Agenda #: 1.

Discussion and consideration of future Council standing committee structure as of 2026

Submitted by:

James Archambo, City Administrator
Steve Braatz, City Clerk

Department:

City Administration
City Clerk's Office

A. Issue

Discussion and consideration of future Council standing committee structure as of 2026

B. Background/Options

Currently, there are 16 Alderpersons: 2 Alderpersons per District for a total of 8 Aldermanic Districts. Pursuant to the Council reduction referendum that was passed in 2022, the Common Council will be reduced to 12 Alderpersons, with one Alderperson per District. The new Alderpersons will begin their term on April 21, 2026.

Currently, the Common Council operates with 4 standing committees: Community Affairs Committee, Financial Affairs Committee, Government Affairs Committee, and Transportation Affairs Committee. Each Committee is represented by one Alderperson from each of the 8 Districts. To continue operating with a standing committee format in 2026, some changes will need to occur with the standing committees.

Staff met to review some options to offer the Council. In addition, 14 municipalities in similar circumstances (1 Alderperson per District) were reviewed to see how their structures work. It is fair to say that legislative structure for each municipality is unique.

Option 1: Do nothing - retain the 4 existing committees, but with 6 members each. Ordinance wording in the membership policy was already approved with Ordinance O-22-45.

Option 2: The existing four committees are merged into 2 Committees with 6 members each.

Option 3: Split the work of the 4 Committees into 3 Committees. Each committee consists of 8 members each resulting in each Alderperson serving on 2 of the 3 standing committees. Those committees will be assigned to either or both of the 2 Committee meetings each month. Committee assignments continue the current 'cross-over' concept with no more than 3 members serving on the same 2 committees.

Ancillary Issue: Whether to modify the scope of and membership, or consideration of a combination of the Board of Public Works and Board of Park and Forestry Commissioners.

C. Recommendation

Staff is offering options for the Committee of Whole to discuss and consider, but does not have a recommendation on these or other options. However, staff has two procedural recommendations:

1. If any other option other the Option 1 is enacted, refer the matter and any suggestions to the Government Affairs Committee to make the formal recommendation to the Common Council.
2. Final decision should be completed by the June 17 GAC/June 24 Common Council. For your information, candidates will likely begin thinking about running for office by Summer/Fall of 2025.

To understand the timing of this matter, here is a list of key dates:

1. December 1, 2025 - Candidates for Aldermanic seats begin to circulate nomination papers.
2. January 6, 2026 - Deadline to submit candidacy paperwork
3. April 7, 2026 - Election for Aldermanic seats
4. April 21, 2026 - First day of office for new Alderpersons, this would normally be the night of the 2nd set of Committee meetings - to be determined
5. April 28, 2026 - This would normally be the Council meeting - to be determined
6. May 5, 2026 - 1st set of Committee meetings and start of the full cycle of meetings for the new Council

D. Attachments

1. Legislative Structure - Review of Comparable Municipalities
2. Sec 2.02.020 Standing Committees
3. Ordinance O-22-45
4. Memo Proposal by Alderperson Meindl - 2026 Wauwatosa Legislative Branch Reorganization

Municipality: City of Appleton

2024 Population: 75,745

Number of Alderpersons: 15

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 7:00 PM, 1st and 3rd Wednesdays

Standing Committees:

1. Community Development Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 4:30 PM, Wednesday of the week following Council

Committee Scope: The Community Development Committee shall have jurisdiction over the Department of Community Development. The Committee shall encourage and foster the quality economic and socio/cultural growth and development of the community. The committee shall assist in the attraction, recruitment, creation, retention and expansion of new and existing business enterprise and industry in the City. It shall identify and engage socio/cultural endeavors that impact the city and represent Appleton's interests accordingly. The Director of Community Development or designee shall attend all Community Development Committee meetings in an advisory capacity.

2. Finance Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:30 PM, Monday of the week following Council

Committee Scope: The Finance Committee shall have jurisdiction over all public buildings and public grounds and shall perform such duties as outlined by state law. Shall have jurisdiction over the Department of Finance, the Office of the City Attorney, and the Central Equipment Agency (CEA) advisory committee, budgets, rebates, certain claims, policy matters involving jurisdiction of this committee, and risk management. The Director of Finance, the Director of Public Works, and the Director of Parks and Recreation or designees, shall attend all Finance Committee meetings in an advisory capacity. The Director of Finance or designee shall also be a member of the CEA advisory committee. A member of the Finance Committee will be appointed at large by the members of the Finance Committee to the CEA advisory committee on an on-call basis.

3. Human Resources & Information Technology Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 4:30 PM, Wednesday of the week following Council

Committee Scope: The Human Resources Committee shall have jurisdiction over the Department of Human Resources. The Committee shall encourage the use of best practices and assist in developing and supporting strategies and policies that both are financially prudent and develop/maintain a strong, high-quality work force, with a special emphasis on providing or vetting recommendations to the council in such areas as: institution of HR-related state mandates associated with budget legislation, human resources administration, employee labor

relations and negotiations/collective bargaining and strategy, recruitment and selection, staff development and training, employee compensation and benefits, policy and forms generation/compliance, diversity issues, American With Disabilities Act (ADA)/Equal Employment Opportunities Commission (EEOC)/Affirmative Action/Family and Medical Leave ACT (FMLA)/ Limited English Proficiency (LEP) program administration, and any change to a Table of Organization within the city. The Director of Human Resources or designee shall attend all Human Resource Committee meetings in an advisory capacity. In addition, this committee shall have jurisdiction over the Department of Information Technology Services. The Committee shall encourage the use of best practices and support the maintenance of current technology used by the City's staff and in delivery of services to the public as well as the planning and implementation of new technology as improvements and advancements become available. The Director of Information Technology Services or designee shall attend all meetings of this committee in an advisory capacity.

4. Municipal Services Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 4:30 PM, Monday of the week following Council

Committee Scope: The Municipal Services Committee shall have jurisdiction over the Department of Public Works including Operations Division, Traffic Division, Engineering Division, Inspection Division, and the Parking Utility, and over bridges, streets and sidewalks, traffic flow patterns, traffic control, parking ramps, the addition or deletion of on-street parking areas, and forestry within road right-of-way. The Committee recommends to the Council various five-year plans for sidewalks, street construction and reconstruction. The Director of Public Works or designee shall attend all meetings of the Municipal Services Committee in an advisory capacity. The Director of Public Works or designee shall also be a member of the CEA advisory committee. A member or members of the Municipal Services Committee will be appointed at large by the members of the Municipal Services Committee to; 1) be the Council representative to the Boards of Heating Examiners and Building Inspection, and 2) the CEA advisory committee on an on call basis.

5. Parks and Recreation Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 6:15 PM, Monday of the week following Council

Committee Scope: The Parks and Recreation Committee shall have jurisdiction over Parks, Recreation programming, and Reid Municipal Golf Course. This committee shall maintain and develop the City park system, provide turf maintenance services and recreational opportunities, including the operation of Reid Municipal Golf Course, to the residents of the City of Appleton. The Director of Parks, Recreation and Facilities Management or designee shall attend all Parks and Recreation Committee meetings in an advisory capacity.

6. Safety and Licensing Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:30 PM, Wednesday of the week following Council

Committee Scope: The Safety and Licensing Committee shall have jurisdiction over the general operations of the Police Department, Fire Department, and the Office of the City Clerk. The committee approves the location of voting places for elections, all bartender and liquor licenses, and recommends the revocation or suspension of liquor licenses to the Common Council. The Vice Chairman of the Safety and Licensing Committee will serve as the representative to the

Towing Services Review Committee. The Police Chief, Fire Chief, the City Clerk, and an Assistant City Attorney or their designee shall attend all meetings of the Safety and Licensing Committee in an advisory capacity.

7. Utilities Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 4:30 PM, Tuesday of the week following Council

Committee Scope: The Utilities Committee shall have jurisdiction over water filtration, distribution and installation of water main, wastewater treatment and any associated sewer lines, stormwater remediation and associated facilities. This committee shall have rate setting responsibilities for all areas under its jurisdiction subject to the rules and regulations of the Wisconsin Public Service Commission or other regulatory agencies as they may apply. The Director of Public Works and the Director of Utilities or their designees shall attend all committee meetings in an advisory capacity.

Other Recommending Bodies:

1. Plan Commission

Membership: Mayor, Director of Public Works, one (1) Alderperson, four (4) citizen members

2. Fox Cities Transit Commission

Membership: Two (2) Alderpersons, two (2) citizen members, nine (9) representatives of municipalities that provide local funding for Valley Transit

3. Board of Health

Membership: Mayor, two (2) Alderpersons, five (5) citizen members

Process:

Items are administratively placed on the above Board/Committee/Commission agenda. If recommended for approval, the same item is placed on the Council agenda for consideration.

Appleton uses Legistar like Wauwatosa. However, they do not approve items via resolution. Instead, they have one legislative file go directly from Board/Committee/Commission to the Council agenda.

There is no specific method for assigning Alders to a particular standing committee.

Municipality: City of Franklin

2024 Population: 36,417

Number of Alderpersons: 6

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 6:30 PM, 1st and 3rd Tuesdays

Standing Committees and Other Recommending Bodies:

There are no defined standing committees. There are several boards, committees, and commissions with memberships that include a mix of Alderpersons and citizens that can all make recommendations to the Common Council.

Process:

Items are simply placed on any given Board/Committee/Commission agenda. If recommended for approval, a resolution is created and placed on the Council agenda for consideration. Also, items can be administratively placed directly onto the Council agenda without any Board/Committee/Commission review.

Municipality: City of Green Bay

2024 Population: 106,962

Number of Alderpersons: 12

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 6:00 PM, 1st and 3rd Tuesdays

Standing Committees:

1. Finance Committee

Membership: Four (4) Alderpersons

Meeting Time/Frequency: 4:30 PM, Twice per month on Tuesdays, the week before Council

Committee Scope: Public finance, public property, appropriations, insurance, purchasing.

2. Improvement & Services Committee

Membership: Four (4) Alderpersons

Meeting Time/Frequency: 5:00 PM, Twice per month on Wednesdays, the week before Council

Committee Scope: Streets, bridges, sanitation, harbors, utilities, and parking. This Committee assumes the responsibilities of the Board of Public Works.

3. Parks Committee

Membership: Four (4) Alderpersons

Meeting Time/Frequency: 5:00 PM, Twice per month on Wednesdays, the week before Council

Committee Scope: The Park Committee shall exercise the duties and authority vested in a City Park Board by the Wisconsin Statutes, except Wis. Stats. § 27.10(4), Special Assessments for Parks.

4. Personnel Committee

Membership: Four (4) Alderpersons

Meeting Time/Frequency: 4:30 PM, Twice per month on Tuesdays, the week before Council

Committee Scope: City personnel, labor, wage negotiations.

5. Protection & Policy Committee

Membership: Four (4) Alderpersons

Meeting Time/Frequency: 4:00 PM, Twice per month on Mondays, the week before Council

Committee Scope: Fire, police, safety, health, licenses, permits, policy and administrative issues.

Other Recommending Bodies:

1. Plan Commission

Membership: One (1) Alderperson, six (6) citizen members

2. Redevelopment Authority

Membership: One (1) Alderperson, six (6) citizen members

3. Public Arts Commission

Membership: One (1) Alderperson, four (4) citizen members

4. Traffic, Bicycle, and Pedestrian Commission

Membership: One (1) Alderperson, Police Dept Operations Commander or designee, five (5) citizen members

5. Sustainability Commission

Membership: One (1) Alderperson, one City employee, seven (7) citizen members

6. Committee of the Whole

Membership: Mayor and all Alderpersons

Process:

Items are administratively placed on the above Board/Committee/Commission agenda. If recommended for approval, the recommendation is placed on the Council agenda for consideration. Each Committee has a section on the agenda, similar to Wauwatosa. However, Green Bay only approves matters via resolution for certain matters or when it is required (grant applications, loan applications, budget amendments, CUPs, etc.). The Committee recommendations are voted on in a block vote. If one of the matters needs a resolution, there is a separate section of the Council agenda to vote on all resolutions, meaning there are some matters that are on the agenda twice.

Similar to resolutions, the consideration of an ordinance is administratively placed on the above Board/Committee/Commission agenda to start. However, they still have a two-reading system similar to what Wauwatosa had. The only difference is, the ordinance does appear on a Committee agenda a second time. The Committee reviews the request, the ordinance is placed on the Council agenda for a First Reading, then simply sits two weeks, and is placed on the next Council agenda for a Second Reading and adoption consideration.

There is no specific method for assigning Alders to a particular standing committee, other than a requirement that each Alderperson shall be appointed to at least one Committee.

Municipality: City of Greenfield

2024 Population: 37,680

Number of Alderpersons: 5

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 7:00 PM, 1st and 3rd Tuesdays

Standing Committees and Other Recommending Bodies:

1. Finance and Human Resources Committee

Membership: Three (3) Alderpersons

Meeting Time/Frequency: 6:00 PM, second and last Wednesday of each month

Committee Scope: In addition to duties assigned elsewhere, this committee shall also have charge of all matters arising under Ch. 111, Wis. Stats., and shall be responsible for the direction of all personnel matters involving employees of the City. It shall also provide the City negotiators with authority and direction involving all negotiations.

2. Legislative Committee

Membership: Three (3) Alderpersons, City Attorney

Meeting Time/Frequency: 6:30 PM, last Monday of each month

Committee Scope: The Committee shall review, update and recommend changes as required in this Municipal Code. They shall meet and review proposed municipal legislation. The Committee shall also be responsible for the compilation, codification and update of the "Greenfield Administrative Rules and Policies." These rules and policies shall be published after review by appropriate committee, review by the Legislative Committee and adoption by the City Council. The Legislative Committee shall review such administrative rules and policies as to form and order. These administrative rules and policies may be changed by addition or deletion thereto upon first receiving a recommendation from the committee having jurisdiction on such rules or policy.

3. Board of Public Works

Membership: Three (3) Alderpersons, two (2) citizen members

Meeting Time/Frequency: 6:30 PM, fourth Tuesday of each month

Committee Scope: The Board shall organize and perform the duties and exercise the powers granted under § 62.14, Wis. Stats

Other Recommending Bodies:

1. Plan Commission

Membership: Mayor, one (1) Alderperson, Chairperson of the Park and Recreation Board, four (4) citizen members

Process:

Items are administratively placed on the above Board/Committee/Commission agenda. The same legislative matter (agenda title) is placed on both the Committee and Council agendas. On the Council agenda, each matter additionally has a note saying which Committee it is coming from. All matters are placed under one section (New Business or Old Business). In addition, it appears there are some matters (i.e. summons & complaints, licenses) that are placed directly onto the Council agenda without going to a Committee. Items are voted on without the use of resolutions.

There is no specific method for assigning Alders to a particular standing committee. Appointments are confirmed by the Common Council.

Municipality: City of Kenosha

2024 Population: 100,563

Number of Alderpersons: 17

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 7:00 PM, 1st and 3rd Mondays

Standing Committees and Other Recommending Bodies:

1. Committee on Finance

Membership: Six (6) Alderpersons

Meeting Time/Frequency: 6:00 PM, day of Council meetings

Committee Scope: Approval of any or all vouchers. Approval of purchase or sale of land or buildings. Approval of funds transferred between accounts. Approval of all bond issues. Approval of all Resolutions which require the levying of special taxes or the deferment of assessments. Approval of proposed changes in the Compensation Plan. Approval of changes in the Classification Plan. Approval of employment of any person in a position which requires the approval of Council except where State Statutes indicate otherwise. Approval of increases in contracts for public works, either before or after contract is let except where an emergency has been declared. Monitor and coordinate economic development. Requests of employees or officers, either collectively or individually, for increase in either salary, wages or other benefit. All budgets requiring action by Council. Other matters that are referred by Council. Requests for new or additional permanent positions in any City Department over which the Common Council has jurisdiction in this regard.

2. Committee on Licenses/Permits

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 4:30 PM, Mondays on the week before Council

Committee Scope: Shall make recommendations to the Common Council with respect to the granting, denial, nonrenewal, suspension or revocation of any license or permit over which the Common Council has jurisdiction, and with respect to license or permit fees. It may also be the body before which license or permit nonrenewal, suspension or revocation hearings are held.

3. Committee on Safety and Welfare

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:00 PM, Mondays on the week before Council

Committee Scope: Shall be concerned with traffic, police, fire, parks, health, building regulations, nuisances, and such other matters as the Council may refer to it.

4. Committee on Public Works

Membership: Six (6) Alderpersons

Meeting Time/Frequency: 5:30 PM, Mondays on the week before Council

Committee Scope: Shall be the Board of Public Works and the Board of Water Commissioners. The Board of Public Works shall also serve as the Stormwater Utility Committee. The Committee on Public Works shall be responsible for the management, control, improvement and regulation of all public grounds and grounds belonging to the City except such public grounds as under the laws of this State or the charter provisions or ordinances of the City are otherwise under the care and supervision of other officers, committees, boards or commissions.

5. Committee on Stormwater Utility

Membership: Six (6) Alderpersons

Meeting Time/Frequency: 5:30 PM, Mondays on the week before Council

Committee Scope: Shall be empowered to govern, manage, control, improve and care for stormwater management services, systems, and shall have the powers and duties conferred upon it by the Code of General Ordinances of the City of Kenosha, and the Wisconsin State Statutes.

Other Recommending Bodies:

1. Various Boards and Commission, including Plan Commission, Airport Commission, Redevelopment Authority

Process:

Items are administratively placed on the above Board/Committee/Commission agenda. Sometimes the same legislative file (agenda title), is used on the Council agenda. Other times, when resolutions are used, the Committee agenda will have the word “proposed” before the resolution, and the Council agenda will indicate that it is a resolution from the particular Committee. The Council agenda will indicate a note on the agenda what the recommendation was from each Committee it went to. The Council agenda has sections based on the type of approval, rather than the Committee/Commission it came from. It appears most Boards and Commissions can recommend directly to the Council.

There is no specific method for assigning Alders to a particular standing committee. Appointments are confirmed by the Common Council at their organizational meeting.

Municipality: City of La Crosse

2024 Population: 52,115

Number of Alderpersons: 13

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 6:00 PM, 2nd Thursday

Standing Committees:

1. Finance & Personnel Committee

Membership: Six (6) Alderpersons

Meeting Time/Frequency: 6:00 PM, Thursdays on the week preceding Council

Committee Scope: Matters concerning expenditures and fiscal planning, including the annual budget, bills and special claims, bond issuance, TIF funding, CDBG, insurance, purchase of supplies and equipment, property acquisition and sales, contracts and agreements, leases, easements, fees and assessments; public parks, facilities and buildings; parking, transit and utilities; salaries, contract negotiations and personnel matters.

2. Judiciary & Administration Committee

Membership: Seven (7) Alderpersons

Meeting Time/Frequency: 6:00 PM, Tuesdays on the week preceding Council

Committee Scope: Matters concerning ordinances, annexations, license and permitting, rezonings, conditional uses, plats, quiet zones, judiciary and legislative matters and policy matters concerning police, fire, airport, La Crosse Center or other departments and boards, commissions, and committees.

Other Recommending Bodies:

1. None – Items from other Boards, Committees, and Commission flow through each of the standing committees.

Process:

Almost all matters flow through both standing committees. Ordinances and resolutions are created from the start, and administratively placed and a board, committee, or commission agenda. Those Ordinances and resolutions are then recommended to one of the standing committees, who in turn recommend to the Council. Items with unanimous consent are placed on the Consent Agenda section of the Common Council agenda.

Alders are split evenly amongst the two Committees. The Common Council President appoints the standing committee members following the reorganizational meeting.

Municipality: City of Manitowoc

2024 Population: 34,473

Number of Alderpersons: 10

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 6:30 PM, 3rd Monday

Standing Committees:

1. Finance Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:30 PM, 1st Tuesday of each month

Committee Scope: Assessments/property. Budgets. Claims. Community development (Farmers' Market, Mainly Manitowoc/downtown, Mapping/platting, Planning, Progress Lakeshore, Zoning). Department of Tourism. Elections. Information technology. Insurance. Investments. Licenses (Alcohol and beverage, including denials and renewals, Animal, Bicycle, Entertainers, Taxicab). Manitowoc Public Library. Manitowoc Public Utilities. Printing. Purchasing. Rahr-West Art Museum. Room tax (Manitowoc Area Visitor and Convention Bureau). Taxes. TIF districts. Wisconsin Maritime Museum.

2. Personnel Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:30 PM, 1st Monday of each month

Committee Scope: Compensation (including benefits and wages). Discipline/termination. Grievances. Health insurance. Hiring. Human resources. Legal matters. Organizational development. Payroll. Performance evaluations.

3. Public Infrastructure Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:30 PM, 1st Wednesday of each month

Committee Scope: Bids/quotes. Cell towers. Engineering (Capital improvement inspections, Surveying). Evergreen Cemetery. Fleet of all City-owned vehicles (Vehicle quotes). Forestry (Tree City USA and Bird City certification). Gravel pit. Harbor, docks, and marina. Lift stations. Maintenance of City-owned facilities. Parks (Adopt-A-Park program, Community built playgrounds, Lincoln Park Zoo, Parkland dedication fund, Playgrounds). Public transportation. Public works (Brush/leaf pick-up, Snow plowing, Street sweeping). Recreation (All trails, Aquatic Center, Fieldhouses, Senior Center). Recycling. Refuse disposal. Sanitary inspection. Sewer construction and maintenance. Signs in public right-of-way. Special assessments on public works projects. Special events. Stormwater management. Street construction and maintenance (Boulevards, Bridges, Driveways/sidewalks, Signals and signs, Street lighting). Wastewater Treatment Facility.

4. Public Safety Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:30 PM, 2nd Monday of each month

Committee Scope: Emergency management/civil defense. Fire Department (Fire inspection). Building inspection and permits (Demolition, Electrical, House moving, Plumbing, Residential construction and remodels). Municipal Court. Police Department (Parking and parking enforcement, School crossing guards, Traffic control).

Other Recommending Bodies:

1. Plan Commission

Membership: Mayor, Director of Public Infrastructure, one (1) Alderperson, one (1) appointed City official, four (4) citizen members

2. Committee of the Whole

Membership: Mayor and all Alderpersons

Process:

Other than Plan Commission, all other matters flow through the standing committees. Items are administratively placed on the above Committee/Commission agenda. The same legislative matter (agenda title) is placed on both the Committee/Commission and Council agendas. On the Council agenda, each matter is placed under the section for the Committee/Commission it came from. Resolutions are used sparingly, so most items are voted on without the use of resolutions.

Each Committee has half of the Alders. There is no specific method for assigning Alders to a particular standing committee.

Municipality: City of New Berlin

2024 Population: 40,055

Number of Alderpersons: 7

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 6:00 PM, 2nd and 4th Tuesday

Standing Committees:

- None

Process:

The City of New Berlin does not utilize traditional standing committees. Instead, they have a variety of boards, committees, and commissions that can make recommendations to the Common Council.

These bodies are primarily composed of community members appointed by the Mayor and confirmed by the Common Council. Many, such as the Plan Commission, Finance Committee, Board of Public Works, and Parks, Building & Grounds Commission, include a mix of elected officials and community members. These bodies review matters within their areas of responsibility and have the authority to take certain actions independently. However, items requiring Common Council approval are forwarded to the Council agenda with a recommendation by the board, committee, or commission for approval or denial.

The Common Council agenda includes placeholders for each body, where items requiring Council action are listed under the corresponding section. If only a few bodies have items for consideration, the unused placeholders or sections are removed from the agenda.

The Clerk's Office is responsible for drafting a "motion sheet" for each item, which involves significant work. The Clerk's Office must contact the governing body to confirm the vote (as meeting minutes are often not completed by the time of the Council meeting), create the motion sheet, upload it to the agenda packet, email it to the alderperson responsible for reading it during the Council meeting, and place a printed copy on their chair before the meeting. This process becomes even more challenging when meetings occur the Monday before or the same day as the Council meeting after the COW/CC agendas are published. It requires the Clerk's Office to unpublish the agenda packet, upload the motion sheet, and republish it.

New Berlin also has a Committee of the Whole which meets immediately before the Common Council meeting. The COW reviews new items and those not handled by a separate body or when there isn't enough time to convene the appropriate committee. Items presented to the COW require a Requested Action Statement (RAS) - a detailed memo outlining the item, budget impact, associated costs (if any), and staff recommendations. After review, the COW recommends approval or denial to the Common Council.

The Common Council meeting follows the COW and includes final action on:

- Items previously acted on by the COW, which are automatically placed on the Consent Agenda. If an item is not approved unanimously, it is moved to the Items Removed from Consent Agenda section for separate discussion and a vote.
- Deferred, referred, and tabled items.
- Items forwarded from other governing bodies.
- Any closed session matters.

Municipality: City of Oak Creek

2024 Population: 38,860

Number of Alderpersons: 6

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 7:00 PM, 1st and 3rd Tuesday

Standing Committees:

1. Personnel and Finance Committee

Membership: Three (3) Alderpersons

Meeting Time/Frequency: 10:30 AM, Wednesdays on the week preceding Council

Committee Scope: The Committee shall have charge of all matters arising under Ch. 111, Wis. Stats. and shall perform such other duties and have certain authorities as assigned by the Common Council.

2. Board of Public Works and Capital Assets

Membership: Three (3) Alderpersons, two (2) citizen members

Meeting Time/Frequency: 9:00 AM, Tuesdays on the week preceding Council

Committee Scope: The Board shall have charge of all matters arising under Sec. 62.14(6), Wis. Stats., including but not limited to the operation of the Water and Sewer Utility as authorized under Sec. 66.0805(6), Wis. Stats. The Board shall perform such other duties and have certain authorities as assigned by the Common Council.

3. License Committee

Membership: Three (3) Alderpersons

Meeting Time/Frequency: 8:00 AM/8:30 PM, On a day on the week preceding Council

Committee Scope: The License Committee shall review licensing matters and perform such other duties and have certain authorities as assigned by the Council.

4. Small Claims Committee

Membership: Mayor, City Clerk, one (1) Alderperson

Meeting Time/Frequency: 6:30 PM, day of Council meetings

Committee Scope: The Committee shall be authorized to settle general non-injury claims up to \$5,000, to issue final decisions on cases brought before the Committee, and to issue legally required formal notices of disallowances when necessary.

Other Recommending Bodies:**1. Plan Commission**

Membership: Mayor, Building Commissioner or designee, two (2) Alderpersons, five (5) citizen members

Process:

Depending on the nature of the item, many items bypass the standing Committees to go directly to Council. Other, typically large items and most licensing matters, will go to a Committee. However, if a Committee does not meet, the matter is simply placed on the Council agenda. There is no real formal process, as this is the way that it has always been done. The exception is they had combined some Committees and given more authority to the Administrator in recent years. So, many items are handles administratively rather than thru the Council.

The Common Council President appoints the standing committee members following the reorganizational meeting. There is no formal process

Municipality: City of Racine

2024 Population: 77,293

Number of Alderpersons: 15

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 6:00 PM, 1st and 3rd Tuesday

Standing Committees:

1. Finance and Personnel Committee

Membership: Five members; each alderman shall be a member of one committee.

Meeting Time/Frequency: 5:30 PM, 2nd and 4th Monday of each month

Committee Scope: Finance, accounts, claims, insurance, personnel.

2. Public Works and Services

Membership: Five members; each alderman shall be a member of one committee.

Meeting Time/Frequency: 5:30 PM, 2nd and 4th Tuesday of each month

Committee Scope: Streets, waterfront, harbors, bridges, traffic, parking, utilities, water, sanitation, lighting and buildings.

3. Public Safety and Licensing

Membership: Five members; each alderman shall be a member of one committee.

Meeting Time/Frequency: 5:00 PM, 2nd and 4th Wednesday of each month

Committee Scope: Licenses, permits, parks, recreation, cemetery, education, welfare, board of health, fire, police, and emergency government services.

4. Executive Committee

Membership: The executive committee shall consist of the mayor, president of the common council, the chairman of each of the three standing committees and one alderman at-large appointed by the mayor set out in subsections (1) through (3) of this section.

Meeting Time/Frequency: It shall meet at the call of the mayor, or acting mayor.

Committee Scope: It shall meet at the call of the mayor, or acting mayor, to consider such matters as may be referred to it by the mayor or common council, and its report shall be made to the council.

Other Recommending Bodies:

1. Planning, Heritage, and Design Commission

Membership: Membership of the planning, heritage, and design commission shall consist of seven members and shall include the mayor and an alderperson. The mayor may appoint other city elected or appointed officials, except that the commission shall always have at least three citizen members who are not city officials. Citizen members shall be persons of recognized experience and qualifications. Notwithstanding anything else contained herein, of the membership, one member shall be a registered architect or building professional, one member shall be a historian qualified in the field of historic preservation, and one member shall be a licensed real estate broker.

2. Transit Commission

Membership: The transit commission shall consist of nine commissioners. Included in the membership of the transit commission shall be five City of Racine citizen members and two City of Racine alderpersons, appointed by the mayor, subject to the confirmation of the common council, and two members appointed by the Village of Mount Pleasant, Wisconsin.

Process:

Racine's process is fairly similar to Wauwatosa's. Standing committees consider items at the committee level and then make a recommendation to the full Council. Each item of business is listed on the agenda along with the recommendation of the relevant committee. However, each item on the agenda is listed as a "report" and is sponsored by an alderperson or the Mayor. "Committees shall make their reports in writing, and shall return the resolution, ordinance, communication or other matter submitted for consideration. Each committee making a report to any given meeting of the common council shall include in a single report all of the items on which it has completed action. Each item in the committee report shall be clearly identified by number and a brief summary thereof. The report of the committee shall indicate the recommendation of the committee on each item contained therein."

Municipality: City of Sheboygan

2024 Population: 49,886

Number of Alderpersons: 10

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 6:00 PM, 1st and 3rd Monday

Standing Committees:

1. Finance and Personnel Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:00 PM, 2nd and 4th Monday of each month

Committee Scope: No description available.

2. Licensing, Hearings, and Public Safety Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 4:30 PM, Week before Council meetings

Committee Scope: No description available.

3. Public Works Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:30 PM, Week before Council meetings

Committee Scope: No description available.

Other Recommending Bodies:

1. Plan Commission

Membership: Mayor, City Engineer, one (1) Alderperson, four (4) citizen members

2. Board of Water Commissioners

Membership: Three (3) citizen members

3. Sheboygan Transit Commission

Membership: Mayor, a member of the Finance and Personnel Committee, a member of the Licensing, Hearings, and Public Safety Committee, a member of the Public Works Committee, Police Chief, Development Director, three (3) citizen members

4. Committee of the Whole

Membership: All Alderpersons

Process:

It appears most items appear on a Council agenda to be referred to a particular Board, Committee or Commission. Most items are reviewed by the standing committees, except for items that go to Plan Commission or the Transit Commission. It looks like some items can go directly to the Council for adoption. Most items are approved via resolution, and all resolutions require an Alder sponsor or must come from a City Officer (i.e. Comptroller, Clerk, etc.).

Each alderperson shall be appointed to at least one, but not more than two, standing committees. Each committee shall consist of five members, which shall include a chairperson and a vice-chairperson. The chairperson and vice-chairperson for each committee shall be designated by the mayor. No alderperson shall chair more than one committee.

Municipality: City of Waukesha

2024 Population: 70,923

Number of Alderpersons: 15

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 6:00 PM, 1st and 3rd Tuesday

Standing Committees:

1. Finance Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 6:00 PM, 2nd and 4th Tuesday of each month

Committee Scope: The duties of this committee include but are not limited to oversight of the municipal budget, borrowing, grants, appropriations, investments and audits.

2. Buildings and Grounds Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:30 PM, 1st Monday of each month

Committee Scope: The Building & Grounds Committee oversees repairs, maintenance and remodeling of city-owned buildings and public properties. The Buildings & Grounds Committee prepares recommendations for future improvements to the Common Council.

3. Ordinance and License Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 6:00 PM, 2nd and 4th Monday of each month

Committee Scope: Standing Committee of the Common Council that reviews licensing applications and any proposed revisions or additions to the existing Municipal Code.

4. Human Resource Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 6:00 PM, 3rd Monday of each month

Committee Scope: The committee considers matters relating to personnel policies and practices, compensation administration, and employee relations.

Other Recommending Bodies:

1. Plan Commission

Membership: The City Plan Commission shall consist of the Mayor, who shall be its presiding officer, two alderpersons, the President of the Park Board and 3 citizens. Two of the citizen

members shall be residents of the City. The third citizen shall be a licensed architect who need not be a resident of the City.

2. Board of Public Works

Membership: Two (2) Alderpersons and three (3) citizen residents of the City of Waukesha, one of which shall be a professional engineer with a degree in civil engineering. The citizen members of the first Board shall hold their offices 1, 2 and 3 years respectively. Thereafter, the citizen members shall serve for a three year term. The Alderpersons shall serve for a one year term. The three citizen members shall receive a salary for their services as members of the Board, as determined by the Human Resources Committee and approved by the Common Council.

3. Information Technology Board

Membership: The Information Technology Board shall consist of seven members, who shall be appointed by the Mayor and their appointments confirmed by the Common Council. Five shall be non-members of the Common Council, and two shall be members of the Common Council. Non-Common Council members shall have substantial background and experience in the information-technology industry.

Process:

Almost all business flows through the standing committees and other recommending bodies. All of these items are in a consent agenda section of the Common Council agendas. Sometimes other items are included in a "New Business" section of the agenda, which appear to be brought forth without a committee recommendation.

All proposed ordinances creating, amending, or repealing a Municipal Code provision shall receive no fewer than three readings before final passage by the Council. The readings shall consist of the following: The first reading shall take place when the proposed ordinance is presented to the bodies referred to above. Those bodies shall make their recommendation to the Common Council concerning the proposed ordinance after the first reading. The second reading shall consist of the full Common Council's consideration of the proposed ordinance at a regular Common Council meeting, after the Plan Commission, Board of Public Works, Transit Commission, Finance Committee, or Ordinance and License Committee have made their recommendations to the Council. The Council may not take final action on the proposal at this meeting, and final action may take place no sooner than the next regular meeting of the Common Council, unless this Rule is suspended as provided elsewhere in these Rules. A draft of the ordinance, containing all amendments made by the Council at the second reading, shall be prepared and attached to the Common Council agenda when the ordinance comes up for its third reading. The third reading shall consist of the full Common Council's consideration of the proposed ordinance as amended during the second reading. Further amendment and final action on the proposed ordinance may be done at this meeting, or any subsequent meeting, of the Common Council.

Municipality: City of Wausau

2024 Population: 40,415

Number of Alderpersons: 11

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 6:30 PM, 2nd and 4th Tuesday

Standing Committees:

1. Infrastructure and Facilities Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:15 PM, 2nd Thursday of each month

Committee Scope: It will be the duties of this committee to recommend the purchase, sale or leasing of real estate by the city and to recommend the use or disposition of vacant or unutilized city-owned real estate; to review certain plats; to locate and recommend the acquisition of areas for municipal purposes, such purposes to include the requirements for expansion of the city street system and improvements therefor, to conduct hearings on official map proceedings and street and alley vacations; to investigate, determine and recommend to the Common Council capital outlay improvements program for Public Works, such program to include the construction of new streets, sewers, watermains in conjunction with the Sewer and Water Commissions, and such other improvements to streets as the construction of curb and gutter, paving and sidewalks, and to determine priorities on locations therefor; and to handle street light and maintenance policies.

2. Executive Committee

Membership: The executive committee shall be composed of the chairperson of each of the city council standing committees and Council President and will be chaired by the Council President.

3. Economic Development Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:00 PM, 1st Tuesday of each month

Committee Scope: It will be the duties of this committee to stimulate job stability, retention and creation by propagating an environment in which the growth of local industries and the entry into the area of new industries can occur; to strive toward building an environment where good will and positive attitudes will encourage all levels of the work force into levels of productivity, wages and salaries that are beneficial to the entire community; to work closely with the Mayor and Economic Development Council in the acquisition for, expansion, development and management of City industrial parks and to make recommendations to the Common Council in these areas and with regard to the zoning of and ordinance changes applicable to the industrial parks. It will also be the duty of this committee to stimulate retail and commercial development in the City.

4. Finance Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:30 PM, 2nd and 4th Tuesday of each month

Committee Scope: It will be the duties of this committee to review the annual executive budget and to recommend the same; to make recommendations on the financing of the city undertakings, on the financial affairs of the city, the improvement of the financial condition of the city and to recommend re-appropriation of funds by transfers; to consider and recommend ways in which the city could obtain additional sources of revenue or additional revenue from existing sources; to investigate all claims filed against the city and make recommendations for the payment or nonpayment thereof after consideration of such factors as reports of the insurance carrier.

5. Human Resources Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 4:30 PM, 2nd Monday of each month

Committee Scope: It will be the duties of this committee to recommend an annual wage and salary plan and to consider and review all other adjustments of salaries of city officers and employees and recommend the same to the Common Council unless otherwise provided; to have general supervision of all personnel policies of the city, including such things as sick leave, vacations, paid holidays and leaves of absence; to review requests for position reclassifications and make recommendations for addition or deletion of positions for departments of the city; to cooperate with department heads in the enforcement of city personnel policies; to conduct all labor negotiations and recommend results to the Common Council; to examine and investigate employee grievances and enforce necessary discipline in cooperation with department heads; to supervise and have charge of all employee insurance matters such as medical, dental, life and workers' compensation; to consider and make recommendations to the Common Council regarding departmental organization, establishment, reorganization & staffing levels.

6. Parks & Recreation Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 4:30 PM, 1st Monday of each month

Committee Scope: It will be the duties of this committee to investigate and make recommendations concerning city parks and recreation programs; to recommend policies for the administration of the Parks Department as it relates to city park matters; to make recommendations for recreational programs; to investigate, study and recommend any needed improvements that will make the operations of the Parks Department more efficient or effective; to recommend ways of improving present or needed park and recreational programs of the City; to work with the various departments of the city and with the various state and federal agencies dealing with parks and to make recommendations concerning the programs that it administers as they relate to this committee.

7. Public Health and Safety Committee

Membership: Five (5) Alderpersons

Meeting Time/Frequency: 5:15 PM, 3rd Monday of each month

Committee Scope: It will be the duties of this committee to investigate and make recommendations concerning needed new and revised legislation; to recommend policies for the administration of the Police and Fire Departments along with the Police and Fire Chief; to make recommendations for the purchase of vehicles and equipment of the Police and Fire

Departments; to investigate, study and recommend any needed improvements or consolidations that will make the operations of the Police and Fire Departments more efficient or effective; to investigate all applications for licenses and to make recommendations for the granting or denial thereof; to recommend ways of improving present licensing ordinances and to study the licensing of additional activities and the setting of the fees therefor; to investigate and make recommendations concerning the state of housing stock in the city and the rehabilitation and improvement of that stock; to work with the various departments of the city and with the various state and federal agencies on legislation dealing with housing, safety and on obtaining public funding for housing purposes; to investigate, coordinate and make recommendations concerning groundwater contamination, air quality and other environmental issues, to work with the City Department of Community Development and to make recommendations concerning the programs that it administers as they relate to this committee.

Other Recommending Bodies:

1. Plan Commission

Membership: The city plan commission shall be composed of the mayor, who shall be the presiding officer, the public works director, the chair of park and recreation committee, an alderperson, and three residents of the city.

Process:

Almost all matters flow through both standing committees. I believe Wausau uses Legistar, but does not have an InSite page (Meeting Portal); rather, they upload PDF agendas and minutes to the Common Council page of their website.

Items on the Council agenda come from a standing committee or the Plan Commission. Sometimes, additional committees sponsor or bring forth an item. For instance, the Plan Commission and HPC might bring an item forth together. Or the Infrastructure & Facilities Committee may bring an Item with the Finance Committee and Arts Commission, etc.

Municipality: City of West Bend

2024 Population: 32,288

Number of Alderpersons: 8

Elected Official Representation: One Alderperson per District

Common Council Meeting Time/Frequency: 6:30 PM, 1st and 3rd Monday

Standing Committees:

1. Finance Committee

Membership: Eight (8) Alderpersons

Meeting Time/Frequency: 6:25 PM (immediately before Council meetings), 1st and 3rd Tuesday

Committee Scope: All accounts, claims or other matters relating to City finances shall be referred to the Committee.

2. Fiscal Committee

Membership: The Fiscal Committee shall consist of the Finance Committee Chairperson, the Board of Public Works Chairperson, the City Administrator, the Mayor, the City Clerk/Comptroller, the City Treasurer, and a citizen member appointed by the Finance Committee Chairperson.

Meeting Time/Frequency:

Committee Scope: The Committee shall consider and make recommendations to the Finance Committee concerning departmental 5 year plans and its own 5 year plan of City expenditures and revenues, and all other matters referred to it by the Finance Committee.

Other Recommending Bodies:

1. Plan Commission

Membership: The City Plan Commission shall consist of 9 members as follows: the Mayor who shall be the presiding officer, two alderpersons, the City Engineer, the chairperson of the Parks and Recreation Commission and 4 citizens.

2. Board of Public Works

Membership: The Board of Public Works shall be composed of eight (8) alderpersons.

3. Parks and Recreation Commission

Membership: The Parks and Recreation Commission shall consist of 7 members, including one alderperson and 6 citizen members.

4. Licensing Board

Membership: The Licensing Board shall consist of the Mayor, president of the Common Council, and an alderperson appointed by the Mayor and confirmed by the Common Council. The Mayor shall serve as chairperson of the board

Process:

West Bend designates both the Finance Committee and Fiscal Committee as standing committees in its municipal code. However, I could not find any instances of Fiscal Committee meetings. Additionally, it seems that several bodies, such as the Finance Committee, Licensing Board, and Board of Public Works meet immediately before each Common Council meeting (start time listed at 6:25 PM for all, so concurrent, but impossible to be concurrent due to overlapping membership). West Bend uses a consent agenda; items are determined by the City Clerk.

2.02.020 Standing Committees

- A. The standing committees of the common council shall be appointed by the mayor as follows:
1. Financial affairs;
 2. Community affairs;
 3. Transportation affairs;
 4. Government affairs.
- B. Each of the standing committees shall have primary responsibility for the topics described below. Items not fitting precisely within the following descriptions may be assigned to the most appropriate of the committees. Items involving multiple topics which could fall into more than one committee may be heard by any committee which is appropriate. Any committee hearing an item may refer such item to another of the standing committees if it is deemed appropriate or necessary to obtain a complete and thorough consideration of the topic.
1. Financial Affairs Committee. The committee shall have primary responsibility for matters of city expenditures and fiscal planning, including the annual budget, bills and claims, bond issuance, TIF funding, emergency spending, legal settlement expenditure approval, and contract negotiations.
 2. Community Affairs Committee. The committee shall have primary responsibility for matters related to development, safety and quality of life issues, as well as the marketing of the city.
 3. Government Affairs Committee. The committee shall have primary responsibility for matters of licensing, employee relations, communication (other than marketing), government affairs, governance, strategic planning, legislative affairs, and council administration.
 4. Transportation Affairs Committee. The committee shall have primary responsibility for matters of transportation planning, including street and traffic planning, public transportation, pedestrian and bicycle planning and safety, parking restrictions, and communications to other governments and agencies on such topics.
- C. When making appointments to the standing committees, the mayor shall appoint eight members to each committee.
1. In no event shall a member be appointed to both the financial affairs and community affairs committees at the same time nor shall two members from the same aldermanic district be appointed to either of these committees.
 2. In no event shall a member be appointed to both the government affairs and transportation affairs committees at the same time, nor shall two members from the same aldermanic district be appointed to either of these committees.
 3. No more than four members of the financial affairs committee may be appointed to either the government affairs or transportation affairs committees. No more than four members of the community affairs committee may be appointed to either the government affairs or transportation affairs committees.
- D. Legislative representatives of the council shall be appointed from the membership of the common council to provide liaison representation to boards and commissions as may be required. Each board or commission to which an aldermanic liaison is appointed shall be

assigned to one of the standing committees for the purpose of efficient oversight and communication. The standing committees shall be responsible for annually reviewing and considering the ongoing work and activities of its assigned board(s) or commission(s).

- E. Not more than one representative from each aldermanic district shall serve on any one of the standing committees.
- F. Each alderperson shall serve on two of the standing committees of the common council.
- G. No alderperson shall be appointed as chair to more than one of the four standing committees of the common council.
- H. Each member of the common council shall be an ex officio member of the standing committees to which that member is not formally appointed.

(Ord. O-98-13 § 1, 1998)

HISTORY

Amended by Ord. O-15-07 § I on 2/17/2015

Amended by Ord. O-19-25 pt. II on 10/15/2019

Ordinance O-22-45

ORDINANCE AMENDING CHARTER ORDINANCE SECTION 20.07 OF THE CITY OF WAUWATOSA, PORTIONS OF CHAPTER 1.04 AND SECTION 2.02.020 OF THE WAUWATOSA MUNICIPAL CODE OF ORDINANCES, AND CREATING CHARTER ORDINANCE SECTION 20.09 OF THE WAUWATOSA MUNICIPAL CODE OF ORDINANCES, TO REDUCE THE NUMBER OF ALDERPERSONS PER DISTRICT FROM TWO (2) PER ALDERMANIC DISTRICT TO ONE (1) PER DISTRICT, DEFINE TWELVE (12) ALDERMANIC DISTRICTS, AND CREATE TERM LIMITS FOR ALDERPERSONS, INCLUDING TRANSITIONAL PROVISIONS

The Common Council of the City of Wauwatosa does hereby ordain as follows:

Part I. Section 20.07 of the Charter Ordinances of the City of Wauwatosa shall be amended by creating a new subsection, following the current unnumbered paragraph, numbered 20.07 A. which shall read in its entirety as follows:

A. All aldermanic positions which are to be regularly elected at the general election of April, 2024, shall be elected for a term of two (2) years.

Part II. Section 20.07 of the Charter Ordinances of the City of Wauwatosa shall be amended by creating a new subsection 20.07 B. which shall read in its entirety as follows:

B. Effective with the positions elected at the general election of April, 2026, the citizens of Wauwatosa shall be represented at the Common Council by one (1) alderperson per aldermanic district in twelve (12) aldermanic districts. Each aldermanic district shall be composed of two wards as more specifically defined in the Wauwatosa Municipal Code of Ordinances.

Part III. Section 20.07 of the Charter Ordinances of the City of Wauwatosa shall be amended by creating a new subsection 20.07 C. which shall read in its entirety as follows:

C. At the general election of April, 2026, one aldermanic position for each aldermanic district shall be elected. Aldermanic positions in the first (1st), third (3rd), fifth (5th), seventh (7th), ninth (9th) and eleventh (11th) districts which are elected at the general election of April, 2026, shall be elected at that election only for a term of two (2) years, and shall revert to four year terms for subsequent elections beginning with the general election of April, 2028. The other aldermanic positions elected at the April, 2026, election shall be elected for four-year terms.

Part IV. Section 20.09 of the Charter Ordinances of the City of Wauwatosa is hereby created to read in its entirety as follows:

Section 20.09 - Term Limits Imposed

Beginning with the general election in April, 2026, and notwithstanding any other provision of law to the contrary, no person shall be eligible to be nominated, elected or to serve in the office of Alderperson if that person shall previously have held such office for two or more full consecutive four-year terms, unless one full term or more has elapsed since that person last held such office. For the purposes of this section, a term shall be deemed full if a person has served at least half of the time allotted for the term. Service prior to the passage of this section shall not count in determining length of service.

Part V. Section 2.02.020 of the Wauwatosa Municipal Code of Ordinances is hereby amended to read in its entirety as follows:

2.02.020 Standing committees.

A. The standing committees of the common council shall be appointed by the mayor as follows:

1. Financial affairs;
2. Community affairs;
3. Transportation affairs;
4. Government affairs.

B. Each of the standing committees shall have primary responsibility for the topics described below. Items not fitting precisely within the following descriptions may be assigned to the most appropriate of the committees. Items involving multiple topics which could fall into more than one committee may be heard by any committee which is appropriate. Any committee hearing an item may refer such item to another of the standing committees if it is deemed appropriate or necessary to obtain a complete and thorough consideration of the topic.

1. Financial Affairs Committee. The committee shall have primary responsibility for matters of city expenditures and fiscal planning, including the annual budget, bills and claims, bond issuance, TIF funding, emergency spending, legal settlement expenditure approval, and contract negotiations.

2. Community Affairs Committee. The committee shall have primary responsibility for matters related to development, safety and quality of life issues, as well as the marketing of the city.

3. Government Affairs Committee. The committee shall have primary responsibility for matters of licensing, employee relations, communication (other than marketing), government affairs, governance, strategic planning, legislative affairs, and council administration.

4. Transportation Affairs Committee. The committee shall have primary responsibility for matters of transportation planning, including street and traffic planning, public transportation, pedestrian and bicycle planning and safety, parking restrictions, and communications to other governments and agencies on such topics.

C. When making appointments to the standing committees, the mayor shall appoint six members to each committee.

1. In no event shall a member be appointed to both the financial affairs and community affairs committees at the same time.

2. In no event shall a member be appointed to both the government affairs and transportation affairs committees at the same time.

3. No more than three members of the financial affairs committee may be appointed to either the government affairs or transportation affairs committees. No more than three members of the community affairs committee may be appointed to either the government affairs or transportation affairs committees.

D. Legislative representatives of the council shall be appointed from the membership of the common council to provide liaison representation to boards and commissions as may be required. Each board or commission to which an aldermanic liaison is appointed shall be assigned to one of the standing committees for the purpose of efficient oversight and communication. The standing committees shall be responsible for annually reviewing and considering the ongoing work and activities of its assigned board(s) or commission(s).

E. Each alderperson shall serve on two of the standing committees of the common council.

F. No alderperson shall be appointed as chair to more than one of the four standing committees of the common council.

G. Each member of the common council shall be an ex officio member of the standing committees to which that member is not formally appointed.

Part VI. NON-CODIFIED PROVISION: At such time as the number of members of the Common Council is reduced to twelve (12), the City of Wauwatosa budget shall be adjusted such that salary savings from the four (4) eliminated positions is allocated uniformly as salary among the remaining twelve (12) members of the Common Council.

Part VII. If the April 2022, referendum results in approval of the charter ordinance amendment, the City Clerk is directed to publish this charter ordinance as a class 1 notice under Chapter 985, Wisconsin Statutes and file a certified copy of this charter ordinance with the Wisconsin Secretary of State, as required by Section 66.0101(3), Wisconsin Statutes.

Part VIII. As to those portions of this ordinance amending provisions contained within Chapter 20 - Charter Ordinance, and subject to the provisions of Section 66.0101, Wisconsin Statutes, such charter ordinance amendments shall become effective following passage at referendum and subsequent publication.

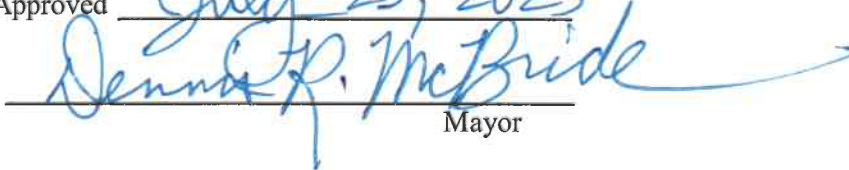
Part IX. As to those portions of this ordinance amending provisions in section 2.02.020 of the Wauwatosa Municipal Code of Ordinances, such provisions shall only take effect on April 21, 2026, or at such other time as the size of the Wauwatosa Common Council is reduced in number from sixteen to twelve members. If the Common Council membership is not adjusted to twelve members, this ordinance shall not become effective at any time.

Passed and Dated April 11, 2022

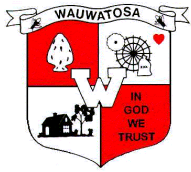


City Clerk

Approved

July 25, 2023


Mayor



ALDERPERSON AGENDA ITEM MEMO

To: Government Affairs Committee

From: Andrew Meindl

Date: 11/10/2024

Subject: Proposal for 2026 City of Wauwatosa Legislative Branch Reorganization

A. Background/Rationale

In anticipation of the Wauwatosa Common Council's reduction in size in 2026, the Council and its committees and city commissions need to be restructured to enhance efficiency, transparency, and public engagement. This proposal outlines a comprehensive plan, led by the legislative branch in coordination with the executive branch and judicial, to streamline the committee and commission structure, improve public input processes, and ensure a balanced approach to governance while adapting to a smaller Council size. Rather than a piecemeal approach, an overall analysis, discussion, and proposal should be considered as 2026 approaches.

B. Key Issues for Consideration

Council Meeting Restructure: Conduct bi-monthly Council meetings (first and third Tuesdays) with a public comment session and allow special meetings based on urgent needs.

Public Agenda-Setting Meeting: To increase transparency and collaborative planning, introduce a bi-weekly, open-to-the-public legislative agenda-setting session with the Council President, Mayor, City Administrator, and Committee Chairs. This meeting will also determine the routing of proposals before they go to the Aldermanic Committees and the Common Council.

Committee Consolidation: Replace the current aldermanic structure with two main committees comprised of 6 alders each appointed by the Council President who meet bi-weekly:

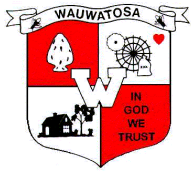
- **Policy and Finance Committee:** This committee handles financial, governmental affairs, legislative, and policy issues.
- **Community and Infrastructure Committee:** This committee, which includes six alderpersons, focuses on community affairs, zoning, transportation, and infrastructure.

Strengthening Commissions: Mandate city commission reviews as part of the legislative process with attached comments throughout proposal lifecycles.

Resident Advisory Board: Establish a resident advisory board chaired by two Wauwatosa residents that is open to participation by all Wauwatosa residents and small business owners.

Zoning Hearing Process: Restore the initial review of zoning matters to the Plan Commission for analysis before any Council hearing, ensuring informed public input.

Public Comment: Mandate public comment at Common Council meetings ensuring public input throughout the legislative process.



ALDERPERSON AGENDA ITEM MEMO

Streamline Citizen Committees, Commissions, and Boards: The updated structure (attachment) aligns with state requirements, reduces redundancy, and streamlines the decision-making process to reflect the city's strategic goals and legal obligations.

C. Fiscal Impact

The proposed reorganization is expected to improve efficiency and potentially reduce administrative costs by streamlining the committee structure and consolidating meeting schedules. As part of the phased implementation plan, a detailed fiscal analysis will be conducted.

D. Requested Action

Approval of the reorganization plan and a directive for the City Attorney to draft the necessary ordinance changes to implement this proposal. The phased rollout will begin in June 2025, with full implementation by January 2026.

E. Strategic Plan

Economic Development and Financial Resilience - The streamlined committee structure aims to enhance decision-making efficiency, reduce redundancies, and support timely reviews of policies that foster economic growth and resilience.

Public Safety - The proposal seeks to build trust and improve communication with residents by enhancing transparency through open agenda-setting meetings and clear public comment procedures, aligning with the goal of fostering a safe and engaged community.

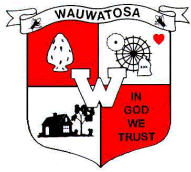
Infrastructure and Resource Management - Consolidating committee responsibilities into focused areas like infrastructure management supports better oversight and efficient use of city resources, contributing to sustainable infrastructure development.

Housing and Inclusive Growth - The emphasis on thorough commission reviews and public input in zoning matters aligns with strategic efforts to promote equitable and inclusive housing policies.

Quality of Life and Public Engagement - Establishing the Resident Advisory Board and standardizing public hearing schedules aligns with the strategic goal of enhancing public engagement and ensuring resident voices are integrated into decision-making.

F. Attachments

1. Expanded Proposal Details



ALDERPERSON AGENDA ITEM MEMO



Figure 1 2026+ Legislative Flow Chart

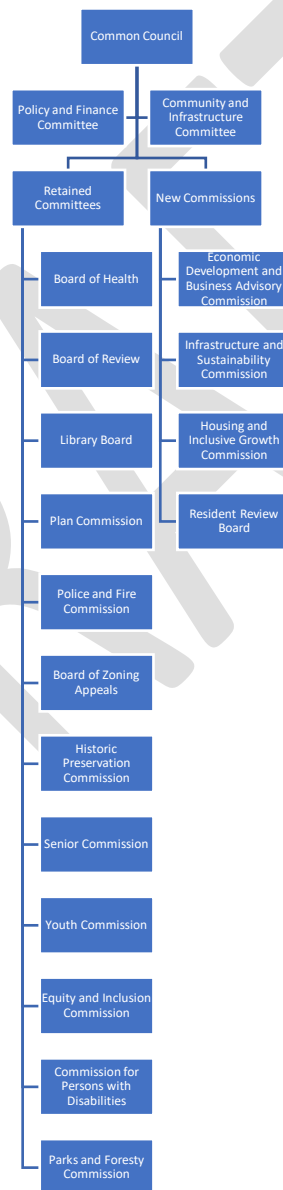
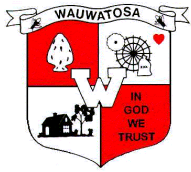


Figure 2 Draft Legislative Branch Org Chart



ALDERPERSON AGENDA ITEM MEMO

Overview of Current Structure

The current structure of Wauwatosa's committees and commissions consists of over 30 distinct bodies. This includes a mix of statutory commissions, advisory boards, and special-purpose committees. Many entities have overlapping functions, creating inefficiencies and complicating the decision-making process. The primary issues identified are:

Redundancy: Multiple committees review similar topics.

Complexity: The large number of committees makes it difficult for residents to understand the process and effectively participate.

Inconsistent Oversight: The lack of clear reporting lines often results in miscommunication and delays in decision-making.

Scarcity: Reduction in alders from 16 to 12 and city budget constrains city operations to accommodate the expansive legislative branch.

Legal Compliance and Statutory Alignment

The proposed changes align with Wisconsin statutes governing municipal boards and commissions. The retained bodies fulfill statutory roles, while consolidated entities streamline responsibilities without sacrificing legal oversight. The new structure adheres to:

- Wis. Stat. § 66.0615 (Room Tax Administration): Integrated into the Economic Development and Business Advisory Commission.
- Wis. Stat. § 62.23 (Plan Commission and Board of Zoning Appeals): Retained without changes to comply with statutory land use planning requirements.
- Wis. Stat. § 27.08 (Parks Oversight): Incorporated into the Quality of Life and Public Engagement Committee.

Implementation Plan

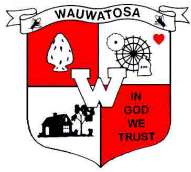
1. **Phase 1** (June 2025): Start merging existing committees into the new structure, establish the Resident Advisory Board, and initiate membership appointments.
2. **Phase 2** (January 2026): Fully transition to the new organizational setup, finalize ordinance changes, and implement standardized meeting schedules.
3. **Review** (December 2026): Conduct a comprehensive evaluation of the new structure, gather feedback from residents, and adjust as needed.

Anticipated Benefits

Efficiency: Streamlining the number of committees reduces redundancy and speeds up the review process.

Transparency: Clearer roles and responsibilities make it easier for residents to understand the decision-making process and provide input.

Enhanced Public Engagement: The Resident Advisory Board and early public hearings by commissions ensure robust community participation.



ALDERPERSON AGENDA ITEM MEMO

Reorganization of Citizen Commissions

This revised proposal for reorganizing Wauwatosa's citizen commissions ensures compliance with relevant Wisconsin state statutes while enhancing efficiency, transparency, and resident engagement. The updated structure aligns with state requirements, reduces redundancy, and streamlines the decision-making process to reflect the city's strategic goals and legal obligations.

Objectives

1. **Ensure Compliance with State Statutes:** Align committee and commission roles with Wisconsin Statutes, including regulations for public safety, zoning, historic preservation, and health services.
2. **Increase Efficiency:** Simplify the committee structure, reduce overlap, and ensure a clear path for proposal reviews, from initial consideration to final approval by the Common Council.
3. **Enhance Public Engagement:** Create a streamlined process that facilitates resident input and integrates feedback throughout the lifecycle of proposals.

Proposed New and Consolidated Committees/Commissions

1. Tourism and Business Advisory Commission

- Focus: Rebranding tourism commission to include business growth, economic diversity, financial resilience, and alignment with Wis. Stat. § 66.1105.

2. Infrastructure and Sustainability Committee

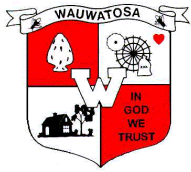
- Focus: Infrastructure planning, environmental sustainability, and resource management, aligned with Wis. Stat. § 66.0301 and § 62.15.
- Consolidates:
 - Public Works Committee
 - Environmental Sustainability Committee
 - Bicycle and Pedestrian Committee

3. Housing and Inclusive Development Authority

- Focus: Equitable housing policy, inclusive development, and neighborhood revitalization, consistent with Wis. Stat. § 66.1011.
- Consolidates:
 - Community Development Authority (CDA) as per Wis. Stat. § 66.1335
 - Appointed liaison from the Wauwatosa Affordable Housing Coalition

4. Resident Advisory Board

- Focus: Providing non-binding recommendations on significant policy changes, budget allocations, and development projects. The resident advisory board will be co-chaired by an appointed representative from a representative from east of Mayfair Road and a citizen representative from west of Mayfair Road. Participation in the advisory board will be open to all residents and small businesses.
- New Body: Created to enhance resident input across all districts, ensuring compliance with public participation.



ALDERPERSON AGENDA ITEM MEMO

Committees

(Retained under State Statute)

Board of Health

Mandate: Wisconsin Statute § 251.04

Current Members: 5 (including health professionals and 1 non-voting health officer)

Proposed Members: 5

Change: No change

Board of Review

Mandate: Wisconsin Statute § 70.46

Current Members: 5 residents

Proposed Members: 5 residents

Change: No change

Library Board

Mandate: Wisconsin Statute § 43.54

Current Members: 9 (8 appointed by Mayor, 1 by School District Superintendent)

Proposed Members: 9

Change: No change

Plan Commission

Mandate: Wisconsin Statute § 62.23

Current Members: 7 (Mayor, 2 Alderpersons, and 4 citizen members)

Proposed Members: 7 (Mayor, 1 Alderperson, and 5 citizen members)

Change: Shifts from 2 Alderpersons to 1 Alderperson, increasing citizen members from 4 to 5.

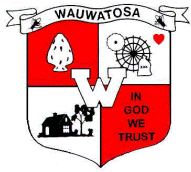
Police and Fire Commission

Mandate: Wisconsin Statute § 62.13

Current Members: 5 residents

Proposed Members: 5 residents

Change: No change



ALDERPERSON AGENDA ITEM MEMO

Additional Commissions That Remain Unchanged

1. Board of Zoning Appeals

- Focus: Hearing appeals on zoning decisions, variances, and exceptions, aligned with Wis. Stat. § 62.23(7)(e).
- Rationale: The board's legal functions and authority require it to remain independent and unchanged.

2. Historic Preservation Commission

- Focus: Protecting and promoting historic resources, per Wis. Stat. § 62.23(7)(em).
- Rationale: The commission's mandate for historic preservation is vital for maintaining the city's heritage.

3. Senior Commission

- Focus: Advocating for the needs of older adults, consistent with Wis. Stat. § 46.82 (aging and disability resource centers).
- Rationale: The commission's focus on enhancing the quality of life for seniors aligns with state mandates for senior services.

4. Youth Commission

- Focus: Engaging young residents in local government, aligned with Wis. Stat. § 119.47 (youth programs).
- Rationale: The Youth Commission is critical in fostering civic engagement among young people.

5. Equity and Inclusion Commission

- Focus: Promoting diversity, equity, and inclusion in line with anti-discrimination laws under Wis. Stat. § 66.1011.
- Rationale: The commission's focus on systemic equity is essential for inclusive policymaking.

6. Commission for Persons with Disabilities

- Focus: Advocating for accessibility and addressing the needs of residents with disabilities, consistent with the Americans with Disabilities Act (ADA) and Wis. Stat. § 46.295.
- Rationale: The commission ensures that city policies and projects are inclusive and accessible.

7. Parks and Forestry Commission

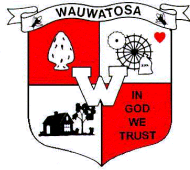
- Focus: The Parks and Forestry Commission's primary focus is to oversee the development, maintenance, and preservation of Wauwatosa's public parks, urban forests, and green spaces.
- Rationale: Retaining the Parks and Forestry Commission ensures specialized oversight of park development, urban forestry, and community engagement, supporting Wauwatosa's strategic goals for quality of life, environmental sustainability, and compliance with state statutes.

Summary of City Commission/Committee/and Board Changes

The number of committees and commissions is reduced, streamlining the structure while maintaining compliance with state statutes. Funding of the committees and commissions will remain the same and for consolidated commissions and committees funding will be combined from the 2025 executive budget.

The new structure aligns with Wisconsin legal requirements, enhances public engagement, and centralizes citizen input's impact for a more efficient decision-making process.

This reorganization plan provides a balanced, compliant approach to restructuring Wauwatosa's citizen committees and commissions, ensuring legal alignment while fostering effective resident participation.



ALDERPERSON AGENDA ITEM MEMO

To: **Government Affairs Committee; Ernie Franzen, Chair**

From: Amanda Fuerst

Date: 02/07/2025

Subject: 2026 Committee Restructuring

A. Background/Rationale

A continued discussion on options for the 2026 council of 12's committee structure.

B. Key Issues for Consideration

With several recent changes to streamline our zoning code and increase utilizing the speciality of the Planning Commission, the Community Affairs Committee has only met a handful of times since April 2024, and even fewer of those meetings required a vote. The current arrangement leads to an imbalance of opportunity for alders to participate at the committee level.

With the reduction of the council to 12, and a goal of equal participation/opportunity outside of common council meetings, some balanced options are

Option 1: 3 Committees (Governments Affairs, Financial Affairs, Transportation/Infrastructure)

- a. Each alder serves on 1 committee with 4 alders on a committee
- b. Each alder serves on 2 committees with 8 alders on a committee.

This option is less balanced in council participation ($\frac{1}{3}$ or $\frac{2}{3}$) compared to the existing 50% split.

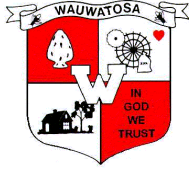
Option 2: 4 Committees, each alder serving on 2 committees of 6 members

- 1. Government Affairs (6 members)
- 2. Financial Affairs (6 members)
- 3. Transportation Affairs (6 members)
- 4. Community Affairs (6 members)

Community Affairs could remain as is or be restructured to have more responsibility

Option 3: (Variation on Option 2) 3 Committees plus 6 liaison appointment seats that have a vote with a significant or financial impact to the City.

(Continued on page 2)



ALDERPERSON AGENDA ITEM MEMO

Option 3 Example:

Each alder is assigned to 2 of the following groups:

1. Government Affairs (6 seats)
2. Financial Affairs (6 seats)
3. Transportation (Infrastructure) Affairs (6 seats)
4. A seat on one of the following:
 - a. Planning Commission (2 seats currently)
 - b. Community Development Authority (2 seats currently)
 - c. Visit Milwaukee /Tourism Board pending state statute (1 seat)
 - d. Board of Public Works (1 seat currently)

For consideration, these are all other seats that currently allow the appointed alder to hold a vote:

- Board of Health (1 seat)
- Board of Parks and Forestry (1 seat, voting rules determined by this board)
- Historic Preservation Commission (1 seat)
- Sustainability Committee (1 seat)
- Community Development Block Grant Committee (1 seat)

Currently we have 16 alders to serve as a liaison to our boards/commissions/committees. With fewer alders to serve as liaisons in 2026, a committee may not have a liaison or some alders will have to double their assignments. By moving several of these seats to the equivalent of an aldermanic committee based on voting power, there is more flexibility to cover the appointments with fewer alders.

Current Liaison Appointments: (17 groups, 19 seats)

Bicycle and Pedestrian Committee

Commission on Persons with Disabilities

Civic Celebration Commission

Equity and Inclusion Commission

Library Board

Senior Commission

Youth Commission

Tourism Commission

*Community Development Block Grant Committee

*Board of Health

*Board of Parks and Forestry

*Historic Preservation Commission

*Sustainability Commission

*Visit Milwaukee

*Planning Commission (2 seats)

*Community Development Authority (2 seats)

*Board of Public Works