2017

Annual Program Budget

City of Sheboygan, Wisconsin

City of Sheboygan
spirit on the lake

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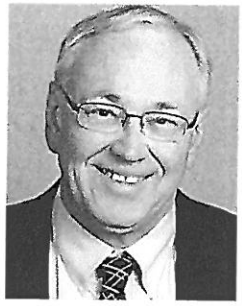


Michael Vandersteen
Mayor

Chuck Adams
City Attorney

Sue Richards
City Clerk

COMMON COUNCIL

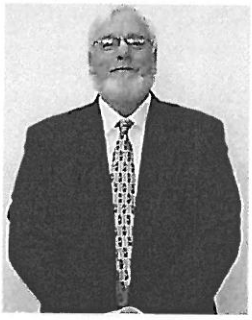
(Listed from left to right)

Mary Lynne Donohue, Council President

Todd Wolf, Council Vice President

John Belanger

Roman Draughon



Job Hou-Seye

Joe Heidemann

Bryan Bitters

Mark Hermann

Susan Lessard

Scott Lewandoske

James Bohren

Mike Damrow

Bill thiel

Andrew Schneider

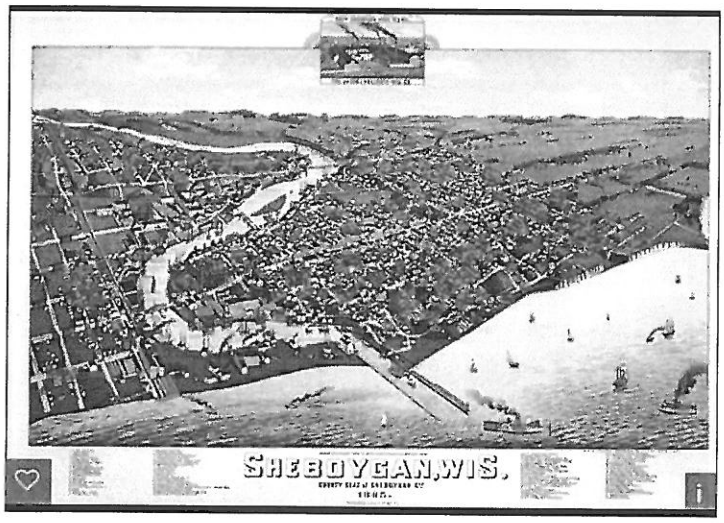
Rosemarie Trester

Tammy Rabe

NOTES

Sheboygan was first witnessed in 1635 by Jean Nicolet who was exploring Lake Michigan and the Fox River Valley by canoe. After discovering the Upper Mississippi River in 1643, Sieur Louis Joliet and James Marquette passed by what would be Sheboygan. However, the frist landing in Sheboygan did not occur until 1699 when Quebec missionary Father Saint Cosme came to intermingle with the then resident Potowatomi Indian Tribe.

The city's name is derived from the Indian language. However, reports of its meaning vary. A thesis by Jerome Francis Hesselink says that Sheboygan's name is derived from the Indian term "Sheu-wau-wau-gum" which means rumbling waters and refers to the many falls along the Sheboygan River. Local author, Janice Hildebrand reports that Sheboygan means "waterway between the lakes" referring to the connection of the Sheboygan River between Lake Michigan and Lake Winnebago. There are also several stories related to an Indian father declaring the birth of a new baby by saying, "She be a boy again," which was shortened through the years to Sheboygan. Regardless of which of these hypotheses are correct, the name was derived from the local Indian culture which first inhabited the area.



In 1846, Sheboygan was incorporated as a village. Sheboygan became a city in 1853. In 1891, Sheboygan was one of the great manufacturing centers of the state. The 1900's were highlighted further expansion of city services to its 22,962 citizens. In order to further protect the harbor from Lake Michigan's waves, a breakwater and lighthouse were built north of the river in 1900. In 1930, Sheboygan had 39,251 citizens and today has 49,203 residents.

Today, Sheboygan's strong work ethic in the manufacturing field continues to boast great job opportunities in our varied private and publically owned industries. Privately owned companies with strong roots include Rockline Industries, Torke Coffee, Scandia Plastics, and Plenco to name a few. Sheboygan's strategic location makes it an important transportation hub in east central Wisconsin, providing access by highway, rail, air, and water. Here we enjoy the lifestyle of small town America and the convenience of living 50 miles from Milwaukee, and 50 miles from Green Bay.

The City operates under a "Council-Manager" form of government with a City Administrator responsible for the day-to-day responsibilities of supervision, coordination, and administration of the City departmental activities; formulation, presentation, and administration of the budget.

Policymaking and legislative authority are vested in a 16 member Common Council, one from each ward and is chaired by the Common Council President.

The Sheboygan Police Department consists of 82 full-time sworn officers who provide 24-hour police protection. The Sheboygan Fire Department consists of 72 sworn officers and provides 24-hour fire and ambulance services to the residents of Sheboygan. The city partners with the Sheboygan Area School District Community Recreation organization to provide recreational needs to the community. The Senior Activity Center provides 642 active members with opportunities for the senior citizens. Mead Public Library provides library resources for the City and the surrounding townships. Sheboygan Water Utility provides water to the city from Lake Michigan and the Sheboygan Regional Wastewater Treatment Plant collects sewage waste from Sheboygan residents, surrounding towns and villages.

Shoreline Metro is the City's premier provider of public transportation to the Sheboygan metro area. Service is provided Monday through Saturday with most routes operating on a 30 minute schedule. All buses are equipped with bike racks and accessible buses for mobility concerns.

The Sheboygan Area School District (SASD) provides 26 schools and just over 10,300 students and is the largest district in the County. SASD provides a wide-variety of educational opportunities, ranging from four-year old kindergarten to college course offered at the high school level all taught by a highly-educated teaching staff.

Sheboygan is proud to have the University of Wisconsin-Sheboygan located within the municipal boundaries. UW-Sheboygan provides associate degrees, as well as several onsite bachelor degrees through collaborative programs with other University of Wisconsin schools.

Sheboygan County is home to Lakeland University. A liberal arts college offering both undergraduate and graduate degrees, Lakeland University provides students with an education that is broad in scope, comprehensive in spirit and focused in at least one area of study. Lakeshore Technical College (LTC) is a leading provider of technical education offering 89 career programs including associate degrees, technical diplomas, technical certificates and apprenticeship programs.

As the City advances in the future, these trends need to be taken into consideration as we plan our resources and services to residents. Today, Sheboygan is rich in opportunities to enjoy the good life. With the lake's scenic and recreational resources, a mix of housing and retail attractions, a broad-spectrum of cultural groups and established health care facilities generally found only in much larger communities, residents proudly call Sheboygan home.

Demographics

Building Permits

Year	Number	Value (millions)
2015	3331	144.0
2014	3238	273.3
2013	3384	28.5
2012	3288	45.9
2011	3235	55.1
2010	3166	29.1
2009	3216	34.3

Employment Trends

Year	Employment	Unemployment Rate
2015	59,614	3.8
2014	57,860	5.2
2013	54,490	7.5
2012	54,420	8.4
2011	55,730	10.3

Parks

Year	Developed Parks	Acres Maintained
2015	38	614.04
2014	38	614.04
2013	36	557.25
2012	36	557.25
2011	36	557.25
2010	36	557.25
2009	35	522.35

Elections (2016)

	Registered Voters	Turn-Out	Percent
Spring General	24,319	14,485	60%

Employment by Industry (2015)

Manufacturing	20,572	35%
Trade, Transportation, Utility	9,932	17%
Education & Health Services	10,565	18%
Leisure & Hospitality	5,539	9%
Professional & Business	4299	7%
Financial Activities	2,621	4%
Construction	2,147	4%
Public Administration	1,438	2%
Other Services	2,435	4%
Total All Industries	59,614	

Public Safety- Police

Number of Sworn Officers	
2016	82
2015	81
2014	81
2013	81
2012	81
2011	81
2010	78
2009	81
Number of Police Stations	1
Number of Fire Stations	5
ISO Rating	2

Public Safety- Firefighter

Number of Sworn Officers	
2016	72
2015	69
2014	72
2013	72
2012	72
2011	72
2010	76
2009	76

Infrastructure

Miles of State Highway System	17
Miles of County Highway System	17
Miles of Local Roads & Streets	196
Miles of Sidewalks	375
Number of City-owned Street Lights	2500

Water/Wastewater (2015)

Active Accounts Serviced	18,797
Water Treated/Distrib.	4,524,778,000
Miles of Sanitary Sewers	171
Miles of Water Main	213

School Registration

Elementary Schools	4,726
Middle Schools	2,597
High Schools	3,056

Area- Square Miles	
2015	14.81
2014	14.71
2013	14.53
2012	14.52
2011	14.46
2010	14.19
2009	14.19
2008	14.19

Age (2010)	
Under 5 years	7.30%
5 to 9 years	6.80%
10 to 14 years	6.50%
15 to 19 years	6.70%
20 to 24 years	6.30%
25 to 29 years	7.40%
30 to 34 years	6.70%
40 to 44 years	6.60%
45 to 49 years	7.40%
50 to 54 years	6.90%
55 to 59 years	5.90%
60 to 64 years	4.90%
65 to 69 years	3.70%
70 to 74 years	2.90%
75 to 79 years	2.70%
80 to 84 years	2.60%
85 years and older	2.60%

Race	
White	82.60%
Black or African American	1.90%
American Indian	0.50%
Asian	8.80%
Other Asian	2.50%
Some other race	3.70%

Population	
2016	48,705
2010	49,288
2000	50,792
1990	49,676
1980	48,085
1970	48,484

Education Attainment (2010)	
(Population 25 years and older)	
High School Graduate	39.90%
Associates Degree	5.90%
Bachelor's Degree	11.00%
Graduate or Professional Degreee	4.80%

Housing Units	
Total Dwelling Units	18,932
Single Family	12,770
Two Family	4,764
Three Family	183
Condominiums	744
Apartment Units	471

Largest Property Taxpayers (2015)	
	Assessed Value
Acuity Mutual Insurance	$48,536,250
Aurora Medical Group	$21,270,750
Nemak	$19,652,600
Amercian Orthodontics	$19,527,900
Plastics Engineering Co.	$15,522,100
Country Village Apartments	$13,953,650
Wal-Mart	$14,637,080
St. Nicholas Hospital	$12,378,910
The Vollrath Company	$11,759,800
Meijer Stores LP	$10,695,830

Major Employers (2016)	
Aurora Medical Group	1,434
Nemak	1,160
Sheboygan Area School District	1,156
Acuity Mutual Insurance	893
Rockline Industries	843
Sheboygan County	687
Fresh Brands Distributing	614
City of Sheboygan	488
American Orthodontics	442
St. Nicholas Hospital	400
Nemschoff, Inc.	400
The Vollrath Company	400

City of
Sheboygan
spirit on the lake.

August 22, 2016

To the Members of the Common Council and Mayor Mike Vandersteen:

Transmitted herein is the City of Sheboygan's 2017 Executive Budget for the fiscal year beginning January 1, 2017.

The Executive Budget represents one of the most important documents presented to and approved by the Common Council. It establishes an operational and financial plan for the delivery of City services and implementation of the City capital improvement program. In today's economic climate, each governmental agency whether local, state, or federal functions with a unique set of challenges and circumstances based on its past decision, financial conditions, and expectations from constituents. This budget seek to balance the needs for community services with equally important need to maintain financial stability.

2017 Budget Summary

The 2017 Executive Budget is more than just revenues, expenses, appropriations, and projects. It serves four basic purposes:

- It is a policy document that is defined by the Common Council as the direction toward which the City is moving.
- It is a financial plan that defines the various sources of funds to be collected as well as the services, programs, and activities that citizens can expect to be provided.
- It is an operational guide for department directors on how programs and activities are structured.
- It is a communication device providing the public and other entities with a document defined in a layperson's language as opposed to past budget's exclusive financial numbers format.

Addressing the Challenge

The 2017 Executive Budget is affected by limited local economic growth in 2015, as a result, a limited property tax levy increase to fund its 2017 budget. As of January 1, 2016, value of new construction during the previous 12 months was $46.8 million – approximately 2 percent of the City's valuation. Consequently, the City (by State law) is allowed to increase the property tax levy to fund 2017 operations and capital expenditures by $421,539.

Regarding Property Taxes, the budget recommends no increase in taxes for existing City's properties which had no change in value. Last year's assessed tax rate of $9.50 per $1000 property valuation will remain unchanged in 2016.

Budget Overview

The 2017 Executive Budget which includes monies for both operating and capital purposes totals $102,747,789. This amount represents an increase over 2016 of $9,038,445 or 10 percent from the prior year – 2016 Amended budget.

OFFICE OF THE CITY ADMINISTRATOR

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- The 2016 Amended Budget did not report budgetary information associated with the Community Development Block Grant Fund; the 2017 Executive Budget does.
- The 2017 Executive Budget includes a new fund – Park, Forestry and Open Space Fund is recommended in order to increase focus on implementing the relevant projects and equipment purchases of the 5 Year Capital Improvement Program. Previously, financial activity associated with this fund was conducted in the General Fund and Capital Projects Fund.

Of the City's six fund categories, two fund categories are recommended to increase their expenditures: Special Revenue and Capital Improvement Funds. The remaining four fund categories are recommended to either remain the same or decrease their expenditures: General, Debt Service, Proprietary, and Fiduciary Funds.

The largest fund expenditure change is the Capital Improvement Funds with an $8,525,006 increase in comparison to 2016.

The following table presents a summary breakdown of budgets by fund.

Budget Summary				
	2016 Amended	2017 Executive	Dollar Change	Percent Change
General Fund	$36,274,722	$36,045,273	($229,449)	0.63%
Special Revenue Funds	$9,205,794	$10,549,753	$1,343,959	14.60%
MEG Unit Fund	$53,827	$53,827	$0	0.00%
Community Development Block Grant Fund	$0	$653,404	$653,404	100.00%
Housing Revolving Loan Fund	$271,192	$270,622	($570)	(0.21%)
Business Revolving Loan Fund	$500,000	$150,000	($350,000)	(70.00)%
Mead Library Fund	$3,033,846	$3,079,654	$45,808	1.51%
Tourism Fund	$1,241,496	$2,013,503	$772,007	62.18%
Park, Forestry, and Open Space Fund	$0	$110,000	$110,000	100.00%
Cable Television Fund	$637,620	$637,529	($91)	(0.01%)
Municipal Court Fund	$904,500	$804,500	($100,000)	(11.06%)
Ambulance Fund	$1,234,957	$1,208,500	($26,457)	(21.42%)
Special Assessment Fund	$345,024	$612,134	$267,110	77.42%
Harbor Centre Marina Fund	$879,520	$911,080	$31,560	3.59%
Redevelopment Authority Fund	$15,000	$45,000	$30,000	200.00%
Storm Water Fund	$88,812	0	($88,812)	(100.00%)
Debt Service Funds	$7,796,507	$7,724,880	($71,627)	(0.92%)
G O Debt Fund	$4,422,673	$4,551,988	$129,315	2.92%
TID 5 Debt Fund	$150	$3,448	$3,298	219.87%
TID 6 Debt Fund	$1,567,249	$1,372,755	($194,494)	(12.41%)
TID 7 Debt Fund	$150	$0	($150)	(100.00%)
TIF 10 Debt Fund	$176,409	$61,003	($115,406)	(65.42%)
TID 11 Debt Fund	$452,303	$535,803	$83,500	18.46%
TID 12 Debt Fund	$168,848	$161,284	($7,564)	(4.48%)
TID 13 Debt Fund	$316,569	$298,044	($18,525)	(5.85%)
TID 14 Debt Fund	$358,275	$331,362	($26,913)	(7.51%)
TID 15 Debt Fund	$175,051	$158,815	($16,236)	(9.28%)
TIF 16 Debt Fund	$0	$86,434	$86,434	100.00%

Environmental TID Debt Fund	$158,830	$163,944	$5,114	3.22%
Capital Improvement Funds	$10,108,665	$18,633,671	$8,525,006	84.33%
Capital Project Fund	$1,064,250	$7,620,007	$6,555,757	616.00%
Capital Improvement Fund	$4,992,287	$10,339,909	$5,347,622	107.12%
Industrial Park Fund	$4,100	$313,755	$309,655	755.26%
TID 12 Debt Fund	$102,528	$150,000	$47,472	46.30%
TIF 16 Debt Fund	$3,945,500	$210,000	($3,735,500)	(94.68%)
Fiduciary Funds	$8,080	$2,000	($6,080)	75.25%
Cemetery Perpetual Care Fund	$540	$2,000	$1,460	270.37%
Everhard/Forrer Trust Fund	$7,540	$0	($7,540)	(100.00%)
Proprietary Funds	$30,315,576	$29,792,212	$(523,364)	(17.26%)
Motor Vehicle Fund	$1,989,788	$2,463,743	$473,955	23.82%
Health Insurance Fund	$7,826,837	$7,412,984	($413.853)	(5.29%)
Liability Insurance Fund	$577,000	$598,900	$21,900	3.80%
Workers Compensation Fund	$602,466	$659,178	$56,712	9.41%
Information Technology Fund	$1,345,072	$905,857	($439,215)	(32.65%)
Boat Facilities Fund	$96,300	$198,435	$102,135	106.06%
Parking Utility Fund	$686,784	$465,637	($221.147)	(3.22%)
Transit Utility Fund	$4,041,541	$4,062,830	$21,289	5.27%
Water Utility Fund*	$5,554,484	$5,680,721	$126,237	2.27%
Wastewater Utility Fund	$7,595,304	$7,343,927	($251,377)	(3.31%)
Total Financial Plan	$93,709,344	$102,747,789	$9,038,445	9.65%

*Approved by Board of Water Commissioners.

In the City's largest fund - General Fund is recommended to decrease by $229,449 or a 0.63 percent.

Personnel Change Highlights

Regarding personnel, the 2017 Executive Budget recommends the following changes over the 2016 Amended Budget authorized positions (positions are full-time unless otherwise noted):

- Addition of the following positions: two Police Officers including an officer with School Resource Officer duties, Digital Evidence Manager, Battalion Officer, and part-time TV Production Technician;
- Elimination of the following positions: Community Service Officer, part-time Records Specialist Clerk, and TV Production Coordinator; and
- Continuation of the following positions that were created or proposed in the second half of 2016: Police Officer, part-time Community Service Officer, and Budget Analyst.

Three 2016 Budget approved but currently vacant Firefighter positions are recommended to be filled in 2017.

Capital Expenditures and Capital Improvement Projects Highlights

The recommended 5-year Capital Improvement Program was the foundation for the consideration of the 2017 Executive Budget's list of approved expenditures and improvement projects.

The following are some highlights:

- $4,000,000 for approximately half of the cost to construct a new City Hall or remodel the existing City Hall;
- $500,000 for the purchase of a replacement Fire Engine;

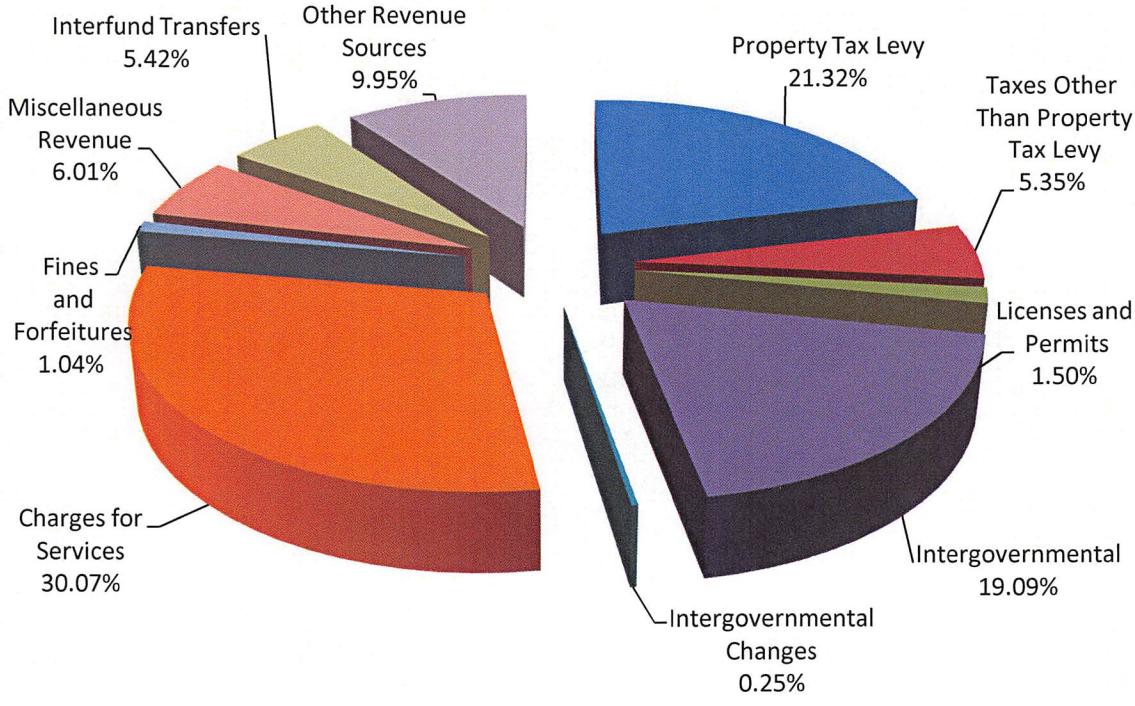
- $900,000 for the asphalt overlay and concrete curb and gutter replacement on Georgia Street from South Business Drive to Ashby Court;
- $1,250,000 for the asphalf overlay over existing concrete pavement on Washington Avenue between S. 18th Street and Lakeshore Drive;
- $1,424,782 for the urban reconstruction project on N. 15th Street between Eisner Avenue and Mayflower Avenue;
- $3,097,920 for the urban reconstruction project on Calumet Drive between Main Avenue and N. 26th Street;
- $3,369,151 for the renovation of the Eighth Street Bridge including mechanical reconditioning and upgrades, concrete approach repairs, bridge railing repairs and bridge repainting;
- $590,000 for the Phase 1 development of the Butzen Sports Complex (net City cost after Sheboygan Area School District contribution);
- $684,000 for the installation of a raw wastewater pump at the Wastewater Treatment Plant; and
- $2,500,00 for the construction of a new elevated storage tank on the City's southside.

Income/Outgo

The following pie charts represent the City's income and outgo. Revenues are grouped by major category; expenditures are shown by program area and by type of expenditure.

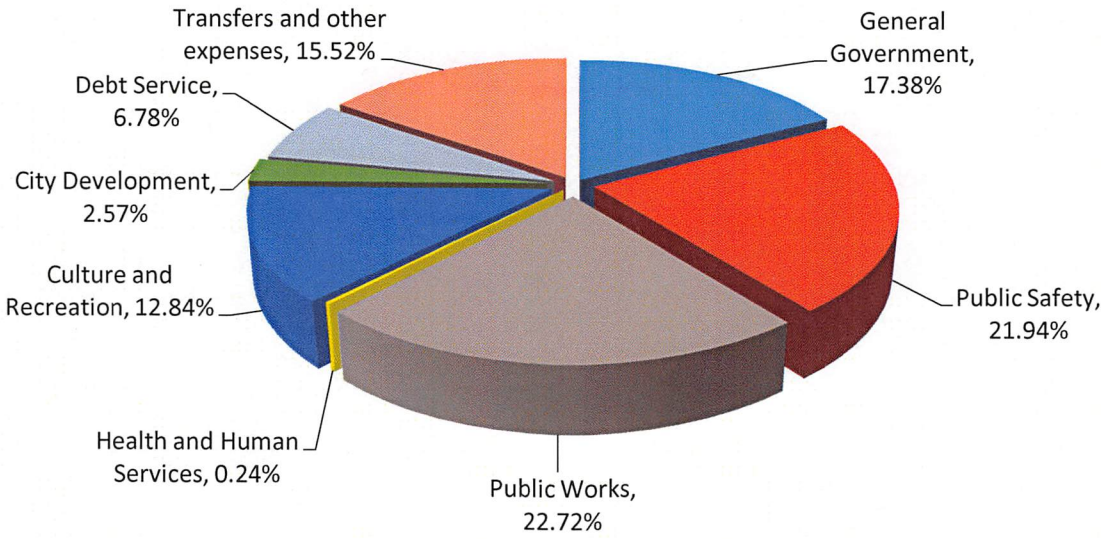
Of the 2017 revenues (Source of Funds) as identified on the pie chart below, Charges for Services representing 30.07 percent which is the largest revenue source. The second largest category – Property Tax Levy represents 21.32 percent.

Where the Money Come From by Source of Funds



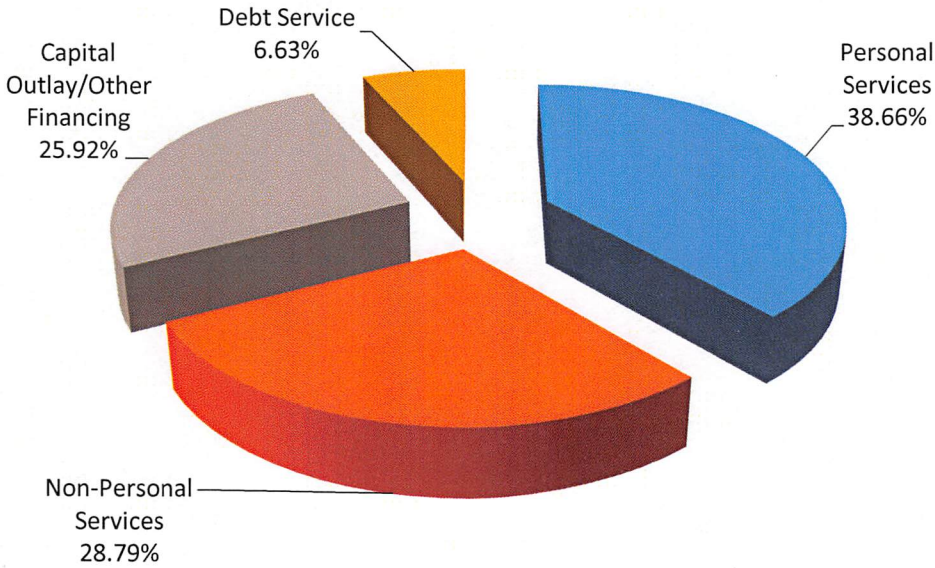
The chart below depicts the breakdown of City expenditures and how the money is spent by program. Transfer and other expenses (which includes transfers between funds and bond proceeds) and Public Works represent the first and second largest areas of program appropriation, accounting for 24.8 percent and 22.0 percent respectively of the total financial program in 2017.

Where the Money Goes by Type of Program



The final chart depicts appropriation by expenditure type (Line Item Category). Personal Services represent the largest portion of the total financial program at 38.66 percent.

Where the Money Goes by Line Item Category



FINANCIAL ASSESSMENT

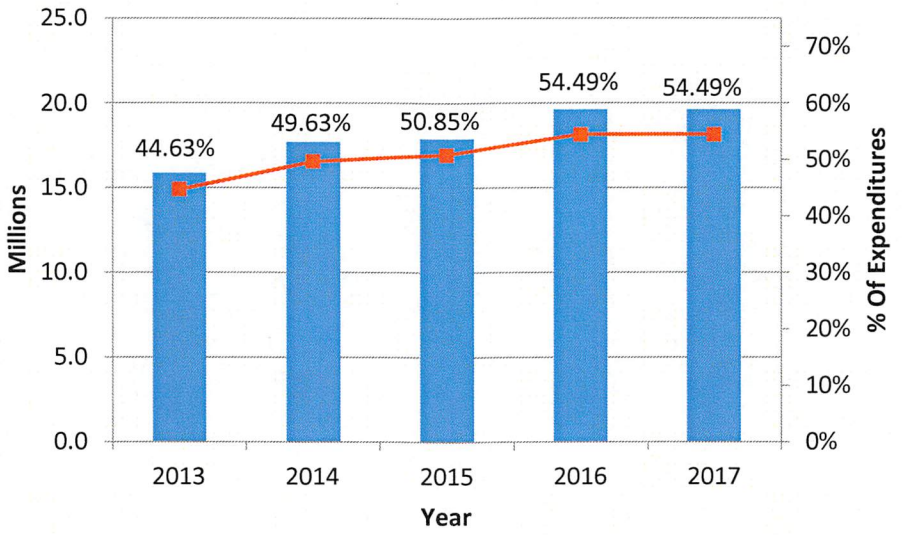
Sheboygan has developed and maintained a strong financial position through conservative financial management and adherence to sound fiscal analysis and policies. The proposed 2017 budget is no exception.

Fund Balances

One measure of a municipality's financial strength is the level of its fund balances. All of the City's fund categories have a positive fund balance for 2017. The Executive Budget identifies a 2 percent use ($710,509) of the projected January 1, 2017 Fund Balances for all funds, except Proprietary Funds. For the Proprietary Funds, the Net Position increases by $1,876,222 or 2 percent.

The City's 2017 unassigned fund balance in the General Fund is projected to be $19.5 million (or $21.3 million total fund balance, including committed fund balance) as of December 31, 2017. This unassigned fund balance represents 54 percent of 2017 General Fund estimated expenditure, which exceeds the recommended City's guideline of 30 percent. In comparison, the 2016 fund balance (as of December 31, 2016) is projected to be the same percent.

General Fund Balance By Dollar Amount and Percent of Expenditures*



*Unassigned

Debt Management

In addition to the management of existing debt and associated reserves, the City also forecast future debt within a framework of policies priorities and financial capacity. Current and anticipated capital improvement objectives, available operating revenue, and tax base fluxuations are all evaluated on an ongoing basis to estimate the extent to which the City may issue additional tax supported debt. This active debt management aids in the development of a sustainable debt portfolio and is a key financial practice contributing to the maintenance of the City's favorable bond rating. The City's overall General Obligation debt as a percentage of the statutory limit including a recommendation to borrow an additional $6,334,909 is 29 percent.

As of December 31	Net Debt Outstanding	Ratio of Net Debt to Debt Capacity
2014	$34,965,437	28.3%
2015	$33,075,255	27.5%
2016	$34,819,531	28.5%
2017	$36,094,489	29.5%

Bond Rating
The City's bond rating is further evidence of its financial strength. Sheboygan's general obligation bonds are currently rated Aa2 by Moody's Investors Service. Having solid financial policies and prudent financial management practices are principle reasons for this excellent bond rating. This high rating translates directly into lower interest rates on the City's debt.

Development Activity
The City of Sheboygan is located on the west shore of Lake Michigan and is substantially surrounded by the developed areas of the Towns of Wilson and Sheboygan and the Village of Kohler. As such, the City has limited opportunities for geographic expansion. The City continues to promote redevelopment of older sections of the community into a higher density.

Regarding new construction, the City experienced in 2016, another year of limited single and two family home construction. A similar pace for single family construction is expected in 2017.

In summer 2016, construction commenced on two downtown apartment projects: South Pier Sheboygan, LLC (Phase 1) – $11.7 million total valuation and LCM Funds - $15.1 million valuation. Two additional apartment projects on the west and north side: Meadow Land Apartments (Phase 2) - $5.1 million total valuation and Washington School Apartments - $7 million valuation. A mixed use $10.2 million downtown development, by Oakbrook Corporation, is under construction which is comprised of 81 apartments and 4,054 square feet of commercial space.

A local insurance company, ACUITY, is completing a 240,000 square foot addition of office space and 640 car parking structure with a value of $75 million. Also expected to be completed in 2016 are Alliant Energy's $114 million Air Quality Control System, Old Wisconsin Sausage's $20 million manufacturing facility, and Fifth Generation, LLC's $3 million warehouse facility.

Following the great recession, the City continues to experience declining values on existing property. During this past year, this trend continued but the residential property category remained unchanged.

BUDGETARY OUTLOOK
Due to the constraints of the State-imposed tax levy freeze on existing properties, the City can only receive additional tax levy from new (non-TID) development. Consequently, the Common Council has recently taken steps to increase revenues through its approval of or extension of user fees – Wheel Tax (vehicle registration fee) of approximately $800,000 and Garbage Fee of approximately $1.1 million. The Sheboygan County Board of Supervisor, for 2017, has implemented a 0.5 percent sales tax and will allocate approximately $400,000 (first year - $300,000) to the City of Sheboygan. The City must continue to monitor its fund balances in all funds and what opportunities exist in the use of Applied Fund Balance to proceed with projects and equipment purchases as identified in the Capital Improvement Program.

Significant private development projects slated for 2017 initial construction include Aurora Health Care's $86 million out-patient surgery center and medical office building and Meijer's $15 million retail center.

CONCLUSION

The 2017 Executive Budget is committed to the City's policy of preserving Sheboygan's quality of life and solid financial position by achieving a balanced budget and making decisions within the context of its debt management plan.

Consistent with the City's effort to increase transparency, the City will be providing quarterly financial information including revenue and expenditures. In addition to financial information, the City will also present key departmental and fund benchmarks.

I want to thank all of the City's Management Team, especially Finance Director/Treasurer Nancy Buss for their assistance in transforming a 35-page budget into the comprehensive 394-page Executive Annual Program Budget.

Respectively submitted,

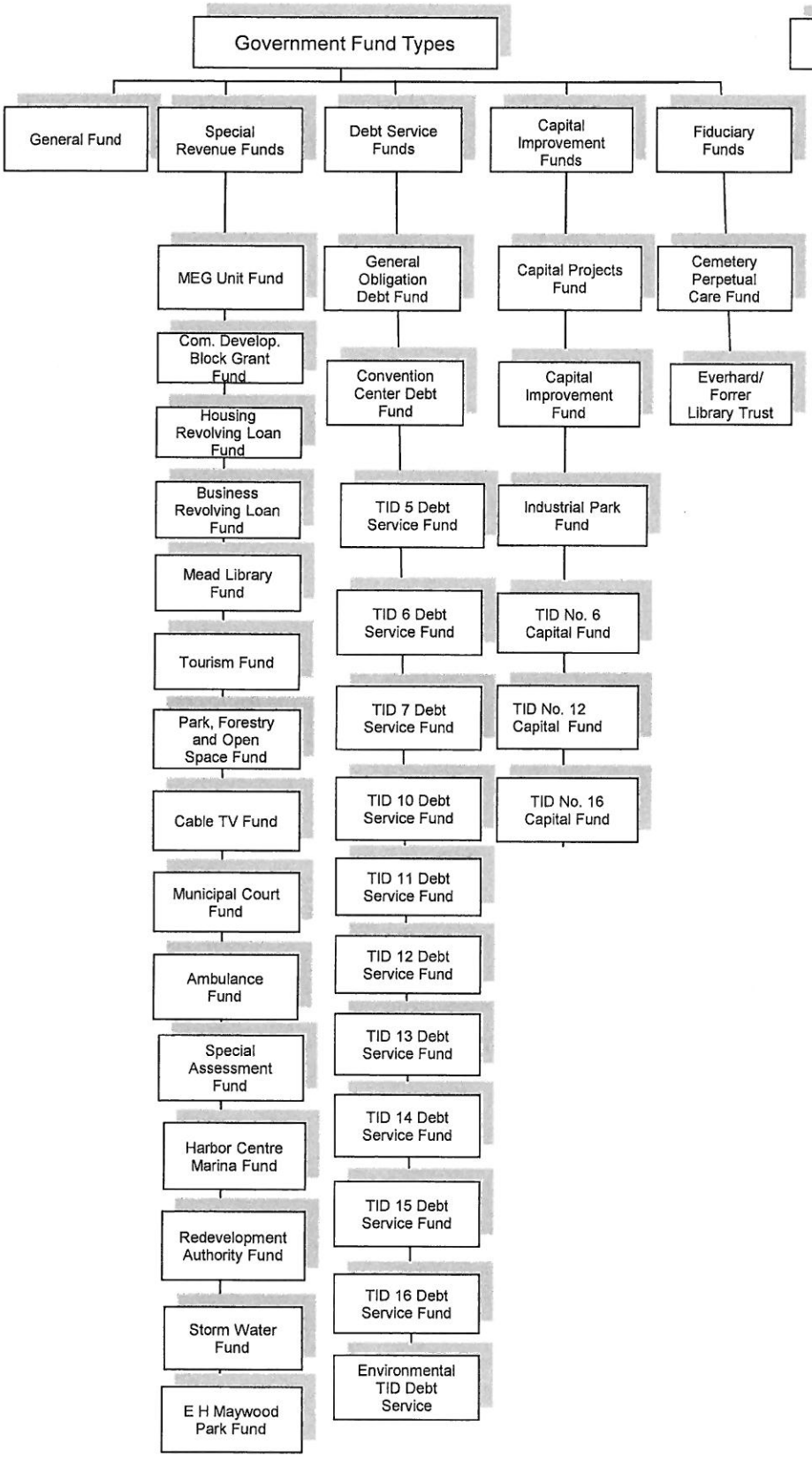
Darrell Hofland

Darrell Hofland
City Administrator

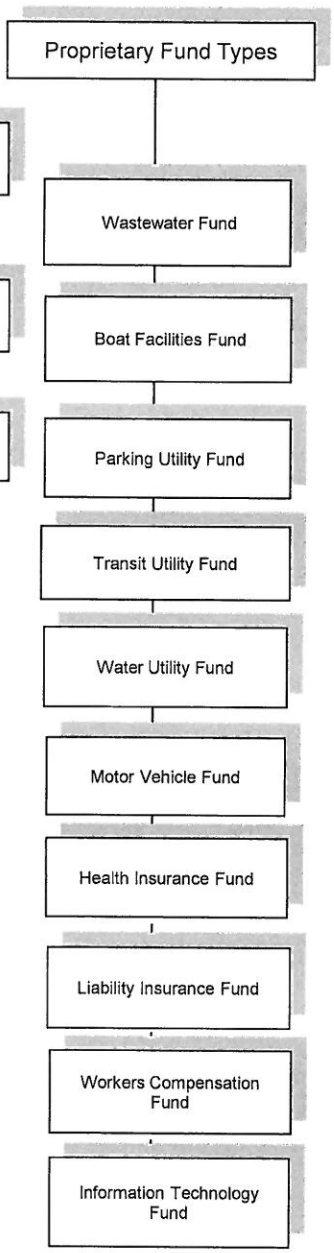
FUND STRUCTURE

By Budgetary Basis

Modified Accrual Basis of Budgeting



Accrual Basis of Budgeting



BUDGETARY BASIS

Budgetary Basis refers to the point in time at which revenues and expenditures are recognized in the accounts and reported in the financial statements.

Modified Accrual is the method under which revenues and other financial resource increments are recognized when they become susceptible to accrual; that is, when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay the liabilities of the current period.

The **Governmental Funds (General, Special Revenue, Debt Service, and Capital Improvement) and Fiduciary Funds** are budgeted and accounted for using the *modified accrual basis of accounting*.

Property taxes are recorded in the year levied as receivable and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. Property taxes are levied and billed in December; payment in full or the first installment payment due date is January 31; the second installment payment due date is July 31.

Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the City is entitled to the aids.

Special assessments are recorded as revenues when collected. Annual installments due in future years are reflected as receivables and deferred revenues.

Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Accrual Basis indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

Financing reporting for the **Proprietary Funds** is on the *accrual basis of accounting*. Depreciation is budgeted as a separate capital and debt activity and is identified as part of the balance sheet for presentation.

FUND DESCRIPTIONS

Governmental accounting systems should be organized and operated on a fund basis. Individual resources are allocated to, and accounted for, in separate accounting entities, identified as funds, based upon the purposes for which they are to be spent and the means by which spending activities are legally controlled.

Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

Individual funds are classified into three broad categories: Governmental, Proprietary, and Fiduciary. All funds are appropriated.

Governmental Fund Types

Governmental Fund Types are subdivided into four sections: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Improvement Funds.

- General Fund: The general operating fund used to account for most of the day to day activities of the City.
- Special Revenue Funds: Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- Debt Service Funds: Account for the accumulation of resources for the payment of general long-term debt principal, interest, and related costs.
- Capital Improvement Funds: Account for the financing and expenses associated with major equipment purchases, land purchases or infrastructure projects.

Fund 101 – General Fund (Major Fund)

The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include: property taxes and intergovernmental revenue. The major departments funded are: Office of the Mayor, Office of the City Administrator, City Clerk, Finance, Human Resources, Legal, Police, Fire, Building Inspection, Public Works, Parks, and Planning and Development. This fund is considered a major fund.

Fund 202 – Police MEG Unit Fund (Non-Major Fund)

The Police MEG Unit Fund is a Special Revenue Fund used to account for the operation of a multi-jurisdictional drug unit in Sheboygan County. This fund is considered a non-major fund.

Fund 215 – Community Block Grant Entitlement Fund (Non-Major Fund)

The Community Development Block Grant Fund is a Special Revenue Fund used to account for costs associated expenditures within the Community Block Grant entitlement funds. Annually, the City of Sheboygan receives entitlement from the U S Department of Housing and Urban Development to benefit residents living within low to

moderate income levels in the City. The expenditures of the grant funds are recommended annually by the Strategic Fiscal Planning Committee after review of the programs within the parameters of the federal funding and approved by the Common Council. This fund is considered a non-major fund.

Fund 222 – Housing Revolving Loan Fund (Non-Major Fund)

The Housing Revolving Loan Fund is a Special Revenue Fund used to account for costs associated with operating the loan program which offers low interest and/or deferred principal payments for owner-occupied and owner-investor properties that house low to moderate income persons to provide safe and affordable housing opportunities in the City. This fund is considered a non-major fund.

Fund 255 – Mead Public Library Fund (Non-Major Fund)

The Mead Public Library Fund is a Special Revenue Fund used to account for current operations and capital costs associated with the Mead Public Library. This fund is considered a non-major fund.

Fund 260 – Room Tax Fund (Non-Major Fund)

The Room Tax Fund is a Special Revenue Fund used to account for the collection of room tax revenue and the use of the funds. This fund is considered a non-major fund.

Fund 265 – Park, Forestry and Open Space Fund (Non-Major Fund)

The Park, Forestry and Open Space Fund is a Special Revenue Fund used to account for activities and capital costs associated with implementing park and forestry related projects to improve the quality of life in the City. This fund is considered a non-major fund.

Fund 270 – Cable TV Fund (Non-Major Fund)

The Cable TV Fund is a Special Revenue Fund used to account for all cable television franchise fees and the operation of WSCS, the City's cable channel.. This fund is considered a non-major fund.

Fund 275 – Municipal Court Fund (Non-Major Fund)

The Municipal Court Fund is a Special Revenue Fund used to account for the collection of fines and forfeitures of the City of Sheboygan and Village of Kohler. This fund is considered a non-major fund.

Fund 280 – Ambulance Fund (Non-Major Fund)

The Ambulance Fund is a Special Revenue Fund used to account for the the collection and expenses relating to the Fire Department-provided ambulance service. This fund is considered a non-major fund.

Fund 285 – Special Assessment Fund (Non-Major Fund)

The Special Assessment Fund is a Special Revenue Fund used to account for special assessment outstanding to property owners where infrastructure projects resulted in assessments. This fund is considered a non-major fund.

Fund 290 – Harbor Centre Marina Fund (Non-Major Fund)

The Harbor Centre Marina Fund is a Special Revenue Fund used to account for activities associated with the operation of the Marina in conjunction with a management agreement.. This fund is considered a non-major fund.

Fund 295 – Redevelopment Authority Fund (Non-Major Fund)

The Redevelopment Authority Fund is a Special Revenue Fund used to account for activities relating to the prevention and elimination of blight and slum conditions in the City. This fund is considered a non-major fund.

Fund 605 – Storm Water Fund (Non-Major Fund)

The Storm Water Fund is a Special Revenue Fund used to account for activities relating to the erosion control activity in the City. This fund is considered a non-major fund.

Fund 806 – E.H.May Environmental Park Fund (Non-Major Fund)

The E.H.May Environmental Park Fund is a Special Revenue Fund used to account for donations and contributions used for the specific purpose of promotion, maintenance and development of the Ellwood H. May Environmental Park and its programs. This fund is considered a non-major fund.

Fund 301 – Debt Service Fund (Major Fund)

The Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general long term debt principal, interest, and related costs. This fund is considered a major fund.

Fund 304 – TID No. 6 Debt Service Fund (Major Fund)

The TID No. 6 Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general obligation long term debt principal, interest, and related costs for Tax Incremental District No. 6. This fund is considered a major fund.

Fund 305 – TID No. 5 Debt Service Fund (Major Fund)

The TID No. 5 Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general obligation long term debt

principal, interest, and related costs for Tax Incremental District No. 5. This fund is considered a major fund.

Fund 307 – TID No. 7 Debt Service Fund (Major Fund)

The TID No. 7 Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general obligation long term debt principal, interest, and related costs for Tax Incremental District No. 7. This fund is considered a major fund

Fund 310 – TID No. 10 Debt Service Fund (Major Fund)

The TID No. 10 Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general obligation long term debt principal, interest, and related costs for Tax Incremental District No. 10. This fund is considered a major fund.

Fund 311 – TID No. 11 Debt Service Fund (Major Fund)

The TID No. 11 Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general obligation long term debt principal, interest, and related costs for Tax Incremental District No. 11. This fund is considered a major fund.

Fund 312 – TID No. 12 Debt Service Fund (Major Fund)

The TID No. 12 Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general obligation long term debt principal, interest, and related costs for Tax Incremental District No. 12. This fund is considered a major fund.

Fund 313 – Environmental TID No. 1 Debt Service Fund (Major Fund)

The Environmental TID No. 1 Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general obligation long term debt principal, interest, and related costs for Environmental Tax Incremental District No.1. This fund is considered a major fund.

Fund 314 – Convention Center Debt Service Fund (Major Fund)

The Convention Center Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general obligation long term debt principal, interest, and related costs of the Convention Center. This fund is considered a major fund.

Fund 316 – TID No. 13 Debt Service Fund (Major Fund)

The TID No. 13 Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general obligation long term debt principal, interest, and related costs for Tax Incremental District No. 13. This fund is considered a major fund.

Fund 317 – TID No. 14 Debt Service Fund (Major Fund)

The TID No. 14 Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general obligation long term debt principal, interest, and related costs for Tax Incremental District No. 14. This fund is considered a major fund.

Fund 318 – TID No. 15 Debt Service Fund (Major Fund)

The TID No. 15 Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general obligation long term debt principal, interest, and related costs for Tax Incremental District No. 15. This fund is considered a major fund.

Fund 319 – TID No. 16 Debt Service Fund (Major Fund)

The TID No. 16 Debt Service Fund is a Debt Service Fund used to account for the accumulation of resources for the payment of general obligation long term debt principal, interest, and related costs for Tax Incremental District No. 16. This fund is considered a major fund.

Fund 400 – Capital Projects Fund (Non-Major Fund)

The Capital Projects Fund is a Capital Improvement Fund used to account for the costs associated with projects, major equipment purchases and land purchases included in the tax levy and funded through State and Federal grants as well as contributions to the City. This fund is considered a non-major fund.

Fund 407 – Industrial Park Fund (Non-Major Fund)

The Industrial Park Fund is a Capital Improvement Fund used to account for the costs associated with the development of land for industrial park development. This fund is considered a non-major fund.

Fund 411 – TID No. 6 Capital Project Fund (Non-Major Fund)

The TID No. 6 Capital Project Fund is a Capital Improvement Fund used to account for the costs associated with the project plan for development. This fund is considered a non-major fund.

Fund 422 – TID No. 12 Capital Project Fund (Non-Major Fund)

The TID No. 12 Capital Project Fund is a Capital Improvement Fund used to account for the costs associated with the project plan for development. This fund is considered a non-major fund.

Fund 426 – TID No. 16 Capital Project Fund (Non-Major Fund)

The TID No. 16 Capital Project Fund is a Capital Improvement Fund used to account for the costs associated with the project plan for development. This fund is considered a non-major fund.

Fund 476 – 2017 Capital Improvement Fund (Non-Major Fund)

The 2017 Capital Improvement Fund is a Capital Improvement Fund used to account for projects in the 2017-2021 Capital Improvement plan approved for funding. Projects include infrastructure improvements and equipment purchases. This fund is considered a non-major fund.

Fiduciary Fund Types

Fiduciary Funds: Accounts for activities which the principal asset is permanently reserved.

Fund 805 – Cemetery Perpetual Care Fund (Non-Major Fund)

The Cemetery Perpetual Care Fund is a Fiduciary Fund established by City ordinance to aid in the maintenance of Wildwood Cemetery. Revenues, derived principally from interest on the trust balance, are used to pay a certain portion of the maintenance costs of the cemetery. This fund is considered a non-major fund.

Fund 850 – Everhard/Forrer Library Trust Fund (Non-Major Fund)

The Everhard/Forrer Library Trust Fund is a Fiduciary Fund established through private donations for the purpose of benefiting the library. Expenditures are restricted to library programs and repairs. This fund is considered a non-major fund.

Proprietary Fund Type

Proprietary Fund Type are subdivided into two sections: Enterprise Funds and Internal Service Funds.

- Enterprise Funds: Account for the operations that are financed and operated in a manner similar to private business, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

- Internal Service Funds: Account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or to other governments on a cost reimbursement basis.

Fund 601 – Wastewater Utility Fund (Major Fund)

The Wastewater Utility Fund is an Enterprise Fund that accounts for segregated costs associated with the Wastewater System in order to establish fair and equitable sewer service rates, providing service to residential, municipal and commercial customers and bills customers on either a monthly or quarterly basis. This fund is considered a major fund.

Fund 611 – Boat Facilities Fund (Non-Major Fund)

The Boat Facilities Fund is an Enterprise Fund established to segregate revenues and expenditures for the purpose of determining adequate user fees for the riverfront boat mooring facilities. This fund is considered a non-major fund.

Fund 650 – Parking Utility Fund (Non-Major Fund)

The Parking Utility Fund is an Enterprise Fund established to account for revenues derived from parking meters, permits and other revenues attributable to parking. The revenues are used to defray administrative and operational costs related to parking operations and to acquire, landscape, beautify and construct parking lots and structures. This fund is considered a non-major fund.

Fund 651 – Transit Utility Fund (Major Fund)

The Transit Utility Fund is an Enterprise Fund established to segregate revenues and expenditures of the Transit System for the purpose of determining adequate user fees giving consideration to additional funding from the Federal, State and City government. This fund is considered a major fund.

Fund 804 – Water Utility Fund (Major Fund)

The Water Utility Fund is an Enterprise Fund established to account for all activities necessary to provide water services to residents of the City and outlying areas. Fund activities include administration, billing and collection, operations, maintenance, financing and related debt service. This fund is considered a major fund.

Fund 701 – Motor Vehicle Fund (Non-Major Fund)

The Motor Vehicle Fund is an Internal Service Fund established to account for central automotive equipment operations. Operations include the repair and maintenance of vehicles and motorized equipment used by the City. This fund is considered a non-major fund.

Fund 704 – Health Self Insurance Fund (Non-Major Fund)

The Health Self Insurance Fund is an Internal Service Fund established to account for the risk management program established for health insurance. This fund is considered a non-major fund.

Fund 705 – General Liability Self Insurance Fund (Non-Major Fund)

The General Liability Self Insurance Fund is an Internal Service Fund established to account for the joint venture between the City of Sheboygan and the Wisconsin Mutual Insurance Commission (WMIC) and the Cities and Villages Mutual Insurance Company (CVMIC). This fund is considered a non-major fund.

Fund 706 – Worker's Compensation Self Insurance Fund (Non-Major Fund)

The Worker's Compensation Self Insurance Fund is an Internal Service Fund established to account for worker's compensation payments made by the City since it became self-insured for worker's compensation as of June 1, 1992. All departments are charged similarly to if the City was insured by an outside entity. This fund is considered a non-major fund.

Fund 707 – Information Technology Fund (Non-Major Fund)

The Information Technology Fund is an Internal Service Fund established to account for use of computer time, service and maintenance of computer equipment for all City departments. This fund is considered a non-major fund.

Major Fund Definition

A Major Fund is defined as a fund that reports at least 10 percent of total governmental assets, liabilities, revenues or expenditures and at least five percent of combined City assets, liabilities, revenues or expenditures. A government agency may choose to classify a fund as a major fund if that fund has particular importance to financial users. By definition, the General Fund is always considered a major fund. The remaining major funds are Debt Service Fund, TID Debt Service Funds, Wastewater Utility Fund, Transit Utility Fund and Water Utility Fund.

The non-major funds consist of:

- Special Revenue Funds: Police MEG Unit Fund, Community Block Grant Entitlement Fund, Housing Revolving Loan Fund, Mead Library Fund, Room Tax Fund, Park, Forestry and Open Space Fund, Cable TV Fund, Municipal Court Fund, Ambulance Fund, Special Assessment Fund, Harbor Centre Marina Fund, Redevelopment Authority Fund, Storm Water Fund and E. H. May Environmental Park Fund

- Capital Projects Funds: Capital Projects Fund, Industrial Park Fund, TID No. 6 Capital Project Fund, TID No. 12 Capital Project Fund, TID No. 16 Capital Project Fund and 2017 Capital Improvement Fund,

- Fiduciary Funds: Cemetery Perpetual Care Fund and Everhard/Forrer Library Trust Fund

- Enterprise Funds: Wastewater Utility Fund, Boat Facilities Fund, Parking Utility Fund, Transit Utility Fund and Water Utility Fund.

- Internal Service Funds: Motor Vehicle Fund, Health Self Insurance Fund, General Liability Self Insurance Fund, Worker's Compensation Self Insurance Fund and Information Technology Fund.

Relationship between Budgeting and Accounting

This budget is adopted on a basis consistent with GAAP, except for certain items that are adjusted on the City's accounting system at fiscal year-end. During the year the City's accounting system reflects changes in the budget approved by the Common Council, typically an increase in estimated revenue and appropriation upon notification of grants or gifts. Department heads monitor budget to actual expenses via accounting system reports on a monthly basis.

The major differences between this adopted budget and GAAP for governmental funds are: a) certain revenues and expenditures, (e.g., compensated absences) not recognized for budgetary purposes are accrued (GAAP); b) supply inventory and self-insurance contributions are recognized as expenditures for budgetary purposes only. Proprietary Fund differences consist of the following: a) certain items, e.g., principal expense and capital outlay, are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP); b) depreciation is recorded as an expense (GAAP) and not recognized for budgetary purposes.

OVERVIEW OF BUDGET POLICIES, PRESENTATION, AND PROCESS

1. BUDGET POLICIES

Introduction

The City of Sheboygan program budget serves as a comprehensive, rational guide for financial decision-making and operations management throughout the fiscal year.

This is accomplished by the existence of **policies and procedures** that apply uniformly throughout all City Funds, all departments and all programs and services.

A. Forecasting Methodology of Revenues and Expenditures

Each year, the City must develop a plan of action – forecasting, for projecting its revenue and expenditures.

Forecasting provides an estimate of how much revenue will be available and the resources required to meet current service levels and programs over the forecast period, along with an understanding of how the total financial program will be affected by the demographic and economic factors driving these forecasts. The value of forecasts is in estimating whether, given assumptions about local financial policies and economic trends, Sheboygan will have sufficient resources to meet the resource requirements of ongoing, planned, or mandated programs. Forecast models have the added value of providing a planning tool for capital projects and/or whether bonded indebtedness will be required for capital funding. In short, forecasting provides an estimate of the financial flexibility of the City, as well as insight into property value, revenue, and service options the City Council must address.

The City of Sheboygan forecasting methodology reflects a combination of internal analysis and locally generated consensus forecasts covering such factors as: population growth, real estate property values, income per capita, and inflation. Specifically, for the revenue forecasts, we begin with models that include prior year actual collections and project the balance of the current fiscal year based on prior year patterns. For the remaining years of the revenue forecast, we look to consensus forecasts (such as the Wisconsin Department of Revenue) for an indication of the expected trends in key economic and demographic indicators. Typically, these forecasts cover the state as a whole, so adjustments to reflect unique conditions in Sheboygan are sometimes necessary.

In general, Sheboygan seeks to match revenue sources with the economic and/or demographic variables that most directly affect year-to-year changes in those revenues. For example, major revenue such as the City's property taxes will reflect consensus forecasts related to real estate property values; whereas, revenue from building permits and plan reviews will be tied to the expected trends in development and re-development. By identifying and utilizing as many revenue-related variables as possible in our forecast, Sheboygan hopes to minimize the risks of overstating or understating revenues that could arise from using only a few variables to forecast all revenue sources.

The City of Sheboygan's approach to forecasting in general is to apply a conservative philosophy that will produce its long-term goal of not overstating revenues nor understating expenditures. Sheboygan recognizes that economic forecasting is not an exact science and at times relies upon the best professional judgment of the forecaster. To reduce the risks of miscalculating revenues or expenditures, we attempt to identify as many factors as possible that may contribute to changes in revenues and expenditures. The City's revenue and expenditure budgets are comprised of many unique elements that respond to a variety of external factors such as population growth, development, inflation, and interest rates. The following provides our assumptions relating to major revenues and expenditures.

For expenditures, increases are most closely linked to inflation (including general inflation, market adjustments to salaries, and changes in benefit costs). As with its revenue forecasts, Sheboygan considers consensus forecasts related to general inflation (particularly the trends projected). For certain expenditure categories (such as fuel and utilities), we apply inflation factors that reflect the historical rate of price inflation in these categories relative to overall inflation as identified and forecasted by the U.S. Department of Commerce. For utilities, the City tracks the local utility (natural gas and electricity) company's (Alliant Energy and WI Public Service Corporation) rate increase or decrease application to the Wisconsin Public Service Commission to make projections.

The outlook is for local economic growth in Sheboygan is positive. Alliant Energy, A Chappa Holding Co, Saco Polymers, Old Wisconsin Sausage, and Acuity are industrial and commercial expansions planned for completion in 2016, resulting in an additional 200 new labor position. Sheboygan, along with Two Rivers, Manitowoc and Port Washington was approved by NOAA in 2015 to be designated as a National Marine Sanctuary for Great Lakes Shipwrecks, increasing economic development options for the local economy as well as approximately $500 million more in visitor spending in Sheboygan County.

State of Wisconsin payments to local governments is expected to remain stable via Shared Revenue, General Transportation Aids, Connecting Highway Payments, Computer Aids and Expenditure Restraint Program. Governor Walker, sworn in to his second term in 2015, continues to focus on cutting bureaucratic red tape so government is more effective, efficient and accountable. The State's biennial budget was passed in July 2015 and is in place through mid 2017.

On a federal level, the duration of the economic expansion may largely be a function of low inflation and moderate rate of economic growth. A possibility exists that the Federal Reserve may increase interest rates in late 2016 due to reported stronger economic activity including household spending and lower unemployment rates.

B. Resource Allocation and Planning Policy

The allocation of available resources among various City programs and services will vary from year to year in response to current community needs as well as long range

goals. The goals, in turn, are identified throughout each fiscal year by City management with final approval by the Common Council.

In conjunction with City goals, the City annually updates its five year Capital Improvement Program (CIP) in anticipation of the upcoming budget development. Following a review by the Common Council's standing committees, the Management Team submits their CIP requests to the City Administrator. The City Administrator coordinates the requests and submits a recommendation to the Capital Improvements Commission, which reviews and rates the CIP requests. Recommendations of the Capital Improvements Commission are then forwarded to the Plan Commission and ultimately the Capital Improvement Projects to be included in the annual budget are approved by the Common Council.

C. Capital Improvement Policy

Annually, the City develops a five year CIP. Included in the Plan are capital expenditures and capital projects. They are defined as follows:

> Capital Expenditures – Charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of $25,000 and a useful life expectancy of at least two years.
>
> Capital Improvement Projects – An undertaking that has a specific objective, can be easily distinguishable from other work being performed, has a definite beginning and end, does not occur annually, and has a total cost in excess of $25,000.

Annually, the City's budget includes capital expenditures in two funds, borrowed funds are appropriated in the Capital Improvements Fund and non-borrowed funds are appropriated in the Capital Projects Fund.

The approved list of CIP projects will be included in the Appendix of the approved budget.

D. Executive Policy

Included each year in the City Administrator's preliminary budget instructions to department heads is a statement of budget parameters approved by the Strategic Fiscal Planning Committee and Common Council. The parameters serve as a guide for the upcoming fiscal year.

- General Fund Budget that retains eligibility for Wisconsin's Expenditure Restraint Program.
- Equalized tax rate to increase no more than inflationary levels.
- Maintain City services with no decrease in service level.
- Leverage City resources through partnerships and shared services / facilities with other entities.

- Leverage intergovernmental money to help offset City cost for projects or programs that promote City priority goals or objectives.
- Funding for 2% increase in wages for City workforce.
- Review user fees including utility rates.
- Identify planned borrowed funds which will not affect City's current Aa2 bond rating.
- Continue Garbage User fee which frees up property tax levy for funding street projects.
- Balance all Fund budgets, if necessary utilize applied fund balance or planned borrowed funds proceeds
- Incorporate 2017 projects, equipment and vehicles identified in the 2017 – 2021 Capital Improvement Plan.
- Continue use of donations between Tax Incremental Districts.
- Maintain a minimum of 25% uncommitted Fund Balance in the General Fund budget.

E. Program/Service Level Budget versus Line Item Budget

The City of Sheboygan budget incorporated two distinct components: a program/service level budget and a line item budget. Please note that the budget is approved by the City Council at the fund level with the exception of the General Fund, which is approved at the functional level – General Government, Public Safety, Public Works, etc.

Program/Service Level Budget Policy – The basis function of City government is to carry out programs and provide services that benefit citizens of the City of Sheboygan, the City budget itself is organized around programs and services provided by various City departments.

At the beginning of each program budget is a statement or mission of each program. Benchmark Measurements have also been incorporated into the document in order to identify quantitative goals. This information is useful to budget managers in weighing proposed budget increases or reductions.

Responsibility for establishing program/service level budget policy each fiscal year rests jointly with the Common Council and the Management Team.

Line Item Budget Policy – In the City's budget concept, a line item budget is an accounting and reporting tool used in monitoring and managing the adopted program/service level budget.

A line item budget organizes costs by type of class of expenditures and by source of revenue. Because its format adapts easily to an accounting/reporting financial system, the line item budget becomes a basic tool for yearlong financial reporting and budget management.

F. Fund Policy

In municipal budgeting, a "fund" is a self-balancing set of accounts with revenues earmarked for specific programs or purposes. The City's Program Budget consists of the following types of funds:

Governmental Funds:

General Fund: Account for the general activities of the City. The principal sources are property taxes and state aids. All departments are financed through this fund with public safety and public works as the largest expenditures.

Special Revenue Funds: Account for proceeds from specific revenue sources that are restricted to expenditures for specific purposes. The funds include: Police MEG Unit Fund, Housing Revolving Loan Fund, Revolving Loan Fund, Mead Library Fund, Room Tax Fund, Park, Forestry and Open Space Fund (new for 2017), Cable TV Fund, Municipal Court Fund, Ambulance Fund, Special Assessment Fund, Harbor Centre Marina Fund, Redevelopment Authority Fund, Storm Water Fund and E. H. May Environmental Park Fund.

Debt Service Funds: Accounts for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. The funds include debt service payments for General Obligation Debts of the City and Debt of the Tax Incremental Districts.

Capital Project Funds: Account for the financing and expenses associated with major equipment purchases, land purchases and infrastructure projects for the City and Tax Incremental Districts. The funds include: Capital Projects Fund, Industrial Park Fund, TID No. 6 Capital Project Fund, TID No. 12 Capital Project Fund, TID No. 16 Capital Project Fund and Capital Improvement Fund.

Proprietary Funds: Account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City of Sheboygan has two types of Proprietary Funds: Enterprise Funds and Internal Service Funds. The Enterprise Funds are the Parking Facility Fund, Boat Facility Fund, Transit Utility Fund, Water Utility, and Wastewater Treatment Plant Fund. The Internal Service Funds are the Motor Vehicle Fund, Health Insurance Fund, Liability Insurance Fund, Workers Compensation Fund, and Information Technology Fund.

Fiduciary Funds: Account for activities in which the principal assets are permanently reserved (Cemetery Perpetual Care Fund and Library Trust Fund).

Throughout the upcoming fiscal year, the City budget may be amended as needed to reflect new sources of revenue or changes in appropriations for any fund.

Any proposed change in a fund budget must be processed through the City's financial accounting and reporting systems in accordance with existing City policies and procedures.

G. Policy on Carry-Forward Balances

Monies appropriated but not expended within a given fiscal year are carried forward into the next fiscal year as either obligated or surplus revenue. The following carry-forward procedures vary according to the fund in which the balance accrued:

General Fund – Monies are allocated each year in the City budget to various departments, programs and activities. However, if those monies have not been expended at the end of each fiscal year, they automatically revert to the General Fund's fund balance rather than being carried forward as a departmental surplus. Two exceptions to this rule are encumbered amounts (see section H) and unassigned fund balances. At year end, if the City's unassigned fund balance is below the policy minimum, any unused contingency funds will be used to increase the City's unassigned fund balance.

Proprietary Fund – Revenues may accrue positive fund balances from year to year without loss of those monies to other funds or programs. At the end of each fiscal year, Enterprise Funds and Internal Service Funds balance is carried forward as surplus (Retained Earnings).

Special Revenue Funds and the Capital Project Funds are earmarked for specific programs or purposes. Balances in these funds are carried forward to the next fiscal year as unobligated surplus, unless monies are encumbered for a project in process. In that case, the encumbrance amount is carried forward as obligated surplus revenue.

Donations, which are received and are not spent, are carried forward from one year to another.

H. Policy on Encumbrances

An encumbrance is a method of obligating monies for future expenditures. Specifically, in City budgeting, an encumbrance is used to keep unexpended monies from reverting back to their source at the end of each fiscal year.

Monies may be encumbered by either of two methods:

- A purchase order, approved and issued before the close of a fiscal year, will encumber monies to pay for goods and services ordered, upon delivery.
- A contract for goods or services, drawn up and approved in accordance with the City's contracting policy, may also encumber funds for payment in the fiscal year, provided the amount and source of funds have been clearly identified in the approving motion.

I. Chart of Account Policy

Expense categories used in the City's Annual Program Budget and its supporting system are established in a master list known as the Chart of Accounts. This list establishes uniform expenditures/cost titles and corresponding account numbers for use

by all City departments. In the Appendix, the adopted budget includes the list and definition of commonly used accounts.

The Chart of Accounts may be expanded or reduced. Requests for amendments to the Chart of Accounts must be initiated by a Department Head and approved by the Finance Director.

J. Contingency Policy

Budgeting for contingencies in each fiscal year is the City Administrator's responsibility. Departmental budgets are prohibited from containing planned contingencies.

K. Cost Allocation Policy

For various reasons, the City may wish to identify overhead or administrative costs associated (directly or indirectly) with a specific program or activity. The most common uses of this information are in inter-departmental charging for shared personnel, equipment, and materials.

The process of identifying, computing, and assigning these costs to the appropriate fund or department is known as cost allocation. The City's Finance Department performs this function.

2. BUDGET PRESENTATION

Most funds are divided by cost centers. The cost center can be a fund, major program, department or other activity for which control of expenditures is considered desirable.

Each fund budget is discussed in the Budget Message as well as in each fund section of the budget document. For each program budget, a summary sheet identifies the following information:

- Department or Fund Purpose: explains the mission for the program budget or fund.
- Department or Fund Description: identifies the background and purpose of the program budget or fund.
- 2017 Budget Highlights: lists the significant budgetary changes involving personnel or project cost in comparison to prior budgets (not 2016 Estimated unless otherwise noted).
- Permanent Staffing: identifies, if any, the number of permanent staff by position.
- Revenue: lists, if any, four fiscal years of revenues which are summarized by categories.
- Expenditures: lists four fiscal years of budgets which are summarized by personal services, non-personal services, and capital outlay.
- Areas of Emphasis: identifies which critical long-term strategic goal(s) the program or fund budget covers.
- Goal: the achievement toward which effort is directed to meet the needs of the Areas of Emphasis.

- Objective: the precise actions for accomplishment of a specific measureable, attainable task or meet the Goal(s).
- Measurements: identifies quantifiable resource, workload, and efficiency or effectiveness measurements of meeting the Objectives. (Please note that the benchmark measurements for 2016 Estimated are annualized estimates).
- Significant Capital Projects: the major 2017 capital projects.

Appendix

The Appendix contains several features, i.e. lists, tables and graphs, designed to aid understanding of the 2017 Annual Program Budget and general City information.

3. EXPLANATION OF BUDGETARY PROCESS

Although the administration of the existing budget is a constant process, the preparation of the next year's budget begins with the establishment of an Executive Policy of written goals and parameters by the City Administration and approved by the Strategic Fiscal Planning Committee and Common Council, and the distribution of budget instructions by the Administrator.

The City uses the following procedures when establishing budgetary data reflected in this document:

- Strategic Fiscal Planning Committee reviews recommendations by the City Administrator to develop a framework for the budget development.
- Common Council approves recommendation from the Strategic Fiscal Planning Committee regarding guidelines for the budget development.
- City Administrator informs Management Team of Common Council's approved recommendations for budget development.
- Management Team submits to the City Administrator proposed operating budgets for the fiscal year which commences the following January 1. The operating budget includes proposed expenditures and means of financing them.
- The City Administrator submits the Executive Budget to the Common Council. Copies of the budget are made available for public use on the City's website.
- In accordance with Wisconsin Statutes Section 65.0(3), a Class 1 public notice is published at least 15 days prior to a public hearing.
- A public hearing is held concerning the proposed budget.
- The Common Council approved by resolution the proposed budget and sets the associated tax levy.

2017 BUDGET SCHEDULE

May	City Administrator and Strategic Fiscal Planning Committee meet to establish budget goals and objectives for 2017 budget. City Administrator communicates to Management Team goals and objectives for 2017 budget submittals.

June	Departmental budget submittals and reviews.
	City Administrator review of departmental budgets.
August	City Administrator submits budget to Finance Committee.
	Standing Committee reviews and submits recommendations to the Finance Committee.
September	City Administrator submits Budget Resolution to Common Council.
	Finance Committee reviews reports of Standing Committees on departmental budgets.
September/ October	Publication of Notice of Public Hearing on 2017 Proposed Budget
October	Report of Fund Balance and GO Bonded Debt to the Common Council
	Public Hearing on 2017 Proposed Budget
	Finance Committee final review of 2017 Budget
	Finance Committee submits the 2017 Budget to Common Council
November	Common Council to adopt the Budget Resolutions

Procedures for Amending City Budgets

Following the adoption of the annual budget, budget transfers and supplemental appropriations are made based on the following:

Intra-Program Category Amendment

- Since the annual City budget is adopted at the functional level of expenditures (program categories, i.e. Public Works and Public Safety), the Finance Director may authorize any intra-program line item change.

Inter-Program Category or Inter-Fund Amendment

- At the Finance Committee, the Department Head, along with the Administrator's approval, identifies the need to transfer funds and make a recommendation of specific amounts and accounts involved in the transfer. The Finance Committee recommends to the Common Council for or against the transfer.
- Following the recommendation of the committee, the Common Council, in accordance with Wisconsin Statutes Section 65.90 (5)(a), must approve of

the transfer by the two-thirds vote of the Common Council membership. Subsequently, the City Clerk must publish a Class 1 notice within ten days of the action taken.

- Similarly, all transfers of funds from the contingency account must be approved by two-thirds of the Common Council membership (per Wisconsin Statutes Section 65.90(5)(a).
- Failure to obtain a two-third approval vote by the Common Council on the transfer of funds results in the Department Head's inability to spend the additional funds for the recommended purpose.

Explanations of Budgetary Basis

Basis of budgeting and accounting refers to the point in time at which revenues and expenditures are recognized in the accounts and reported in the financial statements.

The **Governmental Funds (General, Special Revenue, Debt Service, Capital Project) and Fiduciary Fund** are budgeted and accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measureable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Property taxes are recorded in the year levied as receivable and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. Property taxes are levied and billed in December; payment in full or the first installment payment due date is January 31: the second installment payment due date is July 31.

Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the City is entitled to the aids.

The City of Sheboygan annually receives an entitlement from the US Department of Housing and Urban Development Community Development Block Grant Program. The funds are recognized as revenues in the period the related expenditures are incurred.

Special assessments are recorded as revenues when collected. Annual installments due in future years are reflected as receivables and deferred revenues.

Other general revenues such as fines and forfeitures, charges for services and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Financing reporting for the **Proprietary Funds** is on the accrual basis of accounting. Revenues such as user fees are recognized in the accounting period in when they are earned: expenses are recognized in the period incurred. Depreciation is budgeted as a separate capital and debt activity and is identified as part of the balance sheet for presentation.

	AMENDED 2016	EXECUTIVE 2017	CHANGE $	CHANGE %
Governmental Funds Expenses:				
General Fund Expenses	$36,274,722	$36,045,273	($229,449)	(0.63%)
Levy Required	$14,960,383	$15,233,665	$273,282	1.83%
Special Revenue Funds Expenses	$9,205,794	$10,549,753	$1,343,959	14.60%
Levy Required	$2,305,741	$2,415,741	$110,000	4.77%
Debt Funds Expenses	$7,796,507	$7,724,880	($71,627)	(0.92%)
Levy Required	$2,886,889	$2,886,889	$0	0.00%
Capital Improvement Funds Expenses	$10,108,665	$18,633,671	$8,525,006	84.33%
Levy Required	$1,064,250	$1,102,507	$38,257	3.59%
Fiduciary Fund Expenses	$8,080	$2,000	($6,080)	(75.25%)
Levy Required	$0	$0	$0	0.00%
Proprietary Funds Expenses:				
Enterprise Funds	$17,974,413	$17,751,550	($222,863)	(1.24%)
Levy Required	$511,547	$511,547	$0	0.00%
Internal Service Funds Expenses	$12,341,163	$12,040,662	($300,501)	(2.43%)
Levy Required	$0	$0	$0	0.00%
Total Expense	$93,709,344	$102,747,789	$9,038,445	9.65%
Total Tax Levy	**$21,728,810**	**$22,150,349**	**$421,539**	**1.94%**
Non-TID Property Tax Base Equalized	$2,297,297,000	$2,326,529,000	$29,232,000	1.27%
Equalized Tax Rate*	**$9.4584**	**$9.521**	**$0.062**	**0.66%**
Equalized/Assessed Ratio	99.56%	100.22%		
Assessed Tax Rate*	**$9.5002**	**$9.4999**	**($0.000)**	**(0.00%)**

*per $1,000 property valuation

BUDGET SUMMARY

2017

	GOVERNMENTAL FUNDS					
	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds
Revenue						
Property tax levy	15,233,665	2,415,741	2,886,889	1,102,507	0	511,547
Taxes other than property tax levy	199,097	1,412,000	3,145,254	803,950	0	0
Licenses and Permits	902,990	625,000	0	0	0	31,000
Intergovernmental	14,203,098	1,362,644	521,297	1,122,250	0	2,630,628
Intergovernmental Charges for Services	254,000	0	0	0	0	8,116
Charges for Services	1,537,135	2,067,350	0	0	9,400	27,632,614
Fines and Forfeitures	284,850	800,000	0	0	0	0
Miscellaneous Revenue	360,150	833,860	36,498	4,154,000	10,795	847,407
Interfund Transfers	2,855,572	350,000	1,248,167	1,172,000	0	7,122
Other Revenue Sources	0	0	0	10,334,909	0	0
Total Revenue	35,830,557	9,866,595	7,838,105	18,689,616	20,195	31,668,434
Expenditures						
General Government	3,705,213	529,290	47,699	4,000,000	0	9,576,919
Public Safety	20,616,502	751,048	0	1,172,445	0	0
Public Works	8,405,579	0	0	5,478,229	0	9,457,670
Health and Human Services	249,821	0	0	0	750	0
Culture and Recreation	2,483,926	4,832,064	0	5,680,242	0	198,435
Conservation and Development	351,149	1,119,026	0	1,170,000	0	0
Transfers and other expenses	233,083	3,318,325	7,677,181	1,132,755	1,250	10,559,188
Total Expenditures	36,045,273	10,549,753	7,724,880	18,633,671	2,000	29,792,212
Excess of revenues over (under) expenditures	-214,716	-683,158	113,225	55,945	18,195	1,876,222
Fund Balance, January 1	21,556,234	1,753,600	7,702,517	3,294,080	2,088,800	0
Fund Balance, December 31	21,341,518	1,070,442	7,815,742	3,350,025	2,106,995	0
Net Position, January 1	0	0	0	0	0	85,196,885
Net Position, December 31	0	0	0	0	0	87,073,107
Net Property Tax Required	15,233,665	2,415,741	2,886,889	1,102,507	0	511,547

BUDGET SUMMARY

TOTALS

2017 Executive	2016 Estimated	2015 Actual	2014 Actual	
				Revenue
22,150,349	21,728,810	21,677,093	21,748,405	Property tax levy
5,560,301	5,494,023	4,970,264	4,445,176	Taxes other than property tax levy
1,558,990	1,628,950	1,904,066	1,640,006	Licenses and Permits
19,839,917	18,273,848	19,123,930	19,872,657	Intergovernmental
262,116	208,116	234,997	221,402	Intergovernmental Charges for Services
31,246,499	30,606,926	29,959,396	31,493,050	Charges for Services
1,084,850	1,135,800	1,175,917	1,561,697	Fines and Forfeitures
6,242,710	1,952,123	3,390,933	4,473,003	Miscellaneous Revenue
5,632,861	5,712,382	6,665,093	6,177,789	Interfund Transfers
10,334,909	7,535,000	6,492,362	857,650	Other Revenue Sources
103,913,502	94,275,978	95,594,051	92,490,835	Total Revenue
				Expenditures
17,859,121	14,627,429	13,953,706	13,856,659	General Government
22,539,995	23,718,433	21,124,862	21,929,645	Public Safety
23,341,478	21,998,567	23,102,774	22,876,216	Public Works
250,571	236,077	234,405	287,089	Health and Human Services
13,194,667	6,555,154	5,747,430	6,206,046	Culture and Recreation
2,640,175	7,250,990	3,267,020	6,833,250	Conservation and Development
22,921,782	22,086,778	20,488,689	18,173,344	Transfers and other expenses
102,747,789	96,473,428	87,918,886	90,162,249	Total Expenditures
1,165,713	-2,197,450	7,675,165	2,328,586	Excess of revenues over (under) expenditures
36,395,231	39,842,179	36,313,984	34,493,472	Fund Balance, January 1
35,684,722	36,395,231	39,842,169	35,258,500	Fund Balance, December 31
85,196,885	83,947,387	79,800,407	78,236,849	Net Position, January 1
87,073,107	85,196,885	83,947,387	79,800,407	Net Position, December 31
22,150,349	21,728,810	21,677,093	21,748,405	Net Property Tax Required
2,466,306,940	2,398,045,640	2,397,778,840	2,701,398,750	Assessed Valuation
9.4999	9.4958	9.5373	8.3879	ASSESSED TAX RATE
2,326,529,000	2,297,297,000	2,346,144,700	2,341,698,700	Equalized Valuation*
9.5210	9.4584	9.2395	9.2570	EQUALIZED TAX RATE

* Valuation does not include Tax Incremental District valuation

FUND BALANCE SUMMARY

The 2017 Annual Program Budget identifies material changes to most of the fund balances of the various funds. A table is attached which shows the impact of budget decisions on fund balance for all funds. Decreases in fund balances reflect planned use of fund balance to address projected budget shortfalls between revenues and expenditures.

Governmental Funds:

- **General Fund**

The General Fund budget plans for the use of $214,716 of fund balance. This represents the amount of contingency included in the budget. The 2017 budget strategically increases the amount of fund balance in order to 1) maximize the 2017 Expenditure amount while remaining eligible for the Expenditure Restraint Program and 2) reduce the Property Tax Levy as a revenue source.

1. The 2017 Budget establishes a Reserve for Contingency within the General Fund. The reserve will be available for unanticipated expenses and will require Common Council approval to be appropriated.
2. The use of fund balance in 2017 is strategic to shift Property Tax Levy to the Park, Forestry and Open Space Fund. The fund is established as a Special Revenue Fund and will promote Urban Forestry within the City as well as Park Division projects.

Even with the use of $214,716 in fund balance for 2017, the uncommitted Fund Balance is 54 percent of the 2017 Expenditure level. The Common Council has identifies maintaining a 30 percent level of its fund balance in relationship to its Expenditure level.

- **Special Revenue Funds**

The Tourism Fund budget's fund balance is expected to decrease to $13,513 from $637,016. This is largely due to a transfer of $670,000 to the Capital Project Fund for the Butzen Sports Complex and Wildwood Baseball A's complex.

The Special Assessment Fund budget's fund balance is expected to decrease to $804,894 from $1,121,668. This is largely due to the continuation of transfer to the GO Debt Service Fund and a transfer of $302,000 to the Capital Project Fund to fund sidewalks, urban forestry management and LED traffic upgrades.

The Harbor Centre Marina Fund budget's increases the negative fund balance amount by $238,920. Included in the budget is $350,000 for building improvements.

The MEG Unit Fund, Community Block Grant Entitlement Fund, Housing Revolving Loan Fund, Mead Library Fund, Park, Forestry and Open Space Fund, Cable TV Fund,

Municipal Court Fund, Ambulance Fund, and Storm Water Fund have no significant changes in fund balance.

- **Debt Service Funds**

The Debt Service Fund budget's fund balance is expected to decrease $110,000 or two percent. The Property Tax Levy have remained unchanged from 2016 in an effort to limit fluctuations of required tax levy.

The Tax Incremental District No. 10 Debt Service Fund budget's fund balance is expected to increase $200,252. The fund balance is negative. It is anticipated an additional two increments will bring the fund balance positive.

The Tax Incremental Districts No. 5, 6, 11, 12, 13, 14, 15 and 16 as well as the Convention Center Debt Fund have no significant changes in fund balance.

- **Capital Improvement Funds**

The Industrial Park Fund budget's fund balance is expected to increase $55,945. Projects included in the budget are a water main extension and a turn lane on Taylor Drive for a new development.

The Capital Projects (Tax Levy) Fund, Capital Improvements (Borrowed) Fund and Tax Incremental Districts No. 6, 12 and 16 Capital Project Funds have no significant changes in fund balance.

- **Fiduciary Fund**

The Wildwood Cemetery Perpetual Care Fund and the Everhard/Forrer Library Trust Fund have no significant changes in fund balance.

Proprietary Fund

The Boat Facilities Fund budget's fund balance is expected to decrease $126,935 or 19 percent. Capital improvements include rail painting, river dock replacement and a launch ramp kiosk.

The Water Utility Fund budget's fund balance is expected to decrease $909,410 or two percent. Equipment purchases of $3,407,720 are included in the budget as capital outlay.

The Motor Vehicle Fund budget's fund balance is expected to decrease $536,268 or ten percent largely due to depreciation.

The Parking Utility Fund, Transit Utility Fund, Health Insurance Fund, Liability Insurance Fund, Workers Compensation Fund and Information Technology Fund have no significant changes in fund balance.

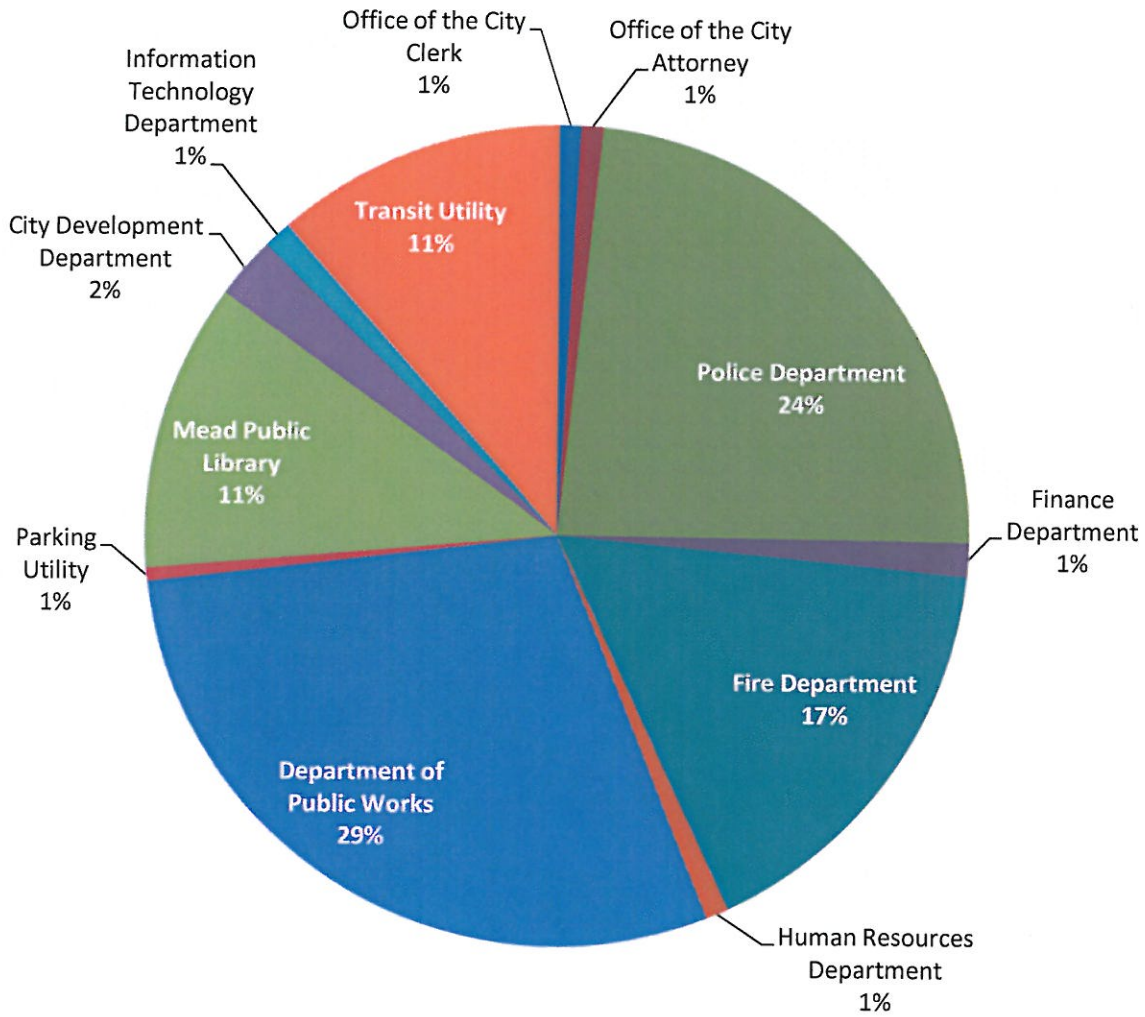
NOTES

COMBINED SUMMARY OF CHANGES IN FUND BALANCES

	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
GOVERNMENTAL FUNDS					
GENERAL FUND					
Fund Balance (Jan. 1)	$18,498,773	$21,004,699	$23,561,585	$23,561,585	$21,556,234
Revenues	35,020,791	34,426,556	33,462,929	35,706,310	35,830,557
Expenditures	35,859,473	34,348,224	35,209,296	37,693,116	35,812,190
Other Sources/(Uses)	3,344,608	2,478,554	1,746,367	-18,545	-233,083
Fund Balance (Dec. 31)	21,004,699	23,561,585	23,561,585	21,556,234	21,341,518
SPECIAL REVENUE FUNDS					
Fund Balance (Jan. 1)	2,729,571	3,378,441	3,458,708	3,458,708	1,753,600
Revenues	11,469,263	10,120,802	8,090,543	8,670,768	9,866,595
Expenditures	9,269,578	7,413,477	5,712,466	6,167,503	7,231,428
Other Sources/(Uses)	-2,608,299	-2,627,058	-2,378,077	-4,208,373	-3,318,325
Fund Balance (Dec. 31)	2,320,957	3,458,708	3,458,708	1,753,600	1,070,442
DEBT SERVICE FUNDS					
Fund Balance (Jan. 1)	7,579,122	7,728,872	7,033,064	7,033,064	7,702,517
Revenues	8,356,649	9,022,903	7,251,495	9,082,565	7,838,105
Expenditures	8,203,713	6,387,442	7,588,096	8,048,406	6,970,549
Other Sources/(Uses)	-3,186	-3,331,269	336,601	-364,706	-754,331
Fund Balance (Dec. 31)	7,728,872	7,033,064	7,033,064	7,702,517	7,815,742
CAPITAL PROJECT FUNDS					
Fund Balance (Jan. 1)	3,793,893	2,288,496	3,717,967	3,717,967	3,294,080
Revenues	569,442	843,787	1,064,250	2,263,614	8,354,707
Expenditures	3,471,050	1,847,186	4,068,350	10,222,501	18,633,671
Other Sources/(Uses)	1,396,211	2,432,870	3,004,100	7,535,000	10,334,909
Fund Balance (Dec. 31)	2,288,496	3,717,967	3,717,967	3,294,080	3,350,025
FIDUCIARY FUNDS					
Fund Balance (Jan. 1)	1,892,113	1,913,476	2,070,855	2,070,855	2,088,800
Revenues	36,096	16,237	16,940	26,025	20,195
Expenditures	14,198	11,361	7,540	7,000	750
Other Sources/(Uses)	-535	152,503	-9,400	-1,080	-1,250
Fund Balance (Dec. 31)	1,913,476	2,070,855	2,070,855	2,088,800	2,106,995
COMBINED TOTALS					
Fund Balance (Jan. 1)	34,493,472	36,313,984	39,842,179	39,842,179	36,395,231
Revenues	55,452,241	54,430,285	49,886,157	55,749,282	61,910,159
Expenditures	56,818,012	50,007,690	52,585,748	62,138,526	68,648,588
Other Sources/(Uses)	2,128,799	-894,400	2,699,591	2,942,296	6,027,920
Fund Balance (Dec. 31)	$35,256,500	$39,842,179	$39,842,179	$36,395,231	$35,684,722

PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2014 - 2017

SUMMARY	2017 EXECUTIVE	SUMMARY	2017 EXECUTIVE
Office of the Mayor	2.00	City Development Department	11.00
Office of the City Attorney	4.00	Information Technology Department	5.00
Office of the City Clerk	3.75	Mead Public Library	51.00
Office of the City Administrator	2.00	Municipal Court	2.25
Police Department	105.40	Transit Utility	51.45
Fire Department	74.50	Parking Utility	2.30
Department of Public Works	131.00	Senior Activity Center	2.28
Finance Department	6.00	Cable Television	1.50
Human Resources Department	4.00	**TOTAL**	**459.43**



NOTE: Office of the Mayor, Office of the City Attorney, Office of the City Administrator, Cable Television, Municipal Court and the Senior Activity Center are 0 percent.

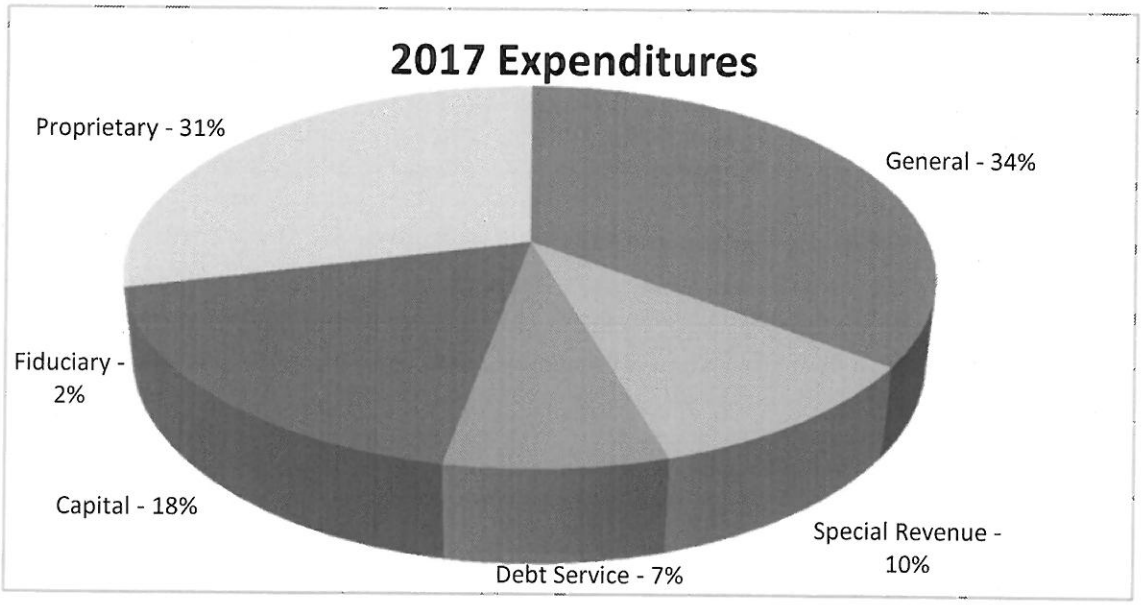
SUMMARY OF REVENUES AND EXPENDITURES BY FUND TYPE AND CATEGORY

2017 REVENUES

	Governmental Funds							
Revenue Category	General	Special Revenue	Debt Service	Capital Projects	Fiduciary	Proprietary	2017 Executive	Percent of Total Budget
Property tax levy	$15,233,665	$2,415,741	$2,886,889	$1,102,507	$0	$511,547	$22,150,349	21.32%
Taxes other than property tax levy	199,097	1,412,000	3,145,254	803,950	0	0	5,560,301	5.35%
Licenses and Permits	902,990	625,000	0	0	0	31,000	1,558,990	1.50%
Intergovernmental	14,203,098	1,362,644	521,297	1,122,250	0	2,630,628	19,839,917	19.09%
Intergovernmental Charges	254,000	0	0	0	0	8,116	262,116	0.25%
Charges for Services	1,537,135	2,067,350	0	0	9,400	27,632,614	31,246,499	30.07%
Fines and Forfeitures	284,850	800,000	0	0	0	0	1,084,850	1.04%
Miscellaneous Revenue	360,150	833,860	36,498	4,154,000	10,795	847,407	6,242,710	6.01%
Interfund Transfers	2,855,572	350,000	1,248,167	1,172,000	0	7,122	5,632,861	5.42%
Other Revenue Sources	0	0	0	10,334,909	0	0	10,334,909	9.95%
Total Revenue	$35,830,557	$9,866,595	$7,838,105	$18,689,616	$20,195	$31,668,434	$103,913,502	100.00%

2017 EXPENDITURES

	Governmental Funds							
Expenditure Category	General	Special Revenue	Debt Service	Capital Projects	Fiduciary	Proprietary	2017 Executive	Percent of Total Budget
Personal Services	$27,876,373	$3,084,133	$0	$0	$0	$8,763,338	$39,723,844	38.66%
Non-Personal Services	8,112,033	2,935,826	789,271	65,000	0	17,679,028	29,581,158	28.79%
Capital Outlay/Other Financing	56,867	4,529,794	754,331	18,568,671	2,000	2,716,394	26,628,057	25.92%
Debt Service	0	0	6,181,278	0	0	633,452	6,814,730	6.63%
Total Expenditures	$36,045,273	$10,549,753	$7,724,880	$18,633,671	$2,000	$29,792,212	$102,747,789	100.00%



Departments by Fund Classification

Department / Fund Matrix	Administration	Police	Fire	Inspection	Public Works	Library	Parks and Recreation	Planning and Development	Utility
General Fund	✓	✓	✓	✓	✓		✓	✓	
Mead Library Fund						✓			
Park and Open Space Fund							✓		
Housing Revolving Loan Fund	✓								
CDBG Fund								✓	
Park and Recreational Facilities Fund							✓		
Tourism Fund							✓		
Cable TV Fund							✓		
Municipal Court Fund	✓								
Ambulance Fund			✓						
Special Assessment Fund	✓								
Harbor Centre Marina Fund	✓						✓		
Redevelopment Authority Fund								✓	
Storm Water Fund					✓				
G O Debt Fund	✓								
TIF Debt Service Funds	✓								
Capital Projects Fund	✓	✓	✓		✓		✓	✓	
Capital Improvement Fund	✓		✓		✓	✓	✓		✓
Industrial Park Fund								✓	
TID No. 12 - Niagara Ave	✓							✓	
TID No. 16 - Downtown	✓						✓	✓	
Wastewater Utility Fund									✓
Boat Facilities Fund							✓		
Parking Utility Fund									✓
Transit Utility Fund									✓
Water Utility Fund									✓
Motor Vehicle Fund					✓				
Health Insurance Fund	✓								

Departments by Fund Classification

Department / Fund Matrix	Administration	Police	Fire	Inspection	Public Works	Library	Parks and Recreation	Planning and Development	Utility
Liability Insurance Fund	✓								✓
Worker's Compensation Fund	✓								✓
Information Technology Fund	✓								✓
Cemetery Perpetual Care Fund	✓								✓

GENERAL FUND SUMMARY

	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Revenue						
Property tax levy	15,972,916	15,972,916	14,960,383	14,960,383	15,233,665	15,233,665
Taxes other than property tax levy	199,847	187,318	194,690	199,097	199,097	199,097
Licenses and Permits	1,039,817	1,257,930	705,165	987,550	902,990	902,990
Intergovernmental	14,047,489	14,297,099	14,085,337	14,133,375	14,203,098	14,203,098
Intergovernmental Charges for Services	221,402	234,997	220,950	200,000	254,000	254,000
Charges for Services	1,449,057	1,536,080	1,436,064	1,554,949	1,537,135	1,537,135
Fines and Forfeitures	372,764	281,845	293,100	285,800	284,850	284,850
Miscellaneous Revenue	1,750,228	677,589	315,527	330,452	360,150	360,150
Interfund Transfers	2,914,735	2,904,358	3,001,625	3,054,704	2,886,048	2,855,572
Other Revenue Sources	470,546	0	0	0	0	0
Total Revenue & Other Financing Sources	38,438,801	37,350,132	35,212,841	35,706,310	35,861,033	35,830,557
Expenditures						
General Government	4,008,176	3,881,632	4,231,621	4,463,144	3,826,329	3,705,213
Public Safety	21,268,178	20,455,571	20,798,653	22,456,781	20,561,643	20,616,502
Public Works	6,752,212	6,659,132	8,126,712	7,501,353	8,395,060	8,405,579
Health and Human Services	286,960	233,341	247,952	236,077	249,797	249,821
Culture and Recreation	2,515,131	2,472,217	2,596,359	2,576,399	2,489,638	2,483,926
Conservation and Development	935,197	565,125	254,880	459,362	266,125	351,149
Transfers and other expenses	167,021	526,228	18,545	18,545	233,083	233,083
Total Expenses and Transfers	35,932,875	34,793,246	36,274,722	37,711,661	36,021,675	36,045,273
Revenue less expenditures	2,505,926	2,556,886	-1,061,881	-2,005,351	-160,642	-214,716
Fund Balance - Beginning Year	**18,498,773**	**21,004,699**	**23,561,585**	**23,561,585**	**21,556,234**	**21,556,234**
Fund Balance - Ending Year*	**21,004,699**	**23,561,585**	**22,499,704**	**21,556,234**	**21,395,592**	**21,341,518**
*Ending Fund Balance consists of:						
Uncommitted	17,707,173	17,905,924	20,287,342	19,543,872	19,459,879	19,405,805
Committed	3,297,526	5,655,661	2,212,362	2,012,362	1,935,713	1,935,713
	21,004,699	23,561,585	22,499,704	21,556,234	21,395,592	21,341,518

GENERAL FUND SUMMARY

	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Commited						
Inventory	173,146	161,292	165,000	165,000	165,000	165,000
Prepaid postage and other	7,880	17,147	15,000	15,000	15,000	15,000
Advance to TID X Debt Fund	1,218,089	1,233,924	1,250,000	1,250,000	1,260,000	1,260,000
Advance to Environmental TID Fund	95,713	95,713	95,713	95,713	95,713	95,713
Accounts receivable	191,726	391,665	200,000	200,000	200,000	200,000
Committed - Development	350,000	350,000	350,000	150,000	150,000	150,000
Committed - Information Tech	408,927	86,649	86,649	86,649	0	0
Committed - Public works projects	77,076	0	0	0	0	0
Committed - Dispatch center	0	2,500,000	0	0	0	0
Assigned						
Subsequent year budget	870,682	914,984	50,000	50,000	50,000	50,000
	3,393,239	5,751,374	2,212,362	2,012,362	1,935,713	1,935,713

GENERAL FUND	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
REVENUE						
Taxes						
Property tax levy	15,972,916	15,972,916	14,960,383	14,960,383	15,233,665	15,233,665
Payment in lieu of tax	0	7,000	0	7,000	7,000	7,000
Omitted tax	3,339	0	0	0	0	0
Mobile home fees	115,494	94,708	112,000	100,000	100,000	100,000
Motel tax	2	0	0	0	0	0
State sales tax commission	123	115	0	0	0	0
Housing Authority in lieu of tax	48,079	49,466	49,345	57,288	57,288	57,288
Park plaza in lieu of tax	18,887	19,789	19,460	20,809	20,809	20,809
B'nai Brith in lieu of tax	10,000	10,000	10,000	10,000	10,000	10,000
Personal property penalties	3,923	6,240	3,885	4,000	4,000	4,000
Total Taxes	16,172,763	16,160,234	15,155,073	15,159,480	15,432,762	15,432,762
Licenses and Permits						
Intoxicating liquor license	59,430	62,467	65,000	65,000	65,000	65,000
Malt beverage license	23,445	24,373	23,000	23,000	23,000	23,000
Wine license	1,375	960	500	500	500	500
Non-intoxicating liquor license	2,010	225	200	200	200	200
Beverage operator license	36,535	38,230	38,000	38,000	38,000	38,000
Cigarette license	6,000	5,800	5,000	5,000	5,000	5,000
Taxi cab operator license	1,640	1,735	2,400	1,200	1,200	1,200
Landscaping license	1,815	1,410	1,000	1,000	1,000	1,000
Alarm system license	475	350	500	500	500	500
Rooming house permit	530	1,070	600	600	1,000	1,000
Contractor license	76,345	70,545	85,000	85,000	72,000	72,000
Message establishment license	2,500	1,700	2,000	2,000	2,000	2,000
Secondhand dealer license	428	570	460	400	400	400
Sidewalk café license	889	1,879	1,100	1,100	1,200	1,200
Other professional licenses	450	350	300	300	300	300
Music license	1,120	1,170	1,100	1,100	1,100	1,100
Dance hall license	110	140	150	150	150	150
Bowling alley license	2,040	2,130	2,100	2,100	2,100	2,100
Carnival license	825	775	600	600	600	600
Circus license	0	175	350	350	350	350
Theatre license	650	650	650	650	650	650
Amusement license	10,200	10,500	10,200	10,200	10,200	10,200
Building permits	395,255	552,754	250,000	350,000	315,000	315,000
Projection sign fees	7,125	8,750	8,500	8,500	8,500	8,500
Building permits/state seal	280	320	200	200	1,100	1,100
Electrical permits	139,570	148,850	68,000	115,000	100,000	100,000
Heating permits	145,617	198,409	60,000	175,000	165,000	165,000
Plumbing permits	44,730	56,570	25,000	40,000	25,000	25,000

GENERAL FUND	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Sewer permits	16,320	11,000	8,000	10,000	8,000	8,000
Occupancy permits	13,850	16,300	6,000	11,000	15,000	15,000
Animal licenses	21,255	20,471	19,655	19,600	19,600	19,600
Residential parking permits	168	180	100	100	100	100
Alarm system user permit	10,425	9,150	10,000	10,000	10,000	10,000
Bicycle license	1,312	1,040	1,500	1,200	1,500	1,500
Miscellaneous license	1	0	0	0	0	0
Transient merchant license	4,466	2,834	3,500	3,500	3,000	3,000
Mobile food vendor	1,930	2,316	2,000	2,000	2,200	2,200
Enroachment fees	6,840	952	1,500	1,500	1,200	1,200
Garnished fee	511	430	500	500	500	500
Zoning change and vacation fee	1,350	400	500	500	840	840
Total Licenses and Permits	1,039,817	1,257,930	705,165	987,550	902,990	902,990
Intergovernmental Revenue						
Police training aids-State	5,634	15,210	0	0	0	0
State grant	760	4,288	0	121,434	121,434	121,434
Federal grant	22,189	0	0	0	67,829	67,829
Connecting highway aids	214,025	215,469	215,468	214,844	214,844	214,844
Transportation aids	1,468,610	1,541,753	1,541,752	1,387,576	1,387,576	1,387,576
Municipal Recycling grant	193,841	193,810	194,038	184,100	184,100	184,100
State shared revenue	11,025,268	11,212,901	11,025,268	11,112,494	11,112,494	11,112,494
Expenditure restraint program	720,417	725,895	720,417	711,523	711,523	711,523
State aid-exempt property	179,079	177,788	172,233	177,788	177,788	177,788
Fire insurance from state	104,026	98,304	104,000	101,640	104,000	104,000
Municipal service payments	113,640	111,681	112,161	121,976	121,510	121,510
Total Intergovernmental Revenue	14,047,489	14,297,099	14,085,337	14,133,375	14,203,098	14,203,098
Intergovernmental Charges for Services						
School liaison agreement	183,922	200,622	185,000	200,000	254,000	254,000
Total Intergovernmental Chg for Services	183,922	200,622	185,000	200,000	254,000	254,000
Charges for Services						
Weights and measure inspections	37,480	34,375	35,950	36,000	34,375	34,375
Jury and witness fee	2,688	1,751	2,300	500	600	600
Administrative services	15,333	0	15,333	15,333	15,333	15,333
Board of appeal	4,750	3,500	4,500	4,500	4,000	4,000
Conditional use permit	15,100	15,000	14,000	5,000	16,000	16,000
Site plan review	8,050	2,300	0	0	0	0
Examining/inspection fees	9,750	10,065	4,000	4,000	8,000	8,000
HUD reimbursement	30,000	30,000	30,000	30,000	30,000	30,000
Erosion control fee	675	775	200	600	200	200

GENERAL FUND	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Sale of maps	800	400	0	0	0	0
Public information request	1,143	603	750	250	250	250
Filing fee	400	0	200	0	0	0
Industrial revenue bond fee	1,000	0	1,000	1,000	1,000	1,000
Fire alarm contracts	500	500	500	168	0	0
Fire extinguisher training	788	600	250	250	600	600
Accident reports	1,971	1,830	1,500	2,000	1,800	1,800
Police auction sales	4,643	3,903	2,000	2,400	3,000	3,000
Administrative services	1,387	1,005	1,600	4,500	4,500	4,500
Police communication services	3,561	3,891	5,000	500	1,500	1,500
False alarm fees	8,015	10,615	6,000	6,000	6,000	6,000
Accident photographs	7	2	0	0	0	0
Shoulder patches	20	0	0	0	0	0
Fingerprint services	1,570	1,190	1,500	1,500	1,500	1,500
Public information request	5,459	6,835	4,000	5,000	6,000	6,000
Fire reports-photocopies	7	15	50	50	30	30
Hazardous material handling	825	415	200	200	200	200
Respiratory mask	1,815	2,560	2,250	2,250	1,800	1,800
Street patches	12,954	22,288	22,500	22,500	22,500	22,500
Snow shoveling-residential	3,112	1,164	3,500	1,045	1,000	1,000
Recycling ordiance violation	103	2,213	0	1,922	2,000	2,000
Garbage fee	1,092,911	1,084,552	1,092,911	1,092,911	1,084,552	1,084,552
Weed cutting	7,130	9,660	7,500	7,500	7,500	7,500
Park reservation permits	95,545	104,371	95,800	95,800	95,000	95,000
Park equipment rentals	26,063	23,979	26,000	26,000	20,000	20,000
Miscellaneous park and recreation	152	500	0	0	1,000	1,000
Photocopies	2,054	1,312	1,150	1,100	1,125	1,125
Lot sales and burial charges	59,900	56,210	60,800	60,800	60,000	60,000
Station concessions	0	417	0	0	0	0
Vending machine commission	780	266	770	770	770	770
Recycled materials	28,096	9,267	28,000	9,000	9,000	9,000
Damage fees	0	122,126	0	113,600	96,000	96,000
Total Charges for Services	1,486,537	1,570,455	1,472,014	1,554,949	1,537,135	1,537,135
Fines and Forfeitures						
Court penalty costs	52,585	46,566	60,000	55,000	55,000	55,000
Forfeitures	8,163	3,164	0	0	0	0
Parking violations	287,779	226,335	225,000	225,000	225,000	225,000
Penalty fees	24,212	5,760	8,000	5,700	4,750	4,750
Bicycle violations	25	20	100	100	100	100
Total Fines and Forfeitures	372,764	281,845	293,100	285,800	284,850	284,850

Miscellaneous Revenue

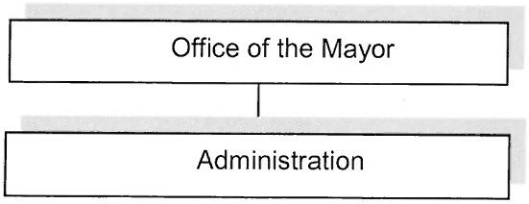
GENERAL FUND	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Interest on investments	1,476,448	398,445	190,000	200,000	228,500	228,500
Interest on delinquent garbage fees	10,122	10,756	0	10,000	10,000	10,000
Miscellaneous interest	6,330	15,835	5,000	5,000	5,000	5,000
Interest on special assessments	796	1,025	650	500	500	500
Other city rentals	125,909	126,193	111,452	111,452	112,650	112,650
Contributions	42,901	57,875	0	0	0	0
Sale of equipment and land	53,660	32,150	0	0	0	0
City property restitution	1,258	4,592	0	0	0	0
Cash over/short	243	53	0	0	0	0
Abandoned vehicle storage	1,022	570	0	0	0	0
Sale of waste oil	6,187	1,847	6,425	1,500	1,500	1,500
Other miscellaneous revenue	25,352	28,248	2,000	2,000	2,000	2,000
Total Miscellaneous Revenue	1,750,228	677,589	315,527	330,452	360,150	360,150
Interfund Transfers						
Interfund transfer-Tourism Fund	41,248	51,248	52,086	54,663	57,930	57,930
Interfund transfer-Cable TV Fund	275,000	275,000	375,577	375,000	425,000	425,000
Interfund transfer-Municipal Court	532,622	378,651	388,395	351,276	260,408	279,860
Interfund transfer-Ambulance Fund	618,010	737,302	583,104	611,104	536,449	536,401
Interfund transfer-TID 5 Fund	0	0	0	3,298	3,298	3,298
Interfund transfer-TID 7 Fund	0	0	0	56,900	0	0
Interfund transfer-Industrial Park Fund	9,671	0	0	0	0	0
Interfund transfer-Wastewater Fund	225,000	225,000	225,000	225,000	225,000	225,000
Interfund transfer-Motor Vehicle Fund	125,000	125,000	125,000	125,000	125,000	125,000
Interfund transfer-Cemetery Trust Fund	535	1,002	750	750	1,250	1,250
Water Utility in lieu of tax	1,087,649	1,111,155	1,251,713	1,251,713	1,201,833	1,201,833
Total Interfund Transfers	2,914,735	2,904,358	3,001,625	3,054,704	2,836,168	2,855,572
Other Revenue Sources						
Leasing proceeds	470,546	0	0	0	0	0
Total Other Revenue Sources	470,546	0	0	0	0	0
Total General Fund Revenue	38,438,801	37,350,132	35,212,841	35,706,310	35,811,153	35,830,557

GENERAL FUND EXPENDITURE SUMMARY

Account No.		2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Generall Government						
10112100	Office of the Mayor	418,913	406,054	457,149	451,764	262,788	162,848
10112500	Office of the City Administrator	0	0	0	0	290,891	290,891
10110100	Council	120,650	119,879	123,630	123,630	128,374	130,374
10113100	Clerk	355,632	311,776	364,192	352,862	339,376	340,984
10114100	Elections	77,541	45,169	190,000	190,000	61,973	61,973
10115100	Finance	960,281	926,112	999,549	978,972	870,042	870,186
10115600	Assessing	443,506	399,850	374,973	367,873	326,898	326,898
10118100	Human Resources	210,652	295,794	263,231	258,124	286,715	261,727
10119100	Office of the City Attorney	444,393	452,785	435,787	419,880	421,339	421,399
10111210	City Hall	266,612	196,350	284,713	252,874	196,460	196,460
10111010	Insurance	166,403	188,392	398,394	322,624	301,470	301,470
10119900	Employee Benefits	104	100	340,003	340,003	340,003	340,003
Total General Government		3,464,687	3,342,261	4,231,621	4,058,606	3,826,329	3,705,213
	Public Safety						
	Police						
10121100	Administration	1,739,981	1,937,236	2,067,292	1,969,732	2,089,981	2,109,049
10121120	Patrol	6,887,894	6,640,759	7,242,607	9,529,829	7,149,163	7,149,847
10121140	Fleet	437,730	398,256	382,588	332,588	275,915	276,026
10121150	Parking Enforcement	149,605	131,764	152,859	152,859	100,186	100,186
10121160	Police Facility	184,854	151,377	173,100	166,450	172,990	172,990
10121200	Criminal Investigation	1,822,829	1,887,969	1,975,580	1,968,602	2,166,174	2,166,330
	Sub-Total Police	11,222,893	11,147,361	11,994,026	14,120,060	11,954,409	11,974,428
10122100	Fire	8,350,630	7,871,970	8,078,986	7,596,413	7,866,571	7,904,894
10123100	Building Inspection	600,992	633,145	720,041	734,708	731,209	731,401
10125100	Civil Defense	5,406	0	5,600	5,600	9,454	5,779
Total Public Safety		20,179,921	19,652,476	20,798,653	22,456,781	20,561,643	20,616,502
	Public Works						
10131100	Administration	248,101	244,056	249,542	247,182	257,941	258,037
10132100	Engineering	504,633	568,315	538,959	537,959	666,602	674,833
10133100	MSB Operations-Administration	342,240	282,419	364,610	364,071	340,647	340,659
10133110	MSB Operations-Maintenance	531,287	528,085	561,982	538,782	495,054	495,054
10133140	Streets/Alleys/Sidewalks	1,256,673	1,310,541	1,415,423	1,415,423	1,631,713	1,631,713
10133150	Storm Water Management	405,428	395,296	589,114	588,514	575,953	575,953
10133160	Street Lights	374,449	370,525	413,084	394,584	451,333	452,345
10133170	Bridges	66,768	72,996	77,683	77,683	80,383	80,383
10133180	Snow and Ice Control	732,832	670,458	912,876	842,876	887,031	887,031

GENERAL FUND EXPENDITURE SUMMARY

	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
10133200 Traffic Control Signs	443,210	476,795	489,577	488,455	506,070	506,130
10133250 Traffic Control Signals	100,735	104,566	115,984	117,484	176,866	177,866
10134001 Solid Waste and Recycling	1,663,943	1,596,047	1,742,557	1,642,557	1,649,551	1,649,563
10134120 Street Cleaning	407,577	342,762	454,735	454,735	462,423	462,435
10134130 Weed Control	5,905	10,114	14,000	9,000	14,000	14,000
10134150 Residential Drop-Off	199,718	214,352	186,586	186,586	199,493	199,577
Total Public Works	7,283,499	7,187,327	8,126,712	7,905,891	8,395,060	8,405,579
Health and Human Services						
10143100 Cemetery	286,960	233,341	247,952	236,077	249,797	249,821
Total Health and Human Services	286,960	233,341	247,952	236,077	249,797	249,821
Parks and Recreation						
10153000 Parks	2,170,934	2,232,515	2,320,361	2,305,161	2,222,898	2,217,174
10153110 Maywood	166,352	77,673	94,000	96,000	93,900	93,900
10156100 Senior Activity Center	177,845	162,029	181,998	175,238	172,840	172,852
Total Parks and Recreation	2,515,131	2,472,217	2,596,359	2,576,399	2,489,638	2,483,926
City Development						
10161100 City Development	935,197	565,125	254,880	459,362	266,125	351,149
Total City Development	935,197	565,125	254,880	459,362	266,125	351,149
Other Financing Uses						
10181600 Interfund Transfers	3,892	429	3,545	3,545	3,367	3,367
10199020 Unclassified	47,768	50,592	15,000	15,000	229,716	229,716
Total Unclassified	51,660	51,021	18,545	18,545	233,083	233,083
TOTAL GENERAL FUND EXPENDITURES	34,717,055	33,503,768	36,274,722	37,711,661	36,021,675	36,045,273



Total Employees: 2.0

Department Purpose

The Mayor delivers the "State of the City" address at the beginning of each council year. The mayor's vision for the City is a key element of the Address and sets the hopes and expectations for elements of city government to make sure that Sheboygan is a great place to live, work and raise a family. The Mayor works cooperatively with the City Administrator to ensure that the best interests of the City are always of primary importance. The Mayor provides input and cooperates with the City Administrator in the development of the annual budget and to implement short and long-term strategic plans for the City.

Department Description

The Mayor actively works with economic development organizations to attract new businesses and good jobs to the City. The Mayor is also an active enthusiastic representative for the City's best economic interests. He is also the City's goodwill ambassador and the face of city government, spending significant time meeting with concerned citizens and addressing constituent questions. He/'she participates in community activities and events such as parades, festivals, events and ceremonies which enhances visibility and economic well-being of the City. The Mayor makes all required and necessary appointments to special and standing committees of the council and other boards and commissions as required by statute.

2017 Budget Highlight

The Executive Budget includes the following changes:

- Decrease of $193,001 in Personal Services, due to creation of Office of the City Administrator program budget.
- Decrease of $100,000 in Contracted Services, due to reassignment of Sheboygan County Economic Development Corporation contribution to City Development and TID 16 Capital Projects Fund.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Mayor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Staffing	2.00	2.00	2.00	2.00	2.00

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	311,108	292,783	339,105	339,105	146,104
Non-Personal Services	106,841	113,271	118,044	112,659	16,744
Capital Outlay Costs	964	0	0	0	0
Total Expenditures	418,913	406,054	457,149	451,764	162,848

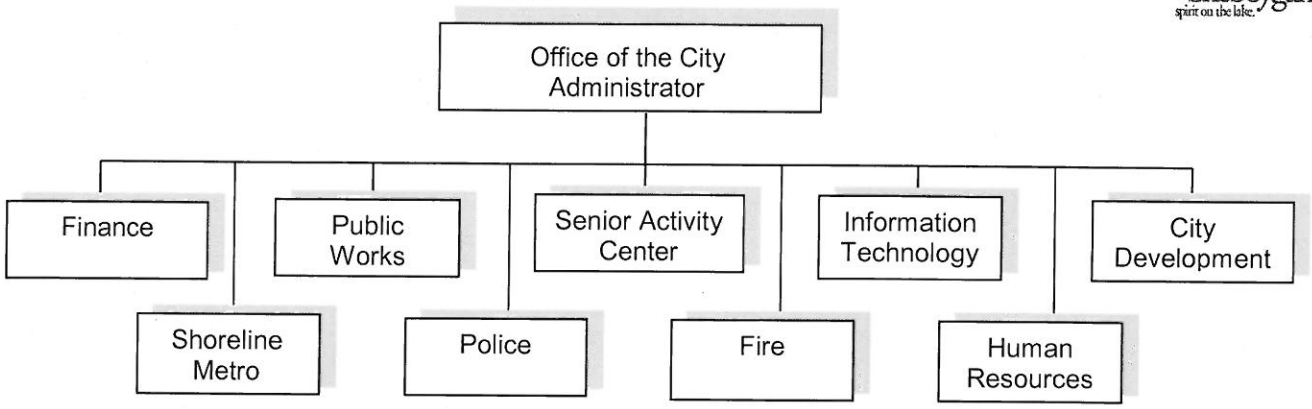
Areas of Emphasis: Promote quality and sustainable economic and community development. Ensure stakeholders are well informed and engaged in municipal matters.

Goal: Continue role as mayor to provide leadership and serve the citizens of Sheboygan.

Objective:
1. Provide courteous service and timely, accurate information to citizens who contact the mayor's office.
2. Represent the City at community events including charity events, service organization meetings, ground breakings and ribbon cuttings.
3. Build our community image and engender a fuller public appreciation of the city's value.
4. Retain and attract quality businesses and commerce segments to support our local economy.
5. Advance the safety and security of all segments of our community.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Publish quarterly employee newsletter	N/A	N/A	N/A	4	4
Publish newspaper column & Mayor's blog column	N/A	N/A	N/A	52	52
Meetings with businesses to promote growth	N/A	N/A	N/A	2	3
Formal open office hours	N/A	N/A	N/A	N/A	N/A
Meetings with community or educational groups	N/A	N/A	N/A	1	1
Meetings with State and Federal Representatives	N/A	N/A	N/A	8	8
Meetings with not-for-profit organizations	N/A	N/A	N/A	6	6
Meetings with neighborhood groups and associations	N/A	N/A	N/A	12	12
Meetings with auxiliary city committees	N/A	N/A	N/A	50	50
Proclamations issued	N/A	N/A	N/A	25	25
New business ribbon cuttings and ground breakings	N/A	N/A	N/A	75	100
Meetings with citizens/walk-ins	N/A	N/A	N/A	60	60
Received unqualified audit opinion	Yes	Yes	Yes	Yes	Yes
Efficiency					
Percent phone calls returned in 36 hours	N/A	N/A	N/A	95	98
Percent of emails replied to in 36 hours	N/A	N/A	N/A	95	98
Percent of letters replied to in 4 working days	N/A	N/A	N/A	95	98

Account Number	OFFICE OF THE MAYOR ORG. 10112100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	221,204	226,244	251,265	251,265	105,967	105,967
510111	Full time salaries-overtime	524	901	0	0	1,272	1,272
510310	Social security-FICA	13,148	13,123	13,986	13,986	6,662	6,662
510311	Social security-Medicare	3,085	3,190	3,283	3,283	1,578	1,578
510320	WI retirement	15,752	15,831	20,819	20,819	7,237	7,237
510340	Health insurance	43,630	26,571	42,352	42,352	17,472	17,472
510341	Retiree health insurance	7,272	0	0	0	0	0
510350	Dental insurance	2,901	3,156	3,608	3,608	2,640	2,640
510351	Unfunded pension liability	2,377	2,383	2,388	2,388	2,388	2,388
510360	Life insurance	889	946	960	960	384	444
510400	Worker compensation	326	438	444	444	444	444
Total Personal Services		311,108	292,783	339,105	339,105	146,044	146,104
	Non-Personal Services						
521900	Contracted services	100,000	100,000	100,000	100,000	100,000	0
523110	Office equipment maintenance	2,637	2,827	2,815	2,815	2,850	2,850
525120	Telephone	523	544	600	600	600	600
525125	Mobile telephone	748	745	1,056	1,056	1,056	1,056
525135	Internet	90	90	90	90	90	90
526100	Publications and subscriptions	252	252	252	267	267	267
526125	Conferences	110	1,093	3,500	1,500	4,450	4,450
527100	Car allowance	331	331	331	331	331	331
527110	Travel	0	1,400	3,000	500	1,600	1,600
530100	Office supplies	758	952	2,400	1,500	1,500	1,500
530202	Community relations	1,392	5,037	4,000	4,000	1,200	1,200
530255	Tools and small equipment	0	0	0	0	2,800	2,800
Total Non-Personal Services		106,841	113,271	118,044	112,659	116,744	16,744
	Capital Outlay						
642200	IT equipment	964	0	0	0	0	0
Total Capital Outlay		964	0	0	0	0	0
	Total Office of the Mayor	418,913	406,054	457,149	451,764	262,788	162,848
521900	Contracted Serivces						
	Sheboygan County Economic Development	100,000	100,000	100,000	100,000	100,000	0



Department Purpose

To professionally implement all Common Council policy decisions, efficiently direct the City operations, and creates an organizational culture that results in the delivery of excellent municipal services to constituents of Sheboygan.

Department Descriptions

Working with the Common Council, the community and City staff, the Office of the City Administrator's responsibility is to professionally implement all Common Council policy decisions and efficiently direct the City operation and activities in accordance with sound management principals. In addition, the City Administrator prepares, reviews, and monitors the annual operating budget for the City. The City Administrator also collaborates with the Mayor, City Attorney, and City Clerk.

2017 Budget Highlights

The Executive Budget includes the following change:

- Increase of $290,891 due to creation of new program budget. Previously, accounting for this activity was included in the Finance program budget.

Permanent Staffing	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
City Administrator	0.00	0.00	0.00	1.00	1.00
Budget Analyst	0.00	0.00	0.00	1.00	1.00
Total Staffing	0.00	0.00	0.00	2.00	2.00

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	0	0	0	0	276,300
Non-Personal Services	0	0	0	0	14,591
Total Expenditures	0	0	0	0	290,891

Areas of Emphasis: Continue to improve the quality of life. Ensure stakeholders are well informed and engaged on municipal matters.

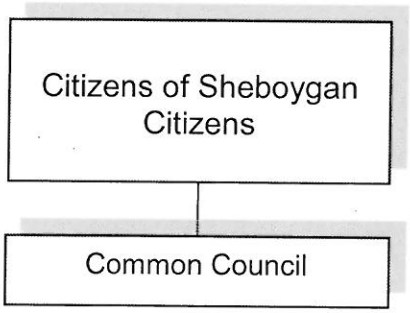
Goal: To keep City residents, the general public, City employees, and the media informed about City issues, programs, and community events. To provide high quality services to the residents and businesses in the City of Sheboygan.

Objective: 1. To attain 80 percent or greater satisfaction (fair, good or excellent) survey rating regarding the availability of information about City program and services.

2. To achieve an 80 percent or greater satisfaction (fair, good or excellent) survey rating regarding service efficiency.
3. To achieve an 80 percent or greater satisfaction (fair, good or excellent) survey rating regarding overall performance.
4. To receive the GFOA Distinguished Budget Presentation Award.
5. To receive the ICMA Award - Certificate of Achievement

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Effectiveness					
Residents satisfaction rating with service efficiency	N/A	N/A	N/A	91%	80%
Effectiveness					
Resident satisfaction rating with communication	N/A	N/A	N/A	87%	80%
Resident satisfaction rating with City performance	N/A	N/A	N/A	93%	80%
GFOA Budget Award	N/A	N/A	N/A	N/A	Yes
ICMA Achievement Award	N/A	N/A	N/A	N/A	Yes

Account Number	OFFICE OF THE CITY ADMINISTRATOR ORG 10112500	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	0	0	0	0	204,000	204,000
510310	Social security-FICA	0	0	0	0	12,648	12,648
510311	Social security-Medicare	0	0	0	0	2,958	2,958
510320	WI retirement	0	0	0	0	13,872	13,872
510340	Health insurance	0	0	0	0	34,944	34,944
510350	Dental insurance	0	0	0	0	2,640	2,640
510360	Life insurance	0	0	0	0	648	648
510400	Worker compensation	0	0	0	0	4,590	4,590
Total Personal Services		0	0	0	0	276,300	276,300
	Non-Personal Services						
523110	Office equipment maintenance	0	0	0	0	2,650	2,650
525120	Telephone	0	0	0	0	600	600
525125	Mobile telephone	0	0	0	0	750	750
525135	Internet	0	0	0	0	60	60
526110	Professional organizations	0	0	0	0	2,300	2,300
526125	Conferences	0	0	0	0	4,500	4,500
527100	Car allowance	0	0	0	0	1,531	1,531
530100	Office supplies	0	0	0	0	1,200	1,200
530202	Community relations	0	0	0	0	1,000	1,000
Total Non-Personal Services		0	0	0	0	14,591	14,591
	Total Office of the City Administrator	0	0	0	0	290,891	290,891



Total Employees: 16.00

Department Purpose

To represent the residents of the City of Sheboygan as the legislative body responsible for setting the governing policies of the City.

Department Description

The Common Council is comprised of 16 part-time elected officials representing 26 wards. They have the responsibility to establish policy by legislation, to adopt a spending plan, and to carry out the duties as defined by State Statutes and City Ordinances in a manner consistent with their Strategic Plan.

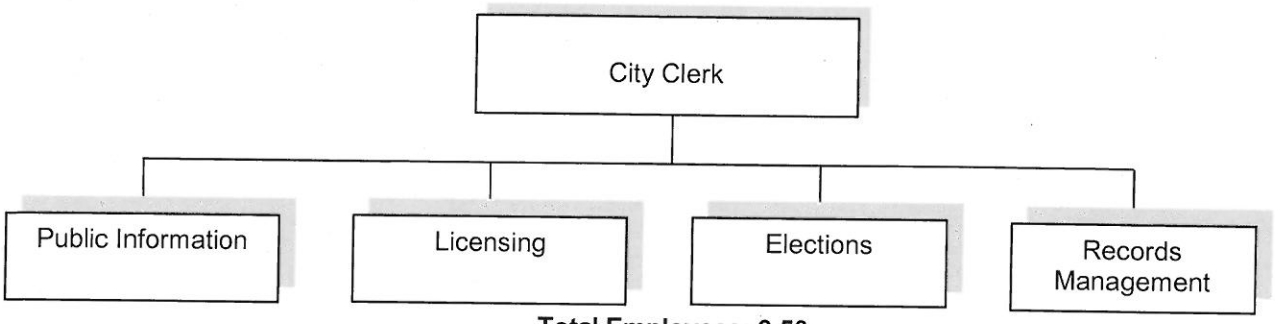
2017 Budget Highlight

There are no notable changes for 2017.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Alderpersons	16.00	16.00	16.00	16.00	16.00
Total Staffing	16.00	16.00	16.00	16.00	16.00

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	77,252	75,883	77,200	77,200	77,264
Non-Personal Services	43,041	43,996	46,430	46,430	53,110
Capital Outlay	357	0	0	0	0
Total Expenditures	120,650	119,879	123,630	123,630	130,374

Account Number	COUNCIL ORG 10110100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	71,765	70,493	71,488	71,488	71,600	71,600
510310	Social security-FICA	4,447	4,369	4,560	4,560	4,544	4,544
510311	Social security-medicare	1,040	1,021	1,152	1,152	1,120	1,120
Total Personal Services		77,252	75,883	77,200	77,200	77,264	77,264
	Non-Personal Services						
521900	Contracted services	22,000	22,450	25,000	25,000	27,000	27,000
523122	Software maintenance	12,000	12,000	12,000	12,000	12,000	12,000
525135	IT charges	0	480	480	480	480	480
526110	Professional organizations	8,793	8,622	8,650	8,650	8,650	8,650
526130	Training and education	0	0	0	0	0	2,000
530100	Office supplies	248	444	300	300	2,980	2,980
Total Non-Personal Services		43,041	43,996	46,430	46,430	51,110	53,110
	Capital Outlay						
642200	IT equipment	357	0	0	0	0	0
Total Capital Outlay		357	0	0	0	0	0
	Total Council	120,650	119,879	123,630	123,630	128,374	130,374
521900	Contracted services						
	Financial services fee	22,000	22,450	25,000	25,000	27,000	27,000



Total Employees: 3.50

Department Purpose

To fulfill role as elections administrator, legislative administrator and records manager for the City in an efficient, professional and friendly manner in adherence with the International Clerk's Code of Conduct; to provide excellent support to the Common Council and Departments throughout the legislative process; and to serve the citizens of the City of Sheboygan as an accessible and responsive representative of transparent and open government.

Department Description

The City Clerk's Department has multiple responsibilities including administering local, state and federal elections; processes and issues various municipal licenses; updates the Municipal Code Book; maintains the City Seal; carries out the duties and responsibilities required by Wisconsin State Statutes and City Ordinances and policies.

2017 Budget Highlight

The Executive Budget includes the following change:

- Decrease of $27,333 in Contracted Services for reproduction services, to be consistent with 2016 Estimated.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Council/Licensing Clerk	1.00	1.00	1.00	1.00	1.00
Elections Specialist	0.50	0.50	0.50	0.50	0.50
Total Staffing	3.50	3.50	3.50	3.50	3.50

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	287,399	250,997	265,807	273,195	255,261
Non-Personal Services	68,233	60,779	96,385	79,667	85,723
Total Expenditures	355,632	311,776	364,192	352,862	340,984

Areas of Emphasis: To provide quality services to the Common Council, the City's Departments and to the general public.

Goal: To create a friendly, welcoming atmosphere to the general public.

Objectives:
1. To offer a central location for disseminating information to general public.
2. To continue to promote transparency and integrity in all of our tasks.
3. To provide prompt and respectful service.

Account Number	CLERK ORG 10113100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	201,630	208,785	207,250	218,893	204,713	206,107
510111	Full time salaries-overtime	493	0	0	0	0	0
510310	Social security-FICA	12,037	12,651	12,870	13,571	12,715	12,802
510311	Social security-medicare	2,815	2,959	3,033	3,174	2,994	3,014
510320	WI retirement	14,595	14,331	14,856	15,351	13,779	13,874
510340	Health insurance	50,311	7,772	22,320	16,728	14,880	14,880
510350	Dental insurance	1,968	923	1,872	1,872	936	936
510351	Unfunded pension liability	2,647	2,647	2,652	2,652	2,652	2,652
510360	Life insurance	604	527	552	552	576	588
510400	Worker compensation	299	402	402	402	408	408
Total Personal Services		287,399	250,997	265,807	273,195	253,653	255,261
	Non-Personal Services						
521900	Contracted services	10,145	8,387	27,333	10,000	10,000	10,000
523110	Office equipment maintenance	4,643	5,494	10,000	10,000	10,000	10,000
523120	Computer maintenance	12,044	12,192	12,192	12,192	12,192	12,192
523125	IT services	17,600	17,600	17,600	17,600	17,600	17,600
525120	Telephone	537	535	550	550	550	550
525135	Internet	120	210	210	210	210	210
526105	Books - reference	243	0	200	200	204	204
526110	Professional Organizations	310	350	350	350	350	350
526120	Licenses and permits	0	0	50	50	50	50
526125	Conference	0	1,058	1,200	30	2,255	2,255
526130	Training and education	0	260	250	35	260	260
526145	Codification services	5,890	2,575	10,000	10,000	10,000	10,000
526150	Legal notices	9,118	6,829	10,800	10,800	10,800	10,800
526155	Filing and recording fees	420	180	250	250	252	252
527100	Car allowance	663	708	700	700	700	700
530100	Office supplies	6,500	4,401	6,500	6,500	6,900	6,900
530110	Printing supplies	0	0	200	200	200	200
530259	IT small equipment	0	0	0	0	3,200	3,200
Total Non-Personal Services		68,233	60,779	98,385	79,667	85,723	85,723
	Total Clerk	355,632	311,776	364,192	352,862	339,376	340,984
521900	Contracted services						
	Reproduction services	10,145	8,387	27,333	10,000	10,000	10,000

Division Purpose

To administer elections for the City of Sheboygan involving registering voters, issuing absentee ballots, hiring and training hundreds of poll workers, setting up polling locations, testing election equipment to ensure accurate vote counts, certifying local nomination papers, certifying local election results and managing the quality of data on the Statewide Voter Registration System.

Division Description

The Elections budget accounts for costs associated with City held elections. In coordination with Sheboygan County, the City Clerk is responsible for administering all election activities in the City of Sheboygan.

2017 Budget Highlight

The Executive Budget includes the following change:

- Overall decrease of $128,027, due to reduction from 4 elections in 2016 to projected 2 elections in 2017.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	51,421	25,096	127,182	127,182	36,283
Non-Personal Services	26,120	20,073	62,818	62,818	25,690
Total Expenditures	77,541	45,169	190,000	190,000	61,973

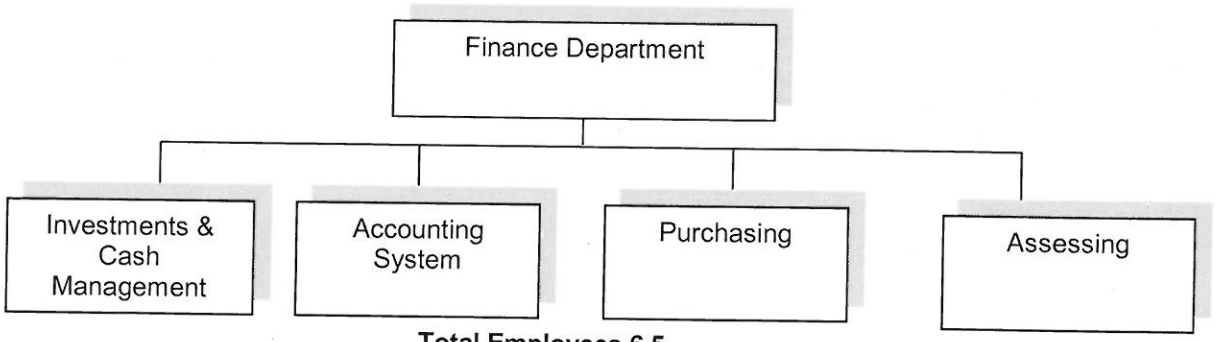
Areas of Emphasis: Ensure stakeholders are well informed and engaged on municipal matters.

Goal: To provide the citizens of the City of Sheboygan with fair and impartial elections and comply with the elections laws of the State of Wisconsin.

Objective:
1. To increase voter participation in all elections by promoting voting-related options, i.e. take advantage of pre-registration and absentee ballot voting, while assisting residents with correct proof-of-residence and photo I.D.
2. Establish good communication and guidance while providing residents all available opportunities to vote in a fair and impartial manner.
3. To achieve an 80 percent or greater satisfaction (fair, good or excellent) survey rating from citizens who live in the City of Sheboygan.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Number of elections	N/A	N/A	N/A	4	2
Total votes cast	N/A	N/A	N/A	57,685	16,500
Percent of votes cast by absentee ballot	N/A	N/A	N/A	10%	10%
New registrants	N/A	N/A	N/A	9,977	
Percent of voters who were new registrants	N/A	N/A	N/A	20%	5%
Efficiency					
Cost per vote	N/A	N/A	N/A	N/A	

Account Number	ELECTIONS ORG 10114100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510130	Temporary salaries-regular	45,113	22,370	117,302	117,302	30,200	30,200
510140	Interdepartmental salaries-regular	4,355	1,766	8,000	8,000	5,000	5,000
510310	Social security-FICA	262	105	496	496	310	310
510311	Social security-medicare	61	25	116	116	73	73
510320	WI retirement	305	120	908	908	340	340
510340	Health insurance	893	326	0	0	0	0
510350	Dental insurance	36	32	0	0	0	0
510351	Unfunded pension liability	129	0	0	0	0	0
510360	Life insurance	7	2	0	0	0	0
510400	Worker compensation	260	350	360	360	360	360
Total Personal Services		51,421	25,096	127,182	127,182	36,283	36,283
	Non-Personal Services						
523110	Office equipment maintenance	8,953	9,090	9,300	9,300	10,690	10,690
523120	Computer maintenance	1,075	1,075	1,080	1,080	1,080	1,080
524110	Building exterior maintenance	3,650	2,050	4,400	4,400	2,200	2,200
526150	Legal notices	172	0	500	500	300	300
527100	Car allowance	0	0	252	252	250	250
528150	Vehicle rental	0	0	1,100	1,100	550	550
530100	Office supplies	12,270	7,858	46,186	46,186	10,620	10,620
Total Non-Personal Services		26,120	20,073	62,818	62,818	25,690	25,690
	Total Elections	77,541	45,169	190,000	190,000	61,973	61,973



Total Employees 6.5

Department Purpose

To provide administration of the accounting system, purchasing, investment, cash management, cash receipting, accounts payable, debt management, and assessing. Maintains fixed asset inventory and property insurance replacement value, prepare and publish Annual Financial Report and Budget Report. The Division also is responsible for the Debt Service Fund, TIF Funds, Capital Funds and Special Assessment Fund.

Department Description

Under the direction of the Finance Director, the Finance Department coordinates and controls all financial transactions of the City; prepares work papers and coordinates annual audit, coordinates payments of all City invoices and cash receipting, maintains compliance with all state and federal laws; supplies meaningful and timely financial data that will inform and assist departments and City management; oversees the Assessing Division, and oversees purchasing agent shared with Sheboygan County.

2017 Budget Highlights

The Executive Budget includes the following change:

- Decrease of $75,949, due to 2016 purchase of content management software.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Finance Director	1.00	1.00	1.00	1.00	1.00
Comptroller	1.00	1.00	1.00	1.00	1.00
Auditor/Analysis	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00
Confidential Secretary	1.00	1.00	1.00	1.00	1.00
Cashier/Data Entry Clerk	1.00	1.00	1.00	1.00	1.00
Purchasing Agent	0.50	0.50	0.50	0.50	0.50
Total Staffing	6.50	6.50	6.50	6.50	6.50

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	597,060	603,655	612,699	612,669	574,322
Non-Personal Services	358,472	319,024	310,901	290,324	295,864
Capital Outlay	4,749	3,433	75,949	75,949	0
Total Expenditures	960,281	926,112	999,549	978,972	870,186

Areas of Emphasis: Ensure fiscal stability.

Goal: To provide financial information accurately and timely for management decisions.

Objective:
1. To disburse monthly revenue and expenditure reports by the 10th of the following month.
2. To complete reconciliation by the 15th of the following month.
3. Update all policies and procedures to conform to Uniform Grant Guidance.
4. To obtain the Certificate of Achievement for Excellence in Financial Reporting Award and the Popular Annual Financial Report Award from the Government Finance Officers Association.
5. To receive an unqualified audit opinion.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload:					
Vendor checks issued	5,313	5,410	5,400	5,400	5,310
Accounts receivable invoices	752	751	750	750	750
Receipts processed	21,606	26,100	26,725	25,835	26,000
Journal entries posted	3,657	4,356	4,200	4,200	4,300
Effectiveness:					
Percent of reports distributed by the 10th	N/A	0%	0%	25%	50%
Percent of reconciliations completed by the 15th	0%	0%	0%	25%	50%
Percent of receipts processed within one business day	95%	95%	95%	95%	95%
Uniform Grant Guidance Policies	No	No	No	Yes	Yes
Received GFOA CAFR Award	No	No	No	No	Yes
Received unqualified audit opinion	Yes	Yes	Yes	Yes	Yes

Areas of Emphasis: Ensure fiscal stability.

Goal: To ensure competitive rate of return and ensure maximum safety of invested funds.

Objective:
1. To achieve investment income 25 basis points over the Wisconsin Local Government Investment Pool.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Effectiveness:					
Rate of Return on investment	0.35%	0.71%	0.75%	1.01%	1.00%
Basis points above LGIP	0.09%	0.19%	0.25%	0.16%	0.25%

Areas of Emphasis: Ensure fiscal stability.

Goal: To increase the use of alternative payment options to increase efficiency of staff time and increase customer service to City customers.

Objective:
1. To maintain all in person payments at City financial institutions accepting property tax payments.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Efficiency:					
% of taxes collected at financial institutions	21.5%	26.9%	35.0%	37.6%	40.0%

Areas of Emphasis: Expand use of technology to improve service and its effectiveness.

Goal: To utilize Munis software technology to increase access across all departments.

Objective: 1. To implement Munis software technology in all departments collecting customer receipts.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
City Clerk	No	No	No	No	No
Finance	No	Yes	Yes	Yes	Yes
Police Department	No	Yes	Yes	Yes	Yes
Building Inspection	No	Yes	Yes	Yes	Yes
Park Department	No	No	No	No	Yes
Effectiveness:					
Percent of receipts in Munis	0%	75%	75%	75%	80%

Areas of Emphasis: Continue to improve the quality of life.

Goal: To provide high quality services to the residents and businesses of the City of Sheboygan.

Objective: 1. To achieve an 80 percent or greater satisfaction (fair, good or excellent) survey rating from citizens who live in the City of Sheboygan.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Effectiveness					
Resident satisfaction rating	N/A	N/A	N/A	86%	80%

Account Number	FINANCE ORG 10115100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	404,070	412,565	418,945	418,945	378,053	378,053
510310	Social security-FICA	23,827	24,291	26,017	26,017	26,849	26,849
510311	Social security-Medicare	5,573	5,681	6,111	6,111	6,303	6,303
510320	WI retirement	28,217	28,026	28,524	28,524	29,439	29,439
510340	Health insurance	98,832	94,765	94,800	94,800	94,800	94,800
510341	Retiree health insurance	12,466	13,635	12,336	12,336	11,412	11,412
510350	Dental insurance	6,498	5,818	5,748	5,748	7,068	7,068
510351	Unfunded pension liability	9,261	7,955	9,274	9,274	9,274	9,274
510360	Life insurance	1,081	1,194	1,212	1,212	1,248	1,392
510400	Worker Compensation	7,235	9,725	9,732	9,732	9,732	9,732
Total Personal Services		597,060	603,655	612,699	612,699	574,178	574,322
	Non-Personal Services						
521100	Banking fees	-590	-695	1,225	0	0	0
521790	Animal control services	2,587	3,197	2,600	3,200	3,400	3,400
521900	Contracted services	54,356	63,147	65,770	63,700	59,000	59,000
523110	Office equipment maintenance	484	221	2,800	2,800	3,300	3,300
523120	Computer maintenance	16,500	16,500	16,500	16,500	16,500	16,500
523121	PC repayment	102	0	0	0	0	0
523125	IT services	175,000	175,000	175,000	175,000	175,000	175,000
525120	Telephone	1,199	1,254	1,320	1,320	1,320	1,320
525125	Mobile telephone	40	0	360	0	0	0
525135	Internet	240	360	360	360	360	360
526110	Professional organizations	630	595	985	595	630	630
526125	Conferences	190	213	1,000	0	2,050	2,050
526130	Training and education	675	1,676	4,200	0	2,700	2,700
526150	Legal Notices	186	184	250	250	250	250
527100	Car allowance	1,989	1,989	2,363	1,989	1,989	1,989
527110	Travel	0	237	300	0	750	750
530100	Office supplies	17,913	17,254	24,260	21,460	21,460	21,460
530115	Paper	198	10	0	0	0	0
530200	Program supplies	108	101	150	150	1,155	1,155
530259	IT small equipment	0	0	0	0	3,000	3,000
590250	Tax roll adjustments	55,422	29,751	8,458	0	0	0
590260	Inventory adjustment	31,243	8,030	3,000	3,000	3,000	3,000
Total Non-Personal Services		358,472	319,024	310,901	290,324	295,864	295,864
	Capital Outlay						
642200	IT equipment	4,749	3,433	75,949	75,949	0	0
Total Capital Outlay		4,749	3,433	75,949	75,949	0	0
	Total Finance	960,281	926,112	999,549	978,972	870,042	870,186

Account Number	FINANCE ORG 10115100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
521900	Contracted services						
	Other post employment study	0	8,000	8,200	8,200	0	0
	Sheboygan County - Purchasing Age	54,356	55,147	57,570	55,500	59,000	59,000
		54,356	63,147	65,770	63,700	59,000	59,000
642200	IT equipment						
	Munis software	0	0	75,949	75,949	0	0
	Computers	4,749	3,433	0	0	0	0
		4,749	3,433	75,949	75,949	0	0

Department Purpose
To maintain equitable, market value property assessments in a cost effective manner.

Department Description
The Assessing Division contracts for this service of performing assessment-related valuation of all personal and real property. The current contractor is Grota Appraisals LLC.

2017 Budget Highlights
The Executive Budget includes the following change:

- Decrease of $42,035 in Personal Services due to full year use of contracted assessing services in 2017. In 2016, Village Assessor was employed between January and March.

Permanent Staffing	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
City Assessor	1.00	1.00	1.00	0	0
Property Appraiser II	2.00	2.00	2.00	0	0
Assessment Technician	1.00	1.00	1.00	0	0
Total Staffing	4.00	4.00	4.00	0	0

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	355,116	334,160	58,223	58,223	16,198
Non-Personal Services	78,956	65,690	316,750	309,650	310,700
Capital Outlay	9,434	0	0	0	0
Total Expenditures	443,506	399,850	374,973	367,873	326,898

Areas of Emphasis: Ensure fiscal stability.

Goal: To maintain in a fair and equitable manner property values with approximately fair market valuation.

Objective: 1. To maintain property values in compliance with Wisconsin Statutes 70.05 (5) – within ten percent of fair market value (assessment ratio)

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Workload:					
Cases presented/cases upheld by Board of Review	21	0	5	0	5
Efficiency:					
Cost of assessment per parcel	$26.88	$24.24	$22.73	$22.30	$19.82
Effectiveness:					
Assessment ratio	.9691	.9956	N/A	.9900	.9900

Areas of Emphasis: Continue to improve the quality of life.

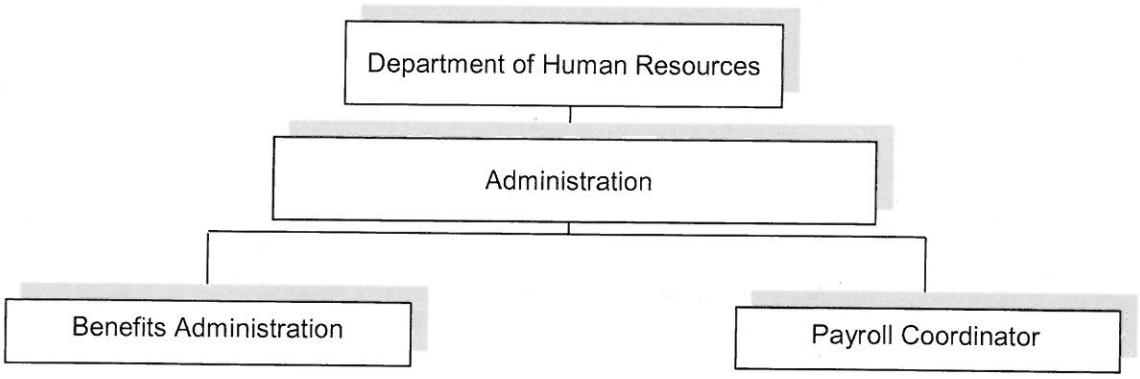
Goal: To provide high quality service to the residents and businesses of the City of Sheboygan.

Objective: 1. To achieve an 80 percent or greater satisfaction (fair, good or excellent) survey rating from citizens who live in the City.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2017 Estimated	2017 Executive
Effectiveness:					
Resident satisfaction rating	N/A	N/A	N/A	80%	80%

Account Number	ASSESSING ORG 10115600	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Requested
	Personal Services						
510110	Full time salaries-regular	235,604	237,905	32,668	32,668	0	0
510111	Full time salaries-overtime	3,500	0		0	0	0
510130	Temporary salaries	0	0	0	0	500	500
510310	Social security-FICA	13,981	13,653	1,637	1,637	0	0
510311	Social security-Medicare	3,270	3,193	383	383	0	0
510320	WI retirement	16,620	16,084	842	842	0	0
510340	Health insurance	71,736	52,398	2,911	2,911	0	0
510341	Retiree health insurance	0	0	14,258	14,258	11,090	11,090
510350	Dental insurance	4,934	5,247	219	219	0	0
510351	Unfunded pension liability	4,598	4,598	4,608	4,608	4,608	4,608
510360	Life insurance	391	434	49	49	0	0
510400	Worker compensation	482	648	648	648	0	0
Total Personal Services		355,116	334,160	58,223	58,223	16,198	16,198
	Non-Personal Services						
521900	Contracted services	28,146	23,635	270,000	270,000	270,400	270,400
523110	Office equipment maintenance	2,053	1,532	2,000	2,000	2,000	2,000
523120	Computer maintenance	20,000	20,000	20,000	20,000	20,000	20,000
523121	PC repayment	102	0		0	0	0
523125	IT services	14,000	14,000	14,000	14,000	14,000	14,000
525120	Telephone	844	838	1,000	1,000	1,000	1,000
525125	Mobile telephone	21	0	0	0	0	0
525135	Internet	150	150	150	150	150	150
526100	Publications & Subscriptions	204	204	1,500	0	0	0
526110	Professional organizations	150	150	300	0	0	0
526125	Conferences	1,074	700	2,000	0	0	0
526150	Legal notices	0	0	0	0	500	500
527100	Car allowance	1,479	2,082	2,500	0	0	0
527110	Travel	0	0	500	0	0	0
530100	Office supplies	10,733	2,399	2,500	2,500	2,650	2,650
530115	Paper	0	0	300	0	0	0
Total Non-Personal Services		78,956	65,690	316,750	309,650	310,700	310,700
	Capital Outlay						
642200	IT equipment	9,434	0		0	0	0
Total Capital Outlay		9,434	0	0	0	0	0
	Total Assessor	443,506	399,850	374,973	367,873	326,898	326,898

Account Number	ASSESSING ORG 10115600	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Requested
521900	Contracted services						
	Software Maintenance Fee	28,146	23,635	0	0	0	0
	Contract Assessor	0	0	270,000	270,000	270,400	270,400
		28,146	23,635	270,000	270,000	270,400	270,400
642200	IT equipment						
	Software	9,434	0	0	0	0	0



Total Employees: 4.00

Department Purpose

To provide qualified applicants and employees to various departments to successfully serve the City of Sheboygan. In addition, to provide employees with appropriate compensation and benefits programs both during employment and into retirement.

Department Description

The Human Resources Department is responsible for recruitment of qualified applicants, employee orientation, maintenance of personnel records, administration of employee benefits, retirement processing, compensation administration, job classification & labor market research, employee relations, labor negotiations, health and wellness administration, and regulatory compliance.

2017 Budget Highlights

There are no notable changes for 2017.

Permanent Staffing	2014 Actual	2015 Actual	2016 Budget	2016 Estimated	2017 Executive
Director of Human Resources	1.00	1.00	1.00	1.00	1.00
Human Resources Secretary	1.00	1.00	1.00	1.00	1.00
Benefits Administrator/Analyst	1.00	1.00	1.00	1.00	1.00
Payroll Coordinator	1.00	1.00	1.00	1.00	1.00
Total Staffing	4.00	4.00	4.00	4.00	4.00

Expenditures	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Personal Services	161,402	153,719	156,162	159,180	159,007
Non-Personal Services	48,355	141,724	107,069	98,944	102,720
Capital Outlay	895	351	0	0	0
Total Expenditures	210,652	295,794	263,231	258,124	261,727

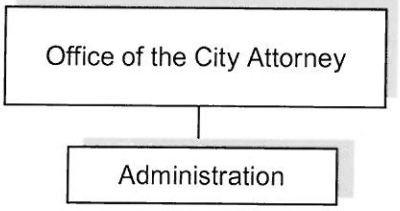
Areas of Emphasis: Ensure quality employee and labor relations services.

Goal: To assist employees with problems/concerns, particularly in areas including employee and benefit administration.

Objective: 1. To review policies and procedures for relevancy, outlined expectations and consistent execution.

2. To analyze benefit vendors for optimal qualify of service, location for our employees, and competitive pricing.
3. To monitor reliability and affordability of service for customers.
4. To research, evaluate and pursue additional funding opportunities through partnerships, relationships and grants.

Account Number	HUMAN RESOURCES ORG 10118100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	113,972	117,248	116,062	120,704	121,571	121,571
510111	Full time salaries-overtime	0	1,211	0	900	900	900
510310	Social security-FICA	6,795	7,018	7,208	7,496	7,621	7,621
510311	Social security-medicare	1,589	1,641	1,703	1,771	1,813	1,813
510320	WI retirement	7,836	7,847	7,909	8,225	8,274	8,274
510340	Health insurance	25,141	12,226	16,704	13,245	12,240	12,240
510350	Dental insurance	2,220	2,361	2,376	2,471	2,376	2,376
510351	Unfunded pension liability	2,838	2,838	2,844	2,958	2,844	2,844
510360	Life insurance	142	161	180	187	180	192
510400	Worker compensation	869	1,168	1,176	1,223	1,176	1,176
Total Personal Services		161,402	153,719	156,162	159,180	158,995	159,007
	Non-Personal Services						
521210	Negotiation and arbitration service	2,228	99	15,000	12,000	25,000	0
521400	Advertising and marketing	1,830	9,506	8,000	8,000	8,000	8,000
521900	Contracted services	1,352	85,934	23,474	23,474	25,000	25,000
523110	Office equipment maintenance	3,534	3,731	4,100	4,100	4,100	4,100
523120	Computer maintenance	7,000	7,000	7,000	7,000	7,000	7,000
523125	IT services	17,500	17,500	17,500	17,500	17,500	17,500
525120	Telephone	636	654	1,200	1,200	1,200	1,200
525125	Mobile telephone	394	435	300	300	300	300
525135	Internet	120	120	120	120	120	120
526110	Professional organizations	2,975	1,600	2,875	3,000	3,000	3,000
526130	Training and education	5,704	7,539	19,000	15,000	15,000	15,000
526160	Employee recognition and awards	0	0	0	0	13,000	13,000
527100	Car allowance	994	994	1,500	1,500	1,500	1,500
527110	Travel	181	969	1,000	1,250	1,000	1,000
530100	Office supplies	3,907	5,643	6,000	4,500	6,000	6,000
Total Non-Personal Services		48,355	141,724	107,069	98,944	127,720	102,720
	Capital Outlay						
642200	IT equipment	895	351	0	0	0	0
Total Capital outlay		895	351	0	0	0	0
	Total Human Resources	210,652	295,794	263,231	258,124	286,715	261,727
521900	Contracted services						
	Contract attorney fees	1,148	85,028	23,474	23,474	25,000	25,000
	Miscellaneous	204	906	0	0	0	0
		1,352	85,934	23,474	23,474	25,000	25,000



Total Employees: 4.00

Department Purpose

To provide legal services to City staff and alderpersons in an efficient manner to assist them in making fully informed decisions. This includes providing guidance, training, and information.

Department Description

The City Attorney, who is elected by the citizens of Sheboygan, is the legal advisor and attorney for the City of Sheboygan.

The Office of the City Attorney performs professional legal work, represents the City in legal proceedings, conducts the City's legal business and related work, prosecutes all violations of City ordinances, and provides legal advice as appropriate to the Mayor, Common Council, various committees, and City's management team.

2017 Budget Highlights

There are no notable changes in 2017.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Legal Assistant	2.00	2.00	2.00	2.00	2.00
Total Staffing	4.00	4.00	4.00	4.00	4.00

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	400,081	393,484	389,967	376,502	379,361
Non-Personal Services	44,312	59,276	45,820	43,378	42,038
Capital Outlay	0	25	0	0	0
Total Expenditures	444,393	452,785	435,787	419,880	421,399

Goal: To provide prompt legal services and excellent customer service.

Objective: 1. To achieve an 80 percent or greater satisfaction (fair, good, or excellent) rating on the department head and citizens who live in the City of Sheboygan.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload	N/A	N/A	N/A	N/A	N/A
# Municipal Court cases prosecuted	N/A	N/A	N/A	N/A	840
# Circuit Court cases prosecuted	N/A	N/A	N/A	N/A	5
# Abatements	N/A	N/A	N/A	N/A	4
# Inspection Warrants	N/A	N/A	N/A	N/A	4
# Raze Orders	N/A	N/A	N/A	N/A	4
# Business Development Loans	N/A	N/A	N/A	N/A	12
# Real estate closings	N/A	N/A	N/A	N/A	15
# Lawsuits against City	N/A	N/A	N/A	N/A	6
# Foreclosures	N/A	N/A	N/A	N/A	15
# Bankruptcies	N/A	N/A	N/A	N/A	24
Effectiveness					
Departments indicating a positive response to promptness	N/A	N/A	N/A	N/A	80%
Departments indicating a positive response to court as an approachable service	N/A	N/A	N/A	N/A	80%
Resident Satisfaction Rating	N/A	N/A	N/A	91%	80%

Account Number	OFFICE OF THE CITY ATTORNEY ORG 10119100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	276,824	282,817	279,489	279,489	286,809	286,809
510310	Social security-FICA	16,527	16,694	17,352	17,352	17,811	17,811
510311	Social security-medicare	3,849	3,904	4,077	4,077	4,188	4,188
510320	WI retirement	20,175	19,857	20,061	20,061	19,445	19,445
510340	Health insurance	72,862	60,885	59,856	46,517	42,384	42,384
510350	Dental insurance	4,934	4,571	4,428	4,302	3,960	3,960
510351	Unfunded pension liability	3,739	3,739	3,744	3,744	3,744	3,744
510360	Life insurance	767	474	408	408	408	468
510400	Worker compensation	404	543	552	552	552	552
Total Personal Services		400,081	393,484	389,967	376,502	379,301	379,361
	Non-Personal Services						
521205	Witness fees	1,031	243	1,392	500	700	700
521900	Contracted services	2,765	19,753	2,940	2,940	3,000	3,000
523110	Office equipment maintenance	1,067	1,534	1,930	1,930	1,930	1,930
523120	Computer maintenance	1,638	1,638	1,638	1,638	1,638	1,638
523121	PC repayment	600	600	600	600	600	600
523125	IT services	17,675	17,675	17,675	17,675	17,675	17,675
525120	Telephone	639	641	720	720	720	720
525135	Internet	120	120	120	120	120	120
526105	Books-reference	8,929	9,302	7,500	7,500	6,000	6,000
526110	Professional organizations	645	695	700	700	700	700
526120	Licenses and permits	926	1,080	1,155	1,155	1,155	1,155
526125	Conferences	2,092	550	3,650	2,100	2,100	2,100
526130	Training and education	266	210	600	600	600	600
526155	Filing and recording fees	45	45	50	50	50	50
527100	Car allowance	994	994	1,000	1,000	1,000	1,000
527110	Travel	500	716	500	500	500	500
530100	Office supplies	3,070	2,964	3,000	3,000	3,000	3,000
530110	Printing supplies	365	396	450	450	350	350
530115	Paper	120	119	200	200	200	200
590400	Judgements and settlements	825	1	0	0	0	0
Total Non-Personal Services		44,312	59,276	45,820	43,378	42,038	42,038
	Capital Outlay						
642200	IT equipment	0	25	0	0	0	0
Total Capital Outlay		0	25	0	0	0	0
	Total City Attorney	444,393	452,785	435,787	419,880	421,339	421,399
521900	Contracted services						
	Online legal research	2,765	2,827	2,940	2,940	3,000	3,000
	Temporary special prosecutor	0	11,347	0	0	0	0
	Expert witness for litigation	0	5,547	0	0	0	0
	Drug screen (new employee)	0	32	0	0	0	0
		2,765	19,753	2,940	2,940	3,000	3,000

Division Purpose

To sustainably maintain the 36,000 square-foot City Hall Building, constructed in 1915.

Division Description

The City Hall budget provides funding to maintain the facility and offices of the City Administrator, Mayor, Finance, City Attorney, Human Resources, Information Technology, City Assessor, City Development, and City Clerk at 828 Center Avenue.

2017 Budget Highlights

The Executive Budget includes the following change:

- Decrease of $17,304 in Personal Services due to reassignment of Public Works employee who performed building maintenance.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	145,816	102,986	105,406	105,406	88,102
Non-Personal Services	120,796	65,678	106,992	106,138	108,358
Capital Outlay	9,434	27,686	72,315	41,330	0
Total Expenditures	266,612	196,350	284,713	252,874	196,460

Areas of Emphasis: Ensure a safe and healthy work environment for the employees it incorporates.

Goal: To reduce utility costs and to maintain the integrity of a 101 year old building.

Objectives:
1. To provide a safe environment for City Hall functions and occupants.
2. To reduce facility depreciation, equipment and structural failures, and maintenance costs through preventive maintenance programs.

Account Number	CITY HALL ORG 10111210	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	50,754	60,362	61,552	61,552	49,760	49,760
510111	Full time salaries-overtime	2,633	2,056	3,000	3,000	2,500	2,500
510140	Interdepartmental salaries-regular	38,511	0	0	0	0	0
510310	Social security-FICA	5,313	3,374	3,381	3,381	3,247	3,247
510311	Social security-medicare	1,242	789	801	801	775	775
510320	WI retirement	6,422	4,234	3,708	3,708	3,560	3,560
510340	Health insurance	31,256	21,105	21,840	21,840	17,472	17,472
510350	Dental insurance	2,141	1,623	1,656	1,656	1,320	1,320
510351	Unfunded pension liability	1,866	1,855	1,872	1,872	1,872	1,872
510360	Life insurance	76	58	60	60	60	60
510400	Worker compensation	5,602	7,530	7,536	7,536	7,536	7,536
Total Personal Services		145,816	102,986	105,406	105,406	88,102	88,102
	Non-Personal Services						
521900	Contracted Services	29,620	220	420	420	3,700	3,700
524110	Building exterior maintenance	3,403	5,264	12,000	12,000	12,000	12,000
524120	Electrical maintenance and repair	1,685	316	1,750	1,750	1,750	1,750
524122	Plumbing maintenance and repair	268	312	500	500	500	500
524124	Heating and ventilation maintenance	9,149	5,671	10,000	10,000	10,000	10,000
524125	Carpentry maintenance and repair	442	230	500	500	500	500
524126	Elevator maintenance and repair	8,051	8,286	9,320	9,320	9,310	9,310
524130	Custodial services	1,724	1,036	2,000	2,000	2,000	2,000
524135	Janitorial services	5,482	2,865	5,854	5,000	5,000	5,000
525100	Electric	28,816	24,443	31,000	31,000	31,000	31,000
525105	Water	1,402	1,366	2,000	2,000	2,000	2,000
525110	Sewer	1,228	1,192	2,000	2,000	2,000	2,000
525120	Telephone	104	78	300	300	200	200
525140	Gas - utility	23,711	8,676	23,000	23,000	22,000	22,000
526120	Licenses and permits	65	188	100	100	150	150
527100	Car allowance	331	663	700	700	700	700
528150	Vehicle rentals	4,545	4,548	4,548	4,548	4,548	4,548
530255	Tools and small equipment	500	125	500	500	500	500
530500	Fire fighting supplies	270	199	500	500	500	500
Total Non-Personal Services		120,796	65,678	106,992	106,138	108,358	108,358
	Capital Outlay						
621200	Building Improvements	0	27,686	72,315	41,330	0	0
Total Capital Outlay		0	27,686	72,315	41,330	0	0
	Total City Buildings-City Hall	266,612	196,350	284,713	252,874	196,460	196,460

Account Number	CITY HALL ORG 10111210	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
521900	Contracted Services						
	Contract cleaning	28,660	0	0	0	0	0
	HVAC maintenance and calibration	0	0	0	0	3,252	3,252
	Miscellaneous	960	220	420	420	448	448
		29,620	220	420	420	3,700	3,700
621200	Building improvements						
	Building assessment	0	27,686	72,315	26,330	0	0
	Second floor heating/air conditioning	0	0	0	15,000	0	0
		0	27,686	72,315	41,330	0	0

Division Purpose

To maintain funding for general government related insurance coverage.

Division Description

The City maintains coverage for liability, automobiles, buildings, contractors equipment, flood, monies and securities.

2017 Budget Highlights

The Executive Budget includes the following change:

- Decrease of $132,500 in Insurance deductible due to anticipated reduced claims.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	166,403	188,392	398,394	322,624	301,470
Total Expenditures	166,403	188,392	398,394	322,624	301,470

Account Number	INSURANCE ORG 10111010	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Requested
	Non-Personal Services						
521206	Monies and securities	139	138	136	138	138	138
521500	Administrative services	50,147	33,023	41,000	41,000	41,000	41,000
522110	Vehicle maintenance	8,926	16,071	18,040	18,040	18,040	18,040
524124	Heating & ventilation maintenance	1,826	1,826	1,826	1,502	1,800	1,800
540200	Insurance	479	0	492	0	0	0
540210	Insurance deductible	1,698	1,490	232,500	130,824	100,000	100,000
540215	General public and officials liability	102,985	135,637	104,400	130,699	140,000	140,000
540218	Flood insurance	203	207	0	421	492	492
Total Non-Personal Services		166,403	188,392	398,394	322,624	301,470	301,470
	Total Insurance	166,403	188,392	398,394	322,624	301,470	301,470

521500	Administrative services						
	Attorney Fees	50,147	33,023	41,000	41,000	41,000	41,000

Division Purpose

To maintain funding for general government employee benefits.

Division Description

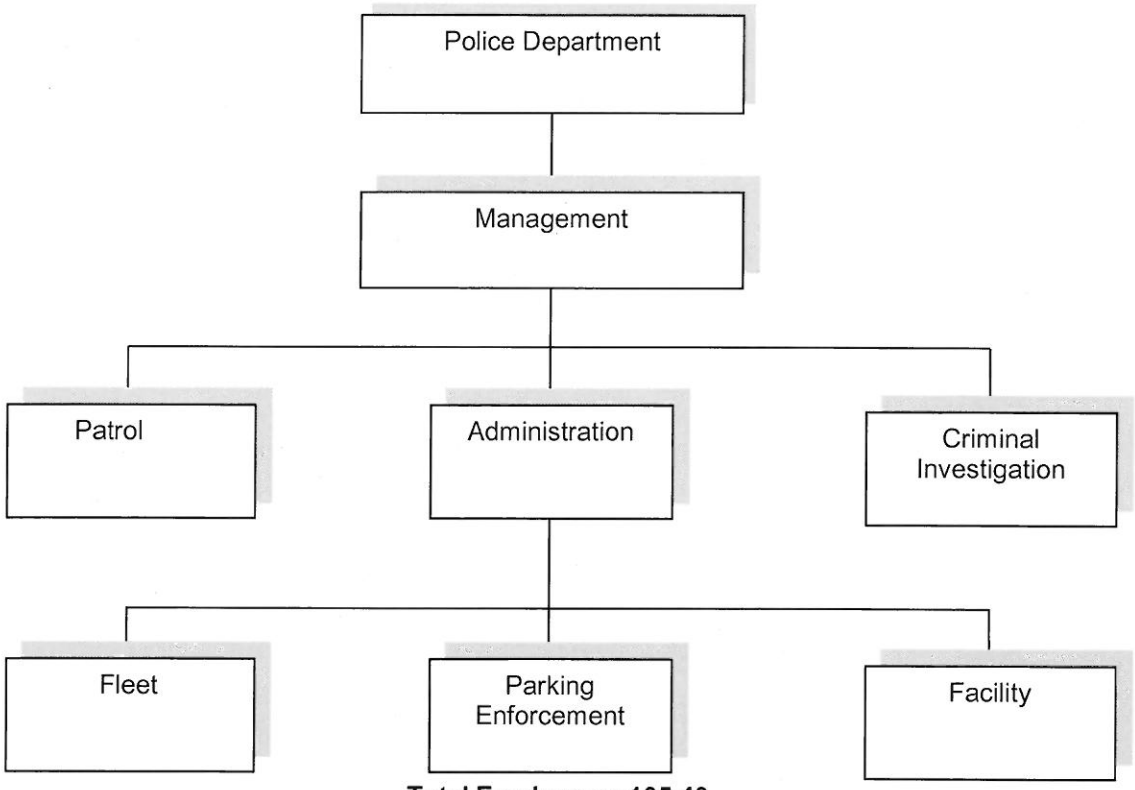
The City annually budgets for employee benefits primarily payments to employees who retiree.

2017 Budget Highlights

There are no notable changes in 2017.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	4	0	340,003	340,003	340,003
Non-Personal Services	100	100	0	0	0
Total Expenditures	104	100	340,003	340,003	340,003

Account Number	EMPLOYEE BENEFITS ORG 10119990	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Requested
	Personal Services						
510110	Full time salaries-regular	0	0	215,891	215,891	215,891	215,891
510310	Social security-FICA	3	0	22,933	22,933	22,933	22,933
510311	Social security-medicare	1	0	5,380	5,380	5,380	5,380
510320	WI retirement	0	0	17,696	17,696	17,696	17,696
510340	Health insurance	0	0	43,103	43,103	43,103	43,103
510410	Unemployment compensation	0	0	35,000	35,000	35,000	35,000
Total Personal Services		4	0	340,003	340,003	340,003	340,003
	Non-Personal Services						
530260	Safety supplies	100	100	0	0	0	0
Total Non-Personal Services		100	100	0	0	0	0
	Total Employee Benefits	104	100	340,003	340,003	340,003	340,003



Total Employees: 105.40

Department Purpose

To provide the leadership and vision necessary to provide law enforcement services that reflect our community's needs and expectations, as well as incorporating national best practices.

Department Description

The Police Administration is responsible for the administration and general supervision of all police operations. Services provided include: 1) provide vision, leadership, management and administration for the Police Department; 2) conduct planning and research studies; 3) administer the departmental operating and capital improvement budgets; 4) administer, review and revise departmental policies and procedures; 5) coordinate the selection, retention and training of employees; and 6) store and retrieve departmental criminal justice information.

2017 Budget Highlights

The Executive Budget includes the following change:

- Reduce Record Specialist Clerk to part-time by reorganizing clerical duties and implementing more efficient processes. Move the Administrative Sergeant from the Patrol Cost Center to this cost center.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Chief of Police	1.00	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00	1.00
Lieutenant	0.00	0.00	0.00	0.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00
Department Secretary	2.00	2.00	2.00	2.00	2.00
Court Services Secretary	2.00	2.00	2.00	2.00	2.00
Record Specialist Clerk	5.00	5.00	8.50	8.50	8.00

TIME System Coordinator	0.00	0.00	1.00	1.00	1.00
Communication Technician	1.00	1.00	1.00	1.00	1.00
Total Staffing	14.00	14.00	18.50	18.50	19.00

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	1,214,189	1,350,459	1,544,092	1,428,732	1,549,319
Non-Personal Services	471,372	539,234	517,070	534,870	559,730
Capital Outlay	54,420	47,543	6,130	6,130	0
Total Expenditures	1,739,981	1,937,236	2,067,292	1,969,732	2,109,049

Areas of Emphasis: To ensure quality public health and safety. Ensure stakeholders are well informed and engaged on municipal matters.

Goal: To maintain and disperse accurate records of law enforcement activities.

Objective:
1. To process and maintain police records.
2. To prepare documentation for prosecution.
3. To offer resources to assist children in school.
4. To provide a centralized repository for all reports created by law enforcement personnel.
5. To maintain a working relationship with surrounding communities that allow the sharing of law enforcement records.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Open Record Requests	4,459	4,335	4,500	4,500	4,000
District Attorney Requests for CD's	1,712	2,612	2,750	2,750	2,750

Goal: To provide real time tactical intelligence to assist supervisors in most efficiently and effectively deploying resources.

Objective:
1. To increase police visibility in neighborhoods where crime is occurring.
2. To provide supervisors with information to help them make informed decisions.
3. To provide residents with information so they can protect themselves and their property.
4. To increase the community's knowledge about how to prevent themselves from becoming a victim of crime.
5. To provide accurate and timely information to police officers.
6. To offer increased opportunities for civic engagement.
7. Timely dissemination of information to the public.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Nixle Messages Sent	204	219	250	225	250
Press Releases	61	43	50	50	50
Tweets	207	311	350	350	350
Facebook Likes	N/A	3,000	6,000	7,000	9,000
Reported Crime Pin Maps	N/A	104	104	104	104
Comparison Reports	N/A	52	52	52	52
Burglary Reports	N/A	86	86	86	86

Intel Report	N/A	52	52	52	52
Monthly Crime Overview	12	12	12	12	12
Uniform Crime Reports	12	12	12	12	12

Account Number	POLICE - ADMINSTRATION ORG 10121100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	765,487	899,945	982,858	982,858	1,069,428	1,069,428
510111	Full time salaries-overtime	10,262	19,553	15,000	5,000	12,000	12,000
510140	Interdepartmental labor-regular	250	97	0	0	0	0
510310	Social security-FICA	46,002	54,648	66,980	61,980	67,176	67,176
510311	Social security-medicare	10,758	12,789	15,593	14,593	15,793	15,793
510320	WI retirement	92,880	86,248	98,779	91,450	85,765	85,765
510340	Health insurance	188,717	189,329	275,620	183,589	169,536	187,008
510341	Retiree health insurance	53,963	24,932	28,386	28,386	48,057	48,057
510350	Dental insurance	14,608	17,939	15,732	15,732	17,052	18,372
510351	Unfunded pension liability	22,089	32,707	32,712	32,712	32,712	32,712
510360	Life insurance	1,170	1,515	1,668	1,668	1,968	2,244
510400	Worker compensation	8,003	10,757	10,764	10,764	10,764	10,764
Total Personal Services		1,214,189	1,350,459	1,544,092	1,428,732	1,530,251	1,549,319
	Non-Personal Services						
521207	Surety bond	45	135	100	100	100	100
521560	Medical services	3,967	3,729	4,000	5,000	6,000	6,000
521564	Laboratory fees	2,147	1,302	3,000	2,000	2,000	2,000
521800	Program services	175	490	1,200	1,200	1,200	1,200
521900	Contracted services	21,257	20,674	27,100	27,100	18,000	18,000
523110	Office equipment maintenance	11,117	13,068	11,000	11,000	12,000	12,000
523120	Computer maintenance	93,556	116,198	96,400	116,000	143,000	143,000
523121	PC repayment	753	0	0	0	0	0
523125	IT services	169,680	169,680	169,680	169,680	169,680	169,680
523210	Safety equipment maintenance	0	0	1,500	1,500	1,750	1,750
523310	Communication equipment maintenance	11,043	18,665	19,300	19,300	18,000	18,000
524124	Heating and ventilation maintenance	2,657	1,025	2,000	1,500	2,000	2,000
525100	Electric	684	767	1,000	1,000	1,000	1,000
525120	Telephone	13,534	13,624	15,000	15,000	15,000	15,000
525125	Mobile telephone	20,058	23,669	24,000	24,000	24,000	24,000
525135	Internet	2,520	2,190	3,000	3,000	3,000	3,000
526100	Publications and subscriptions	94	0	350	350	350	350
526110	Professional organizations	1,827	1,781	2,000	2,000	2,400	2,400
526130	Training and education	37,651	41,758	42,000	42,000	42,000	42,000
526133	Tuition and coursework	600	100	1,500	200	1,200	1,200
527110	Travel	0	87	500	500	500	500
528150	Vehicle rental	10,000	10,000	10,050	10,050	10,050	10,050
530100	Office supplies	19,169	19,722	20,000	20,000	20,000	20,000
530110	Printing supplies	3,978	2,490	4,000	5,000	4,000	4,000
530115	Paper	4,010	3,502	5,000	4,000	5,000	5,000
530127	Audio visual supplies	55	0	0	0	0	0
530200	Program supplies	12,503	22,225	17,000	17,000	17,000	17,000
530210	Operating supplies	26,401	38,777	34,390	34,390	32,000	32,000
530215	Medical supplies	1,000	340	1,000	1,000	1,000	1,000

Account Number	POLICE - ADMINSTRATION ORG 10121100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
530255	Tools and small equipment	891	936	1,000	1,000	1,000	1,000
530256	Safety equipment	0	12,300	0	0	0	0
530259	IT small equipment	0	0	0	0	6,500	6,500
Total Non-Personal Services		471,372	539,234	517,070	534,870	559,730	559,730
	Capital Outlay						
642200	IT equipment	2,679	43,513	6,130	6,130	0	0
642400	Audio visual equipment	41,189	0	0	0	0	0
649100	Other equipment	10,552	4,030	0	0	0	0
649200	Equipment replacement	0	0	0	0	0	0
Total Capital Outlay		54,420	47,543	6,130	6,130	0	0
	Total Police - Administration	1,739,981	1,937,236	2,067,292	1,969,732	2,089,981	2,109,049
521900	Contracted services						
	Animal control	6,500	0	0	0	0	0
	Car wash contract	11,000	13,000	13,000	13,000	13,000	13,000
	Nixle contract	2,790	3,000	2,936	2,936	3,000	3,000
	Website	0	3,588	3,099	3,099	2,000	2,000
	Miscellaneous	967	1,086	8,065	8,065	0	0
		21,257	20,674	27,100	27,100	18,000	18,000
642200	IT equpment						
	Computers	2,679	43,513	6,130	6,130	0	0
642400	Audio visual equipment						
	Interview room recording system	41,189	0	0	0	0	0
649100	Other equipment						
	Weight system	3,850	0	0	0	0	0
	Fleet solution software	6,702	0	0	0	0	0
	Dive team equipment	0	4,030	0	0	0	0
		10,552	4,030	0	0	0	0

Division Purpose

To work in partnership with the community to preserve and improve the quality of life as it relates to public safety.

Division Description

The Police Patrol responds to requests from the community, provides citizen education, promotes safe vehicular and pedestrian travel, and coordinates with emergency government officials and other public service agencies to enhance the effectiveness of service delivery.

2017 Budget Highlights

The Executive Budget includes the following changes:

- An additional Police Officer position ($91,230) per the State of Wisconsin Beat Patrol Grant.
- A Sergeant position was moved to the Administration cost center.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Captain	1.00	1.00	1.00	1.00	1.00
Lieutenant	3.00	3.00	3.00	3.00	2.00
Sergeant	6.00	8.00	8.00	8.00	8.00
Police Officer	53.00	52.00	52.00	53.00	54.00
Lead Telecommunicator	1.00	1.00	0.00	0.00	0.00
Telecommunicator	13.50	13.50	0.00	0.00	0.00
Total Staffing	77.50	78.50	64.00	65.00	65.00

Expenditures	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Requested
Personal Services	6,886,947	6,639,801	7,241,607	7,028,829	7,148,847
Non-Personal Services	947	958	1,000	2,501,000	1,000
Total Expenditures	6,887,894	6,640,759	7,242,607	9,529,829	7,149,847

Areas of Emphasis: To ensure quality public health and safety.

Goal: To provide effective police services to facilitate the safe movement of vehicular and pedestrian traffic.

Objective:
1. To conduct hot-spot-patrol areas in identified high-density traffic accidents.
2. To effectively deploy the speed trailer to slow down traffic and gather data for more efficient and effective enforcement activity.
3. To deploy the high visibility enforcement and education task force during high risk times to reduce driving while intoxicated.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Accidents	1,720	1,698	1,600	1,550	1,500
Speed Trailer Deployments	20	19	20	20	20
HVEE Deployments	0	4	12	12	12

Goal: To facilitate the development of collaborative efforts between the police and community partners by encouraging officers to apply problem-oriented policing to their everyday work experience.

Objective:

1. To increase neighborhood contacts and outreach activities during non-crisis situations.
2. To increase neighborhood meetings to build community and strengthen relationships.
3. To facilitate problem solving.
4. To increase guardianship by encouraging citizens to occupy public spaces.
5. To increase foot patrol in neighborhoods impacted by crime.

Account Number	POLICE - PATROL ORG 10121120	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	4,376,207	4,462,466	4,712,894	4,671,980	4,786,329	4,786,329
510111	Full time salaries-overtime	333,114	285,042	341,159	341,159	290,000	290,000
510130	Temporary salaries-regular	17,818	18,015	20,000	20,000	23,000	23,000
510310	Social security-FICA	282,024	286,732	314,973	308,674	316,549	316,549
510311	Social security-medicare	65,938	67,058	73,970	72,497	74,360	74,360
510320	WI retirement	528,806	452,617	480,328	476,494	542,441	542,441
510340	Health insurance	1,040,559	798,453	1,026,060	867,977	843,168	843,168
510350	Dental insurance	64,199	64,804	66,519	66,168	68,892	68,892
510351	Unfunded pension liability	93,226	93,226	93,228	93,228	93,228	93,228
510360	Life insurance	6,415	4,267	4,980	4,944	4,488	5,172
510400	Worker compensation	78,641	105,702	106,919	105,708	105,708	105,708
510490	Clothing allowance	0	1,419	577	0	0	0
Total Personal Services		6,886,947	6,639,801	7,241,607	7,028,829	7,148,163	7,148,847
	Non-Personal Services						
530550	Tactical team supplies	947	958	1,000	1,000	1,000	1,000
590100	Contribution	0	0	0	2,500,000	0	0
Total Non-Personal Services		947	958	1,000	2,501,000	1,000	1,000
	Total Police - Patrol	6,887,894	6,640,759	7,242,607	9,529,829	7,149,163	7,149,847

Division Purpose

To acquire, equip and maintain vehicles for the Police Department.

Division Description

The Police - Fleet Division budget provides for the costs associated with equipping and maintaining a fleet of 47 vehicles for the Police Department, fuel charges and maintenance expenses. The vehicles include squad cars, a motorcycle, All Terrain Vehicle, a Patrol Wagon, Emergency Response Team Vehicle, as well as vehicles used for other specialized duties.

2017 Budget Highlights

The Executive Budget includes the following change:

- Reduction in Gasoline in the amount of $85,000 due to lower gas prices.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Mechanic	1.00	1.00	1.00	1.00	1.00
Total Staffing	1.00	1.00	1.00	1.00	1.00

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	77,215	78,516	79,730	79,730	81,026
Non-Personal Services	194,532	151,580	281,000	231,000	195,000
Capital Outlay	165,983	168,160	21,858	21,858	0
Total Expenditures	437,730	398,256	382,588	332,588	276,026

Areas of Emphasis: Ensure equipment is satisfactorily maintained in a cost efficient manner.

Goal: To provide a fleet that meets the requirements of the Police Department.

Objective:
1. To ensure vehicles are satisfactorily maintained while keeping expenses within budgetary limits.
2. To maintain a 100% completion rate on preventative maintenance.
3. To set up new vehicles at a rate that does not negatively impact operations.

Account Number	POLICE - FLEET ORG 10121140	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	56,848	57,578	58,508	58,508	59,529	59,628
510310	Social security-FICA	3,446	3,486	3,635	3,635	3,704	3,704
510311	Social security-medicare	806	815	855	855	872	872
510320	WI retirement	3,969	3,904	3,976	3,976	4,054	4,054
510340	Health insurance	7,754	7,435	7,440	7,440	7,440	7,440
510350	Dental insurance	434	461	468	468	468	468
510351	Unfunded pension liability	1,305	1,305	1,308	1,308	1,308	1,308
510360	Life insurance	103	105	108	108	108	120
510400	Worker compensation	2,550	3,427	3,432	3,432	3,432	3,432
Total Personal Services		77,215	78,516	79,730	79,730	80,915	81,026
	Non-Personal Services						
522110	Vehicle maintenance	40,992	51,341	48,000	48,000	48,000	48,000
530230	Gasoline	151,585	97,382	220,000	170,000	135,000	135,000
530245	Oils and lubricants	1,904	1,017	3,000	3,000	2,000	2,000
540210	Insurance Deductible	51	1,840	10,000	10,000	10,000	10,000
Total Non-Personal Services		194,532	151,580	281,000	231,000	195,000	195,000
	Capital Outlay						
994000	Equipment replacement	165,983	168,160	21,858	21,858	0	0
Total Capital Outlay		165,983	168,160	21,858	21,858	0	0
	Total Police - Fleet	437,730	398,256	382,588	332,588	275,915	276,026
994000	Equipment replacement						
	Vehicles	165,983	168,160	21,858	21,858	0	0

Division Purpose

To improve the quality of life by providing effective enforcement of parking and nuisance related offenses.

Division Description

The Police - Parking Enforcement budget provides funds for activities related to code enforcement of abandoned vehicles, recovering stolen and abandoned bicycles, assisting with disabled motorists and traffic control.

2017 Budget Highlights

The Executive Budget includes the following change:

- Reduction of $52,673 in Personal Services, due to elimination of full-time Community Service Officer (CSO) position and creation of two CSO part-time positions.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Community Service Officer	2.00	2.00	1.00	1.00	1.00
Community Service Officer - Trainee	0.00	0.00	1.00	1.00	1.00
Total Staffing	2.00	2.00	2.00	2.00	2.00

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	143,560	127,964	145,859	145,859	93,186
Non-Personal Services	6,045	3,800	7,000	7,000	7,000
Total Expenditures	149,605	131,764	152,859	152,859	100,186

Areas of Emphasis: Ensure quality public safety services

Goal: To create a more efficient parking ticketing process.

Objective:
1. To transfer ticketing data from the AS400 to the MUNIS software.
2. To transition the parking ticket mobile application from a written (pen/paper) to a digital system.

Goal: To provide opportunities for enhance recruiting and development of sworn personnel

Objective:
1. To create part-time CSO positions as a pathway for recruiting and development of future sworn personnel

Measurements Workload	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Parking Tickets Issued	10,991	8,745	9,000	8,000	10,000
Bicycles Recovered	210	212	200	200	150

Account Number	POLICE - PARKING ENFORCEMENT ORG 10121150	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	89,452	90,896	91,430	91,430	46,232	46,232
510111	Full time salaries-overtime	112	419	0	0	0	0
510130	Temporary salaries-regular	0	0	0	0	32,745	32,745
510310	Social security-FICA	5,239	5,430	5,683	5,683	4,910	4,910
510311	Social security-medicare	1,225	1,270	1,337	1,337	1,161	1,161
510320	WI retirement	6,168	6,108	6,229	6,229	3,062	3,062
510340	Health insurance	35,876	17,400	34,688	34,688	0	0
510350	Dental insurance	2,467	2,623	2,640	2,640	1,320	1,320
510351	Unfunded pension liability	589	589	600	600	600	600
510360	Life insurance	116	116	132	132	36	36
510400	Worker compensation	2,316	3,113	3,120	3,120	3,120	3,120
Total Personal Services		143,560	127,964	145,859	145,859	93,186	93,186
	Non-Personal Services						
521900	Contracted Services	5,495	3,740	5,000	5,000	7,000	7,000
539999	Miscellaneous expenses	550	60	2,000	2,000	0	0
Total Non-Personal Services		6,045	3,800	7,000	7,000	7,000	7,000
	Total Police - Parking Enforcement	149,605	131,764	152,859	152,859	100,186	100,186
521900	Contracted Services						
	WI Dept of Transportation fees	5,495	3,740	5,000	5,000	7,000	7,000

Division Purpose
To provide for the operation and maintenance of the Police Facility.

Division Description
The Police - Facility budget provides for the operation and maintenance of the Police Station, which is a 30,000 square foot building constructed in 2007.

2017 Budget Highlights
There are no notable changes in 2017.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	184,675	151,377	173,100	166,450	172,990
Capital Outlay	179	0	0	0	0
Total Expenditures	184,854	151,377	173,100	166,450	172,990

Areas of Emphasis: Ensure quality public health and safety services.

Goal: To provide a clean and safe environment for employees and citizens who utilize the building 24 hours per day.

Objective: 1. To promote the use of the police facility in partnership with the community for community education and problem solving.

Measurements Workload	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Community Education Events at Police Facility	20	20	20	20	20

Account Number	POLICE - FACILITY ORG 10121160	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Non-Personal Services						
521900	Contracted services	7,281	6,393	8,000	8,000	8,000	8,000
523120	Computer maintenance	4,500	399	1,000	1,000	0	0
524110	Building exterior maintenance	19,085	15,672	24,000	24,000	21,000	21,000
524130	Custodial services	57,850	48,950	56,650	50,000	56,640	56,640
524135	Janitorial services	3,218	3,726	4,000	4,000	4,000	4,000
525100	Electric	56,739	58,823	55,000	55,000	55,000	55,000
525105	Water	1,226	1,226	1,200	1,200	1,200	1,200
525110	Sewer	570	582	750	750	750	750
525120	Telephone	925	999	1,200	1,200	1,200	1,200
525140	Gas - utility	33,281	14,607	21,000	21,000	20,000	20,000
530255	Tools and small equipment	0	0	300	300	200	5,200
Total Non-Personal Services		184,675	151,377	173,100	166,450	167,990	172,990
	Capital Outlay						
642200	IT equipment	179	0	0	0	0	0
649100	Other equipment	0	0	0	0	5,000	0
Total Capital Outlay		179	0	0	0	5,000	0
	Total Police - Facility	184,854	151,377	173,100	166,450	172,990	172,990
521900	Contracted services						
	Lawn maintenance	7,281	6,393	8,000	8,000	8,000	8,000

Division Purpose

To develop crime prevention strategies, investigate major crimes and arrest suspects who commit crimes while also minimizing the impact of major crimes by supporting the community and victims.

Division Description

The Criminal Investigation Division provides major case investigative support and expertise to the Patrol Division. The division also provides expertise and conducts investigation of high tech crimes and Internet crimes against children. The division also supports a strong collaborative relationship with the Sheboygan Area School District through the School Resource Officers. The division also provides oversight of the MEG unit and the processing and retention of recovered property and evidence.

2017 Budget Highlights

The Executive Budget includes the following change:

- Addition of a Police Officer position ($91,230) to be assigned as a School Resource Officer, with costs shared by the Sheboygan Area School District and partial funding by the COPS grant
- Addition of Digital Evidence Manager position ($78,414) to manage the quickly expanding amount of digital evidence being collected
- Elimination of full-time Records Specialist Clerk at a cost savings of ($54,970).

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Captain	1.00	1.00	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00
Detective	7.00	7.00	7.00	7.00	7.00
Police Officer	5.00	5.00	5.00	5.00	6.00
Property Officer	1.00	1.00	1.00	1.00	1.00
Digital Evidence Manager	0.00	0.00	0.00	0.00	1.00
Total Staffing	16.00	16.00	16.00	16.00	18.00

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	1,803,638	1,872,834	1,949,480	1,942,502	2,139,830
Non-Personal Services	18,829	13,694	26,100	26,100	26,500
Capital Outlay	362	1,441	0	0	0
Total Expenditures	1,822,829	1,887,969	1,975,580	1,968,602	2,166,330

Areas of Emphasis: Ensure quality public health and safety services

Goal: Build collaborative relationships to prevent crime

Objective:
1. To partner with citizens and businesses to identify areas of risk, share information and implement crime prevention strategies.
2. To relentlessly follow up on criminal investigations to increase clearances, arrest repeat offenders and recover stolen property.
3. To organize regular meetings to share information with retail security group.

Measurements

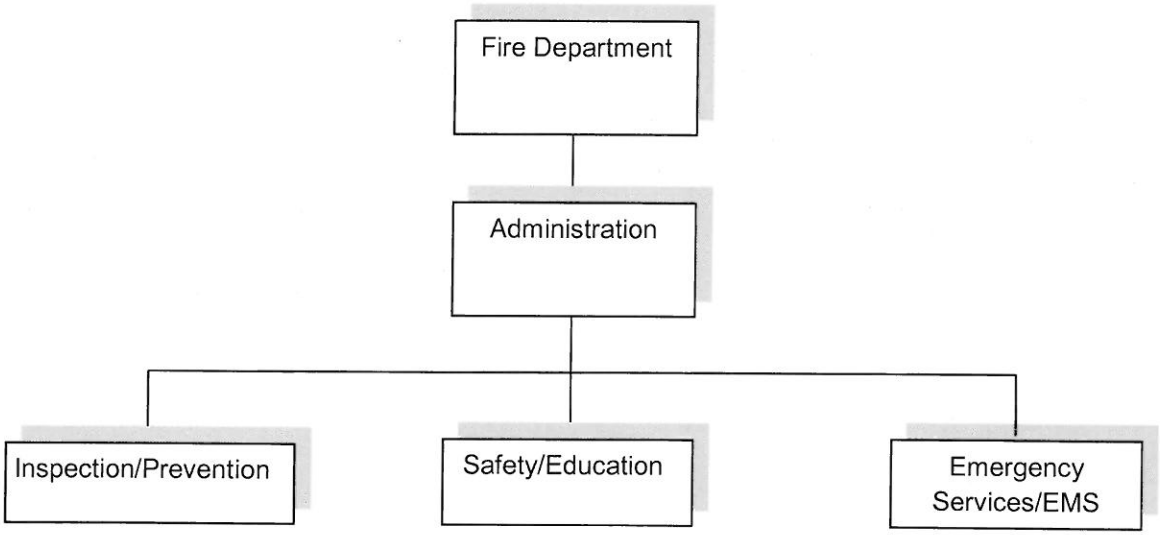
Workload Uniform Crime Statistics	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Violent Crimes	156	159	155	125	125
Property Crimes	1,279	1,154	1,150	1,100	1,050
Recovery of Stolen Property	$192,200	$143,730	$150,000	$180,000	$150,000

Goal: Identify, collect, process and preserve evidence to assist in successful prosecution of offenders.

Objective:
1. To properly identify, collect and package items of evidence.
2. To identify items of evidence needing further analysis and send the items to the Wisconsin Regional Crime Lab for analysis.
3. To Identify, collect and process potential sources of digital evidence.
4. To obtain consent or search warrant to lawfully recover items of evidence.

Measurements **Workload**	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Property and Evidence Inventoried	3,930	4,158	4,000	4,000	4,000
Items Processed at Crime Lab	571	524	550	550	550
Forensic Examination of Handheld Devices	0	0	50	75	100
Search Warrants Served	94	106	100	100	100

Account Number	POLICE - CRIMINAL INVESTIGATION ORG 10121200	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	1,188,589	1,260,304	1,293,767	1,293,767	1,441,022	1,441,022
510111	Full time salaries-overtime	71,012	66,728	75,000	75,000	70,000	70,000
510310	Social security-FICA	74,361	79,132	84,967	84,967	93,799	93,799
510311	Social security-medicare	17,391	18,507	19,964	19,694	22,022	22,022
510320	WI retirement	136,127	125,363	129,054	129,054	156,851	156,851
510340	Health insurance	250,723	246,250	269,520	262,812	276,960	276,960
510350	Dental insurance	15,950	19,777	20,268	20,268	22,056	22,056
510351	Unfunded pension liability	25,248	25,248	25,248	25,248	25,248	25,248
510360	Life insurance	1,684	1,211	1,368	1,368	1,392	1,548
510400	Worker compensation	22,553	30,314	30,324	30,324	30,324	30,324
Toal Personal Services		1,803,638	1,872,834	1,949,480	1,942,502	2,139,674	2,139,830
	Non-Personal Services						
521730	Investigative services	147	158	1,500	1,500	1,500	1,500
521800	Program services	7,527	1,779	10,500	10,500	10,500	10,500
526110	Professional organizations	250	300	400	400	300	300
526133	Tuition and coursework	0	0	200	200	200	200
527100	Car allowance	1,358	2,576	2,000	2,000	2,500	2,500
527110	Travel	51	500	500	500	500	500
530127	Audio visual supplies	4,249	4,967	5,000	5,000	5,000	5,000
530200	Program supplies	565	940	1,000	1,000	1,000	1,000
530210	Operating supplies	4,682	2,474	5,000	5,000	5,000	5,000
Total Non-Personal Services		18,829	13,694	26,100	26,100	26,500	26,500
	Capital Outlay						
642200	IT equipment	362	1,441	0	0	0	0
Total Capital Outlay		362	1,441	0	0	0	0
	Total Police - Criminal Investigation	1,822,829	1,887,969	1,975,580	1,968,602	2,166,174	2,166,330
642200	IT equipment						
	Computers	362	1,441	0	0	0	0



Total Employees: 74.5

Department Purpose

The Sheboygan Fire Department is dedicated to providing quality professional services to those who live, work, invest or visit our community; protecting lives and property from fire and harm through continuous code enforcement, education, emergency services, and non-emergency services.

Department Description

The Fire Suppression program provides the resources and procedures required to carry out the department's emergency mitigation mission, as well as the pursuit of the goals and initiatives stated in the City's Strategic Plan. Components of this program include emergency response, emergency communications, incident command, and strategy and tactics necessary for the extinguishment of all types of fires. Operational (fire suppression) activities include, but are not limited to: 1.Fire Suppression (scene size up and assessment), 2.Rescue and extrication, 3.Daily maintenance of vehicles, equipment, facilities, and grounds, 4.Pre-fire planning, 5.Multi-family residential inspections, 6.Public education and public relations, 7.Tactical planning, 8.Tactical training, 9.Safety (personnel and scene), 10.Testing and evaluation, and 11.Research and development (of equipment and resources).

2017 Budget Highlights

The Executive Budget includes the following change:

- Increase of $178,942 in Personal Services including the addition of a Battalion Chief position.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Chief	1.00	1.00	1.00	1.00	1.00
Assistant Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	4.00
Captain	5.00	5.00	5.00	5.00	5.00
Lieutenant	10.00	10.00	10.00	10.00	10.00
Fire Equipment Operator	15.00	15.00	15.00	15.00	15.00
Firefighter	18.00	18.00	18.00	18.00	18.00
Firefighter/Paramedic	18.00	18.00	18.00	15.00	18.00

Confidential Secretary	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.50	0.50	0.50	0.50	0.50
Total Staffing	73.50	73.50	73.50	70.50	74.50

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	7,425,834	7,425,716	7,620,561	7,154,294	7,441,619
Non-Personal Services	430,981	427,639	439,117	422,811	448,275
Capital Outlay	493,815	18,615	19,308	19,308	15,000
Total Expenditures	8,350,630	7,871,970	8,078,986	7,596,413	7,904,894

Areas of Emphasis: Ensure quality public safety services.

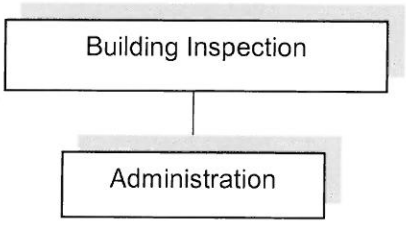
Goal: To provide efficient response to fire and rescue emergencies. To provide high quality services to the residents and businesses of the City of Sheboygan.

Objective:
1. To respond safely to emergency responses under 320 seconds
2. To achieve a satisfaction rating of 80 percent or higher (fair, good, and excellent) from the citizens who live in the City of Sheboygan

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Fire Calls	1,043	1,024	1,100	1,100	1,100
Fire Inspections	1,790	1,830	1,850	1,850	1,850
School Safety Programs	130	135	140	140	140
Efficiency					
Average of EMS Response Time (seconds)	259	256	261	261	261
Effectiveness					
Resident Satisfaction Rating	N/A	N/A	N/A	98%	80%
ISO Rating	2	2	2	2	2

Account Number	FIRE ORG 10122100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	4,983,615	5,172,552	5,090,437	4,875,137	5,113,151	5,149,014
510111	Full time salaries-overtime	48,561	63,871	100,000	100,000	84,000	50,000
510140	Interdepartmental labor-regular	1,081	291	0	0	480	480
510310	Social security-FICA	4,503	4,453	4,712	4,712	4,819	4,819
510311	Social security-medicare	65,655	67,381	75,261	72,139	73,069	73,113
510320	WI retirement	752,259	715,562	736,291	675,800	798,728	799,082
510340	Health insurance	1,113,838	932,117	1,135,344	947,990	903,024	935,056
510341	Retiree health insurance	131,065	101,247	111,904	111,904	66,721	66,721
510350	Dental insurance	73,344	72,341	75,960	75,960	69,828	72,248
510351	Unfunded pension liability	117,740	117,740	117,744	117,744	117,744	117,744
510360	Life insurance	9,502	9,384	6,936	6,936	5,760	7,370
510400	Worker compensation	123,475	165,964	165,972	165,972	165,972	165,972
510490	Clothing allowance	1,196	2,813	0	0	0	0
Total Personal Services		7,425,834	7,425,716	7,620,561	7,154,294	7,403,296	7,441,619
	Non-Personal Services						
521560	Medical services	12,228	6,881	6,000	6,000	10,200	10,200
521564	Laboratory fees	848	0	2,000	2,000	1,000	1,000
521800	Program services	198	0	1,500	1,500	1,500	1,500
521900	Contracted services	1,207	1,240	1,300	1,300	1,200	1,200
522110	Vehicle maintenance	51,652	43,689	32,000	32,000	36,000	36,000
522150	Watercraft maintenance	0	0	0	0	0	0
523110	Office equipment maintenance	1,364	1,486	1,400	1,400	1,500	1,500
523120	Computer maintenance	9,755	12,023	9,755	9,755	12,000	12,000
523122	Software maintenance	4,720	4,720	4,800	4,800	6,000	6,000
523125	IT services	169,680	169,680	169,680	169,680	169,680	169,680
523310	Communication equipment maintenance	1,410	677	2,100	2,100	1,800	1,800
524110	Building exterior maintenance	21,246	52,735	30,985	30,000	36,000	36,000
524135	Janitorial services	4,384	6,074	6,000	6,000	6,000	6,000
524220	Snow removal services	147	279	500	500	600	600
525100	Electric	31,923	29,931	32,000	32,000	31,800	31,800
525105	Water	2,142	2,115	2,000	2,000	2,160	2,160
525110	Sewer	1,555	1,549	1,500	1,500	1,620	1,620
525120	Telephone	5,653	5,205	7,200	7,200	5,280	5,280
525125	Mobile telephone	11,174	12,852	12,000	12,000	13,200	13,200
525135	Internet	660	630	720	720	660	660
525140	Gas - Utility	33,091	12,267	18,000	18,000	18,000	18,000
526100	Publications and subscriptions	35	0	400	400	400	400
526105	Books - reference	636	110	500	500	400	400
526110	Professional organizations	573	849	1,000	1,000	1,100	1,100
526125	Conferences	1,570	7,518	12,000	12,000	12,000	12,000
526130	Training and education	8,724	12,741	19,000	19,000	15,000	15,000
526145	Codification services	1,166	1,256	900	900	1,400	1,400
527110	Travel	30	344	800	800	500	500

Account Number	FIRE ORG 10122100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
528150	Vehicle rental	0	2,727	3,633	3,633	2,700	2,700
530100	Office supplies	6,458	6,277	5,000	5,000	4,200	4,200
530200	Program supplies	207	225	4,250	250	4,250	4,250
530230	Gasoline	28,021	18,374	27,000	16,648	20,400	20,400
530245	Oils and lubricants	1,288	338	1,500	1,500	500	500
530255	Tools and small equipment	409	294	500	500	10,000	10,000
530256	Safety equipment	11,742	4,647	8,000	8,000	8,000	8,000
530500	Fire fighting supplies	4,842	7,561	12,000	12,000	10,000	10,000
540210	Insurance deductible	0	221	969	0	1,000	1,000
590255	Special assessments	243	124	225	225	225	225
Total Non-Personal Services		430,981	427,639	439,117	422,811	448,275	448,275
	Capital Outlay						
642200	IT equipment	1,734	1,418	0	0	0	0
649100	Other equipment	492,081	17,197	19,308	19,308	15,000	15,000
Total Capital Outlay		493,815	18,615	19,308	19,308	15,000	15,000
	Total Fire Department	8,350,630	7,871,970	8,078,986	7,596,413	7,866,571	7,904,894
649100	Other equipment						
	Truck	470,546	0	0	0	0	0
	Fire fighting protective clothing	21,535	17,197	19,308	19,308	15,000	15,000
		492,081	17,197	19,308	19,308	15,000	15,000



Total Employees: 7.00

Division Purpose

The Building Inspection Division is dedicated to the public safety in the construction environment throughout the City through area development, promotion of uniform codes/standards, administration, and in education/instruction for the facilitation of a safe and secure home or business.

Division Description

Under the direction of the City Development Department, the Building Inspection Division adopts all of the Department of Commerce, State of Wisconsin, Building, Mechanical, Electrical and Plumbing Codes. Through the adoption of these codes, the City ensures that all construction in the City is compliant with all codes and requirements of the State. The Building Inspection Division also works closely with Planning and Zoning, Engineering, Utilities, Streets, Police and during the Final Inspection Phase of the project. All inspections are scheduled with the building inspectors.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Includes $24,000 to continue funding of temporary Code Enforcement Officer position, a position created in 2015 to revitalize Sheboygan's neighborhoods.
- Increase of 150 hours for the part-time Front Desk Permit Clerk position to assist with the additional workload issuing permits and implementing new computer software.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Building Inspector	2.00	2.00	2.00	2.00	2.00
Plumbing/Environmental Inspector	1.00	1.00	1.00	1.00	1.00
Electrical/Heating Inspector	1.00	1.00	1.00	1.00	1.00
Housing Inspector	1.00	1.00	1.00	1.00	1.00
Permit Clerk	1.00	1.00	1.00	1.00	1.00
Assistant Permit Clerk	0.00	0.00	0.50	0.50	0.50
Code Enforcement Officer	0.00	0.50	0.50	0.50	0.50
Total Staffing	6.00	6.50	7.00	7.00	7.00

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	510,602	540,489	559,532	574,199	583,487
Non-Personal Services	78,827	80,343	142,139	142,139	137,914
Capital Outlay	11,563	12,313	18,370	18,370	10,000
Total Expenditures	600,992	633,145	720,041	734,708	731,401

Areas of Emphasis: Ensure quality public health and safety services.

Goal: Ensure quality and safe buildings for residents and the public through consistent code programs.

Objective:
1. Maintain compliance with Wisconsin statutes and codes as they related to residential, commercial, and industrial projects.
2. Provide inspections services in a timely manner.

Goal: To provide complete neighborhood revitalization strategies related to code enforcement to stabilize neighborhoods.

Objective:
1. Code compliant properties across the City.
2. Strong neighborhoods including new neighborhood associations, new commercial development, and great quality of life for the residents and tourists.
3. To achieve an 80 percent or greater (fair, good or excellent) survey rating from citizens who live in the City of Sheboygan.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested
Workload					
Number of inspections performed	N/A	N/A	11,000	11,000	11,500
Number of re-inspections performed	N/A	N/A	300	400	425
Number of building permits	1,981	2,145	2,100	350	400
Number of electrical permits	331	330	330	330	340
Number of plumbing permits	369	309	350	340	340
Number of sewer permits	15	23	20	20	20
Number of site plans reviewed	46	45	40	40	40
Efficiency					
Percent of residential permits processed in 10 working days	N/A	N/A	100%	100%	100%
Percent of non-residential permits processed in 15 working days	N/A	N/A	100%	100%	100%
Effectiveness					
Resident satisfaction rating	N/A	N/A	N/A	94%	80%

Account Number	BUILDING INSPECTION ORG 10123100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	344,289	351,652	365,247	372,373	375,197	375,197
510111	Full time salaries-overtime	1,829	7,103	3,420	3,420	4,000	4,000
510120	Part time salaries-regular	9,988	14,946	11,959	19,500	19,544	19,544
510130	Temporary salaries-regular	0	15,548	23,223	23,223	24,491	24,491
510310	Social security-FICA	21,101	23,408	23,646	23,646	26,268	26,268
510311	Social security-medicare	4,935	5,474	5,552	5,552	6,180	6,180
510320	WI retirement	24,226	25,255	25,925	25,925	27,055	27,055
510340	Health insurance	80,668	71,805	75,096	75,096	75,096	75,096
510350	Dental insurance	4,980	5,331	5,604	5,604	5,604	5,604
510351	Unfunded pension liability	5,787	5,787	5,796	5,796	5,796	5,796
510360	Life insurance	893	959	1,080	1,080	1,080	1,272
510400	Worker compensation	9,657	12,980	12,984	12,984	12,984	12,984
510410	Unemployment compensation	2,249	241	0	0	0	0
Total Personal Services		510,602	540,489	559,532	574,199	583,295	583,487
	Non-Personal Services						
521800	Program services	6,248	0	11,000	11,000	11,000	11,000
521900	Contracted serviced	21,916	20,475	22,200	22,200	25,000	25,000
522110	Vehicle maintenance	0	0	12,000	12,000	14,000	14,000
523110	Office equipment maintenance	2,104	2,870	2,700	2,700	2,900	2,900
523120	Computer maintenance	9,889	9,889	9,889	9,889	9,889	9,889
523121	PC repayment	354	421	2,100	2,100	700	700
523125	IT services	17,675	17,675	17,675	17,675	17,675	17,675
523310	Communication equipment maintenance	29	178	150	150	150	150
524210	Nuisance property control	0	0	41,500	41,500	35,000	35,000
525120	Telephone	1,228	1,135	1,500	1,500	1,200	1,200
525125	Mobile telephone	156	855	2,400	2,400	2,400	2,400
525135	Internet	180	270	270	270	300	300
526105	Books-reference	250	0	1,000	1,000	1,000	1,000
526110	Professional organizations	145	145	140	140	200	200
526120	Licenses and permits	427	870	1,100	1,100	1,100	1,100
526125	Conferences	567	1,355	1,600	1,600	1,600	1,600
526130	Training and education	920	2,405	1,515	1,515	2,300	2,300
526150	Legal notices	397	386	900	900	600	600
527110	Travel	179	75	1,200	1,200	1,200	1,200
528150	Vehicle rental	9,672	15,579	0	0	0	0
530100	Office supplies	4,841	3,491	8,000	8,000	6,000	6,000
530110	Printing supplies	136	242	250	250	250	250
530115	Paper	200	220	250	250	250	250
530255	Tools and small equipment	16	78	100	100	300	300
530259	IT small equipment	0	0	0	0	200	200
530260	Safety supplies	205	81	200	200	200	200
530275	Signage	1,093	1,648	2,500	2,500	2,500	2,500
Total Non-Personal Services		78,827	80,343	142,139	142,139	137,914	137,914

Account Number	BUILDING INSPECTION ORG 10123100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Capital Outlay						
642200	IT equipment	11,563	12,313	2,506	2,506	0	0
642300	Communication equipment	0	0	15,864	15,864	0	0
649200	Equipment replacement	0	0	0	0	10,000	10,000
Total Capital Outlay		11,563	12,313	18,370	18,370	10,000	10,000
	Total Building Inspection	600,992	633,145	720,041	734,708	731,209	731,401
521900	Contracted Services						
	Weights and Measures	22,000	22,000	21,200	21,200	22,000	22,000
	Reimbursements	-84	-1,525	0	0	0	0
	Miscellaneous	0	0	1,000	1,000	3,000	3,000
		21,916	20,475	22,200	22,200	25,000	25,000
642200	IT Equipment						
	Software and installation	11,207	5,700	2,506	2,506	0	0
	Computers	0	6,613	0	0	0	0
	Miscellaneous	356	0	0	0	0	0
		11,563	12,313	2,506	2,506	0	0
642300	Communication equipment						
	Radios	0	0	15,864	15,864	0	0
649200	Equipment replacement						
	Vehicle	0	0	0	0	10,000	10,000

Division Purpose

To maintain the Civil Defense System: Emergency Outdoor Warning Siren System in a workable fashion.

Division Description

The Civil Defense program maintains the sirens, structures, and controls at 11 sites throughout the City of Sheboygan. The Civil Defense program is managed by the Public Works Department.

2017 Budget Highlights

There are no notable changes in 2017.

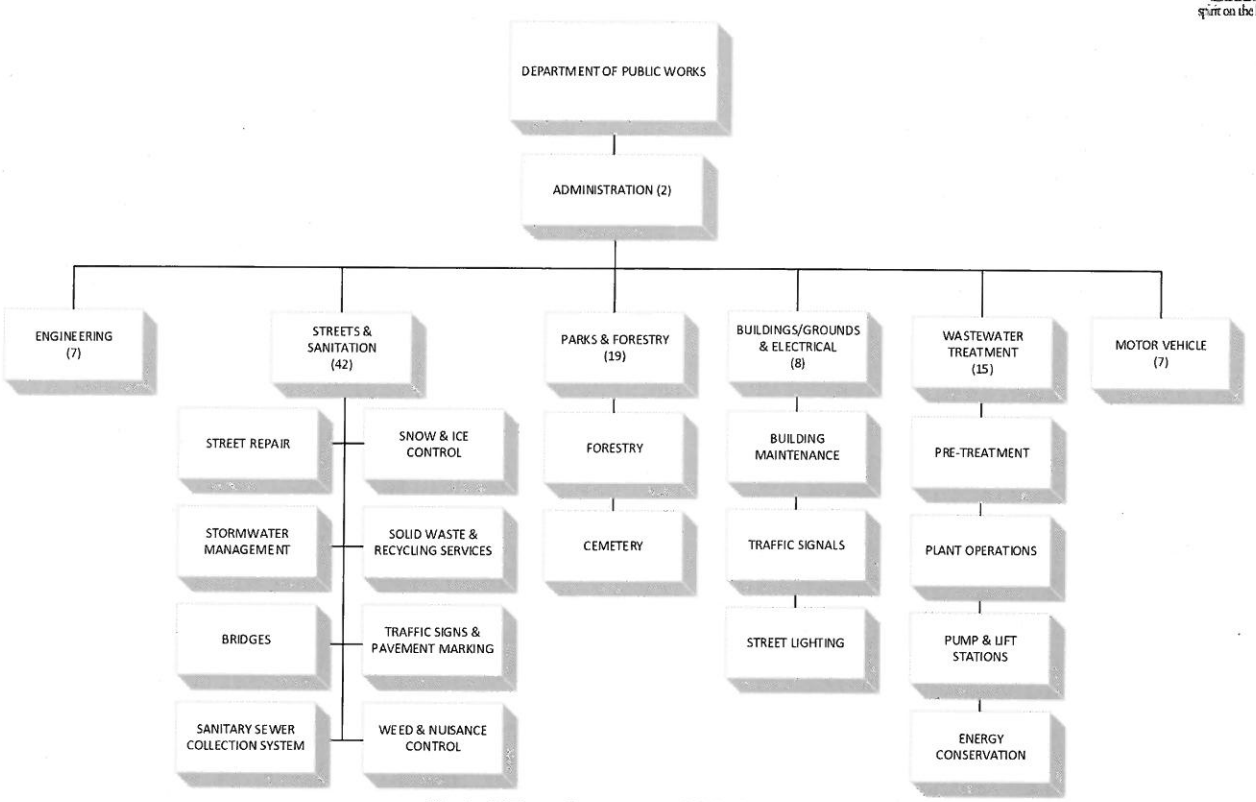
Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	48	0	0	0	179
Non-Personal Services	5,358	0	5,600	5,600	5,600
Total Expenditures	5,406	0	5,600	5,600	5,779

Areas of Emphasis: Ensure quality public health and safety services.

Goal: To preserve and maintain the Emergency Outdoor Warning Siren System in a manner that provides an audible tone signifying an emergency alert.

Objective:
1. To continue to modernize the aging sirens and controls in a systematized and cost effective manner.
2. To reduce facility depreciation, equipment and structural failures, and maintenance costs through improved preventive maintenance programs and scheduling of work.

Account Number	CIVIL DEFENSE ORG 10125100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510140	Interdepartmental labor-regular	26	0	0	0	3,000	100
510310	Social security-FICA	2	0	0	0	186	6
510311	Social security-medicare	1	0	0	0	44	1
510320	WI retirement	2	0	0	0	204	7
510340	Health insurance	9	0	0	0	320	50
510350	Dental insurance	1	0	0	0	80	10
510351	Unfunded pension liability	7	0	0	0	0	0
510360	Life insurance	0	0	0	0	20	5
Total Personal Services		48	0	0	0	3,854	179
	Non-Personal Services						
525100	Electric	273	0	300	300	300	300
525120	Telephone	4,137	0	4,300	4,300	4,300	4,300
528150	Vehicle rental	250	0	250	250	250	250
530255	Tools and small equipment	0	0	0	0	500	500
530256	Safety equipment	698	0	750	750	250	250
Total Non-Personal Services		5,358	0	5,600	5,600	5,600	5,600
	Total Civil Defense	5,406	0	5,600	5,600	9,454	5,779



Total Employees: 100.00

Department Purpose

Provide a professional Public Works organization that will offer quality infrastructure and services, in a sustainable way that will contribute to making Sheboygan a desirable place to work, live and play

Department Description

Public Works Administration provides support services to all the divisions within the department by managing the budget, personnel transactions, customer requests and public information. The objectives of the administration are to support the necessary divisions in order for their personnel to effectively concentrate on accomplishing their objectives. In addition, the administration manages required reports to State and Federal agencies, grants, and the majority of permits and requests for service. Examples include: park permits, street right-of-way excavation permits, permits to occupy (dumpster permits), Armory rentals, and dive permits (quarry).

2017 Budget Highlights

There are no notable changes in 2017.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Director of Public Works	0.75	0.75	0.75	0.75	0.75
Confidential Secretary/Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Staffing	1.75	1.75	1.75	1.75	1.75

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	177,309	171,656	172,252	173,452	179,797
Non-Personal Services	70,792	70,920	77,290	73,730	78,240
Capital Outlay	0	1,480	0	0	0
Total Expenditures	248,101	244,056	249,542	247,182	258,037

Areas of Emphasis: Continue on improving the quality of life by providing the Department of Public Works professional leadership and support enabling the Divisions of Public Works to meet the Department's overall mission.

Goal: To Retain, develop, and recruit individuals with self-motivation and personal responsibility while embracing diversity and overall understanding of our mission. Provide training and acquire skills to allow individuals to succeed and grow. Provide a safe, healthy, and supportive work environment valuing employee contributions to the community. Improve the effectiveness, efficiency, and quality of DPW service delivery through employee development, technology and equipment. Leverage the use of volunteers and public/private contractors to supplement the core levels of service needed. Establish quality customer service mentality (treat others as you would want to be treated). Develop time management principals, scheduling – prioritization of activities through communication within the organization.

Objective: 1. To achieve balanced budgets supporting the levels of services the Department of Public Works provides to the community while improving the quality of life.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Efficiency					
Budget Expenditures vs. Actual Expenditures	94%	90%	90%	90%	90%
Effectiveness					
Resident satisfaction rating	N/A	N/A	N/A	86%	80%

Account Number	PUBLIC WORKS ADMINISTRATION ORG 10131100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	119,787	122,321	123,992	123,992	128,751	128,751
510111	Full time salaries-overtime	522	2,235	1,200	2,400	2,400	2,400
510310	Social security-FICA	7,121	7,382	7,772	7,772	8,137	8,137
510311	Social security-medicare	1,666	1,726	1,824	1,824	1,912	1,912
510320	WI retirement	8,403	8,456	8,532	8,532	8,933	8,933
510340	Health insurance	30,122	23,055	23,052	23,052	23,052	23,052
510341	Retiree health insurance	2,948	0	0	0	0	0
510350	Dental insurance	2,685	2,295	1,668	1,668	2,304	2,304
510351	Unfunded pension liability	3,573	3,573	3,576	3,576	3,576	3,576
510360	Life insurance	104	105	120	120	120	216
510400	Worker compensation	378	508	516	516	516	516
Total Personal Services		177,309	171,656	172,252	173,452	179,701	179,797
	Non-Personal Services						
521900	Contracted services	2,953	5,512	5,000	5,000	6,000	6,000
523110	Office equipment maintenance	1,212	747	2,400	2,400	2,400	2,400
523125	IT services	42,000	42,000	42,000	42,000	42,000	42,000
525120	Telephone	876	896	1,400	1,200	1,200	1,200
525125	Mobile telephone	653	739	900	900	900	900
525135	Internet	90	90	90	90	90	90
526100	Publications and subscriptions	222	228	200	200	200	200
526105	Books-reference	0	0	200	200	200	200
526110	Professional organizations	1,530	1,705	1,600	1,600	1,750	1,750
526125	Conferences	1,684	1,144	3,000	1,000	3,000	3,000
527110	Travel	1,090	0	1,000	1,000	1,000	1,000
528150	Vehicle rental	14,140	14,140	14,140	14,140	14,140	14,140
530100	Office supplies	4,342	3,719	5,360	4,000	5,360	5,360
Total Non-Personal Services		70,792	70,920	77,290	73,730	78,240	78,240
	Capital Outlay						
642200	IT equipment	0	1,480	0	0	0	0
Total Capital Outlay		0	1,480	0	0	0	0
	Total Public Works Administration	248,101	244,056	249,542	247,182	257,941	258,037
521900	Contracted services						
	Hearing conservation training	1,460	1,726	1,750	1,750	1,800	1,800
	AEC customed training	0	0	2,000	2,000	2,000	2,000
	Drug testing	1,493	2,856	1,250	1,250	1,250	1,250
	Miscellaneous	0	930	0	0	950	950
		2,953	5,512	5,000	5,000	6,000	6,000
642200	IT equipment						
	Computer	0	1,480	0	0	0	0

Division Purpose

To provide engineering services, construction management and consultant management on all capital improvement projects for the City.

Division Description:

The Engineering Division provides engineering and management services for the City including in-house and consultant design; development and management of the Capital Improvements Program; traffic engineering; construction management and inspection; miscellaneous engineering studies and reports; and maintenance of plans, maps, surveys and records.

2017 Budget Highlights

The Executive Budget includes the following change:

- Increase of $109,102 in Personal Services, due to reassignment of staff allocation from other Public Works program budgets.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	442,525	458,927	468,657	468,657	577,759
Non-Personal Services	61,042	54,020	64,270	63,270	97,074
Capital Outlay	1,066	55,368	6,032	6,032	0
Total Expenditures	504,633	568,315	538,959	537,959	674,833

Areas of Emphasis: Ensure safe and adequate streets.

Goal: To provide engineering and inspection services to the City in a timely manner.

Objective:
1. To provide review of plans within two weeks of submission to the Engineering Division.
2. To provide inspection services for the City's public projects and, as time allows, other municipalities and private development.
3. To update City maps once per year.

Measures of Effectiveness	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Overall Quality of Life Satisfaction	0	0	0	0	80%	80%
Budget Expenditures v. Actual Expenditures	94%	90%	90%	90%	90%	90%

Account Number	ENGINEERING ORG 10132100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	309,277	314,044	320,825	320,825	409,250	409,250
510310	Social security-FICA	18,739	18,805	19,921	19,921	25,404	25,404
510311	Social security-medicare	4,382	4,398	4,678	4,678	5,970	5,970
510320	WI retirement	21,596	21,310	21,845	21,845	27,827	27,827
510340	Health insurance	62,787	70,237	71,100	71,100	78,540	78,540
510350	Dental insurance	4,151	5,194	5,292	5,292	5,760	5,760
510351	Unfunded pension liability	7,575	7,575	7,584	7,584	7,584	7,584
510360	Life insurance	614	692	732	732	708	744
510400	Worker compensation	13,404	16,672	16,680	16,680	16,680	16,680
Total Personal Services		442,525	458,927	468,657	468,657	577,723	577,759
	Non-Personal Services						
523110	Office equipment maintenance	0	0	0	0	1,200	1,200
523120	Computer maintenance	500	500	500	500	500	500
523125	IT services	36,000	36,000	36,000	36,000	36,000	36,000
523310	Communication equipment maintenance	10,668	7,820	10,000	10,000	10,805	19,000
525120	Telephone	1,207	1,199	1,800	1,800	1,800	1,800
525125	Mobile telephone	1,149	1,178	900	900	2,004	2,004
525135	Internet	240	270	270	270	270	270
526120	Licenses and permits	164	490	700	700	1,000	1,000
526130	Training and education	2,135	675	2,000	2,000	5,500	5,500
527100	Car allowance	1,426	1,096	3,000	3,000	3,000	3,000
527110	Travel	758	668	1,000	1,000	1,000	1,000
530100	Office supplies	6,103	3,014	6,900	6,900	6,900	6,900
530255	Tools and small equipment	692	1,110	1,000	0	8,700	8,700
530259	IT small equipment	0	0	0	0	10,000	10,000
530260	Safety supplies	0	0	200	200	200	200
Total Non-Personal Services		61,042	54,020	64,270	63,270	88,879	97,074
	Capital Outlay						
642200	IT equipment	1,066	2,439	6,032	6,032	0	0
649100	Other equipment	0	52,929	0	0	0	0
Total Capital Outlay		1,066	55,368	6,032	6,032	0	0
	Total Engineering	504,633	568,315	538,959	537,959	666,602	674,833
642200	IT equipment						
	Computer	1,066	2,439	6,032	6,032	0	0
649100	Other equipment						
	Survey equipment	0	52,929	0	0	0	0

Division Purpose

To account for the cost of Administrative staff assigned to the Municipal Service Building (MSB), which is the largest of all City buildings. It houses the operational divisions for the Department of Public Works.

Division Description

The MSB Administration Division provides for staff support for critical Public Works programs such as Sanitation, Streets, Electrical, Motor Vehicle, Buildings and Grounds, Parks, Cemetery and Forestry.

The MSB was constructed in 1966.

2017 Budget Highlights

There are no notable changes in 2017.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	328,874	270,478	351,394	351,144	326,093
Non-Personal Services	13,002	11,941	13,216	12,927	14,566
Capital Outlay	364	0	0	0	0
Total Expenditures	342,240	282,419	364,610	364,071	340,659

Areas of Emphasis: Ensure public facilities and equipment are adequate and maintained in a cost effective manner. Continue implementation of Sustainability Plan.

Goal: Regardless of the facility the MSB Administration goals are:

1. Supply master planning for physical growth or adjustment for new conditions.
2. Program and administer construction and renovation.
3. Operate and maintain facilities associated with mechanical systems.
4. Establish housecleaning levels to assure a pleasant work environment.
5. Oversee major and minor repairs.
6. Establish an effective energy conservation program.

Objective:

1. To achieve balanced budgets supporting the levels of services the Department of Public Works provides to the community while improving the quality of life.
2. Establish quality customer service mentality (treat others as you would want to be treated).
3. Develop time management principals, scheduling – prioritization of activities through communication within the organization.
4. Continue to fund the necessary resources to provide preventative maintenance on the MSB.
5. Increase line items to cover the utilities and maintenance of buildings and grounds.
6. Develop a needs assessment that identifies the future space and facility requirements for the MSB site.
7. Fund the roof replacement under the Capital Improvements Program.

Account Number	MSB OPERATIONS - ADMINISTRATION ORG 10133100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	221,642	167,833	202,034	202,034	198,022	198,022
510111	Full time salaries-overtime	348	498	1,000	750	1,200	1,200
510310	Social security-FICA	13,356	9,870	12,623	12,623	12,379	12,379
510311	Social security-medicare	3,124	2,308	2,965	2,965	2,912	2,912
510320	WI retirement	15,218	10,928	13,828	13,828	13,550	13,550
510340	Health insurance	57,153	39,723	54,168	54,168	48,924	48,924
510341	Retiree health insurance	2,211	21,310	45,516	45,516	30,374	30,374
510350	Dental insurance	3,274	2,983	4,092	4,092	3,696	3,696
510351	Unfunded pension liability	4,067	4,067	4,068	4,068	4,068	4,068
510360	Life insurance	465	184	324	324	180	192
510400	Worker compensation	8,016	10,774	10,776	10,776	10,776	10,776
Total Personal Services		328,874	270,478	351,394	351,144	326,081	326,093
	Non-Personal Services						
523110	Office equipment maintenance	5,724	6,861	6,000	6,861	7,000	7,000
525135	Internet	600	660	660	660	660	660
528150	Vehicle rental	2,250	2,256	2,256	2,256	2,256	2,256
530100	Office supplies	4,258	2,134	4,150	3,000	4,150	4,150
530260	Safety supplies	170	30	150	150	500	500
Total Non-Personal Services		13,002	11,941	13,216	12,927	14,566	14,566
	Capital Outlay						
642200	IT equipment	364	0	0	0	0	0
Total Capital Outlay		364	0	0	0	0	0
	Total MSB Operations - Administration	342,240	282,419	364,610	364,071	340,647	340,659

Division Purpose

To sustainably maintain the 121,050 square foot Municipal Service Building, constructed in 1966.

Division Description

The Municipal Service Building - Maintenance budget provides funding to maintain the facility, shops, and offices of the Director of Public Works, Engineering, Streets and Sanitary, Parks and Forestry, Motor Vehicle, and Building, Grounds, and Electrical Division's at 2026 New Jersey Avenue.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Increase of $15,000 for office area remodeling to improve staff collaboration.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	322,092	359,088	358,244	360,244	302,057
Non-Personal Services	187,022	134,987	202,397	177,197	177,997
Capital Outlay	22,173	34,010	1,341	1,341	15,000
Total Expenditures	531,287	528,085	561,982	538,782	495,054

Areas of Emphasis: Ensure a safe and healthy work environment for the employees it incorporates.

Goal: To reduce utility cost and maintain the integrity of the 50 year old building.

Objective:
1. To provide a safe environment for the facility's functions and occupants.
2. To reduce facility depreciation, equipment and structural failures, and maintenance costs through improved preventive maintenance programs.

Account Number	MSB OPERATIONS-MAINTENANCE ORG 10133110	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	194,010	234,826	237,848	237,848	199,283	199,283
510111	Full time salaries-overtime	9,615	6,713	5,000	7,000	5,500	5,500
510310	Social security-FICA	11,962	14,149	14,163	14,163	12,729	12,729
510311	Social security-medicare	2,793	3,309	3,340	3,340	2,997	2,997
510320	WI retirement	14,124	16,501	15,522	15,522	13,928	13,928
510340	Health insurance	75,557	65,677	64,224	64,224	49,824	49,824
510350	Dental insurance	3,879	5,389	4,764	4,764	4,428	4,428
510351	Unfunded pension liability	3,153	3,153	3,975	3,975	3,984	3,984
510360	Life insurance	324	399	432	432	408	408
510400	Worker compensation	6,675	8,972	8,976	8,976	8,976	8,976
Total Personal Services		322,092	359,088	358,244	360,244	302,057	302,057
	Non-Personal Services						
521500	Administrative services	485	485	1,400	0	1,000	1,000
521700	Security services	500	500	504	504	504	504
521900	Contracted services	16,975	120	0	0	5,050	5,050
522130	Heavy equipment maintenance	1,498	1,718	1,700	1,700	1,700	1,700
523120	Computer maintenance	11,093	11,093	11,093	11,093	11,093	11,093
524110	Building exterior maintenance	14,946	12,301	43,500	15,000	15,000	15,000
524115	Building equipment maintenance	1,975	1,017	2,000	2,000	2,000	2,000
524120	Electrical maintenance and repair	2,605	2,230	2,500	2,500	2,500	2,500
524122	Plumbing maintenance and repair	1,832	2,609	2,500	4,000	3,500	3,500
524124	Heating and ventilation maintenance	5,242	5,007	5,000	5,000	5,000	5,000
524130	Custodial services	1,609	1,371	2,000	2,000	2,000	2,000
524135	Janitorial services	8,585	9,244	10,000	10,000	10,000	10,000
525100	Electric	35,486	35,387	42,000	42,000	40,000	40,000
525105	Water	4,225	3,911	2,400	4,200	4,200	4,200
525110	Sewer	2,694	1,520	800	1,600	2,200	2,200
525120	Telephone	3,172	3,167	4,000	4,000	4,000	4,000
525125	Mobile telephone	6,280	7,168	6,200	6,800	7,000	7,000
525140	Gas - utility	51,176	19,602	48,000	48,000	42,000	42,000
526120	Licenses and permits	202	104	250	250	250	250
528150	Vehicle rental	15,000	15,000	15,000	15,000	15,000	15,000
530255	Tools and small equipment	501	491	550	550	500	500
530259	IT small equipment	0	0	0	0	2,500	2,500
530500	Fire fighting supplies	941	942	1,000	1,000	1,000	1,000
Total Non-Personal Services		187,022	134,987	202,397	177,197	177,997	177,997
	Capital Outlay						
621200	Building improvements	22,173	32,939	1,341	1,341	15,000	15,000
642200	IT equipment	0	1,071	0	0	0	0
Total Capital Outlay		22,173	34,010	1,341	1,341	15,000	15,000
	Total MSB Operations - Maintenance	531,287	528,085	561,982	538,782	495,054	495,054

Account Number	MSB OPERATIONS-MAINTENANCE ORG 10133110	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
521900	Contracted services						
	Contract cleaning	15,381	0	0	0	0	0
	Inspections	0	0	0	0	2,150	2,150
	HVAC maintenance and callibration	0	0	0	0	2,412	2,412
	Pest and rodent control service	480	120	0	0	480	480
	Miscellaneous	1,114	0	0	0	8	8
		16,975	120	0	0	5,050	5,050
621200	Building improvements						
	Fire protection system	0	1,188	1,341	1,341	0	0
	Salt Storage	5,280	0	0	0	0	0
	HVAC maintenance and calibration	12,361	0	0	0	0	0
	Door lock replacements	4,532	0	0	0	0	0
	Engineering area renovations	0	31,751	0	0	0	0
	Office renovations	0	0	0	0	15,000	15,000
		22,173	32,939	1,341	1,341	15,000	15,000
642200	IT equipment						
	Computers	0	1,071	0	0	0	0

Division Purpose

To perform necessary street maintenance and repairs with the least amount of related disruptions to traffic flow and neighborhoods.

Division Description

The Streets, Alleys, and Sidewalk budget funds the operations and maintenance activities for streets and related facilities. The City of Sheboygan has over 200 center-line miles of streets to manage.

2017 Budget Highlights

The Executive Budget includes in the following changes:

- Increase of $289,446 in Construction Materials due to planned in-house paving projects.
- Increase of $40,000 in Temporary Salaries to assist while staff conducts paving projects.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	780,983	779,733	708,147	708,147	720,969
Non-Personal Services	470,755	527,158	707,276	707,276	910,744
Capital Outlay	4,935	3,650	0	0	0
Total Expenditures	1,256,673	1,310,541	1,415,423	1,415,423	1,631,713

Areas of Emphasis: Ensure safe and adequate transportation.

Goal: To properly maintain streets to maximize safe travel and extend the life of City streets.

Objective:
1. To crack fill 90% of the streets on the DPW crack filling schedule.
2. To responded to pothole requests within two business days.
3. To increase the overall PASER rating for the City of Sheboygan.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Crack and Joint Filling Footages (LF)	17,675	19,639	19,639	20,000	22,000
Yards of Concrete Installed	1,200	890	890	1,000	1,200
Tons of Asphalt Installed	3,408	4,334	4,334	4,334	9,000
Potholes – Cold Mix (Tons)	136	127	127	130	130
Potholes – Hot Mix (Tons)	96	93	93	170	170

Account Number	STREETS/ALLEYS/SIDEWALKS ORG 10133140	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	479,377	492,282	443,274	443,274	416,126	416,126
510111	Full time salaries-overtime	11,248	37,602	25,000	25,000	25,000	25,000
510130	Temporary salaries	0	0	0	0	40,000	40,000
510141	Interdepartmental labor-regular	172	0	0	0	0	0
510310	Social security-FICA	28,835	31,293	29,135	29,135	29,937	29,937
510311	Social security-medicare	6,744	7,319	6,897	6,897	7,072	7,072
510320	WI retirement	33,996	36,427	31,941	31,941	29,914	29,914
510340	Health insurance	162,044	129,083	125,916	125,916	127,068	127,068
510341	Retiree health insurance	21,310	0	0	0	0	0
510350	Dental insurance	8,698	9,255	10,716	10,716	10,536	10,536
510351	Unfunded pension liability	7,836	7,836	7,860	7,860	7,944	7,944
510360	Life insurance	594	547	564	564	528	528
510400	Worker compensation	20,129	26,833	26,844	26,844	26,844	26,844
510410	Unemployment compensation	0	1,256	0	0	0	0
Total Personal Services		780,983	779,733	708,147	708,147	720,969	720,969
	Non-Personal Services						
521900	Contracted services	34,839	83,232	138,978	138,978	50,000	50,000
523121	PC repayment	692	0	700	700	700	700
528150	Vehicle rental	154,040	154,044	154,044	154,044	154,044	154,044
530255	Tools and small equipment	4,484	4,677	5,500	5,500	5,500	5,500
530270	Traffic control supplies	375	3,403	2,000	2,000	5,000	5,000
530290	Construction materials	276,325	281,802	406,054	406,054	695,500	695,500
Total Non-Personal Services		470,755	527,158	707,276	707,276	910,744	910,744
	Capital Outlay						
649100	Other equipment	4,935	3,650	0	0	0	0
Total Capital Outlay		4,935	3,650	0	0	0	0
	Total Streets/Alleys/Sidewalks	1,256,673	1,310,541	1,415,423	1,415,423	1,631,713	1,631,713
521900	Contracted services						
	Eroison Repair	20,194	0	0	0	0	0
	Stormwater management	7,875	0	0	0	0	0
	Plant grass	3,000	0	0	0	0	0
	Street repairs	2,990	82,103	137,978	137,978	49,000	49,000
	Miscellaneous	780	1,129	1,000	1,000	1,000	1,000
		34,839	83,232	138,978	138,978	50,000	50,000
649100	Other equipment						
	Traffic control equipment	4,935	3,650	0	0	0	0

Division Purpose

To protect, maintain and enhance the natural environment, diversity of fish and wildlife, human life, property, and the recreational use of waterways within the greater Sheboygan area.

Division Description

The Storm Water Management budget provides funding to maintain over 102 miles of storm sewer, 91 outfalls, 3,322 storm sewer manholes and 7,000 corner inlets and catch basins.

2017 Budget Highlights

There are no notable changes in 2017.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	168,043	172,581	360,804	360,804	327,244
Non-Personal Services	237,385	222,715	228,310	227,710	248,709
Total Expenditures	405,428	395,296	589,114	588,514	575,953

Areas of Emphasis: Protect life and property from flood damage, maintain and enhance diversity of terrestrial and aquatic life, and protect the ecosystem from adverse impacts of sediments and toxic substances.

Goal: To continue efforts to implement storm water management plans, goals, and objectives and requirements of the WDNR-mandated storm water permit

Objective:
1. To economically meet all requirements of the Department of Natural Resources permit.
2. To maintain the current levels of televising and cleaning of the storm sewer system.

Measurements Workload	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Catch Basins Debris Removed (tons)	70	151	151	200	200
Storm Sewer Jetting Footages (LF)	32,319	54,473	32,000	35,000	35,000
Storm Sewer Televising Footages (LF)	23,234	28,932	20,000	20,000	20,000
Number of Catch Basins Replaced	N/A	31	30	30	30

Account Number	STORM WATER MANAGEMENT ORG 10133150	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	79,882	103,497	217,800	217,800	192,485	192,485
510111	Full time salaries-overtime	13,576	8,741	15,000	15,000	25,000	25,000
510310	Social security-FICA	5,491	6,620	14,507	14,507	13,567	13,567
510311	Social security-medicare	1,284	1,548	3,442	3,442	3,228	3,228
510320	WI retirement	6,541	7,621	15,891	15,891	14,760	14,760
510340	Health insurance	43,040	22,822	68,568	68,568	53,460	53,460
510350	Dental insurance	1,861	1,439	5,184	5,184	4,380	4,380
510351	Unfunded pension liability	5,071	5,071	5,076	5,076	5,076	5,076
510360	Life insurance	80	145	252	252	204	204
510400	Worker compensation	11,217	15,077	15,084	15,084	15,084	15,084
Total Personal Services		168,043	172,581	360,804	360,804	327,244	327,244
	Non-Personal Services						
521900	Contractor services	0	0	0	0	20,000	20,000
525100	Electric	3,083	2,775	3,100	3,000	3,000	3,000
525140	Gas-utility	205	223	210	210	210	210
526120	Licenses and permits	8,000	7,500	8,000	7,500	8,000	8,000
528150	Vehicle rental	90,000	90,000	90,000	90,000	90,000	90,000
530255	Tools and small equipment	1,043	781	2,000	2,000	2,499	2,499
530290	Construction materials	134,003	121,402	123,000	123,000	123,000	123,000
531105	Hazardous waste disposal	1,051	34	2,000	2,000	2,000	2,000
Total Non-Personal Services		237,385	222,715	228,310	227,710	248,709	248,709
	Total Storm Water Management	405,428	395,296	589,114	588,514	575,953	575,953

521900	Contractor services						
	Emergency repairs	0	0	0	0	20,000	20,000

Division Purpose

To maintain the street lighting infrastructure and all City-owned outdoor lighting in a sustainable fashion.

Division Description

The Street Lighting budget provides funding to maintain the City's owned and leased street lighting network. The leased lighting is maintained and serviced by Alliant Energy.

2017 Budget Highlights

The Executive Budget includes the following change:

- Increase of $36,500 for lighting poles and fixtures associated with vehicular accidents and storms.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	25,409	40,680	40,464	41,964	75,225
Non-Personal Services	349,040	329,845	372,620	352,620	377,120
Total Expenditures	374,449	370,525	413,084	394,584	452,345

Areas of Emphasis: Ensure quality public health and safety.

Goal: To maintain the 2,500 City-owned street and outdoor lighting infrastructure in a manner that provides safety for both vehicular and pedestrian traffic as well as acting as a crime deterrent.

Objective:
1. To reduce energy consumption by upgrading to energy efficient LED lighting
2. To inspect and maintain all City-owned lighting.
3. To continue to work with Alliant Energy and Focus on Energy on identifying new technologies, cost-reduction programs and strategies.
4. To work with law enforcement to identify lighting needs as a crime-prevention strategy.

Account Number	STREET LIGHTS ORG 10133160	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	18,708	30,032	29,354	29,354	59,887	59,887
510111	Full time salaries-overtime	1,375	3,013	1,500	3,000	3,000	4,000
510310	Social security-FICA	1,228	2,021	1,823	1,823	3,910	3,910
510311	Social security-medicare	287	473	432	432	917	917
510320	WI retirement	1,402	2,245	2,003	2,003	4,195	4,195
510340	Health insurance	1,097	1,196	3,720	3,720	0	0
510350	Dental insurance	493	742	660	660	1,320	1,320
510351	Unfunded pension liability	430	430	432	432	432	432
510360	Life insurance	11	20	24	24	36	48
510400	Worker compensation	378	508	516	516	516	516
Total Personal Services		25,409	40,680	40,464	41,964	74,213	75,225
	Non-Personal Services						
524120	Electrical maintenance and repair	13,647	11,996	12,000	12,000	12,500	12,500
525100	Electric	310,300	263,430	320,000	300,000	300,000	300,000
528150	Vehicle rental	12,702	12,231	12,120	12,120	12,120	12,120
530255	Tools and small equipment	12,391	42,188	28,500	28,500	52,500	52,500
Total Non-Personal Services		349,040	329,845	372,620	352,620	377,120	377,120
	Total Street Lights	374,449	370,525	413,084	394,584	451,333	452,345
530255	Tools and small equipment						
	Street light parts	4,730	18,099	20,000	20,000	7,500	7,500
	Damage repairs	7,661	24,089	8,500	8,500	45,000	45,000
		12,391	42,188	28,500	28,500	52,500	52,500

Division Purpose
To provide for the operations and maintenance of the City-owned bridges.

Division Description
The Bridges Division provides for the operations and maintenance of 16 bridges that represent 153,393 square feet of bridge deck. The division oversees required bridge inspections every two years per the Federal Highway Administration and Wisconsin Department of Transportation regulations. The Department works with the County Highway Department to perform all of these inspections, except for the Eighth Street Bridge that is highly specialized. For this bridge, the Department contracts directly with a consulting engineering firm.

2017 Budget Highlights
There are no notable changes in 2017

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	32,529	37,161	37,415	37,415	38,089
Non-Personal Services	34,239	35,835	40,268	40,268	42,294
Total Expenditures	66,768	72,996	77,683	77,683	80,383

Areas of Emphasis: Ensure safe and adequate transportation.

Goal: To properly maintain bridges to maximize safe travel and extend the life of bridge structures.

Objective:
1. Maintain compliance inspections to DOT requirements.
2. Maintain bridge deck sealing program to seal 50% of bridge decks annually.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Number of Bridges Inspected	0	15	0	0	15
Number of Bridges Sealed	8	6	8	8	6

Account Number	BRIDGES ORG 10133170	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	0	1,751	0	0	0	0
510111	Full time salaries-overtime	0	1,928	2,000	2,000	2,000	2,000
510130	Temporary salaries-regular	28,100	27,682	30,000	30,000	30,500	30,500
510310	Social security-FICA	1,742	1,941	1,984	1,984	2,016	2,016
510311	Social security-medicare	407	454	467	467	473	473
510320	WI retirement	0	250	0	0	136	136
510340	Health insurance	0	160	0	0	0	0
510350	Dental insurance	0	33	0	0	0	0
510351	Unfunded pension liability	301	301	300	300	300	300
510360	Life insurance	0	1	0	0	0	0
510400	Worker compensation	1,979	2,660	2,664	2,664	2,664	2,664
Total Personal Services		32,529	37,161	37,415	37,415	38,089	38,089
	Non-Personal Services						
521900	Contracted services	2,725	3,065	5,000	5,000	5,000	5,000
524135	Janitorial services	164	0	204	204	204	204
525100	Electric	12,727	10,055	13,000	13,000	15,000	15,000
525105	Water	180	181	200	200	200	200
525110	Sewer	119	125	120	120	150	150
525120	Telephone	0	0	1,200	1,200	1,200	1,200
528150	Vehicle rental	4,040	4,044	4,044	4,044	4,040	4,040
530290	Construction materials	14,284	18,365	16,500	16,500	16,500	16,500
Total Non-Personal Services		34,239	35,835	40,268	40,268	42,294	42,294
	Total Bridges	66,768	72,996	77,683	77,683	80,383	80,383
521900	Contractor services						
	Bridge inspections	2,725	3,065	5,000	5,000	5,000	5,000

Division Purpose

To provide safe passage on City roads, sidewalks and parking lots during snow and ice events.

Division Description

The Snow and Ice Control budget provides for the costs associated with the control and removal of snow and ice on over 200 miles of streets, miles of sidewalks and City-owned parking lots.

2017 Budget Highlights

There are no notable changes in 2017

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	276,253	204,881	384,826	314,826	387,631
Non-Personal Services	456,579	465,577	528,050	528,050	499,400
Total Expenditures	732,832	670,458	912,876	842,876	887,031

Areas of Emphasis: Ensure safe and adequate transportation.

Goal: To provide safe roads for the public during and following snow and ice events. To remove snow from business districts in order to provide convenient parking.

Objective:
1. To clear streets of snow within 24 hours after a snow event.
2. To reduce the amount of salt by 15% during the snow and ice season.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Number of Operations	32	19	22	22	25
Salt Used (Tons)	4,667	2,302	4,552	4,552	3,840
Average Snowfall per Event (Inches)	2.16	1.53	2.09	2.09	2
Efficiency:					
Average Hours per Event	6	7	15	15	9

Account Number	SNOW AND ICE CONTROL ORG 10133180	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	139,442	116,971	174,703	174,703	183,553	183,553
510111	Full time salaries-overtime	40,974	24,209	100,000	30,000	100,000	100,000
510310	Social security-FICA	10,699	8,357	17,104	17,104	17,651	17,651
510311	Social security-medicare	2,502	1,954	4,043	4,043	4,188	4,188
510320	WI retirement	12,620	9,583	18,752	18,752	19,239	19,239
510340	Health insurance	55,118	28,257	52,584	52,584	45,864	45,864
510350	Dental insurance	4,102	1,967	3,984	3,984	3,492	3,492
510351	Unfunded pension liability	2,522	2,522	2,532	2,532	2,532	2,532
510360	Life insurance	167	164	216	216	204	204
510400	Worker compensation	8,107	10,897	10,908	10,908	10,908	10,908
Total Personal Services		276,253	204,881	384,826	314,826	387,631	387,631
	Non-Personal Services						
521900	Contracted services	5,566	9,590	20,000	20,000	20,000	20,000
528150	Vehicle rental	242,400	242,400	242,400	242,400	242,400	242,400
530100	Office supplies	0	0	500	500	500	500
530250	Sand and salt	208,562	213,390	263,650	263,650	235,000	235,000
530255	Tools and small equipment	51	197	1,500	1,500	1,500	1,500
Total Non-Personal Services		456,579	465,577	528,050	528,050	499,400	499,400
	Total Snow and Ice Control	732,832	670,458	912,876	842,876	887,031	887,031

521900	Contracted services						
	Snow removal	5,566	9,590	20,000	20,000	20,000	20,000

Division Purpose

To provide road signage for the City in compliance with the Federal Highway Administration's Manual on Uniform Traffic Control Devices (MUTCD).

Division Description

The City of Sheboygan has approximately 30,000 signs under the Department's responsibility. This division is also responsible for pavement markings such as centerline and crosswalk painting

2017 Budget Highlights

There are no notable changes in 2017.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	329,316	354,452	376,755	376,755	377,430
Non-Personal Services	113,530	122,343	112,822	111,700	121,200
Capital Outlay	364	0	0	0	7,500
Total Expenditures	443,210	476,795	489,577	488,455	506,130

Areas of Emphasis: Ensure safe and adequate transportation. Ensure public safety services.

Goal: To provide traffic control in an efficient manner.

Objective:
1. To improve safety within the public right of way
2. To ensure traffic control signage is highly visible and installed in accordance with MUTC.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Number of Signs Replaced	N/A	1,055	750	750	1,055
Number of New Signs	1,005	1,261	1,000	1,000	1,261
Damaged Mailboxes Repaired/Replaced	55	30	30	30	30
Traffic Arrow/Stop-Bars/Crosswalk Painted	982	411	982	982	411

Account Number	TRAFFIC CONTROL SIGNS ORG 10133200	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	217,113	240,897	263,408	263,408	254,819	254,819
510111	Full time salaries-overtime	7,128	9,374	10,000	10,000	10,000	10,000
510310	Social security-FICA	13,385	15,101	16,976	16,976	16,445	16,445
510311	Social security-medicare	3,133	3,536	3,999	3,999	3,870	3,870
510320	WI retirement	15,672	16,569	18,628	18,628	17,920	17,920
510340	Health insurance	53,209	45,637	39,792	39,792	49,824	49,824
510350	Dental insurance	3,669	3,673	4,044	4,044	4,896	4,896
510351	Unfunded pension liability	5,286	5,286	5,292	5,292	5,292	5,292
510360	Life insurance	711	701	936	936	624	684
510400	Worker compensation	10,010	13,678	13,680	13,680	13,680	13,680
Total Personal Services		329,316	354,452	376,755	376,755	377,370	377,430
	Non-Personal Services						
526130	Training and education	0	0	0	0	2,000	2,000
528150	Vehicle rental	61,811	60,030	60,000	60,000	60,000	60,000
530255	Tools and small equipment	26	614	2,822	1,700	1,700	1,700
530270	Traffic control supplies	51,693	61,699	50,000	50,000	57,500	57,500
Total Non-Personal Services		113,530	122,343	112,822	111,700	121,200	121,200
	Capital Outlay						
649100	Other equipment	364	0	0	0	7,500	7,500
Total Capital Outlay		364	0	0	0	7,500	7,500
	Total Traffic Control Signs	443,210	476,795	489,577	488,455	506,070	506,130
649100	Other equipment						
	Controller	364	0	0	0	7,500	7,500

Division Purpose

To maintain and install the appropriate traffic control devices to provide a safe and sufficient transportation system throughout the City and at four County of Sheboygan intersections in compliance with national and state traffic control standards.

Division Description

The Traffic Control Signal budget provides funding to maintain a total of 40 signalized intersections and all traffic signage within the City. Four intersections are owned by Sheboygan County and serviced by City of Sheboygan electricians under a municipal agreement.

2017 Budget Highlights

The Executive Budget contains the following change:

- Increase of $38,882 in Personal Services due to revised allocation of staff.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	35,956	37,019	41,484	42,984	81,366
Non-Personal Services	64,779	67,547	74,500	74,500	96,500
Capital Outlay	0	0	0	0	0
Total Expenditures	100,735	104,566	115,984	117,484	177,866

Areas of Emphasis: Ensure safe and adequate transportation.

Goals: To provide traffic control in an efficient manner.

Objectives:
1. To ensure personal safety.
2. To minimize congestion and over-saturation.
3. To improve safety within the public right-of-way by analyzing recommendations from traffic accident reports and sign visibility surveys.
4. To accommodate long term variability.
5. To manage incidents and special events.
6. To reduce traffic signal faults and failures.

Account Number	TRAFFIC CONTROL SIGNALS ORG 10133250	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	22,095	26,828	29,354	29,354	58,537	58,537
510111	Full time salaries-overtime	2,195	2,800	1,500	3,000	3,000	4,000
510310	Social security-FICA	1,487	1,818	1,823	1,823	3,823	3,823
510311	Social security-medicare	347	426	432	432	899	899
510320	WI retirement	6,749	2,013	2,003	2,003	4,183	4,183
510340	Health insurance	1,053	533	3,720	3,720	7,440	7,440
510350	Dental insurance	457	613	660	660	468	468
510351	Unfunded pension liability	371	371	372	372	372	372
510360	Life insurance	17	24	24	24	48	48
510400	Worker compensation	1,185	1,593	1,596	1,596	1,596	1,596
Total Personal Services		35,956	37,019	41,484	42,984	80,366	81,366
	Non-Personal Services						
525100	Electric	32,622	32,990	37,000	37,000	37,000	37,000
528150	Vehicle rental	9,402	8,216	8,100	8,100	8,100	8,100
530255	Tools and small equipment	22,397	25,960	29,000	29,000	51,000	51,000
530290	Construction materials	358	381	400	400	400	400
Total Non-Personal Services		64,779	67,547	74,500	74,500	96,500	96,500
	Total Traffic Control Signals	100,735	104,566	115,984	117,484	176,866	177,866
530255	Tools and small equipment						
	Traffic control signal parts	4,730	5,228	7,500	7,500	7,500	7,500
	Traffic controller replacement	0	0	0	0	2,000	2,000
	Damage repairs	17,667	20,732	21,500	21,500	41,500	41,500
		22,397	25,960	29,000	29,000	51,000	51,000

Division Purpose

To ensure a clean and healthy community through the collection and disposal of recyclables, yard waste and solid waste in a safe, cost effective and environmentally responsible manner.

Division Description

The Solid Waste and Recycling Division provides curbside pick-up of garbage and recyclables for residential units of four units or less. Every week, eight City sanitation operators make approximately 17,500 stops.

2017 Budget Highlights

The Executive Budget includes the following change:

- Decrease of $75,000 in transfer station tipping fees to be more consistent with 2016 Estimated cost.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	720,100	661,796	688,057	688,057	670,063
Non-Personal Services	961,843	934,251	1,054,500	954,500	979,500
Total Expenditures	1,663,943	1,596,047	1,742,557	1,642,557	1,649,563

Areas of Emphasis: Ensure quality public health and quality of life for the citizens of the City of Sheboygan. Ensure stakeholders are well informed.

Goal: To reduce landfill waste through recycling efforts and to provide cost effective and safe means for City residents to dispose of yard and other solid waste.

Objective:
1. To educate and update citizens on proper recycling practices, especially those who have violations.
2. To achieve a 30 percent material recovery rate by promoting and providing recycling services.
3. To manage the contract with Advance Disposal for curb-side collection.
4. To provide a cost effective service for the disposal of yard waste .

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Garbage Collected (Tons)	10,678	10,967	10,967	10,000	10,000
Recycling Collected (Tons)	3,527	3,247	3,247	3,000	3,000
Effectiveness:					
Material Recovery Rate	33%	30%	30%	30%	30%

Account Number	SOLID WASTE AND RECYCLING ORG 10134001	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	442,151	433,832	431,514	431,514	440,683	440,683
510111	Full time salaries-overtime	24,844	15,940	30,000	30,000	30,000	30,000
510310	Social security-FICA	27,660	26,826	28,675	28,675	29,237	29,237
510311	Social security-medicare	6,469	6,274	6,761	6,761	6,891	6,891
510320	WI retirement	32,623	30,784	31,435	31,435	31,912	31,912
510340	Health insurance	132,290	104,994	117,120	117,120	89,616	89,616
510350	Dental insurance	7,650	7,913	7,152	7,152	6,300	6,300
510351	Unfunded pension liability	8,325	8,325	8,424	8,424	8,424	8,424
510360	Life insurance	300	311	372	372	384	396
510400	Worker compensation	19,788	26,597	26,604	26,604	26,604	26,604
Total Personal Services		702,100	661,796	688,057	688,057	670,051	670,063
	Non-Personal Services						
521900	Contracted services	71,214	79,214	71,000	71,000	71,000	71,000
526120	Licenses and permits	407	407	500	500	500	500
528150	Vehicle rental	325,000	325,000	325,000	325,000	325,000	325,000
530100	Office supplies	9	904	1,000	1,000	1,000	1,000
530255	Tools and small equipment	5,999	7,313	7,000	7,000	7,000	7,000
531115	Transfer station tipping	559,214	521,413	650,000	550,000	575,000	575,000
Total Non-Personal Services		961,843	934,251	1,054,500	954,500	979,500	979,500
	Total Solid Waste and Recycling	1,663,943	1,596,047	1,742,557	1,642,557	1,649,551	1,649,563

521900	Contracted services						
	Garbage fee billing service	56,420	68,298	61,000	61,000	61,000	61,000
	Monitor groundwater wells	14,794	10,916	10,000	10,000	10,000	10,000
		71,214	79,214	71,000	71,000	71,000	71,000

Division Purpose

To keep the City's public streets swept and clean in accordance with storm water management goals and objectives to prevent solids or pollutants from entering Lake Michigan and the Sheboygan River.

Division Description

The Street Cleaning budget provides for the costs to clean approximately 200 center-line miles of streets. Sweepers also play an important role in the collection of leaves in the fall.

2017 Budget Highlights

There are no notable changes in 2017.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	189,148	127,407	239,535	239,535	242,235
Non-Personal Services	218,429	215,355	215,200	215,200	220,200
Total Expenditures	407,577	342,762	454,735	454,735	462,435

Areas of Emphasis: Ensure safe and adequate transportation.

Goal: To keep the City streets clear of debris and dirt and reduce the amount of debris and dirt from entering into the storm water system and local waterways.

Objectives:
1. To sweep city streets once every 6 weeks during the spring, summer and fall.
2. To provide leaf collection as needed during the fall.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Workload:					
Miles Swept	N/A	5,342	5,000	5,000	5,000
Tons of Debris Collected	912	850	900	900	900

Account Number	STREET CLEANING ORG 10134120	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	117,413	78,754	140,662	140,662	143,026	143,026
510111	Full time salaries-overtime	4,388	422	15,000	15,000	15,000	15,000
510310	Social security-FICA	7,156	4,587	9,668	9,668	9,817	9,817
510311	Social security-medicare	1,674	1,073	2,278	2,278	2,313	2,313
510320	WI retirement	8,522	5,377	10,607	10,607	10,747	10,747
510340	Health insurance	39,620	25,730	48,048	48,048	48,048	48,048
510350	Dental insurance	2,763	1,906	3,624	3,624	3,624	3,624
510351	Unfunded pension liability	2,363	2,363	2,364	2,364	2,364	2,364
510360	Life insurance	212	180	264	264	264	276
510400	Worker compensation	5,037	7,015	7,020	7,020	7,020	7,020
Total Personal Services		189,148	127,407	239,535	239,535	242,223	242,235
	Non-Personal Services						
528150	Vehicle rental	175,000	175,000	175,000	175,000	175,000	175,000
530255	Tools and small equipment	2	105	200	200	200	200
531110	Street sweeping disposal	43,427	40,250	40,000	40,000	45,000	45,000
Total Non-Personal Services		218,429	215,355	215,200	215,200	220,200	220,200
	Total Street Cleaning	407,577	342,762	454,735	454,735	462,423	462,435

Division Purpose

The purpose of the weed control program is to improve the quality of life within the City by enforcing the weed ordinance in a fast and responsive manner.

Division Description

Under City ordinance and provided for through the Wisconsin State Statutes, weeds and grasses over 12 inches must be cut by the property owner or the City will cut it with proper notification. The City contracts with a private lawn service to perform the entire private property weed cutting.

2017 Budget Highlights

There are no notable changes in 2017.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	280	98	0	0	0
Non-Personal Services	5,625	10,016	14,000	9,000	14,000
Total Expenditures	5,905	10,114	14,000	9,000	14,000

Areas of Emphasis: To continue to improve the quality of life.

Goal: To keep private property from becoming overgrown, to reduce the spread of invasive species and weeds.

Objective: 1. To responded to citizens' complaints in a timely manner.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload:					
Nuisance Notices Issues	239	316	200	200	200
Number of Lots Cut by City	25	35	25	25	25

Account Number	WEED CONTROL ORG 10134130	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510351	Unfunded pension liability	98	98	0	0	0	0
510400	Worker compensation	182	0	0	0	0	0
Total Personal Services		280	98	0	0	0	0
	Non-Personal Services						
521150	Consulting services	1,625	6,016	10,000	5,000	10,000	10,000
528150	Vehicle rental	4,000	4,000	4,000	4,000	4,000	4,000
Total Non-Personal Services		5,625	10,016	14,000	9,000	14,000	14,000
	Total Weed Control	5,905	10,114	14,000	9,000	14,000	14,000
521150	Consulting services						
	Contract weed removal	1,625	6,016	10,000	5,000	10,000	10,000

Division Purpose

The Department of Public Works manages an Integrated Solid Waste Management Program (ISWMP) to ensure a clean and healthy community. The residential customer-only drop-off site compliments the curbside collection program by providing an alternative to manage items that cannot be collected at the curbside. Items such as grass clippings, branches and other yard wastes; metals, batteries and waste oil are accepted at the drop-off site.

Division Description

The Residential Drop Off program budget accounts for costs associated with the drop-off site located at 20th Street and New Jersey Avenue. Yard wastes are banned from land filling; as a result, the waste must be collected separately and eventually composted. The Public Works Department collects an average total of 5,000 to 7,000 tons of yard waste (including fall leaf collection). On average the drop-off site collects 13,000 gallons of waste oil annually. In addition, the drop-off site collects metals that are also not collected at the curbside.

2017 Budget Highlights

The Executive Budget includes the following change:

- Increase of $12,000 in Contracted Services for rental of tub grinder. Previously, the cost was assigned to Motor Vehicle Fund budget.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	104,420	116,587	88,755	88,755	89,246
Non-Personal Services	95,298	97,765	97,831	97,831	110,331
Total Expenditures	199,718	214,352	186,586	186,586	199,577

Areas of Emphasis: Continue implementation of Sustainability Plan.

Goal: To improve the quality of life through the efficient collection and management of special wastes not collected at the curbside.

Objective: 1. Improve efficiency of operation by increased monitoring of ineligible haulers and related dropped off materials.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Yard Waste Hauled (tons)	2,308	3,096	2,500	2,500	2.500
Tire Disposal	60	197	50	50	50
Scrap Metals Collected (tons)	107	153	130	130	130
Oil Collected (gallons)	10,184	7,695	5,000	5,000	5,000
Branch Grinding (dollars)	$15,656	$13,290	$13,290	$12,000	$12,000

Account Number	RESIDENTIAL DROP OFF ORG 10134150	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	63,794	70,264	50,672	50,672	51,019	51,019
510111	Full time salaries-overtime	2,263	6,589	3,500	3,500	3,500	3,500
510310	Social security-FICA	3,870	4,572	3,366	3,366	3,385	3,385
510311	Social security-Medicare	905	1,069	792	792	808	808
510320	WI retirement	4,612	5,770	3,689	3,689	3,714	3,714
510340	Health insurance	21,222	18,790	17,472	17,472	17,472	17,472
510350	Dental insurance	1,532	1,573	1,320	1,320	1,320	1,320
510351	Unfunded pension liability	1,176	1,176	1,176	1,176	1,176	1,176
510360	Life insurance	99	135	108	108	108	192
510400	Worker compensation	4,947	6,649	6,660	6,660	6,660	6,660
Total Personal Services		104,420	116,587	88,755	88,755	89,162	89,246
	Non-Personal Services						
521900	Contracted services	0	0	0	0	12,000	12,000
528150	Vehicle rental	82,872	81,424	81,831	81,831	81,831	81,831
531115	Transfer station tipping	12,426	16,341	16,000	16,000	16,500	16,500
Total Non-Personal Services		95,298	97,765	97,831	97,831	110,331	110,331
	Total Residential Drop off	199,718	214,352	186,586	186,586	199,493	199,577
521900	Contracted services						
	Tub grinding	0	0	0	0	12,000	12,000

Division Purpose

To provide quality non-sectarian burials to residents and their families at an affordable cost.

Division Description

The Cemetery budget provides funding to operate the Wildwood Cemetery. The City has owned and operated the cemetery since the 1850s. The cemetery is 62 acres and has over 25,000 graves with perpetual care, and an additional 20,000 burial lots remain. Of the 62 acres, 40 acres are fully maintained, the remaining 22 acres are reserved for future use.

2017 Budget Highlights

There are no notable changes for 2017.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	227,089	175,060	176,575	171,575	190,971
Non-Personal Services	59,871	44,804	71,377	64,502	58,850
Capital Outlay	0	13,477	0	0	0
Total Expenditures	286,960	233,341	247,952	236,077	249,821

Area of Emphasis: Maintain and improve cemetery grounds.

Goal: To maintain and, when necessary, expand the cemetery's inventory of 25,000 graves and 20,000 remaining lots.

Objective:
1. To continue to improve facilities within the cemetery.
2. To maintain cemetery trees and plan for those which are dying.
3. Re-pave all of the cemetery roads over the next 10 years.
4. Provide back-up to aid the caretaker.

Account Number	CEMETERY ORG 10143100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	125,974	94,100	92,764	92,764	95,265	95,265
510111	Full time salaries-overtime	2,729	2,383	5,100	5,100	8,000	8,000
510130	Temporary salaries-regular	35,061	34,133	35,000	30,000	42,600	42,600
510310	Social security-FICA	9,799	7,901	8,258	8,258	9,064	9,064
510311	Social security-medicare	2,292	1,848	1,933	1,933	2,131	2,131
510320	WI retirement	7,593	6,547	6,664	6,664	7,031	7,031
510340	Health insurance	33,695	15,980	14,880	14,880	14,880	14,880
510350	Dental insurance	2,240	2,701	2,640	2,640	2,640	2,640
510351	Unfunded pension liability	2,402	2,402	2,412	2,412	2,412	2,412
510360	Life insurance	286	262	264	264	264	288
510400	Worker compensation	4,947	6,649	6,660	6,660	6,660	6,660
510410	Unemployment compensation	71	154	0	0	0	0
Total Personal Services		227,089	175,060	176,575	171,575	190,947	190,971
	Non-Personal Services						
522110	Vehicle maintenance	0	0	500	0	0	0
524110	Building exterior maintenance	5,304	264	11,375	10,000	5,000	5,000
525100	Electric	720	539	900	900	900	900
525105	Water	9,924	0	10,000	5,000	5,000	5,000
525110	Sewer	54	0	152	152	100	100
525140	Gas - utility	247	396	500	500	500	500
528150	Vehicle rental	40,400	40,400	40,400	40,400	40,400	40,400
530100	Office supplies	12	17	100	100	100	100
530210	Operating supplies	2,584	2,982	4,500	4,500	4,500	4,500
530230	Gasoline	0	0	500	500	0	0
530245	Oils and lubricants	28	0	100	100	0	0
530255	Tools and small equipment	145	39	350	350	350	350
530295	Landscaping supplies	453	167	2,000	2,000	2,000	2,000
531115	Transfer station tipping	0	0	0	0	0	0
Total Non-Personal Services		59,871	44,804	71,377	64,502	58,850	58,850
	Capital Outlay						
631100	Improvements other than buildings	0	13,477	0	0	0	0
Total Capital Outlay		0	13,477	0	0	0	0
	Total Cemetery	286,960	233,341	247,952	236,077	249,797	249,821
631100	Improvements other than buildings						
	Water service	0	13,477	0	0	0	0

Division Purpose

To maintain, improve and make accessible all park and park facilities while implementing the Comprehensive Outdoor Recreation Plan; to oversee the City's Urban Forest by following the Urban Forestry Management Plan; and to provide leisure opportunities for the benefit of its present and future citizens.

Division Description

The Parks and Forestry Division is responsible for the overall management of the City's 35 parks totaling over 700 acres, 18 playgrounds, six enclosed rentable shelters, 12 open rentable shelters, two beaches, 24 miles public sidewalks, 6.5 miles of multi-use paved trails, 2 miles of river board walk, 10 parking lots, and several miles of street boulevards. The forestry program involves the maintenance of approximately 23,000 trees within the City street right-of-way in addition to park trees.

2017 BUDGET HIGHLIGHTS

Explanation of any budget changes

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	1,392,604	1,453,658	1,483,575	1,483,575	1,489,562
Non-Personal Services	670,408	689,757	702,063	686,863	721,612
Capital Outlay	107,922	89,100	134,723	134,723	6,000
Total Expenditures	2,170,934	2,232,515	2,320,361	2,305,161	2,217,174

Areas of Emphasis: Provide and maintain an adequate amount of recreational area including a variety of opportunities for family to recreate.

Goal: To maintain, improve and make accessible all park and park facilities while implementing the Comprehensive Outdoor Recreation Plan.

Objectives:
1. Maintain or replace park facilities when needed.
2. Keep park areas free of garbage, hazards and unwanted activity.
3. Improve accessibility to all park facilities.
4. Keep all park and boulevard turf mowed and in good condition.
5. Improve informing the public about our parks and park rules.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Number of Parks	34	34	35	35	35
Acres of Mowed Public Land	N/A	N/A	N/A	N/A	
Miles of Paved Off-Road Trails	6.5	6.5	6.5	6.5	6.5
New Trees Planted in Parks	4	4	N/A	4	

Goal: To provide a consistent street tree canopy made up of a diverse Genus and Species. To efficiently manage our ash trees with the finding of EAB in the city this spring. Get to the point where the city can be proactive instead of reactive to our Urban Forestry.

Objective:
1. Remove one half of our tree population over the next three years.
2. Treat all remaining ash trees over the next three years.
2. Remove all hazardous trees.

4. Trim all City trees once every eight years.
5. Continue to be the longest running Tree City USA City in Wisconsin.
6. Plant a minimum of 500 trees.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Trees Planted	N/A	N/A	N/A	500	500
Trees Removed	636	450	N/A	N/A	
Trees Elevated	N/A	1,177	N/A	N/A	
Effectiveness					
Tree City USA Designation	Yes	Yes	Yes	Yes	Yes

Account Number	PARKS AND FORESTRY ORG 10153000	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	781,312	838,282	833,466	833,466	847,678	847,678
510111	Full time salaries-overtime	45,197	54,603	50,000	50,000	48,000	48,000
510130	Temporary salaries-regular	53,749	71,834	95,000	95,000	116,320	116,320
510310	Social security-FICA	51,448	56,407	60,752	60,752	62,744	62,744
510311	Social security-medicare	12,033	13,192	14,282	14,282	14,674	14,674
510320	WI retirement	57,548	59,655	60,179	60,179	60,906	60,906
510340	Health insurance	256,701	235,945	239,424	239,424	221,952	221,952
510341	Retiree health insurance	58,181	37,426	36,368	36,368	24,276	24,276
510350	Dental insurance	18,768	19,873	19,416	19,416	18,096	18,096
510351	Unfunded pension liability	18,394	18,394	20,076	20,076	20,076	20,076
510360	Life insurance	1,344	1,399	1,416	1,416	1,368	1,644
510400	Worker compensation	34,628	46,544	53,196	53,196	53,196	53,196
510410	Unemployment compensation	3,301	104	0	0	0	0
Total Personal Services		1,392,604	1,453,658	1,483,575	1,483,575	1,489,286	1,489,562
	Non-Personal Services						
521564	Laboratory fees	0	0	1,000	1,000	0	0
521900	Contracted services	44,112	77,821	50,013	50,013	75,000	69,000
523110	Office equipment maintenance	0	0	100	100	100	100
523410	Recreation equipment maintenance	15,571	8,512	8,500	8,500	11,000	10,000
524110	Building exterior maintenance	62,387	55,745	55,200	55,000	55,200	55,200
524120	Electrical maintenance and repairs	9,476	5,833	9,500	9,500	9,500	9,500
524130	Custodial services	2,862	2,383	3,000	3,000	3,000	3,000
524230	Sidewalks and trail maintenance	331	30	1,000	1,000	10,000	10,000
525100	Electric	108,625	113,010	128,000	116,000	119,000	119,000
525105	Water	23,273	26,087	25,000	24,000	25,000	26,000
525110	Sewer	6,543	7,546	8,000	8,000	8,000	8,000
525120	Telephone	678	715	1,300	1,300	800	800
525125	Mobile telephone	0	0	1,000	0	0	0
525140	Gas - utility	10,383	4,366	10,000	10,000	10,000	10,000
526110	Professional organizations	210	1,854	400	400	620	620
527100	Car allowance	0	0	0	0	0	0
526130	Training and education	0	0	2,500	2,500	3,717	3,717
527110	Travel	189	396	200	200	0	0
528150	Vehicle Rental	350,102	350,012	350,000	350,000	350,000	350,000
530100	Office supplies	683	1,526	800	800	800	800
530210	Operating supplies	1,302	1,306	1,500	1,500	1,500	1,500
530255	Tools and small equipment	1,444	2,312	1,500	1,500	2,000	2,000
530259	IT small equipment	0	0	0	0	3,825	3,825
530295	Landscaping supplies	23,070	22,358	32,400	32,400	28,400	28,400
530500	Fire fighting supplies	164	0	1,000	0	0	0
531115	Transfer station tipping	9,003	7,945	10,000	10,000	10,000	10,000
540215	Public officials and auto insurance	0	0	150	150	150	150
Total Non-Personal Services		670,408	689,757	702,063	686,863	727,612	721,612

Account Number	PARKS AND FORESTRY ORG 10153000	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Capital Outlay						
631100	Improvements other than buildings	107,888	84,100	134,723	134,723	0	0
642200	IT equipment	34	5,000	0	0	6,000	6,000
Total Capital Outlay		107,922	89,100	134,723	134,723	6,000	6,000
	Total Parks	2,170,934	2,232,515	2,320,361	2,305,161	2,222,898	2,217,174
521900	Contracted services						
	Gull Management	7,550	4,450	4,450	4,450	5,000	5,000
	Beach leveling	1,875	12,397	4,500	4,500	3,000	3,000
	Soil Survey, landscaping	4,750	19,117	28,793	28,793	52,000	46,000
	Urban Forestry Study	0	9,462	5,000	5,000	5,000	5,000
	Fencing	8,255	16,865	0	0	0	0
	Portable Toilets	3,829	5,894	4,500	4,500	7,000	7,000
	Water Feature Repairs	4,011	0	0	0	0	0
	Water Value Replacements and Parts	8,096	2,789	0	0	0	0
	Electrical supplies	2,933	700	1,500	1,500	1,500	1,500
	Signage	1,653	3,000	0	0	0	0
	Equipment Rental	0	3,147	1,360	1,360	1,500	1,500
	Graffiti Removal	1,160	0	0	0	0	0
		44,112	77,821	50,103	50,103	75,000	69,000
631100	Improvements other than buildings						
	Playground equipment	47,914	84,100	120,965	120,965	0	0
	Excavating	59,974	0	0	0	0	0
	Skatepark	0	0	12,313	12,313	0	0
	Trees	0	0	1,445	1,445	0	0
		107,888	84,100	134,723	134,723	0	0
642200	IT equipment						
	Tree Management Software	0	0	0	0	6,000	6,000
	Flow Development	0	5,000	0	0	0	0
	Miscellaneous	34	0	0	0	0	0
		34	5,000	0	0	6,000	6,000

Division Purpose

To provide a unique natural park with environment focus educational programs through a partnership with the Ellwood H. May Environmental Park Association of Sheboygan County and the Maywood Trust.

Division Description

The City provides a caretaker for maintenance as well as financial support for the facilities and Maywood Trust Director. The park also receives private individual and corporate donations. Maywood Park is a 135 acre city-owned natural area offering a diverse ecosystem with trails and interpretive displays for an interactive learning environment.

2017 Budget Highlights

There are no notable changes for 2017.

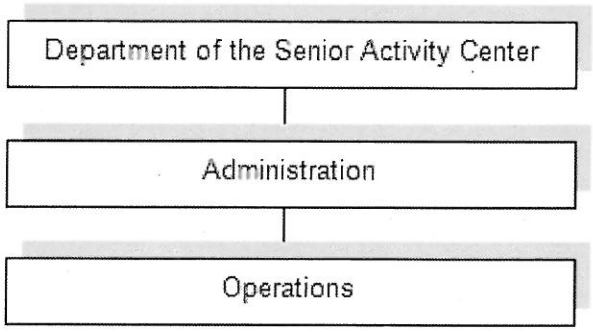
Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	138,046	15,206	0	0	0
Non-Personal Services	28,306	62,467	94,000	96,000	93,900
Total Expenditures	166,352	77,673	94,000	96,000	93,900

Areas of Emphasis: Implement Comprehensive Outdoor Recreation Plan.

Goal: To keep the Maywood Park viable and open to the public.

Objectives: 1. To continue financial and maintenance support.
2. To contribute the expertise of the City's Superintendent of Parks.

Account Number	PARKS - MAYWOOD ORG 10153110	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	94,328	6,086	0	0	0	0
510111	Full time salaries-overtime	1,857	0	0	0	0	0
510310	Social security-FICA	5,788	377	0	0	0	0
510311	Social security-medicare	1,354	88	0	0	0	0
510320	WI retirement	6,717	287	0	0	0	0
510340	Health insurance	19,731	0	0	0	0	0
510350	Dental insurance	1,581	44	0	0	0	0
510351	Unfunded pension liability	1,672	1,672	0	0	0	0
510360	Life insurance	71	3	0	0	0	0
510400	Worker compensation	4,947	6,649	0	0	0	0
Total Personal Services		138,046	15,206	0	0	0	0
	Non-Personal Services						
524110	Building exterior maintenance	4,245	3,296	3,000	5,000	3,000	3,000
524120	Electrical maintenance and repairs	355	359	250	250	250	250
524135	Janitorial services	166	39	500	500	500	500
525100	Electric	4,579	4,465	6,000	6,000	6,000	6,000
525120	Telephone	352	300	500	500	400	400
525140	Gas - utility	5,296	2,222	5,000	5,000	5,000	5,000
526110	Professional organizations	0	0	0	0	0	0
526125	Conferences	300	300	0	0	0	0
528150	Vehicle rental	12,000	12,000	12,000	12,000	12,000	12,000
530127	Audio visual supplies	983	1,157	1,000	1,000	1,200	1,200
530255	Tools and small equipment	30	34	250	250	50	50
530500	Fire fighting supplies	0	87	0	0	0	0
590100	Contributions	0	38,208	65,500	65,500	65,500	65,500
Total Non-Personal Services		28,306	62,467	94,000	96,000	93,900	93,900
	Total Parks - Maywood	166,352	77,673	94,000	96,000	93,900	93,900



Total Employees: 2.28

Department Purpose

To provide a dynamic community center encouraging wellness, learning and recreation for Sheboygan's diverse semi-retired and retired residents.

Department Descriptions

In collaboration with the Friends of the Senior Activity Center, a private 501c3 organization, City staff coordinates programs, oversees volunteers and manages operations.

2017 Budget Highlights

The Executive Budget includes the following change:

- Addition of up to 40 hours to pay part-time seasonal employee to cover for staff on vacation or out of building.
- Decrease of $7300 in Building Exterior Maintenance is due to the fact that this was a one- time fee for replacement of the HVAC control system.

Permanent Staffing	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Wellness Coordinator	0.50	0.50	0.00	0.00	0.00
Administrative Assistant	0.50	0.50	0.00	0.00	0.00
Senior Center Supervisor	1.00	1.00	1.00	1.00	1.00
Assistant Supervisor	0.00	0.00	1.00	1.00	1.00
Cleaner	0.28	0.28	0.28	0.28	0.28
Total Staffing	2.28	2.28	2.28	2.28	2.28

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	142,834	131,205	137,124	129,405	134,612
Non-Personal Services	34,484	30,529	44,874	45,833	38,240
Capital Outlay	527	295	0	0	0
Total Expenditures	177,845	162,029	181,998	175,238	172,852

Areas of Emphasis: Continue to create and support opportunities for semi-retired and retired citizens with particular emphasis on health and wellness, volunteerism and community engagement.

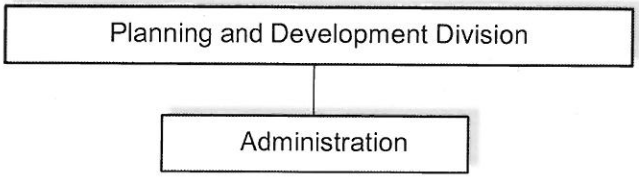
Goal: To grow membership and usage of the center, maximize building potential and expand connections and communications with other community organizations.

Objective:
1. Review and analyze current membership needs.
2. Identify target recruits and develop a presentation/ networking schedule.
3. Develop a system to collect statistics on agency usage.
4. Maintain and improve the facility.
5. Market rental opportunities to individuals and groups to create revenue for the city.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Projected
Workload					
Total attendance	22,402	24,837	25,000	25,250	25,500
Average daily attendance	93	103	104	104	106
Friends membership	558	624	660	660	726
Social Event attendance	6,081	8,301	8,582	8,582	9,440
Health/ Wellness programs	7/7,032	10/9,228	10/13,304	10/13,304	11/13,437
Educational programs	5/460	7/600	12/1,020	12/1,020	12/1,020
Volunteer Program Leaders	16	18	20	20	20

Account Number	SENIOR ACTIVITY CENTER ORG 10156100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	90,217	94,037	99,053	86,116	89,477	89,477
510111	Full time salaries-overtime	69	0	0	0	0	0
510130	Temporary salaries-regular	7,453	2,473	2,955	3,477	3,483	3,483
510140	Interdepartmental labor-regular	0	0	0	0	0	0
510310	Social security-FICA	5,888	5,864	6,355	5,504	5,789	5,789
510311	Social security-medicare	1,377	1,372	1,505	1,527	1,374	1,374
510320	WI retirement	5,997	5,887	6,304	5,265	5,641	5,641
510340	Health insurance	28,366	18,086	17,472	24,912	24,912	24,912
510350	Dental insurance	1,337	1,350	1,320	468	1,788	1,788
510351	Unfunded pension liability	1,740	1,740	1,740	1,740	1,740	1,740
510360	Life insurance	23	12	36	12	12	24
510400	Worker compensation	286	384	384	384	384	384
510410	Unemployment compensation	81	0	0	0	0	0
Total Personal Services		142,834	131,205	137,124	129,405	134,600	134,612
	Non-Personal Services						
521900	Contracted services	2,418	2,412	2,832	2,832	2,880	2,880
523110	Office equipment maintenance	1,377	1,928	2,113	2,113	2,113	2,113
523125	IT service	7,000	7,000	6,996	7,000	7,000	7,000
524110	Building exterior maintenance	5,257	4,633	13,300	13,300	5,000	5,000
524135	Janitorial services	1,241	1,303	1,250	1,250	1,400	1,400
525100	Electric	8,236	8,278	9,233	10,380	9,372	9,372
525105	Water	638	681	648	600	696	696
525110	Sewer	279	331	300	300	349	349
525120	Telephone	522	515	528	528	550	550
525135	Internet	90	180	180	180	180	180
525140	Gas-utility	6,055	2,438	5,500	5,500	5,850	5,850
527100	Car allowance	274	141	594	500	500	500
528150	Vehicle rental	0	0	0	0	0	0
530100	Office supplies	994	689	900	850	850	850
530200	Program supplies	103	0	250	250	250	250
530259	IT small equipment	0	0	0	0	0	1,000
539999	Miscellaneous expenses	0	0	250	250	250	250
Total Non-Personal Services		34,484	30,529	44,874	45,833	37,240	38,240
	Capital Outlay						
642200	IT equipment	527	295	0	0	1,000	0
Total Capital Outlay		527	295	0	0	1,000	0
	Total Senior Activity Center	177,845	162,029	181,998	175,238	172,840	172,852
521900	Contracted services						
	Management review	102	0	0	0	0	0
	HVAC contractor	2,316	2,412	2,832	2,832	2,880	2,880
		2,418	2,412	2,832	2,832	2,880	2,880

NOTES



Total Employees: 4.00

Division Purpose

To actively promote a diverse, safe and dynamic community and enhance the living, working and recreational choices for all Sheboygan citizens and visitors.

Division Description

Under the direction of the City Development Department, the Planning and Development Division (PDD) serves as the principal planning agency for the City of Sheboygan, promotes the comprehensive growth and well-being of the City and its neighborhoods. In addition to its planning functions, the PDD oversees the City's zoning and land use policies, and also assists with economic development and housing opportunities that employs a variety of resources to encourage business and real estate development, as well as a diverse and stable housing stock throughout the city. PDD also administers Federal, State and Local grants including the City's Community Development Block Grant (CDBG) program. PDD manages a number of special projects throughout the City to enhance the quality of life for both residents and visitors alike.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Decrease of the percentage of the Neighborhood Development Planner position to 75% CDBG/ 25% City from the 100% CDBG in 2016 due to changing workload of the position.
- Increase of $75,000 in Contracted Service, due to reassignment of Sheboygan County Economic Development Corporation contribution from Office of the Mayor program budget.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Director	1.00	1.00	1.00	1.00	1.00
Manager of Zoning and Planning	1.00	1.00	1.00	1.00	1.00
Community Development Planner	1.00	1.00	1.00	1.00	1.00
Neighborhood Development Planner	1.00	1.00	1.00	1.00	1.00
Total Staffing	4.00	4.00	4.00	4.00	4.00

Expenditures	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Personal Services	208,241	229,296	216,670	216,670	227,946
Non-Personal Services	38,570	34,398	38,210	38,210	123,203
Capital Outlay	688,386	301,431	0	204,482	0
Total Expenditures	935,197	565,125	254,880	459,362	351,149

Areas of Emphasis: Continue to improve the quality of life. Promote quality and sustainable economic development and neighborhood revitalization.

Goal: To provide quality customer service to citizens and developers and provide recommendations to Boards and Committees regarding future developments. To monitor and update the Zoning Code as needed to meet mission.

Objective:

1. Review development plans accurately and effectively to ensure quality development in the community and make informative recommendations.
2. Provide reviews within 2 weeks of plan submittal.
3. Recommend amendments to the Zoning Code to promote quality development and redevelopment.
4. To achieve an 80 percent or greater satisfaction (fair, good or excellent) survey rating from citizens who live in the City of Sheboygan.

Goal: To provide complete neighborhood revitalization strategies to stabilize neighborhoods, increase property values and create new low to moderate income positions.

Objective:

1. Promote the City's revolving loan funds for housing rehabilitation activities and new job creation programs to facilitate new investment in Sheboygan.
2. Strong neighborhoods including new neighborhood associations, new commercial development, and great quality of life for the residents and tourists.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
# Existing businesses assisted	N/A	N/A	N/A	N/A	40
# Start-up businesses assisted	N/A	N/A	N/A	N/A	35
# of commission applications approved	117	126	120	120	125
# of comprehensive plan/ordinance amendments adopted	N/A	N/A	N/A	N/A	10
# of special projects	N/A	N/A	N/A	N/A	10
Effectiveness					
Percent of administration applications reviewed	N/A	N/A	100%	100%	100%
Percent of complaints received on commission applications	N/A	N/A	100%	100%	100%
Resident satisfaction rating	N/A	N/A	N/A	84%	80%

Account Number	CITY DEVELOPMENT ORG 10161100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Personal Services						
510110	Full time salaries-regular	150,281	166,981	157,078	157,078	166,826	166,826
510310	Social security-FICA	8,908	9,916	9,758	9,758	10,362	10,362
510311	Social security-medicare	2,083	2,319	2,292	2,292	2,442	2,442
510320	WI retirement	10,497	11,343	10,702	10,702	11,368	11,368
510340	Health insurance	30,964	32,649	30,804	30,804	30,912	30,912
510350	Dental insurance	2,006	2,379	2,292	2,292	2,280	2,280
510351	Unfunded pension liability	2,810	2,810	2,820	2,820	2,820	2,820
510360	Life insurance	119	129	144	144	132	156
510400	Worker compensation	573	770	780	780	780	780
Total Personal Services		208,241	229,296	216,670	216,670	227,922	227,946
	Non-Personal Services						
521900	Contracted services	0	0	0	0	0	85,000
523110	Office equipment maintenance	5,721	4,430	6,000	6,000	5,500	5,500
523120	Computer maintenance	115	115	115	115	115	115
523121	PC repayment	102	0	0	0	0	0
523125	IT services	21,210	21,210	21,210	21,210	21,210	21,210
525120	Telephone	762	737	696	696	696	696
525135	Internet	150	240	240	240	240	240
526100	Publications and subscriptions	190	17	150	150	150	150
526105	Books-reference	0	0	101	101	250	250
526110	Professional organizations	796	696	1,200	1,200	800	800
526150	Legal notices	769	610	748	748	792	792
527100	Car allowance	1,660	1,249	1,800	1,800	1,500	1,500
527110	Travel	1,892	799	1,200	1,200	1,500	1,500
530100	Office supplies	5,203	4,295	4,750	4,750	4,750	4,750
530259	IT small equipment	0	0	0	0	700	700
Total Non-Personal Services		38,570	34,398	38,210	38,210	38,203	123,203
	Capital Outlay						
611100	Land	686,751	300,698	0	203,782	0	0
642200	IT equipment	1,635	733	0	700	0	0
Total Capital Outlay		688,386	301,431	0	204,482	0	0
	Total City Development	935,197	565,125	254,880	459,362	266,125	351,149
521900	Contracted services						
	Sheboygan Cty Economic Development	0	0	0	0	0	75,000
	Miscellaneous Studies	0	0	0	0	0	10,000
		0	0	0	0	0	85,000

Account Number	CITY DEVELOPMENT ORG 10161100	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
611100	Land						
	N 8th St	567,781	275,248	0	3,782	0	0
	Future development	0	0	0	200,000	0	0
	Erie Ave	40,110	500	0	0	0	0
	New Jersey Ave	73,015	24,950	0	0	0	0
	Superior Ave	5,845	0	0	0	0	0
		686,751	300,698	0	203,782	0	0
642200	IT equipment						
	Miscellaneous	1,635	733	0	700	0	0

Division Purpose
To transfer funds for services performed within the Proprietary Fund's Parking Utility.

Division Description
The Parking Utility performs work in the downtown plaza area for the City.

2017 Budget Highlights
There are no notable changes in 2017.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	3,892	429	3,545	3,545	3,367
Total Expenditures	3,892	429	3,545	3,545	3,367

Account Number	**INTERFUND TRANSFERS** **ORG 10181600**	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Requested
	Interfund Transfers						
811650	Interfund transfer-Parking Fund	3,892	429	3,545	3,545	3,367	3,367
Total Interfund Transfers		3,892	429	3,545	3,545	3,367	3,367
	Total Interfund Transfers	3,892	429	3,545	3,545	3,367	3,367

Division Purpose

To maintain funding for uncollectible debts, wage adjustment reserve and reserve for contingency

Division Description

Uncollectible debts in the General Fund typically result when the County Treasurer forecloses on properties which have outstanding delinquent special charges which were placed on the tax roll. The reserve for contingency will be utilized for unanticipated expenditures not budgeted.

2017 Budget Highlight

The Executive Budget includes the following change:

- Increase of $164,836 in Reserve for Contingency which will be a financial safety net for General Fund activity. This amount will maximize the City's budget "floor" for future year's consideration in remaining eligible for the Wisconsin Expenditure Restraint Program.

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	47,768	50,592	15,000	15,000	229,716
Total Expenditures	47,768	50,592	15,000	15,000	229,716

Account Number	UNCLASSIFIED ORG 10199020	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Requested
	Non-Personal Services						
	Reserve for contingency	0	0	0	0	214,716	214,716
	Wage adjustment reserve	0	0	0	0	0	0
590300	Sundry unclassified	47,768	50,592	15,000	15,000	15,000	15,000
Total Non-Personal Services		47,768	50,592	15,000	15,000	229,716	229,716
	Total Unclassified	47,768	50,592	15,000	15,000	229,716	229,716
590300	Sundry unclassified						
	Uncollectible expenses	47,768	50,592	15,000	15,000	15,000	15,000

SPECIAL REVENUE FUNDS
BUDGET SUMMARY

	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Revenue						
Property tax levy	2,377,053	2,305,741	2,305,741	2,305,741	2,415,741	2,415,741
Taxes other than property tax levy	1,217,920	1,521,620	1,244,843	1,277,132	1,412,000	1,412,000
Licenses and Permits	584,189	628,636	570,000	625,000	625,000	625,000
Intergovernmental	2,391,498	1,541,892	690,693	738,305	1,362,644	1,362,644
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	2,303,612	2,162,104	2,069,046	2,053,626	2,067,350	2,067,350
Fines and Forfeitures	1,188,933	894,072	900,000	850,000	800,000	800,000
Miscellaneous Revenue	1,350,798	1,066,737	779,400	620,964	833,860	833,860
Interfund Transfers	55,260	123,124	0	200,000	350,000	350,000
Other Revenue Sources	0	1,897	0	0	0	0
Total Revenue	11,469,263	10,245,823	8,559,723	8,670,768	9,866,595	9,866,595
Expenditures						
General Government	688,292	523,984	520,755	524,173	548,742	529,290
Public Safety	555,150	582,211	730,802	702,802	751,000	751,048
Public Works	824,887	1,009,149	968,332	950,932	911,080	911,080
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	3,600,214	3,255,751	3,772,359	3,831,705	3,971,354	3,920,984
Conservation and Development	3,004,705	1,951,000	786,192	1,921,192	1,119,026	1,119,026
Transfers and other expenses	3,204,629	2,843,461	2,427,354	2,445,072	3,298,921	3,318,325
Total Expenditures	11,877,877	10,165,556	9,205,794	10,375,876	10,600,123	10,549,753
Excess of revenues over (under) expenditures	-408,614	80,267	-646,071	-1,705,108	-733,528	-683,158
Fund Balance, January 1	**2,729,571**	**3,378,441**	**3,458,708**	**3,458,708**	**1,753,600**	**1,753,600**
Fund Balance, December 31	**2,320,957**	**3,458,708**	**2,812,637**	**1,753,600**	**1,020,072**	**1,070,442**

Fund Purpose

To provide joint drug investigations with other agencies and task forces at the local, state, and federal level.

Fund Description

The Police MEG Unit Funds provides for funding for Sheboygan County Multi-Jurisdictional Enforcement Group (MEG), which conducts undercover operations while investigating major drug dealing operations. It consists of officers from the Sheboygan Police Department, Sheboygan County Sheriff's Department, and Plymouth Police Department. Other county agencies provide additional resources, and the group may also work with the Wisconsin Department of Justice, the U.S. Drug Enforcement Administration and the US Postal Service. The Sheboygan Police Department is the lead agency for the MEG Unit and provides a supervisor and investigator.

MEG investigators are also an integral part of the Sheboygan County community's education and prevention efforts regarding drug use and associated problems.

2017 Budget Highlights

There are no notable changes in 2017.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Unit Secretary	0.40	0.40	0.40	0.40	0.40
Total Staffing	0.40	0.40	0.40	0.40	0.40

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Intergovernmental Revenues	40,950	30,617	53,827	53,827	53,827
Miscellaneous Revenues	0	1,037	0	0	0
Total Revenues	40,950	31,654	53,827	53,827	53,827

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	12,795	13,658	21,822	21,822	21,822
Non-Personal Services	19,610	17,463	32,005	32,005	32,005
Total Expenditures	32,405	31,121	53,827	53,827	53,827

Areas of Emphasis: Provide coordinated law enforcement resources to target drug trafficking in the county.

Goal: To arrest and prosecute organized and independent drug offenders, with emphasis on importation, distribution and cultivation offenses.

Objective:
1. To arrest individuals involved in the distribution of heroin and opiate based pharmaceuticals.
2. To arrest individuals involved in the distribution and cultivation of marijuana.
3. To arrest individuals involved in the distribution of methamphetamine.

Goal: To provide drug abuse prevention and education service to local groups and schools within the enforcement group's jurisdiction.

Objective:
1. To provide and support educational programs to civic groups, schools, and others.
2. To update the Drug Endangered Children protocol in cooperation with the Department of Health and Human Services.

Goal: To identify and respond to emerging drug problems within the enforcement group area.

Objective:
1. To work with the law enforcement and other community partners to eradicate the increase in opiate abuse within the country.
2. To inform law enforcement and other community partners of current trends in the abuse of illegal substances within the county.
3. To train newly assigned enforcement group officers in basic and advanced drug investigations and drug identification.
4. To provide drug identification training for all member agencies.
5. To hold regular target team meetings with the Street Crimes Unit Supervisor to exchange information on active cases, community problems and strategies.

Measurements **Workload**	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Opiate Arrests	20	25	15	15	15
Marijuana Arrests	15	12	10	5	10
Methamphetamine Arrests	2	8	5	5	5
Educational Presentations	13	25	15	15	15
Search Warrants	15	10	10	6	10
Target Team Meetings	0	5	12	15	24

Account Number	MEG UNIT FUND 202	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Intergovernment revenue						
437221	Intergovernment revenue	40,950	30,617	53,827	53,827	53,827	53,827
Total Intergovernmental Revenue		40,950	30,617	53,827	53,827	53,827	53,827
	Miscellaneous						
469999	Other miscellaneous revenue	0	1,037	0	0	0	0
Total Miscellaneous		0	1,037	0	0	0	0
Total Revenues		40,950	31,654	53,827	53,827	53,827	53,827
	Expenditures						
510111	Full time salaries-overtime	7,888	8,996	10,000	10,000	10,000	10,000
510130	Temporary salaries-regular	3,168	3,716	8,600	8,600	8,600	8,600
510310	Social security-FICA	680	463	1,150	1,150	1,150	1,150
510311	Social security-medicare	159	108	276	276	276	276
510320	WI retirement	900	375	1,796	1,796	1,796	1,796
Total Personal Services		12,795	13,658	21,822	21,822	21,822	21,822
	Non-Personal Services						
521900	Contracted Services	15,298	9,522	19,505	19,505	19,505	19,505
522110	Vehicle maintenance	994	2,036	2,500	2,500	2,500	2,500
523110	Office equipment maintenance	956	1,043	1,000	1,000	1,000	1,000
525125	Mobile telephone	872	2,274	4,000	4,000	4,000	4,000
527110	Travel	0	1,459	2,000	2,000	2,000	2,000
530100	Office supplies	1,490	1,129	3,000	3,000	3,000	3,000
Total Non-Personal Services		19,610	17,463	32,005	32,005	32,005	32,005
Total Expenditures		32,405	31,121	53,827	53,827	53,827	53,827
Excess of revenues and other sources over expenditures and other uses		8,545	533	0	0	0	0
Fund Balance - Beginning Year		**11,083**	**19,628**	**20,161**	**20,161**	**20,161**	**20,161**
Fund Balance - Ending Year		**19,628**	**20,161**	**20,161**	**20,161**	**20,161**	**20,161**
	Ending Fund Balance consists of:						
	Assigned	19,628	20,161	20,161	20,161	20,161	20,161
521900	Contracted Services						
	Intergovernmental agencies	15,298	9,522	19,505	19,505	19,505	19,505

Department Purpose

To provide funding to assist low to moderate income persons in the city of Sheboygan.

Department Descriptions

The Community Development Block Grant program is administered by the Department of City Development. Annually, the City issues a request for proposals from interested parties including non-profits that serve the low to moderate income population. Prior allocations have funded public service agencies, economic development projects, city administration and public works projects including streets, infrastructure and park enhancements. In 2016, the city received about $823,000 from the program. Most of the funds are passed through the city to other organizations and activities as identified in the HUD 5-year Consolidated Plan.

In 2017, the Block Grant Fund is a new fund in the Executive Budget.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Increase of $100,000 in Land for activity associated with the redevelopment project.
- Increase of $207,588 in Improvements other than building, for a contribution toward the replacement costs of the Skate park.
- Increase of $300,000 in Street improvements for the reconstruction including curb and gutter replacement of S. Ninth Street between High Avenue and Kentucky Avenue.
-

Revenues	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Intergovernmental Revenues	0	0	0	0	653,404
Total Revenues	0	0	0	0	653,404

Expenditures	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Capital Outlay	0	0	0	0	653,404
Total Expenditures	0	0	0	0	653,404

Areas of Emphasis: The development of viable urban communities.

Goal: Allocating up to 90% of the yearly block grant allocation to service low to moderate income persons.

Objective: 1. Funding decent housing, suitable living environments, and expanded economic opportunities for low to moderate income persons in the City of Sheboygan.

Account Number	BLOCK GRANT FUND 215	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Intergovernmental						
434211	Grants	0	0	0	0	653,404	653,404
Total Intergovernmental		0	0	0	0	653,404	653,404
	Total Revenue	0	0	0	0	653,404	653,404
	Capital Outlay						
611100	Land	0	0	0	0	100,000	100,000
631100	Improvements other than buildings	0	0	0	0	207,588	207,588
631200	Street improvements	0	0	0	0	300,000	300,000
649100	Other equipment	0	0	0	0	45,816	45,816
Total Capital Outlay		0	0	0	0	653,404	653,404
	Total Expenditures	0	0	0	0	653,404	653,404
Excess of revenues and other sources over expenditures and other uses		0	0	0	0	0	0
Fund Balance - Beginning Year		**0**	**0**	**0**	**0**	**0**	**0**
Fund Balance - Ending Year		**0**	**0**	**0**	**0**	**0**	**0**
611100	Land						
	Future development	0	0	0	0	100,000	100,000
631100	Improvements other than buildings						
	Skate park	0	0	0	0	207,588	207,588
631200	Street improvements						
	South 9th St	0	0	0	0	300,000	300,000
649100	Other equipment						
	Holiday decorations	0	0	0	0	45,816	45,816

Fund Purpose

To provide low-interest and deferred loans to eligible properties to complete housing rehabilitation activities.

Fund Description

The Housing Revolving Loan Fund provides low interest financing for owner-occupied and owner-investor properties that house low to moderate income persons to provide safe and affordable housing opportunities in the City.

The housing revolving loan fund depends on payments of outstanding loans to replenish the fund. The balance of the fund varies but ranges from about $100,000 to $300,000.

The Housing Revolving Loan Fund is managed by the Department of City Development. The Historic/Housing Rehabilitation Commission is the approving entity of the disbursement of the funds.

2017 Budget Highlights

There are no notable changes in 2017.

Revenues	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Miscellaneous Revenues	354,752	229,698	275,000	275,000	275,000
Total Revenues	354,752	229,698	275,000	275,000	275,000

Expenditures	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Personal Services	135,453	140,452	156,192	156,192	155,622
Non-personal Services	151,967	45,948	115,000	115,000	115,000
Total Expenditures	287,420	186,400	271,192	271,192	270,622

Areas of Emphasis: Provide funds to stabilize and renovate low to moderate income neighborhoods.

Goal: To issue new deferred and low interest loans to qualifying applicants.

Objective: 1. To provide an alternate funding source to complete repairs ordered by the Building Inspection Division.
2. To stabilize neighborhoods by providing safe and affordable housing.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
Loan funds available (as of December 31)	$108,804	$157,427	$180,000	$180,000	$180,000
Outstanding loan amount (as of December 31)	$2,946,920	$2,915,442	$2,890,000	$2,890,000	$2,850,000
Number of new loans	8	7	7	7	10

Account Number	HOUSING REVOLVING FUND 222	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Miscellaneous						
432903	Interest income	19,591	10,064	10,000	10,000	10,000	10,000
432905	Principal repayments	335,161	219,634	265,000	265,000	265,000	265,000
Total Miscellaneous		354,752	229,698	275,000	275,000	275,000	275,000
	Total Revenue	354,752	229,698	275,000	275,000	275,000	275,000
	Expenditures						
	Personal Services						
510110	Full time salaries-regular	107,343	111,929	118,760	118,760	118,045	118,045
510310	Social security-FICA	6,655	6,656	7,363	7,363	7,330	7,330
510311	Social security-medicare	1,556	1,557	1,722	1,722	1,732	1,732
510320	WI retirement	7,299	7,611	7,838	7,838	8,048	8,048
510340	Health insurance	12,039	12,039	19,012	19,012	18,912	18,912
510350	Dental insurance	496	596	1,282	1,282	1,320	1,320
510360	Life insurance	64	64	40	40	60	60
510400	Worker compensation	0	0	175	175	175	175
Total Personal Services		135,453	140,452	156,192	156,192	155,622	155,622
	Non-Personal Services						
540110	Housing Rehabilitation Loans	151,967	45,948	115,000	115,000	115,000	115,000
Total Non-Personal Services		151,967	45,948	115,000	115,000	115,000	115,000
	Total Expenditures	287,420	186,400	271,192	271,192	270,622	270,622
Excess of revenues and other sources over expenditures and other uses		67,332	43,298	3,808	3,808	4,378	4,378
Fund Balance - Beginning Year		**81,492**	**148,824**	**192,122**	**192,122**	**195,930**	**195,930**
Fund Balance - Ending Year		**148,824**	**192,122**	**195,930**	**195,930**	**200,308**	**200,308**
	Ending Fund Balance consists:						
	Assigned	148,824	192,122	195,930	195,930	200,308	200,308

Fund Purpose

To create new full-time equivalent (FTE) low to moderate income jobs through issuance of low interest loans.

Fund Description

The Business Revolving Loan Fund provides low interest financing for companies that are unable to obtain loans solely from financial institutions and the Small Business Administration. The loan program is predicated upon job creation for low to moderate-income individuals.

The business revolving loan fund depends on payments of outstanding loans to replenish the fund. The balance of the fund varies but ranges from about $400,000 to $1,000,000.

The Revolving Loan Fund is managed by the Department of City Development. The Redevelopment Authority is the approving entity of the disbursement of the funds.

2017 Budget Highlights

The Executive Budget includes the following change:

- Decrease of $350,000 in Business Loans, due to an anticipated decrease in the amount of 2017 loans issued.

Revenues	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Miscellaneous Revenues	1,133,543	261,092	190,000	190,000	190,000
Total Revenues	1,133,543	261,092	190,000	190,000	190,000

Expenditures	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Non-personal Services	12,000	300,000	500,000	1,620,000	150,000
Total Expenditures	12,000	300,000	500,000	1,620,000	150,000

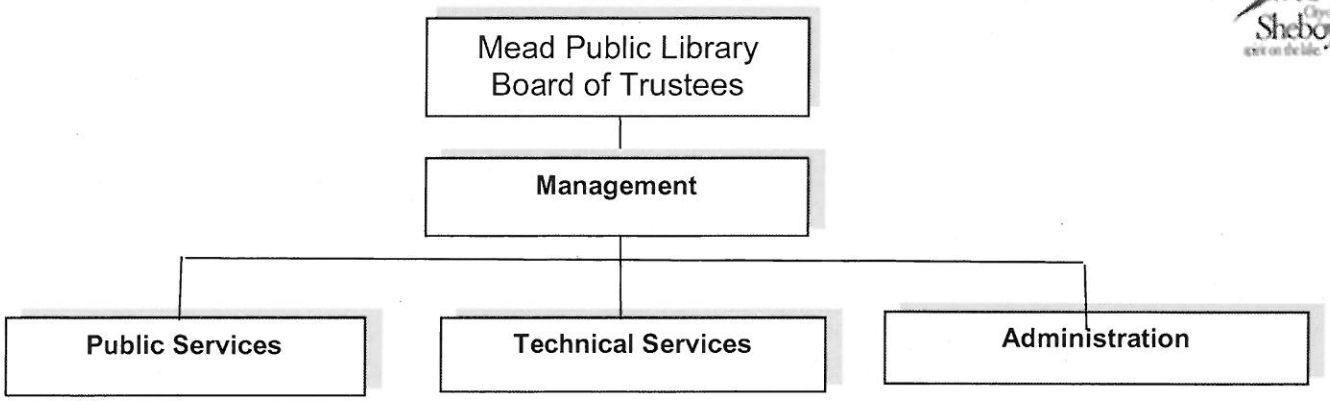
Areas of Emphasis: Promote quality and sustainable economic and community development.

Goal: To issue new low interest rate loans to create new FTE jobs.

Objective: 1. To meet with interested individuals and businesses to review loan program.
2. To monitor existing loans to verify financial condition and creation of new positions as pledged.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
Loan funds available (as of December 31)	$678,362	$1,798,839	$1,760,257	$1,760,257	$261,809
Outstanding loan amount (as of December 31)	$2,851,279	$2,365,165	$2,675,165	$3,795,165	$3,755,165
Workload					
Number of new loans	2	2	7	7	2
Number of new jobs created	3	1	25	25	10

Account Number	BUSINESS REVOLVING FUND 225	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Miscellaneous						
432903	Interest income	56,875	62,978	40,000	40,000	40,000	40,000
432905	Principal repayments	1,076,668	198,114	150,000	150,000	150,000	150,000
Total Miscellaneous		1,133,543	261,092	190,000	190,000	190,000	190,000
	Total Revenue	1,133,543	261,092	190,000	190,000	190,000	190,000
	Expenditures						
	Non-Personal Services						
540110	Business Loans	12,000	300,000	500,000	1,620,000	150,000	150,000
Total Non-Personal Services		12,000	300,000	500,000	1,620,000	150,000	150,000
	Total Expenditures	12,000	300,000	500,000	1,620,000	150,000	150,000
Excess of revenues and other sources over expenditures and other uses		1,121,543	(38,908)	(310,000)	(1,430,000)	40,000	40,000
Fund Balance - Beginning Year		**679,812**	**1,801,355**	**1,762,447**	**1,762,447**	**332,447**	**332,447**
Fund Balance - Ending Year		**1,801,355**	**1,762,447**	**1,452,447**	**332,447**	**372,447**	**372,447**
	Ending Fund Balance consists:						
	Assigned	1,801,355	1,762,447	1,452,447	332,447	372,447	372,447



Total Employees: 39.50

Department Purpose

To provide quality services, resources and lifelong learning opportunities to meet the needs and interests of its diverse community. The Mead Public Library also serves as the regional resource library for the Eastern Shores Library System.

Department Description

The Mead Public Library is an integral component of the local community's educational system, delivering high-quality education through the following 3 approaches:

1. Self-directed education through vast collections of items in print, audio, video and digital formats; specialized online research tools; and the creation of content and materials via the library makerspace.
2. Research assistance and instruction for individuals and groups, which includes classes, seminars, and workshops for all ages, taught by library staff.
3. Instructive and enlightening experiences through cultural and community center concepts, events and partnerships, taught by local, regional and national experts.

2017 Budget Highlights

The Executive Budget includes the following change:

- Contracted cleaning services will be insourced, with up to 3 new, part-time positions being created for a cost savings of an estimated $27,562.

Permanent Staffing	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Director	1.00	1.00	1.00	1.00	1.00
Business Specialist	1.00	1.00	0.00	0.00	0.00
Business Manager	0.00	0.00	1.00	1.00	1.00
Manager	2.00	2.00	2.00	2.00	2.00
Librarian II	2.63	2.00	2.00	2.00	2.00
Librarian I	2.25	4.75	5.75	4.75	4.75
Administrative Assistant I	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	1.00	0.00	0.00	0.00	0.00
Public Information Specialists II	1.00	1.00	1.00	1.00	1.00
I T Specialist	1.00	1.00	1.00	1.00	1.00
Page Supervisor	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	0.00	0.00	1.00	1.00	1.00
Chief Maintenance Technician I	1.00	1.00	0.00	0.00	0.00
Maintenance Technician I	1.00	1.00	1.00	1.00	1.00
Cleaners	0.00	0.00	0.00	1.50	1.50
Library Assistant III	6.50	4.00	4.00	5.00	5.00
Library Assistant II	2.00	1.75	1.75	1.00	1.00
Library Assistant I	4.75	4.50	5.00	5.75	5.75

Library Page	8.50	8.44	8.25	9.50	9.50
Total Staffing	**37.63**	**35.44**	**36.75**	**39.50**	**39.50**

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Property Tax Levy	2,305,741	2,305,741	2,305,741	2,305,741	2,305,741
Intergovernmental Revenues	634,511	659,985	622,405	642,413	642,413
Public Charges for Services	71,884	75,604	65,700	64,100	65,500
Miscellaneous Revenue	104,176	235,391	40,000	42,000	66,000
Interfund Transfer	25,992	119,546	0	0	0
Total Revenue	3,142,304	3,396,267	3,033,846	3,054,254	3,079,654

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	2,215,358	2,025,249	2,130,943	2,130,943	2,167,321
Non-Personal Services	811,434	810,745	883,403	850,249	870,633
Capital Outlay	147,718	113,074	19,500	19,500	41,700
Interfund Transfers	0	153,505	0	0	0
Total Expenditures	3,174,510	3,102,573	3,033,846	3,000,692	3,079,654

Areas of Emphasis: To provides quality services, resources and lifelong learning opportunities to meet the needs and interests of its diverse community.

Goal: To create a foundation for educational success.

Objectives:
1. To promote early literacy by giving parents and caregivers the tools they need, including creating and distributing book/information packets to new parents.
2. To increase attendance at story times, summer library programs, and events for children and families.
3. To offer resources to assist children in school.
4. To provides adequate spaces to young people for study and to collaborate on projects.
5. To provide opportunities for young people to express themselves and stimulate their imaginations by creating and sharing print, video, audio or visual content and learning about technology.

Goal: To provide opportunities for lifelong learning.

Objectives:
1. To increase checkouts of items for reading, viewing and listening for pleasure.
2. To provide resources to adult people to help them make informed decisions.
3. To provide adult people a central source for information about community resources and services.
4. To increase knowledge of and access to library's Internet-based offerings including training programs.
5. To assists citizens in building 21st century job skills.
6. To offer increased opportunities for civic engagement.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Workload					
Visits (gate count)	308,293	316,162	283,796	283,976	316,162
Mead Public Library card holders	40,820	44,412	46,632	46,632	48964
Checkout of physical materials	648,034	604,841	485,514	485,514	574,599
Checkout of digital content	38,634	50,425	69,802	69,802	60,510
Internet sessions - via library	68,552	64,801	68,041	68,041	74,443
computers	29,219	76,074*	79,877	79,877	83,871
Internet sessions - via wireless network					
Classes and events – number held	731	772	772	772	772
Classes and events – attendance	17,345	19,333	18,492	18,492	20,299
Efficiency					
FTE Library staff per 1,000 population	.76	.72	N/A	.72	.72
Check out per FTE staff hours worked	20,691	19,312	N/A	19,000	20,000
Effectiveness					
Resident satisfaction rating	N/A	N/A	N/A	97%	80%

Account Number	MEAD LIBRARY FUND 255	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Property tax levy	2,305,741	2,305,741	2,305,741	2,305,741	2,305,741	2,305,741
Total Taxes		2,305,741	2,305,741	2,305,741	2,305,741	2,305,741	2,305,741
	Intergovernmental revenue						
431709	ESLS - Sheboygan County	521,615	538,888	517,119	540,666	540,666	540,666
431710	ESLS - Ozaukee County	8,838	9,230	8,290	11,181	11,181	11,181
431711	ESLS - Backup reference	52,073	53,114	51,100	53,114	53,114	53,114
431712	ESLS - Adjacent counties	46,598	42,288	41,896	37,452	37,452	37,452
431722	ESLS LSTA grant program	5,387	16,465	4,000	0	0	0
Total Intergovernmental Revenue		634,511	659,985	622,405	642,413	642,413	642,413
	Public charges for services						
447606	Photocopies	11,649	12,450	10,000	10,000	10,000	10,000
447626	Discarded book sales	6,066	4,208	4,000	0	0	0
447636	Late book charges	51,307	49,245	50,000	50,000	50,000	50,000
447641	Lost book penalities	1,964	3,321	1,000	3,600	5,000	5,000
447699	Miscellaneous revenue	282	5,727	200	0	0	0
449901	Vending machine commission	616	653	500	500	500	500
Total Public charges for services		71,884	75,604	65,700	64,100	65,500	65,500
	Miscellaneous revenue						
462105	Book rentals	6,299	411	0	0	0	0
467101	Contribution	97,877	234,980	40,000	42,000	66,000	66,000
Total Miscellaneous revenue		104,176	235,391	40,000	42,000	66,000	66,000
	Interfund transfer						
492101	Interfund transfer	25,992	119,546	0	0	0	0
Total Interfund transfer		25,992	119,546	0	0	0	0
Total Revenues		3,142,304	3,396,267	3,033,846	3,054,254	3,079,654	3,079,654
	Expenditures - Administration						
	Personal Services						
510110	Full time salaries-regular	299,916	234,449	241,506	241,506	253,802	253,802
510310	Social security-FICA	15,155	13,846	14,974	14,974	15,736	15,736
510311	Social security-medicare	3,544	3,238	3,502	3,502	3,680	3,680
510320	WI retirement	19,173	15,765	16,423	16,423	17,259	17,259
510340	Health insurance	50,681	42,367	52,877	52,877	39,824	39,824
510341	Retiree health insurance	32,515	4,441	4,000	4,000	3,408	3,408
510350	Dental insurance	3,232	1,882	4,397	4,397	4,397	4,397
510351	Unfunded pension liability	29,650	29,650	29,650	29,650	29,650	29,650

Account Number	MEAD LIBRARY FUND 255	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
510360	Life insurance	591	600	666	666	392	392
510400	Worker compensation	125	132	125	125	118	118
510410	Unemployment compensation	18,746	7,039	2,000	2,000	2,000	2,000
Total Personal Services		473,328	353,409	370,120	370,120	370,266	370,266
	Non-Personal Services						
521100	Banking fees	1,121	1,365	1,150	1,150	1,200	1,200
521110	Financial service fees	1,750	2,435	1,750	1,600	2,450	2,450
521400	Advertising and marketing	0	3,715	9,400	7,500	9,400	9,400
521420	Duplication services	6,135	6,257	6,200	6,100	0	0
521510	Billing services	4,860	3,858	5,000	4,608	0	0
521800	Program services	10,010	647	0	0	0	0
521900	Contracted services	68,101	13,886	0	0	20,200	20,200
523110	Office equipment maintenance	3,019	2,396	4,200	0	0	0
525155	Professional development	0	0	2,500	2,200	4,520	4,520
527100	Car allowance	0	11,070	12,500	10,627	11,000	11,000
527110	Travel	1,824	1,888	2,000	1,800	2,000	2,000
530100	Office supplies	1,683	8,394	9,200	9,000	9,500	9,500
530115	Paper	516	580	0	5,000	0	0
530130	Postage and delivery	5,504	7,608	0	0	4,500	4,500
530135	Shipping and handling	11	94	0	0	0	0
530205	Displays	0	294	0	0	0	0
538001	Donated purchases	33,420	84,382	2,000	3,500	5,000	5,000
538007	Professional books	0	0	0	0	0	0
538009	Book rentals	4,180	0	0	0	0	0
539999	Miscellaneous expense	73	127	100	95	100	100
540215	Public official and auto insurance	5,720	0	8,500	6,500	3,116	3,116
590255	Special assessments	2,656	1,354	3,000	3,000	3,000	3,000
Total Non-Personal Services		150,583	150,350	67,500	62,680	75,986	75,986
	Capital Outlay						
642100	Office equipment	7,000	0	0	0	0	0
642200	IT equipment	14,795	1,205	0	0	0	0
642400	Audio visual equipment	9,163	287	0	0	0	0
642500	Office furniture and furnishings	10,680	7,490	0	0	0	0
649100	Other equipment	0	10,212	0	0	0	0
Total Capital Outlay		41,638	19,194	0	0	0	0
	Total Mead - Administration	665,549	522,953	437,620	432,800	446,252	446,252

Account Number	MEAD LIBRARY FUND 255	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Expenditures - Publications						
	Personal Services						
510110	Full time salaries-regular	755,672	744,600	734,346	734,346	723,367	723,367
510310	Social security-FICA	42,204	44,547	45,530	45,530	44,849	44,849
510311	Social security-medicare	9,870	10,418	10,649	10,649	10,489	10,489
510320	WI retirement	46,854	46,426	45,428	45,428	46,418	46,418
510340	Health insurance	109,662	109,252	120,149	120,149	130,938	130,938
510350	Dental insurance	7,941	8,240	11,562	11,562	9,399	9,399
510360	Life insurance	1,167	1,241	1,569	1,569	1,017	1,017
510400	Worker compensation	345	350	360	360	313	313
Total Personal Services		973,715	965,074	969,593	969,593	966,790	966,790
	Non-Personal Services						
521800	Programming supplies	0	0	5,000	5,000	10,000	10,000
521900	Contracted services	0	0	0	0	37,300	37,300
523110	Office equipment maintenance	3,748	262	3,800	3,800	0	0
525155	Professional development	0	0	3,000	3,000	9,000	9,000
530100	Office supplies	1,927	0	0	0	0	0
530115	Paper	1,390	0	0	0	0	0
530135	Shipping and handling	194	250	0	0	0	0
530205	Displays	1,163	372	0	0	0	0
538001	Donated purchases	187,876	273,404	1,100	1,100	1,100	1,100
538002	Materials - all categories	0	0	38,000	38,000	61,000	61,000
538003	Young people's book	7,536	62,590	0	0	0	0
538004	Juvenile books	56,042	0	364,234	354,000	364,234	364,234
538100	E-contents	85,328	0	61,500	59,500	53,600	53,600
538106	Juvenile recordings	11,385	0	0	0	0	0
538301	Periodicals and microfilm	5,750	17,160	0	0	0	0
Total Non-Personal Services		362,339	354,038	476,634	464,400	536,234	536,234
	Capital Outlay						
649200	Equipment replacement	0	0	0	0	22,200	22,200
Total Capital Outlay		0	0	0	0	22,200	22,200
	Total Mead - Publications	1,336,054	1,319,112	1,446,227	1,433,993	1,525,224	1,525,224
	Expenditures - Support						
	Personal Services						
510110	Full time salaries-regular	435,457	415,234	605,102	605,102	639,304	639,304
510130	Temporary salaries-regular	154,984	141,610	0	0	0	0
510140	Interdepartmental labor-regular	77	0	0	0	0	0
510310	Social security-FICA	34,301	32,749	37,517	37,517	39,311	39,311
510311	Social security-medicare	8,025	7,660	8,774	8,774	13,980	13,980

Account Number	MEAD LIBRARY FUND 255	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
510320	WI retirement	32,724	30,647	33,941	33,941	33,650	33,650
510340	Health insurance	95,979	72,477	97,822	97,822	96,832	96,832
510350	Dental insurance	5,350	4,930	6,243	6,243	6,243	6,243
510360	Life insurance	1,178	1,181	1,557	1,557	654	654
510400	Worker compensation	240	278	274	274	291	291
Total Personal Services		768,315	706,766	791,230	791,230	830,265	830,265
	Non-Personal Services						
521700	Security services	908	14,002	20,000	20,000	26,000	26,000
521800	Program services	0	28,870	0	0	0	0
521900	Contracted services	82,425	65,501	0	0	16,163	16,163
522130	Heavy equipment maintenance	5,800	4,637	0	0	0	0
523110	Office equipment maintenance	5,004	2,935	3,000	2,900	0	0
523122	Software maintenance	0	0	30,000	30,000	30,000	30,000
524110	Building exterior maintenance	12,531	17,125	20,000	19,500	20,000	20,000
524124	Heating and ventilation maintenance	3,448	319	9,000	8,500	3,000	3,000
524126	Elevator maintenance and repairs	11,161	9,169	8,500	8,200	500	500
524130	Custodial services	2,972	2,546	0	0	0	0
524135	Janitorial services	3,893	6,321	62,500	62,500	0	0
525100	Electric	89,431	91,787	92,000	91,500	93,800	93,800
525105	Water	1,234	1,205	1,419	1,419	1,350	1,350
525110	Sewer	1,196	1,362	1,300	1,300	1,350	1,350
525120	Telephone	5,834	6,271	7,000	4,000	4,000	4,000
525140	Gas - utility	28,759	17,183	29,000	29,000	31,000	31,000
530135	Shipping and handling	0	553	9,000	8,500	0	0
530100	Office supplies	3,070	0	0	0	0	0
530115	Paper	1,566	0	0	0	0	0
530135	Shipping and handling	563	0	0	0	0	0
530200	Program supplies	28,650	25,787	28,500	27,000	20,000	20,000
530210	Operating supplies	1,226	1,040	1,500	1,200	1,100	1,100
530222	Janitorial supplies	0	0	8,000	7,500	5,000	5,000
530255	Tools and small equipment	141	118	150	150	150	150
530500	Fire fighting supplies	303	135	0	0	0	0
540200	Insurance	8,397	9,491	8,400	0	5,000	5,000
Total Non-Personal Services		298,512	306,357	339,269	323,169	258,413	258,413
	Capital Outlay						
641600	Mechanical equipment	82,175	73,640	0	0	0	0
642200	IT equipment	23,905	20,240	19,500	19,500	19,500	19,500
Total Capital Outlay		106,080	93,880	19,500	19,500	19,500	19,500
	Total Mead - Support	1,172,907	1,107,003	1,149,999	1,133,899	1,108,178	1,108,178

Account Number	MEAD LIBRARY FUND 255	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Interfund Transfer						
811850	Interfund expense-Everhard	0	153,505	0	0	0	0
Total interfund Transfer		0	153,505	0	0	0	0
Total Expenditures		3,174,510	3,102,573	3,033,846	3,000,692	3,079,654	3,079,654
Excess of revenues and other sources over expenditures and other uses		-32,206	293,694	0	53,562	0	0
Fund Balance - Beginning Year		**607,119**	**574,913**	**868,607**	**868,607**	**922,169**	**922,169**
Fund Balance - Ending Year		**574,913**	**868,607**	**868,607**	**922,169**	**922,169**	**922,169**
	Ending Fund Balance consists of:						
	Assigned	524,945	769,242	769,242	769,242	769,242	769,242
	Unassigned	49,968	99,365	99,365	152,927	172,427	172,427
		574,913	868,607	868,607	922,169	941,669	941,669
	Assigned Fund Balance						
	GASB54 Reserve	413,495	549,913	549,913	549,913	549,913	549,913
	Donations	12,810	17,224	17,224	17,224	17,224	17,224
	General Liability Insurance Reserve	25,000	25,000	25,000	25,000	25,000	25,000
	Sick Leave Liability Reserve Fund	0	177,105	177,105	177,105	177,105	177,105
	Chiller II Project	73,640	0	0	0	0	0
		524,945	769,242	769,242	769,242	769,242	769,242
	Expenditures - Administration						
521900	Contracted Services						
	Background checks	760	800	0	0	1,500	1,500
	Rotary Club fees	654	687	0	0	0	0
	Shredding service	423	391	0	0	0	0
	Mailing service	658	0	0	0	0	0
	Office supplies	189	638	0	0	0	0
	Building supplies	179	0	0	0	0	0
	Security system	1,777	0	0	0	0	0
	Collection services	242	618	0	0	0	0
	Printing service	985	0	0	0	0	0
	Interpeting service	100	745	0	0	0	0
	IT services - other	16,456	604	0	0	0	0
	City of Sheboygan - IT service fees	7,629	322	0	0	0	0

Account Number	MEAD LIBRARY FUND 255	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Public Service material purchases	22,551	3,493	0	0	0	0
	Aurora employee assistance	0	293	0	0	0	0
	Snow removal	1,380	0	0	0	0	0
	Sheboygan County Chamber	431	0	0	0	0	0
	Eastern Shores Library System	13,688	5,296	0	0	0	0
	Copier/Printer leases cost	0	0	0	0	9,200	9,200
	Service contract copiers/printers	0	0	0	0	5,000	5,000
	Postage meter rental service contract	0	0	0	0	4,500	4,500
Total Contracted Services-Administration		68,101	13,886	0	0	20,200	20,200
	Capital Outlay						
642100	Office equipment replacement						
	Early literacy station	7,000	0	0	0	0	0
642200	IT equipment replacement						
	Self check	12,000	0	0	0	0	0
	Miscellaneous	2,795	1,205	0	0	0	0
		14,795	1,205	0	0	0	0
642400	Audio visual equipment replacement						
	Loft A/V system	8,660	0	0	0	0	0
	Miscellaneous	503	287	0	0	0	0
		9,163	287	0	0	0	0
642500	Office furniture/furnishings						
	Booktruck	4,400	0	0	0	0	0
	Self check	2,736	0	0	0	0	0
	Display	1,285	0	0	0	0	0
	Desks	0	6,870	0	0	0	0
	Miscellaneous	2,259	620	0	0	0	0
		10,680	7,490	0	0	0	0
649100	Other equipment replacements						
	Brainfuse	0	4,600	0	0	0	0
	Computers	0	4,100	0	0	0	0
	Miscellaneous	0	1,512	0	0	0	0
		0	10,212	0	0	0	0
	Expenditures - Publications						
521900	Contracted Services						
	Eastern Shores Library System (ESLS)	0	0	0	0	26,000	26,000
	Microfich services agreement	0	0	0	0	3,800	3,800
	Collection service for fines & fees	0	0	0	0	5,000	5,000

Account Number	MEAD LIBRARY FUND 255	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Collections assessment contract fees	0	0	0	0	2,500	2,500
Total Contracted Services-Publications		0	0	0	0	37,300	37,300
	Capital Outlay						
649200	Equipment replacement						
	Computer equipment	0	0	0	0	22,200	22,200
	Expenditures - Support						
521900	Contracted Services						
	Elevator service contract	0	0	0	0	8,100	8,100
	Shredding service	63	280	0	0	0	0
	Snow removal	420	0	0	0	0	0
	Cleaning service	59,664	51,545	0	0	0	0
	Elevator monitoring	176	1,494	0	0	552	552
	Elevator inspections	0	0	0	0	361	361
	Security services	13,384	0	0	0	0	0
	Techincal supplies	8,718	201	0	0	0	0
	IT Services	0	774	0	0	0	0
	Eastern Shores Library services	0	1,000	0	0	0	0
	Materials purchase	0	10,207	0	0	0	0
	Fire equipment inspections	0	0	0	0	600	600
	Termite & other pest control	0	0	0	0	550	550
	HVAC control service agreement	0	0	0	0	6,000	6,000
Total Contracted Services-Support		82,425	65,501	0	0	16,163	16,163
	Capital Outlay						
641600	Mechanical equipment						
	Chiller	82,175	73,640	0	0	0	0
642200	IT equipment						
	Time system	4,260	0	0	0	0	0
	Computers	8,691	4,419	9,259	9,259	19,500	19,500
	Service block	2,800	0	0	0	0	0
	Polaris	2,571	0	1,000	1,000	0	0
	Data and voice wire	1,335	0	0	0	0	0
	Digital Media	0	4,325	0	0	0	0
	Information Technology contract	0	7,366	0	0	0	0
	Website development	0	0	6,080	6,080	0	0
	Miscellaneous	4,248	4,130	3,161	3,161	0	0
		23,905	20,240	19,500	19,500	19,500	19,500

Fund Purpose

To account for the collection of Room Tax and use of the funds as determined by the City of Sheboygan within the parameters of Wisconsin Statute 66.0615.

Fund Description

The Tourism Fund accounts for the collection of Room Tax and use of the funds for the purpose of funding tourism promotion as well as activities within the public works and police department as determined by the Common Council. Consistent with Wisconsin Act 55 enacted changes to Wisconsin Statute 66.0615, regional tourism commission is recommended to oversee 70 percent of Motel taxes.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Increase of $72,361 in Expenditure – Tourism Contract due to anticipated increase in Room Tax revenue.
- Increase of $670,000 in Interfund Transfer – Capital Projects Fund for the City's portion of Butzen Sports Complex and Wildwood Baseball complex.
- Increase of $103,373 in Blue Harbor room tax and associated Interfund Transfer – G.O. Debt Fund.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Taxes	1,329,937	1,498,840	1,229,843	1,254,632	1,387,000
Fines and forfeitures	4,113	1,019	0	0	0
Miscellaneous	3,059	8,290	3,000	3,000	3,000
Total Revenue	1,337,109	1,508,149	1,232,843	1,257,632	1,390,000

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	49,592	50,192	67,305	67,305	67,323
Non-Personal Services	434,915	533,587	398,889	431,760	481,250
Capital Outlay	0	0	40,000	39,793	0
Interfund Transfers	724,555	759,253	735,302	762,668	1,464,930
Total Expenditures	1,209,062	1,343,032	1,241,496	1,301,526	2,013,503

Areas of Emphasis: Continue to improve the quality of life.

Goal: To coordinate with adjoining municipalities to provide tourism promotion within the zone-area.

Objective: 1. To maintain 70 percent of room tax collections for tourism promotion in accordance with Wisconsin Statutes 66.0615.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Effectiveness:					
Percentage spent on promotion	70%	70%	70%	70%	70%

Account Number	TOURISM FUND 260	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
414100	Motel taxes	646,630	790,835	546,627	546,627	650,000	650,000
414111	Blue harbor room tax	683,307	708,005	683,216	708,005	737,000	737,000
Total Taxes		1,329,937	1,498,840	1,229,843	1,254,632	1,387,000	1,387,000
	Fines and forfeitures						
451411	Penalty fees	4,113	1,019	0	0	0	0
Total Fines and forfeits		4,113	1,019	0	0	0	0
	Miscellaneous revenue						
461101	Interest on investments	3,059	8,290	3,000	3,000	3,000	3,000
Total Miscellaneous revenue		3,059	8,290	3,000	3,000	3,000	3,000
Total Revenues		1,337,109	1,508,149	1,232,843	1,257,632	1,390,000	1,390,000
	Expenditures - International Committee						
	Non-Personal Services						
527110	Travel	391	0	500	500	500	500
530100	Office supplies	285	136	150	150	150	150
530202	Community relations	1,763	1,433	1,500	1,500	0	0
530255	Tools and small equipment	0	0	0	0	1,500	1,500
Total Non-Personal Services		2,439	1,569	2,150	2,150	2,150	2,150
	Total Tourism - International Committee	2,439	1,569	2,150	2,150	2,150	2,150
	Expenditures - Mayor						
	Non-Personal Services						
530202	Community relations	2,621	2,364	2,500	2,500	2,500	2,500
Total Non-Personal Services		2,621	2,364	2,500	2,500	2,500	2,500
	Total Tourism - Mayor	2,621	2,364	2,500	2,500	2,500	2,500
	Expenditures - Police						
	Personal Services						
510110	Full time salaries-regular	0	288	0	0	0	0
510111	Full time salaries-overtime	9,087	24,202	21,100	21,100	21,100	21,100
510310	Social security-FICA	563	1,518	1,308	1,308	1,308	1,308
510311	Social security-medicare	131	355	306	306	306	306
510320	WI retirement	963	2,345	2,408	2,408	2,408	2,408
510340	Health insurance	0	3,847	0	0	0	0

Account Number	TOURISM FUND 260	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
510360	Life insurance	0	46	0	0	0	0
Total Personal Services		10,744	32,601	25,122	25,122	25,122	25,122
	Total Tourism - Police	10,744	32,601	25,122	25,122	25,122	25,122
	Expenditures - Tourism Contract						
	Personal Services						
510351	Unfunded pension liability	838	838	0	0	0	0
Total Personal Services		838	838	0	0	0	0
	Non-Personal Services						
521400	Advertising and marketing	960	10,852	0	10,000	10,000	10,000
521900	Contracted services	420,475	502,833	382,639	405,510	455,000	455,000
524120	Electrical maintenance and repairs	0	9,777	0	0	0	0
530275	Signage	755	0	0	0	0	0
Total Non-Personal Services		422,190	523,462	382,639	415,510	465,000	465,000
	Total Tourism - Contract	423,028	524,300	382,639	415,510	465,000	465,000
	Expenditures-Tourism Celebrations						
	Personal Services						
510110	Full time salaries-regular	21,639	8,407	21,700	21,700	21,700	21,700
510111	Full time salaries-overtime	6,382	5,146	10,000	10,000	10,000	10,000
510120	Part time salaries-regular	328	74	0	0	0	0
510130	Temporary salaries-regular	54	0	0	0	0	0
510310	Social security-FICA	1,707	823	1,965	1,965	1,968	1,968
510311	Social security-medicare	399	193	460	460	463	463
510320	WI retirement	1,926	898	2,156	2,156	2,162	2,162
510340	Health insurance	4,693	787	5,000	5,000	5,000	5,000
510350	Dental insurance	482	34	500	500	500	500
510360	Life insurance	30	30	32	32	36	36
510400	Worker compensation	370	361	370	370	372	372
Total Personal Services		38,010	16,753	42,183	42,183	42,201	42,201
	Non-Personal Services						
528150	Vehicle rental	0	0	3,600	3,600	3,600	3,600
530210	Operating supplies	7,665	6,192	8,000	8,000	8,000	8,000
Total Non-Personal Services		7,665	6,192	11,600	11,600	11,600	11,600

Account Number	TOURISM FUND 260	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Capital Outlay						
611100	Land	0	0	40,000	39,793	0	0
Total Capital Outlay		0	0	40,000	39,793	0	0
	Total Tourism - Celebrations	45,675	22,945	93,783	93,576	53,801	53,801
	Interfund Transfer						
811101	Interfund expense-General Fund	41,248	51,248	52,086	54,663	57,930	57,930
811301	Interfund expense-GO Debt Fund	683,307	708,005	683,216	708,005	737,000	737,000
811400	Interfund expense-Capital Project Fund	0	0	0	0	670,000	670,000
Total Interfund Transfer		724,555	759,253	735,302	762,668	1,464,930	1,464,930
Total Expenditures		1,209,062	1,343,032	1,241,496	1,301,526	2,013,503	2,013,503
Excess of revenues and other sources over expenditures and other uses		128,047	165,117	-8,653	-43,894	-623,503	-623,503
Fund Balance - Beginning Year		**387,746**	**515,793**	**680,910**	**680,910**	**637,016**	**637,016**
Fund Balance - Ending Year		**515,793**	**680,910**	**672,257**	**637,016**	**13,513**	**13,513**
	Ending Fund Balance consists of:						
	Assigned	515,793	640,910	672,257	637,016	13,513	13,513
	Committed	0	40,000	0	0	0	0
		515,793	680,910	672,257	637,016	13,513	13,513
	Committed						
	Wildwood baseball park	0	40,000	0	0	0	0
521900	Contracted services						
	Tourism contract	420,475	490,983	382,639	405,510	455,000	455,000
	Advertising	0	10,000	0	0	0	0
	Downtown lighting	0	1,850	0	0	0	0
		420,475	502,833	382,639	405,510	455,000	455,000
611100	Capital Outlay						
	Land - Wildwood Softball	0	0	40,000	39,793	0	0

Fund Purpose

To cover the capital expenses related to maintenance, acquisition, and development of parks, forestry and open spaces not eligible for impact fees.

Fund Description

The Park, Forestry, and Open Space Fund covers park land acquisition, park land development and support of related activities identified in the City's Comprehensive Outdoor Recreation Plan 2016 - 2020 and Urban Forest/EAB Management Plan. This fund is new in 2017.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Plant 250 trees consistent with DNR Storm Water Permit at a cost of $75,000.
- Contribute $15,000 toward the construction of a new Skate Park.
- Resurface and paint Deland Park tennis courts at a cost of $20,000.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Taxes	0	0	0	0	110,000
Miscellaneous Revenues	0	0	0	0	0
Total Revenues	0	0	0	0	110,000

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	0	0	0	0	0
Capital Outlay Costs	0	0	0	0	110,000
Total Expenditures	0	0	0	0	110,000

Areas of Emphasis: Implement Comprehensive Outdoor Recreation Plan.

Goal: To continue efforts to follow goals of Comprehensive Outdoor Recreation Plan 2016 - 2020.

Objective:
1. Support the construction of a new Skate Park.
2. Resurface and paint tennis courts.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Number of Outdated Playgrounds Replaced	1	1	N/A	2	1
Number of Tennis-Court Parks Needing Surface-Repair	5	5	N/A	5	5

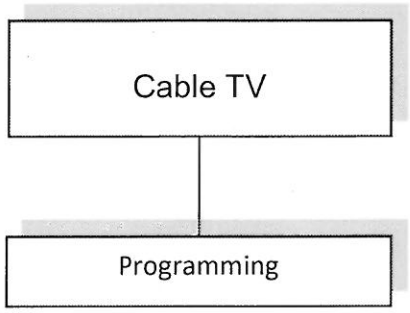
Areas of Emphasis: Follow goals outlined in Urban Forest/EAB Management Plan and implement 2015 Storm Water Management Plan Goals and Objectives as well as WDNR-mandated 2013 Storm Water Permit requirements.

Goal: To increase the census of healthy trees in the City.

Objective:
1. Plant street trees to eliminate "gaps" by 2027.
2. Remove 100 percent of ash trees with less than a 12" DBH and replace them between 2017 - 2027.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Number of gap street trees planted	N/A	N/A	N/A	N/A	500
Percent of EAB-infected Ash Trees remaining	N/A	N/A	N/A	N/A	88.5%

Account Number	PARK, FORESTRY & OPEN SPACE FUND 265	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Property tax levy	0	0	0	0	110,000	110,000
Total Taxes		0	0	0	0	110,000	110,000
Total Revenues		0	0	0	0	110,000	110,000
	Expenditures						
				9			
	Capital Outlay						
631100	Improvements other than buildings	0	0	0	0	110,000	110,000
Total Capital Outlay		0	0	0	0	110,000	110,000
Total Expenditures		0	0	0	0	110,000	110,000
Excess of revenues and other sources over expenditures and other uses		0	0	0	0	0	0
Fund Balance - Beginning Year		**0**	**0**	**0**	**0**	**0**	**0**
Fund Balance - Ending Year		**0**	**0**	**0**	**0**	**0**	**0**
631100	Improvements other than buildings						
	Urban Forestry Management	0	0	0	0	75,000	75,000
	Skate Park	0	0	0	0	15,000	15,000
	Tennis Courts	0	0	0	0	20,000	20,000
		0	0	0	0	110,000	110,000



Total Employees: 2.00

Fund Purpose

To provide cable television services and video products and services that meets the requirements of the City of Sheboygan, the affiliated organizations and the public in a quality and cost effective manner.

Fund Description

As a customer service based and quality focused department, the Cable TV Division provides multi-cable media TV services to support future goals and strategic directions of its customers within the parameters of the core values in the following manner:

1. Research and implementation of current technologies in the broadcasting industry.
2. Form partnerships with other media broadcasting organization to work in a collaborative manner.
3. Leverage underwriting and video production capabilities as a service to provide for other organizations.
4. Broadcast live City meetings and events along with other events requested.
5. Produce a variety of informational video productions.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Planned Tricaster maintenance for annual cost of $3,300.
- Planned Broadcast Server maintenance for annual cost of $3,750.
- Planned IT Small Equipment for a cost of $19,885.
- Replacing Program Coordinator position with a part-time Production Technician for a cost savings of $63,082, resulting in anticipated programming reduction of 25% to 30%.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Program Director	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00	0.00
Production Technician	0.00	0.00	0.00	0.00	0.50
Total Staffing	2.00	2.00	2.00	2.00	1.50

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Licenses and Permits	620,540	628,636	570,000	625,000	625,000
Public Charges for Service	2,700	1,743	2,170	850	650
Miscellaneous revenue	4,133	10,523	4,000	4,000	4,500
Total Revenue	627,373	640,902	576,170	629,850	630,150

Expenditures	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Personal Services	160,034	161,991	166,015	162,016	125,049
Non-Personal Services	12,275	11,417	17,670	17,039	31,115
Capital Outlay	13,671	74,954	78,406	142,872	56,365
Interfund Transfers	275,000	275,000	375,529	375,000	425,000
Total Expenditures	460,980	523,362	637,620	696,927	637,529

Areas of Emphasis: To ensure quality TV programming is provided to its viewers.

Goal: To submit productions to the WCMA Best of the Midwest film awards.

Objective: To win a minimum of three awards yearly.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Effectiveness					
Number of Film Awards	3	3	N/A	3	3

Areas of Emphasis: To ensure quality TV programming is provided to its viewers.

Goal: To expand the program offerings to viewers.

Objective:
1. To increase the number of productions per year by 5 percent.
2. To expand the media transmission capabilities by 2 percent.
3. To increase viewership via internet transmissions by 5 percent.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Effectiveness					
Number of Programs Produced	453	474	N/A	480	500

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Effectiveness					
Number of Broadcast Channels	5	5	N/A	5	8

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Effectiveness					
On-Demand Viewing	7,426	8,210	N/A	9,100	9,500
On-Demand Unique Visitors	2,812	3,394	N/A	3,400	3,500

Areas of Emphasis: To ensure quality TV programming is provided to its viewers.

Goal: To keep existing equipment current.

Objective:
1. To upgrade mobile unit Tricaster for improved integration with studio productions.
2. To upgrade studio sets.

Account Number	CABLE TV FUND 270	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Licenses and permits						
422941	Franchise Fee	616,131	625,925	570,000	625,000	625,000	625,000
422951	Franchse Fee - PEG	4,409	2,711	0	0	0	0
Total Licenses and permits		620,540	628,636	570,000	625,000	625,000	625,000
	Public charges for services						
443911	Public relation ads	733	73	200	50	50	50
449916	Tape reproductions	1,637	1,670	1,640	700	500	500
449921	Film productions	330	0	330	100	100	100
Total Public charges for services		2,700	1,743	2,170	850	650	650
	Miscellaneous						
461101	Interest on Investments	4,133	10,523	4,000	4,000	4,500	4,500
Total Miscellaneous		4,133	10,523	4,000	4,000	4,500	4,500
Total Revenues		627,373	640,902	576,170	629,850	630,150	630,150
	Expenditures						
	Personal Services						
510110	Full time salaries-regular	103,974	106,017	108,254	106,000	109,398	73,453
510130	Temporary salaries-regular	10,403	11,379	12,000	11,500	12,000	12,000
510310	Social security-FICA	6,810	6,926	7,477	7,000	7,538	5,309
510311	Social security-medicare	1,593	1,620	1,763	1,610	1,779	1,256
510320	WI retirement	7,256	7,202	7,373	7,000	7,456	3,919
510340	Health insurance	25,947	24,660	24,912	24,900	24,912	17,472
510341	Retiree health insurance	0	0	0	0	8,100	8,100
510350	Dental insurance	1,667	1,773	1,788	1,788	1,788	1,320
510351	Unfunded pension liability	1,234	1,234	1,236	1,030	1,236	1,236
510360	Life insurance	205	235	264	240	264	36
510400	Worker compensation	945	945	948	948	948	948
Total Personal Services		160,034	161,991	166,015	162,016	175,419	125,049
	Non-Personal Services						
521400	Advertising and marketing	700	0	2,355	2,300	2,400	2,400
521900	Contracted services	7	175	1,200	1,000	1,200	1,200
522110	Vehicle maintenance	0	0	480	200	480	480
523110	Office equipment maintenance	40	0	1,440	1,000	1,440	1,440
523125	IT Services	7,000	6,996	7,000	7,000	7,000	7,000
525120	Telephone	2,424	2,210	2,860	2,860	1,900	1,900
525125	Mobile telephone	48	0	0	0	210	210
525135	Internet	0	210	210	210	435	435
526130	Training and education	270	422	500	754	0	0

Account Number	CABLE TV FUND 270	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
527100	Car allowance	145	398	250	400	0	0
527110	Travel	258	0	300	240	500	500
530100	Office supplies	875	785	500	500	200	200
530230	Gasoline	475	154	500	500	400	400
530255	Tools and small equipment	0	0	0	75	11,200	11,200
530259	IT small equipment	0	0	0	0	3,750	3,750
540210	Insurance deductible	33	67	75	0	0	0
Total Non-Personal Services		12,275	11,417	17,670	17,039	31,115	31,115
	Capital Outlay						
642300	Communication equipment	13,671	18,007	78,106	81,122	19,885	19,885
642400	Audio visual equipment	0	56,947	300	61,750	36,480	36,480
Total Capital Outlay		13,671	74,954	78,406	142,872	56,365	56,365
	Interfund Transfer						
811101	Interfund expense-General Fund	275,000	275,000	375,529	375,000	425,000	425,000
Total Interfund Transfer		275,000	275,000	375,529	375,000	425,000	425,000
Total Expenditures		460,980	523,362	637,620	696,927	687,899	637,529
Excess of revenues and other sources over expenditures and other uses		166,393	117,540	-61,450	-67,077	-57,749	-7,379
Fund Balance - Beginning Year		**610,428**	**776,821**	**894,361**	**894,361**	**827,284**	**827,284**
Fund Balance - Ending Year		**776,821**	**894,361**	**832,911**	**827,284**	**769,535**	**819,905**
	Ending Fund Balance consists of:						
	Assigned	776,821	894,361	832,911	827,284	769,535	819,905
521900	Contracted services						
	Miscellaneous	7	175	1,200	1,000	1,200	1,200
642300	Communication equipment						
	Live-U	2,835	0	2,835	2,835	6,615	6,615
	Tricaster	3,000	0	30,534	30,534	3,300	3,300
	Studio broadcast	0	0	33,500	33,500	0	0
	TelVue	3,101	5,400	6,101	6,101	8,750	8,750
	Blue Ray Disc HD Recorder	0	0	3,548	3,548	0	0
	Miscellaneous	4,735	12,607	1,588	4,604	1,220	1,220
		13,671	18,007	78,106	81,122	19,885	19,885

Account Number	CABLE TV FUND 270	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
642400	Audio visual equipment						
	Mobile Bus Cameras	0	23,585	0	0	0	0
	Mobile Bus Fiber Connections	0	23,990	0	0	0	0
	Mobile Bus Camera Viewfinders	0	9,175	0	0	0	0
	Mobile Equipment Update	0	0	0	0	36,480	36,480
	Broadcast Server Replacement	0	0	0	33,500	0	0
	Studio Tricaster Replacement	0	0	0	27,950	0	0
	Miscellaneous	0	197	300	300	0	0
		0	56,947	300	61,750	36,480	36,480

Fund Purpose
To account for the collection of court penalty costs of the City of Sheboygan and Village of Kohler.

Fund Description
The Municipal Court Fund accounts for the collection of court penalty costs and use of the funds for the purpose of funding the court operations and distribution of funds to the State of Wisconsin and Sheboygan County per Wisconsin Statute 800.

2017 Budget Highlights
The Executive Budget includes the following changes:

- Decrease of $100,000 in anticipated Court penalty fines.
- Decrease of $108,535 in Interfund Transfer – General Fund.

Permanent Staffing	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Municipal Court Judge	0.50	0.50	0.50	0.50	0.50
Municipal Court Clerk	1.00	1.00	1.00	1.00	1.00
Office Clerk	1.00	0.63	0.63	0.73	0.75
Total Staffing	2.50	2.13	2.13	2.23	2.25

Revenues	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Public charges for services	4,883	5,153	4,500	4,500	4,500
Fines and forfeitures	1,239,622	893,053	900,000	850,000	800,000
Miscellaneous	1,506	2,028	0	0	0
Total Revenue	1,246,013	900,234	904,500	854,500	804,500

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	201,774	180,751	171,000	174,418	177,853
Non-Personal Services	510,121	338,785	345,105	345,105	346,787
Capital Outlay	0	471	0	0	0
Interfund Transfers	532,622	378,651	388,395	351,276	279,860
Total Expenditures	1,244,517	898,658	904,500	870,799	804,500

Areas of Emphasis: Operate the Municipal Court in accordance with Wisconsin Statute 800.

Goal: To operate the Municipal Court in an efficient and effective manner for the citizens of the City of Sheboygan and Village of Kohler.

Objective: 1. Fairly address cases in a timely manner

Measurements Workload	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Number of cases	6,008	5,732	5,500	5,200	5,000

Account Number	MUNICIPAL COURT FUND 275	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Public charges for services						
441611	Public information requests	2	0	0	0	0	0
444801	Kohler court reimbursement	4,883	5,153	4,500	4,500	4,500	4,500
Total Public charges for services		4,885	5,153	4,500	4,500	4,500	4,500
	Fines and forfeitures						
451101	Court penalty fines	1,179,724	856,282	900,000	850,000	800,000	800,000
451116	Writ fee	33,225	14,772	0	0	0	0
451121	Detention fee	26,673	21,999	0	0	0	0
Total Fines and forfeitures		1,239,622	893,053	900,000	850,000	800,000	800,000
	Miscellaneous						
461101	Interest on investments	1,496	2,046	0	0	0	0
469501	Cash over/short	10	-18	0	0	0	0
Total Miscellaneous		1,506	2,028	0	0	0	0
Total Revenues		1,246,013	900,234	904,500	854,500	804,500	804,500
	Expenditures						
	Personal Services						
510110	Full time salaries-regular	141,930	127,657	127,986	127,986	127,804	127,804
510111	Full time salaries-overtime	0	4,831	0	3,418	16,980	0
510130	Part time temporary salaries	0	0	0	0	4,000	4,000
510310	Social security-FICA	8,382	7,901	7,951	7,951	9,247	8,191
510311	Social security-medicare	1,960	1,848	1,874	1,874	2,183	1,931
510320	WI Retirement	10,219	9,309	9,105	9,105	9,875	8,711
510340	Health insurance	36,431	23,625	21,852	21,852	24,912	24,912
510350	Dental insurance	2,467	1,862	1,788	1,788	1,788	1,788
510351	Unfunded pension liability	143	143	144	144	144	144
510360	Life insurance	85	88	132	132	204	204
510400	Worker compenation	157	157	168	168	168	168
510410	Unemployment compensation	0	3,330	0	0	0	0
Total Personal Services		201,774	180,751	171,000	174,418	197,305	177,853
	Non-Personal Services						
521207	Surey bonds	0	325	0	0	0	0
521720	Jail services	75,850	23,050	20,000	20,000	15,000	15,000
523120	Computer maintenance	433	433	433	433	432	432
523122	Software maintenance	6,614	6,906	7,262	7,262	8,150	8,150
524110	Building exterior maintenance	4,000	4,000	4,000	4,000	4,000	4,000
525120	Telephone	411	408	415	415	420	420
525135	Internet	120	120	120	120	120	120

Account Number	MUNICIPAL COURT FUND 275	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
526105	Books-reference	625	940	800	800	200	200
526110	Professional organizations	140	180	865	865	180	180
526125	Conferences	803	1,579	2,000	2,000	1,625	1,625
526155	Filing and recording fees	1,570	655	2,000	2,000	1,200	1,200
527100	Car allowance	0	0	0	0	460	460
530100	Office supplies	10,291	10,301	15,000	15,000	15,000	15,000
590100	Contributions	409,264	289,888	292,210	292,210	300,000	300,000
Total Non-Personal Services		510,121	338,785	345,105	345,105	346,787	346,787
	Capital Outlay						
642200	IT equipment	0	471	0	0	0	0
Total Capital Outlay		0	471	0	0	0	0
	Interfund Transfer						
811101	Interfund expense-General Fund	532,622	378,651	388,395	351,276	260,408	279,860
Total Interfund Transfer		532,622	378,651	388,395	351,276	260,408	279,860
Total Expenditures		1,244,517	898,658	904,500	870,799	804,500	804,500
Excess of revenues and other sources over expenditures and other uses		1,496	1,576	0	-16,299	0	0
Fund Balance - Beginning Year		**13,227**	**14,723**	**16,299**	**16,299**	**0**	**0**
Fund Balance - Ending Year		**14,723**	**16,299**	**16,299**	**0**	**0**	**0**
	Ending Fund Balance consists of:						
	Assigned	14,723	16,299	16,299	0	0	0

Fund Purpose

The Sheboygan Fire Department is dedicated to providing quality professional services to those who live, work, invest or visit our community; protecting lives and property from fire and harm through continuous code enforcement, education, emergency services, and non-emergency services.

Fund Description

The Sheboygan Fire Department Emergency Medical Services program provides the resources and structure required to carry out the department's emergency medical care mission, as well as the pursuit of the goals and initiatives stated in the City's Strategic Plan. Components of this program include licensed emergency medical technicians (basic and paramedic level), who provide basic and/or advanced life support techniques, which are necessary to stabilize a patient before transport to a local health care facility. Operational EMS activities include, but are not limited to: 1.Emergency medical services at the Emergency Medical Technician (EMT) level (Basic Life Support), 2.Emergency medical services at the Paramedic level (Advanced Life Support), 3.Non-emergency inter-facility transports to primary care facilities, 4.Research and develop standard patient care treatment guidelines, 5.Evaluate and update all aspects of emergency medical service delivery as mandated by State Statutes.

2017 Budget Highlights

There are no notable changes for 2017.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Intergovernmental Revenue	9,961	8,345	9,961	9,961	8,500
Charges for services	1,218,803	1,302,251	1,224,996	1,224,996	1,200,000
Miscellaneous Revenues	1,375	6,391	0	0	0
Total Revenues	1,230,139	1,316,987	1,234,957	1,234,957	1,208,500

Expenditures	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Requested
Personal Services	297,123	316,465	332,749	332,749	369,143
Non-Personal Services	293,303	288,703	319,104	291,104	302,956
Capital Outlay	340	350	0	0	0
Interfund Transfer	618 010	737,302	583,104	611,104	536,401
Total Expenditures	1,208,776	1,342,820	1,234,957	1,234,957	1,208,500

Areas of Emphasis: Ensure quality public health services.

Goal: To provide efficient response to EMS emergencies. To provide high quality services to the residents and businesses of the City of Sheboygan.

Objective:
1. To respond safely to EMS responses under 300 seconds, 90% of the time
2. To achieve a satisfaction rating of 80 percent or higher (average, above average, and excellent) from the citizens who live in the City of Sheboygan.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Total Calls	3,983	4,010	4,040	4,040	4,050
Fire Inspections	1,790	1,830	1,850	1,850	1,850
School Safety Programs	130	135	140	140	140
Efficiency					
Average of EMS Response Time (Seconds)	259	256	261	261	261
Effectiveness					
Resident Satisfaction Rating	N/A	N/A	N/A	96%	80%

Account Number	AMBULANCE FUND 280	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Intergovernmental revenue						
431246	State Grant	9,961	8,345	9,961	9,961	8,500	8,500
Total Intergovernmental revenue		9,961	8,345	9,961	9,961	8,500	8,500
	Public charges for services						
442636	Ambulance	1,218,803	1,302,251	1,224,996	1,224,996	1,200,000	1,200,000
Total Public charges for services		1,218,803	1,302,251	1,224,996	1,224,996	1,200,000	1,200,000
	Miscellaneous						
461101	Interest on investments	1,375	4,494	0	0	0	0
469101	Sale of capital assets	0	1,897	0	0	0	0
Total Miscellaneous		1,375	6,391	0	0	0	0
Total Revenues		1,230,139	1,316,987	1,234,957	1,234,957	1,208,500	1,208,500
	Expenditures						
	Personal Services						
510110	Full time salaries-regular	196,161	211,800	226,586	226,586	253,763	253,763
510111	Full time salaries-overtime	6,282	5,654	5,000	5,000	5,400	5,400
510311	Social security-medicare	2,796	2,922	3,389	3,389	3,789	3,789
510320	WI retirement	28,292	28,553	30,490	30,490	38,907	38,907
510340	Health insurance	56,855	59,933	59,856	59,856	59,856	59,856
510350	Dental insurance	3,752	4,400	4,428	4,428	4,428	4,428
510360	Life insurance	133	134	144	144	96	144
510400	Worker compensation	2,852	2,852	2,856	2,856	2,856	2,856
510490	Clothing allowance	0	217	0	0	0	0
Total Personal Services		297,123	316,465	332,749	332,749	369,095	369,143
	Non-Personal Services						
521900	Contracted services	108,045	118,541	111,000	90,000	95,000	95,000
522110	Vehicle maintenance	15,874	10,890	5,368	5,368	10,000	10,000
525125	Mobile telephone	614	530	780	780	500	500
526130	Training and education	2,042	604	2,000	2,000	2,500	2,500
528150	Vehicle rental	87,030	87,030	106,456	106,456	106,456	106,456
530215	Medical supplies	55,341	53,925	65,000	65,000	60,000	60,000
530230	Gasoline	18,226	12,761	20,000	13,000	15,000	15,000
530255	Tools and small equipment	0	0	0	0	10,000	10,000
530256	Safety equipment	4,163	2,454	6,500	6,500	1,500	1,500
540215	Insurance	1,968	1,968	2,000	2,000	2,000	2,000
Total Non-Personal Services		293,303	288,703	319,104	291,104	302,956	302,956

Account Number	AMBULANCE FUND 280	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Capital Outlay						
642200	IT equipment	340	350	0	0	0	0
Total Capital Outlay		340	350	0	0	0	0
	Interfund Transfers						
811101	Interfund expense-General Fund	618,010	737,302	583,104	611,104	536,449	536,401
Total Interfund Transfers		618,010	737,302	583,104	611,104	536,449	536,401
Total Expenditures		1,208,776	1,342,820	1,234,957	1,234,957	1,208,500	1,208,500
Excess of revenues and other sources over expenditures and other uses		21,363	-25,833	0	0	0	0
Fund Balance - Beginning Year		**321,674**	**343,037**	**317,204**	**317,204**	**317,204**	**317,204**
Fund Balance - Ending Year		**343,037**	**317,204**	**317,204**	**317,204**	**317,204**	**317,204**
	Ending Fund Balance consists of:						
	Assigned	343,037	317,204	317,204	317,204	317,204	317,204
521900	Contracted services						
	Medical director	12,900	13,100	13,900	13,900	14,500	14,500
	Billing contract	95,145	103,881	86,788	86,788	74,500	74,500
	Software	0	0	3,000	3,000	0	0
	Maintenance contract	0	0	5,902	5,902	6,000	6,000
	Miscellaneous	0	1,560	1,410	1,410	0	0
		108,045	118,541	111,000	111,000	95,000	95,000

Fund Purpose

To accurately maintain special assessments charged for improvements to benefitting properties.

Fund Description

At the direction of the Engineering Department, the Finance Department will bill properties benefiting from improvements to infrastructure. Per City Municipal Code, options to properties owners for payment of the special assessments are within 30 days, prior to tax roll transfer without interest or installment payments over five or ten years depending on the amount of the improvement.

2017 Budget Highlights

The Executive Budget includes the following change:

- Increase of $302,000 in Interfund expense – Capital Projects Fund to pay for LED street lighting upgrade, LED Eighth Street light upgrade, and sidewalk replacement program.

Revenue	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Special assessments	483,427	257,859	252,400	91,964	282,760
Miscellaneous	19,701	51,841	15,000	15,000	12,600
Total Revenue	503,128	309,700	267,400	106,964	295,360

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	0	103	0	0	0
Inter-fund transfer	499,648	448,368	345,024	345,024	612,134
Total Expenditures	499,648	448,471	345,024	345,024	612,134

Areas of Emphasis: Ensure fiscal stability.

Goal: To bill benefitting properties in a timely manner.

Objective: 1. To bill 100 percent of benefitting properties in the year of improvements.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Workload:					
Sidewalks	71	131	100	100	100
Paving	64	0	7	7	50
Resurfacing	0	0	200	200	150
Efficiency:					
Timely billing – same year	52%	100%	35%	35%	100%

Account Number	SPECIAL ASSESSMENT FUND 285	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Special assessments						
463101	Paving assessments	405,493	137,643	175,000	54,197	64,193	64,193
463116	Sidewalk assessments	55,370	38,209	55,500	31,147	11,946	11,946
463121	Resurfacing assessments	21,891	6,620	21,900	6,620	206,621	206,621
463126	Lateral assessments	673	9,547	0	0	0	0
463151	Water main assessments	0	65,840	0	0	0	0
Total Special assessments		483,427	257,859	252,400	91,964	282,760	282,760
	Miscellaneous						
461199	Interest earnings	19,701	51,846	15,000	15,000	12,600	12,600
469501	Collection adjustment	0	-5	0	0	0	0
Total Miscellaneous		19,701	51,841	15,000	15,000	12,600	12,600
Total Revenues		503,128	309,700	267,400	106,964	295,360	295,360
	Expenditures						
	Non-Personal Services						
590250	Collection disbusement	0	103	0	0	0	0
Total Non-Personal Services		0	103	0	0	0	0
	Interfund Transfers						
811301	Interfund expense-GO Debt Fund	439,203	448,368	345,024	345,024	310,134	310,134
811400	Interfund expense-Capital Projects Fund	60,445	0	0	0	302,000	302,000
Total Interfund Transfers		499,648	448,368	345,024	345,024	612,134	612,134
Total Expenditures		499,648	448,471	345,024	345,024	612,134	612,134
Excess of revenues and other sources over expenditures and other uses		3,480	-138,771	-77,624	-238,060	-316,774	-316,774
Fund Balance - Beginning Year		**1,495,019**	**1,498,499**	**1,359,728**	**1,359,728**	**1,121,668**	**1,121,668**
Fund Balance - Ending Year		**1,498,499**	**1,359,728**	**1,282,104**	**1,121,668**	**804,894**	**804,894**
	Ending Fund Balance consists of:						
	Assigned	1,498,499	1,359,728	1,282,104	1,121,668	804,894	804,894

Fund Purpose

To provide a first-class marina with superior boating experiences and quality customer service.

Fund Description

The Harbor Centre Marina opened in 1994 with 281 boat slips, 10,000 square foot marina administration building, including a 1200 square foot ships store, outdoor swimming pool, fuel dock and pump-out facility, 300-car parking lot for marina users, 6-lane public boat launch facility and park-like landscaped setting and pedestrian promenade. The marina is currently managed by Siegel Gallagher.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Increase of $350,000 in Interfund transfer – Debt Service Fund for project listed below.
- Increase of Building improvement account for administration building's structural repairs and re-siding with smart siding material to eliminate the rotting and weathering of the current cedar siding at an estimated cost of $350,000.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Taxes	4	137	0	0	0
Intergovernmental revenue	0	4,396	0	27,604	0
Charges for services	776,863	761,450	775,000	762,500	800,000
Miscellaneous revenues	562	1,597	0	0	0
Interfund transfer	0	0	0	200,000	350,000
Total Revenues	777,429	767,580	775,000	990,104	1,150,000

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	1,008,381	1,013,501	879,520	662,120	561,080
Capital Outlay	0	0	0	200,000	350,000
Total Expenditures	1,008,381	1,013,501	879,520	862,120	911,080

Areas of Emphasis: Increase the number slip rentals over last year.

Goal: Expand the experience and perception of the marina as a first-class operation.

Objective: 1. Make necessary repairs on the facilities and the infrastructure to minimize future expenditures.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Requested
Workload					
Increase the number of slip rentals	N/A	N/A	N/A	N/A	5
Implement a web-based work order system.	N/A	N/A	N/A	N/A	Yes
Connect with five downtown businesses.	N/A	N/A	N/A	N/A	Yes

Account Number	HARBOR CENTRE MARINA FUND 290	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
414106	State sales tax commission	4	137	0	0	0	0
Total Taxes		4	137	0	0	0	0
	Intergovernmental						
434211	State grant	0	4,396	0	27,604	0	0
Total Intergovernmental		0	4,396	0	27,604	0	0
	Public charges for services						
447747	Marina receipts	776,863	761,450	775,000	762,500	800,000	800,000
Total Public charges for services		776,863	761,450	775,000	762,500	800,000	800,000
	Miscellaneous						
461101	Interest earnings	0	1,597	0	0	0	0
469999	Other miscellaneous revenue	562	0	0	0	0	0
Total Miscellaneous		562	1,597	0	0	0	0
	Interfund transfers						
492301	Interfund transfer-Debt Service Fund	0	0	0	0	350,000	350,000
492611	Interfund transfer-Boat Facility Fund	0	0	0	200,000	0	0
		0	0	0	200,000	350,000	350,000
Total Revenues		777,429	767,580	775,000	990,104	1,150,000	1,150,000
	Expenditures						
	Non-Personal Services						
521900	Contracted services	60,000	137,645	174,520	195,000	75,000	75,000
524110	Building exterior maintenance	-14	0	0	0	0	0
525120	Telephone	1,374	1,356	0	1,500	1,380	1,380
539998	Marina operations	634,288	652,227	705,000	459,220	478,300	478,300
540215	Public official and auto insurance	845	2,399	0	2,400	2,400	2,400
543999	Winterization	308,902	215,522	0	0	0	0
726101	Interest on advances	2,986	4,352	0	4,000	4,000	4,000
Total Non-Personal Services		1,008,381	1,013,501	879,520	662,120	561,080	561,080
	Capital Outlay						
621200	Building improvements	0	0	0	0	350,000	350,000
631100	Improvements other than buildings	0	0	0	200,000	0	0
Total Capital Outlay		0	0	0	200,000	350,000	350,000
Total Expenditures		1,008,381	1,013,501	879,520	862,120	911,080	911,080

Account Number	HARBOR CENTRE MARINA FUND 290	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Excess of revenues and other sources over expenditures and other uses	-230,952	-245,921	-104,520	127,984	238,920	238,920
	Fund Balance - Beginning Year	**-2,778,239**	**-3,009,191**	**-3,255,112**	**-3,255,112**	**-3,127,128**	**-3,127,128**
	Fund Balance - Ending Year	**-3,009,191**	**-3,255,112**	**-3,359,632**	**-3,127,128**	**-2,888,208**	**-2,888,208**
	Ending Fund Balance consists of:						
	Inventory	19,152	20,487	20,487	20,487	20,487	20,487
	Unassigned	-3,028,343	-3,275,599	-3,380,119	-3,147,615	-2,908,695	-2,908,695
		-3,009,191	-3,255,112	-3,359,632	-3,127,128	-2,888,208	-2,888,208
521900	Contracted services						
	Marina operator contractor	60,000	65,000	70,000	70,000	75,000	75,000
	Wave Surge Mitigation Study	0	16,980	41,930	41,930	0	0
	Building Repairs	0	55,665	62,590	83,070	0	0
		60,000	137,645	174,520	195,000	75,000	75,000
621200	Building improvements						
	Marina building repairs	0	0	0	0	350,000	350,000
631100	Improvements other than buildings						
	Ice control measures	0	0	0	200,000	0	0

Fund Purpose

To assist preventing and eliminating blighted areas, slum clearance and urban renewal programs and projects.

Fund Description

The Redevelopment Authority was developed under State Statute 66.1333. Revenues are provided into this fund from ground lease payments on the Riverfront and South Pier. The fund was developed to assist with redevelopment projects and acquisition of properties for redevelopment.

2017 Budget Highlights

There are no notable changes for 2017.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
In lieu of Tax	22,462	22,643	15,000	22,500	22,500
Miscellaneous Revenues	954	2,132	0	0	0
Total Revenues	23,416	24,775	15,000	22,500	25,000

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	21,440	66,498	15,000	30,000	45,000
Total Expenditures	21,440	66,498	15,000	30,000	45,000

Areas of Emphasis: Continue to implement downtown revitalization through the elimination of blight and slum properties.

Goal: Establish funding mechanisms through local and federal funds to complete the revitalization plan.

Objective: 1. Purchase and redevelop up to four properties in the identified redevelopment area.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Redevelopment of existing properties	N/A	N/A	N/A	N/A	4

Account Number	REDEVELOPMENT AUTHORITY FUND 295	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411300	Payment in lieu of tax	22,462	22,643	15,000	22,500	25,000	25,000
Total Taxes		22,462	22,643	15,000	22,500	25,000	25,000
	Miscellaneous						
461101	Interest on investments	954	2,132	0	0	0	0
Total Miscellaneous		954	2,132	0	0	0	0
Total Revenues		23,416	24,775	15,000	22,500	25,000	25,000
	Expenditures						
	Non-Personal Services						
521200	Legal services	530	0	0	0	0	0
521900	Contracted services	82	38,738	0	5,500	10,000	10,000
524200	Landscaping services	7,893	16,667	6,000	10,000	20,000	20,000
524220	Snow removal services	6,237	1,198	4,500	4,500	5,000	5,000
525105	Water	0	319	0	0	0	0
590255	Special assessments	6,698	9,576	4,500	10,000	10,000	10,000
Total Non-Personal Services		21,440	66,498	15,000	30,000	45,000	45,000
Total Expenditures		21,440	66,498	15,000	30,000	45,000	45,000
Excess of revenues and other sources over expenditures and other uses		1,976	-41,723	0	-7,500	-20,000	-20,000
Fund Balance - Beginning Year		**154,445**	**156,421**	**114,698**	**114,698**	**107,198**	**107,198**
Fund Balance - Ending Year		**156,421**	**114,698**	**114,698**	**107,198**	**87,198**	**87,198**
	Ending Fund Balance consists of:						
	Unassigned	156,421	114,698	114,698	107,198	87,198	87,198
521900	Contracted services						
	Consultant	82	0	0	5,500	10,000	10,000
	Waste removal	0	12,776	0	0	0	0
	Electrical repairs	0	20,248	0	0	0	0
	Excavating	0	2,950	0	0	0	0
	Sewer repairs	0	2,764	0	0	0	0
		82	38,738	0	5,500	10,000	10,000

Fund Purpose
To account for the collection of erosion control fees.

Fund Description
The Storm Water Fund accounts for the collection of permit fees to review storm water drainage plans and inspect soil erosion control measures at construction sites.

2017 Budget Highlights
The Executive Budget includes the following change:

- Decrease of $80,000 in Storm Sewer Infrastructure due to 2016 planned storm water joint project with Sheboygan County and Town of Wilson.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Charges for services	8,037	15,447	1,180	1,180	1,200
Miscellaneous	844	1,206	0	0	0
Total Revenue	8,881	16,653	1,180	1,180	1,200

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	0	44	8,812	8,812	0
Capital Outlay	0	0	80,000	80,000	0
Total Expenditures	0	44	88,812	88,812	0

Account Number	STORM WATER FUND 605	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Public charges for services						
441621	Erosion control fee	8,037	15,447	1,180	1,180	1,200	1,200
Total Public charges for services		8,037	15,447	1,180	1,180	1,200	1,200
	Miscellaneous						
461106	Interest on investments	494	1,200	0	0	0	0
461199	Interest on special assessments	350	6	0	0	0	0
Total Miscellaneous		844	1,206	0	0	0	0
Total Revenues		8,881	16,653	1,180	1,180	1,200	1,200
	Expenditures						
	Non-Personal Services						
521900	Contracted Services	0	0	8,804	8,804	0	0
590250	Collection disbursement	0	44	8	8	0	0
Total Non-Personal Services		0	44	8,812	8,812	0	0
	Capital Outlay						
631500	Storm Sewer Infrastructure	0	0	80,000	0	0	80,000
Total Capital Outlay		0	0	80,000	0	0	80,000
Total Expenditures		0	44	88,812	8,812	0	80,000
Excess of revenues and other sources over expenditures and other uses		8,881	16,609	-87,632	-7,632	1,200	-78,800
Fund Balance - Beginning Year		**68,615**	**77,496**	**94,105**	**94,105**	**86,473**	**86,473**
Fund Balance - Ending Year		**77,496**	**94,105**	**6,473**	**86,473**	**87,673**	**7,673**
	Ending Fund Balance consists of:						
	Unassigned	77,496	94,105	6,473	86,473	87,673	7,673
521900	Contracted services						
	Environmental consultant	0	0	8,804	8,804	0	0
631500	Storm Sewer Infrastructure						
	Woodbine Ave	0	0	80,000	0	0	80,000

Fund Purpose

To account for activities of the E H May Environmental Park Trust.

Fund Description

The City of Sheboygan was gifted land on Mueller Road. The trust was formed exclusively to receive and administer funds for scientific, educational, and charitable purposes within the means of the Internal Revenue Code regarding gifts. The fund recognized revenue and expenses to administer scientific and educational programs.

City operation of the fund ceased in 2015, and is now the responsibility of the group, Elwood H May Environmental Park Association, to operate the programs.

2017 Budget Highlights

Not applicable.

Revenue	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Public charges for services	17,811	6,099	0	0	0
Miscellaneous	7,713	512	0	0	0
Total Revenue	25,524	6,611	0	0	0

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	30,739	25,596	0	0	0
Capital Outlay	469	0	0	0	0
Total Expenditures	31,208	25,596	0	0	0

Account Number	E.H.MAYWOOD PARK FUND 806	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Public charges for services						
447421	Student fees	8,913	6,099	0	0	0	0
447446	Environmental programs	8,898	0	0	0	0	0
Total Public charges for services		17,811	6,099	0	0	0	0
	Miscellaneous						
461101	Interest	141	0	0	0	0	0
467101	Contribution	7,572	512	0	0	0	0
Total Miscellaneous		7,713	512	0	0	0	0
Total Revenues		25,524	6,611	0	0	0	0
	Expenditures						
	Non-Personal Services						
521800	Program services	24,604	5,351	0	0	0	0
521900	Contracted services	132	997	0	0	0	0
524110	Building exterior maintenance	114	147	0	0	0	0
525135	Internet	120	150	0	0	0	0
530100	Office supplies	4,966	3,047	0	0	0	0
530202	Community relations	100	0	0	0	0	0
530210	Operating supplies	703	213	0	0	0	0
590100	Contributions	0	15,691	0	0	0	0
Total Non-Personal Services		30,739	25,596	0	0	0	0
	Capital Outlay						
642200	IT equipment	469	0	0	0	0	0
		469	0	0	0	0	0
Total Expenditures		31,208	25,596	0	0	0	0
Excess of revenues and other sources over expenditures and other uses		-5,684	-18,985	0	0	0	0
Fund Balance - Beginning Year		**24,669**	**18,985**	**0**	**0**	**0**	**0**
Fund Balance - Ending Year		**18,985**	**0**	**0**	**0**	**0**	**0**
	Ending Fund Balance consists of:						
	Unassigned	18,985	0	0	0	0	0

NOTES

DEBT SERVICE FUNDS
BUDGET SUMMARY

	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Revenue						
Property tax levy	2,886,889	2,886,889	2,886,889	2,886,889	2,886,889	2,886,889
Taxes other than property tax levy	3,027,409	3,261,326	3,578,455	3,302,794	3,145,254	3,145,254
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	43,697	40,597	533,141	524,297	521,297	521,297
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	790,307	638,197	28,000	35,758	36,498	36,498
Interfund Transfers	1,608,347	2,195,894	1,338,973	2,332,827	1,248,167	1,248,167
Other Revenue Sources	0	0	0	0	0	0
Total Revenue	8,356,649	9,022,903	8,365,458	9,082,565	7,838,105	7,838,105
Expenditures						
General Government	300	300	49,252	47,549	47,699	47,699
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	0	0	0	0	0	0
Conservation and Development	715,035	660,915	801,693	741,572	741,572	0
Transfers and other expenses	7,491,564	9,057,496	6,945,562	7,623,991	6,935,609	7,677,181
Total Expenditures	8,206,899	9,718,711	7,796,507	8,413,112	7,724,880	7,724,880
Excess of revenues over (under) expenditures	149,750	-695,808	568,951	669,453	113,225	113,225
Fund Balance, January 1	**7,579,122**	**7,728,872**	**7,033,064**	**7,033,064**	**7,702,517**	**7,702,517**
Fund Balance, December 31	**7,728,872**	**7,033,064**	**7,602,015**	**7,702,517**	**7,815,742**	**7,815,742**

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. It is the City's mission to manage debt in order to allow for necessary purposes of capital equipment and capital improvement projects.

Fund Description

The Debt Service Fund serves to administer debt service for all projects approved within the Capital Improvements Program. City capital needs not financed by the annual property tax levy or user fees are included in the Debt Service Fund. This fund is managed by the Finance Department.

2017 Budget Highlights

The Executive Budget includes the following change:

- Transfer of $310,134 from the Special Assessment Fund, a reduction of $34,890 from 2016.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Property Tax Levy	2,886,889	2,886,889	2,886,889	2,886,889	2,886,889
Long Term Debt	0	3,685,000	0	0	0
Miscellaneous	594,623	650,435	507,544	507,544	507,965
Interfund Transfers	1,122,510	1,247,964	1,028,240	1,053,029	1,047,134
Total Revenue	4,604,022	8,470,288	4,422,673	4,447,462	4,441,988

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	300	90,660	0	0	0
Principal	3,300,685	6,880,734	3,370,279	3,235,279	3,438,666
Interest	1,061,732	951,218	812,394	812,394	763,322
Interfund Transfers	1,030,164	200,000	240,000	968,915	350,000
Total Expenditures	5,392,881	8,122,612	4,422,673	5,016,588	4,551,988

Areas of Emphasis: Ensure fiscal stability.

Goal: To comply with the Wisconsin Statute 67.03 limit and City policy regarding debt service.

Objective:
1. To maintain outstanding debt at or below 60 percent of the state statutory limit – 5 percent of property base.
2. To maintain or improve rating, and if necessary make presentation to rating service.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Source					
Outstanding GO Debt at year end	$34,965,437	$33,075,255	$34,834,532	$34,834,532	$36,084,581
Percent of Statutory Debt Capacity	28.25%	27.48%	28.48%	28.48%	29.50%
Equivalent Tax Rate of Needed Tax Levy	$1.18	$1.17	$1.26	$1.26	$1.24
Effectiveness					
Moody's Investors Service Rating	Aa2	Aa2	Aa2	Aa2	Aa2

Account Number	GENERAL OBLIGATION DEBT FUND 301	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Property tax levy	2,886,889	2,886,889	2,886,889	2,886,889	2,886,889	2,886,889
Total Taxes		2,886,889	2,886,889	2,886,889	2,886,889	2,886,889	2,886,889
	Miscellaneous						
461101	Interest earnings	28,499	77,245	15,000	15,000	15,000	15,000
467116	Community contributions	75,000	0	0	0	0	0
467121	Unfunded pension liability	491,124	492,544	492,544	492,544	492,965	492,965
469999	Other miscellaneous revenue	0	80,646	0	0	0	0
Total Miscellaneous		594,623	650,435	507,544	507,544	507,965	507,965
	Long-term debt issued						
493501	Revenue bond anticipation	0	3,685,000	0	0	0	0
Total Long-term debt issued		0	3,685,000	0	0	0	0
	Interfund transfers						
492260	Interfund transfer-Tourism Fund	683,307	708,005	683,216	708,005	737,000	737,000
492285	Interfund transfer-Special Assessment	439,203	448,368	345,024	345,024	310,134	310,134
492303	Interfund transfer-TID II Debt Fund	0	67,341	0	0	0	0
492470	Interfund transfer-470 Capital	0	24,250	0	0	0	0
Total Interfund transfers		1,122,510	1,247,964	1,028,240	1,053,029	1,047,134	1,047,134
Total Revenues		4,604,022	8,470,288	4,422,673	4,447,462	4,441,988	4,441,988
	Expenditures						
	Non-Personal Services						
521150	Consulting services	0	31,000	0	0	0	0
521900	Contracted services	300	150	0	0	0	0
540117	Issuance expense	0	59,510	0	0	0	0
Total Non-Personal Services		300	90,660	0	0	0	0
	Principal						
711763	Convention center debt	660,000	3,040,000	780,000	780,000	795,000	795,000
711797	GO promissory note 2008	350,000	1,375,000	0	0	0	0
711798	GO corporate bond 2007	100,000	100,000	275,000	275,000	300,000	300,000
712934	Promissory note 2006	500,000	500,000	0	0	0	0
712935	Promissory note 2007	300,000	600,000	0	0	0	0
712936	Promissory note 2011	135,000	135,000	135,000	0	0	0
712937	GO promissory note 2012	440,000	450,000	450,000	450,000	460,000	460,000
713909	Rescue vehicle	42,013	44,075	46,240	46,240	48,510	48,510
713910	GO bond 2010	195,000	200,000	205,000	205,000	210,000	210,000

Account Number	GENERAL OBLIGATION DEBT FUND 301	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
713911	Fire truck	0	61,428	63,265	63,265	65,156	65,156
713939	GO promissory note 2015	0	0	1,100,000	1,100,000	785,000	785,000
713940	GO promissory note 2016	0	0	0	0	475,000	475,000
713972	State trust fund loan 2005	62,928	65,445	0	0	0	0
713973	State trust fund loan 2006	23,832	24,786	25,774	25,774	0	0
713976	Unfunded pension liability	270,000	280,000	290,000	290,000	300,000	300,000
713977	State trust fund loan 2010	211,912	0	0	0	0	0
719031	Prom note 2003 tax exempt	10,000	5,000	0	0	0	0
Total Principal		3,300,685	6,880,734	3,370,279	3,235,279	3,438,666	3,438,666
	Interest						
721763	Convention center debt	209,630	172,670	33,047	33,047	17,950	17,950
721797	GO promissory note 2008	57,788	46,412	0	0	0	0
722916	GO corporate bond 2007	362,187	357,688	353,188	353,188	340,813	340,813
722934	Promissory note 2006	38,250	9,625	0	0	0	0
722935	Promissory note 2007	34,950	22,950	0	0	0	0
722936	Promissory note 2011	6,075	4,387	2,362	2,362	0	0
722937	GO promissory note 2012	75,088	68,962	62,213	62,213	54,238	54,238
722938	GO promissory note 2014	0	0	0	0	0	0
722939	GO promissory note 2015	0	0	100,717	100,717	63,625	63,625
722940	GO promissory note 2016	0	0	0	0	47,375	47,375
723909	Rescue vehicle	16,750	14,687	12,523	12,523	10,252	10,252
723910	GO bond 2010	32,789	29,300	37,447	37,447	30,698	30,698
723911	Fire truck	0	14,069	12,233	12,233	10,341	10,341
723972	State trust fund loan 2005	5,135	2,618	0	0	0	0
723973	State trust fund loan 2006	2,976	2,022	1,034	1,034	0	0
723976	Unfunded pension liability	212,577	205,758	197,630	197,630	188,030	188,030
723977	State trust fund loan 2010	7,417	0	0	0	0	0
729031	Prom note 2003 tax exempt	120	70	0	0	0	0
Total Interest		1,061,732	951,218	812,394	812,394	763,322	763,322
	Interfund Transfers						
811290	Interfund transfer-Harbor Marina Fund	0	0	0	0	350,000	350,000
811314	Interfund transfer-Convention Center	1,030,164	200,000	240,000	968,915	0	0
Total Interfund Transfers		1,030,164	200,000	240,000	968,915	350,000	350,000
Total Expenditures		5,392,881	8,122,612	4,422,673	5,016,588	4,551,988	4,551,988

Account Number	GENERAL OBLIGATION DEBT FUND 301	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Excess of revenues and other sources over expenditures and other uses	-788,859	347,676	0	-569,126	-110,000	-110,000
	Fund Balance - Beginning Year	**5,845,999**	**5,057,140**	**5,404,816**	**5,404,816**	**4,835,690**	**4,835,690**
	Fund Balance - Ending Year	**5,057,140**	**5,404,816**	**5,404,816**	**4,835,690**	**4,725,690**	**4,725,690**
	Ending Fund Balance consists of:						
	Interfund receivables	3,026,764	2,811,581	2,811,581	2,811,581	3,161,581	3,161,581
	Restricted	2,030,376	2,593,235	2,593,235	2,024,109	1,564,109	1,564,109
		5,057,140	5,404,816	5,404,816	4,835,690	4,725,690	4,725,690

COMPUTATION OF LEGAL DEBT MARGIN
AS OF DECEMBER 31, 2016

Equalized Value of Real and Personal Property			$2,446,193,900
Real Property	$2,348,933,000		
Personal Property	$ 97,260,900		
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)			$122,309,695
Amount of Debt Applicable to Debt Limitation:			
Total General Obligation Bonds, Notes Oustanding December 31, 2016		$34,819,531	
Less: Amounts available for financing		$10,364,975	
Net outstanding general obligation debt			$24,454,556
Remaining Legal Debt Margin			$97,855,139
Percent of Legal Debt Used			19.99%
Percent of Legal Debt Available			80.01%

DEBT SERVICE FUNDS

Debt service funds account for the accumulation of resources for, and the payment of, general long term debt principal, interest, and related costs.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2016A

The proceeds of the $3,000,000 note funded the 2016 Capital Improvement Program including the acquisition of motor vehicles, fire department equipment, sirens and controllers, city hall consultants, bridge and street improvements, and transit rolling stock.

GENERAL OBLIGATION PROMISSORY NOTES, 2015

The proceeds of the $6,685,000 note funded the 2015 Capital Improvement Program in the amount of $3,000,000 including acquisition of mobile radio equipment, technology upgrades in the Fire Department, sirens and controllers, acquisition of motor vehicles, street improvement and storm sewer beach outfalls; refunded $300,000 of the General Obligation Promissory Notes, Series 2007A dated April 15, 2007 Capital Improvement Program; refunding $975,000 of the General Obligation Promissory Notes, dated May 15, 2008 Capital improvement Program; and refunding $2,375,000 of the General Obligation Taxable Bonds, Series 2006E for the convention center.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2012A

The proceeds of the $4,795,000 note funded the 2012 and 2013 Capital Improvement Program including street improvements, Eighth Street bridge controls, sidewalks, storm sewers, transit rolling stock, dispatch hardware and Eisner Ave reconstruction.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2011A

The proceeds of the $670,000 note funded park shelters at Cleveland and Veterans Park.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2010A

The proceeds of the $2,045,000 note funded the 2010 Capital improvements Program including building improvements at city hall and the municipal service building, sidewalks, mini-storm sewers and street improvement projects.

GENERAL OBLIGATION TAXABLE BONDS, SERIES 2010B

The proceeds of the $5,790,000 bond refinanced State Trust Fund Loans, 2008 which financing the unfunded pension liability.

GENERAL OBLIGATION CORPORATE BONDS, SERIES 2007B

The proceeds of the $8,000,000 bond financed the construction of the police facility.

GENERAL OBLIGATION DEBT SERVICE FUND

Revenues and Expenditures

	Revenues			Expenditures		
Issue	Property Taxes	Other Sources	Total	2017 Principal Payment	2017 Interest Payment	Total
G.O. Corporate Bonds - 2007B	$640,813	$0	$640,813	$300,000	$340,813	$640,813
G.O. Promissory Notes - 2010A	240,698	0	240,698	210,000	30,698	240,698
G.O. Refunding Bonds - 2010B	0	488,030	488,030	300,000	188,030	488,030
G.O. Promissory Notes - 2012A	424,169	90,069	514,238	460,000	54,238	514,238
G.O. Promissory Notes - 2015	848,625	0	848,625	785,000	63,625	848,625
G.O. Promissory Notes - 2016	522,375	0	522,375	475,000	47,375	522,375
G.O. Refunding Bonds - 2015	75,950	737,000	812,950	795,000	17,950	812,950
Lease - Rescue Vehicle	58,762	0	58,762	48,510	10,252	58,762
Lease - Fire Truck	75,497	0	75,497	65,156	10,341	75,497
	$2,886,889	$1,315,099	$4,201,988	$3,438,666	$763,322	$4,201,988

CITY OF SHEBOYGAN, WISCONSIN
GENERAL OBLIGATION DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2016

Year	Total Principal	Total Interest	Total Debt	Revenue From Other Sources	Tax Levy
2017	$3,438,666	$763,322	$4,201,988	1,315,099	$2,886,889
2018	3,027,996	688,851	3,716,847	829,958	2,886,889
2019	2,402,502	609,413	3,011,915	125,026	2,886,889
2020	2,537,189	528,375	3,065,564	178,675	2,886,889
2021	2,358,305	443,373	2,801,678	0	2,801,678
2022	2,335,000	364,357	2,699,357	0	2,699,357
2023	1,945,000	289,984	2,234,984	0	2,234,984
2024	1,930,000	217,741	2,147,741	0	2,147,741
2025	1,615,000	144,744	1,759,744	0	1,759,744
2026	1,265,000	76,641	1,341,641	0	1,341,641
2027	490,000	12,863	502,863	0	502,863
	$23,344,658	$4,139,664	$27,484,322	$2,448,758	$25,035,564

Note: Includes Bonds and Notes repaid through the General Obligation Debt Service Fund

DEBT SERVICE REQUIREMENTS
OF OUTSTANDING G.O. BONDS AND NOTES

Year Due	$8,000,000 G.O. Corp. Bonds Series B - 9/01/07 Principal (10/01)	Interest	$2,045,000 (BAB) G.O. Prom. Notes Series 2010A - 06/23/10 Principal (04/01)	Interest	($5,790,000 City Portion) $8,325,000 Taxable G.O. Bonds Series 2010B - 06/23/10 Principal (04/01)	Interest
2017	$300,000	$340,813	$210,000	$30,698	$300,000	$188,030
2018	500,000	327,313	220,000	22,898	310,000	176,890
2019	675,000	302,313	225,000	14,216	325,000	164,338
2020	775,000	268,563	230,000	4,830	340,000	150,450
2021	775,000	229,813			360,000	135,305
2022	800,000	193,000			375,000	118,713
2023	800,000	155,000			395,000	100,759
2024	800,000	117,000			415,000	81,516
2025	800,000	78,000			440,000	60,556
2026	800,000	39,000			465,000	37,641
2027					490,000	12,863
	$7,025,000	$2,050,815	$885,000	$72,642	$4,215,000	$1,227,061

Year Due	$4,745,000 G.O. Prom. Notes Series 2012A - 05/10/12 Principal (04/01)	Interest	$4,310,000 G.O. Prom. Notes - 08/04/15 Principal (10/01)	Interest	($3,000,000 City Portion) $3,400,000 G.O. Prom. Notes, Series 2016A - 04/20/16 Principal (10/01)	Interest
2017	$460,000	$54,238	$785,000	$63,625	$475,000	$47,375
2018	470,000	44,937	310,000	47,925	300,000	42,625
2019	480,000	35,438	325,000	41,725	250,000	39,625
2020	490,000	25,737	325,000	35,225	250,000	36,500
2021	500,000	15,838	350,000	28,725	300,000	31,500
2022	510,000	5,419	350,000	21,725	300,000	25,500
2023			375,000	14,725	375,000	19,500
2024			340,000	7,225	375,000	12,000
2025					375,000	6,188
	$2,910,000	$181,607	$3,160,000	$260,900	$3,000,000	$260,813

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. It is the City's mission to manage debt in order to allow for repayment of outstanding debt of the Convention Center Debt.

Fund Description

The Convention Center Debt Service fund was established to account for the tourism receipts generated by the resort on the South Pier in relation to the debt service associated with the construction of the conference center. The original developer agreement included a guarantee for any shortfalls in room tax receipts.

2017 Budget Highlights

The Executive Budget includes the following change:

- An advance to the General Obligation Debt Service Fund was repaid in 2016.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Miscellaneous revenue	4,573	2,021,444	0	0	0
Inter-fund transfer	0	200,000	0	968,915	0
Total Revenue	4,573	2,221,444	0	968,915	0

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Inter-fund transfer	1,168,916	0	0	0	0
Total Expenditures	1,168,916	0	0	0	0

Account Number	CONVENTION CENTER DEBT FUND 314	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Miscellaneous						
461101	Interest earnings	4,573	21,444	0	0	0	0
	Prior year adjustment	0	2,000,000	0	0	0	0
Total Miscellaneous		4,573	2,021,444	0	0	0	0
	Interfund transfer						
492301	Interfund transfer-Debt Service	0	200,000	0	968,915	0	0
Total Interfund transfer		0	200,000	0	968,915	0	0
Total Revenues		4,573	2,221,444	0	968,915	0	0
	Expenditures						
	Interfund Transfers						
811473	Interfund expense-Capital	1,168,916	0	0	0	0	0
Total Interfund Transfers		1,168,916	0	0	0	0	0
Total Expenditures		1,168,916	0	0	0	0	0
Excess of revenues and other sources over expenditures and other uses		-1,164,343	2,221,444	0	968,915	0	0
Fund Balance - Beginning Year		**629,407**	**-534,936**	**1,686,508**	**1,686,508**	**2,655,423**	**2,655,423**
Fund Balance - Ending Year		**-534,936**	**1,686,508**	**1,686,508**	**2,655,423**	**2,655,423**	**2,655,423**
	Ending Fund Balance consists of:						
	Interfund receivables	1,168,915	968,915	968,915	0	0	0
	Restricted	-1,703,851	717,593	717,593	2,655,423	2,655,423	2,655,423
		-534,936	1,686,508	1,686,508	2,655,423	2,655,423	2,655,423

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. It is the City's mission to manage debt in order to allow for repayment of outstanding debt of the Tax Increment District prior to the district closing in 2018.

Fund Description

The TID 5 Debt Service Fund serves to administer debt service for all projects approved within the project plan for Paper Box. The district includes a local industry. The district was created in 1991. The 1991 base value of the TID was $1,279,300 and was adjusted in 1993 to a base value of $1,050,600. The district received an advance from the General Fund.

2017 Budget Highlights

There are no notable changes in 2017.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Increment	3,391	1,922	1,922	1,556	1,556
Intergovernmental revenue	1,378	1,892	1,378	1,892	1,892
Miscellaneous revenue	21	31	0	0	0
Interfund transfer – TID 11	27,974	0	0	0	0
Total Revenue	32,764	3,845	3,300	3,448	3,448

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	150	2,650	150	150	150
Interest	228	277	0	0	0
Interfund transfer-General Fund	0	0	0	3,298	3,298
Total Expenditures	378	2,927	150	3,448	3,448

Areas of Emphasis: To promote quality and sustainable economic and community development.

Goal: To encourage development in the Paper Box area.

Objective: 1. To increase the tax base by encouraging commercial development.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
District Current Value	$1,069,800	$1,120,000	$1,106,600	$1,106,600	$1,069,800
Increment	$0	$69,400	$56,000	$56,000	$19,200

Areas of Emphasis: Ensure fiscal stability

Goal: To repay outstanding debt prior to the district closing in 2018.

Objective: 1. To repay outstanding debt as scheduled.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Resource					
Outstanding TID 5 Debt at year end					
Advance	$21,284	$21,561	$18,263	$18,263	$14,965

Account Number	TID 5 DEBT SERVICE FUND 305	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Increment	3,391	1,922	1,922	1,556	1,556	1,556
Total Taxes		3,391	1,922	1,922	1,556	1,556	1,556
	Intergovernmental Revenue						
435201	State aid-exempt property	1,378	1,892	1,378	1,892	1,892	1,892
Total Intergovernmental Revenue		1,378	1,892	1,378	1,892	1,892	1,892
	Miscellaneous						
461101	Interest on investment	21	31	0	0	0	0
Total Miscellaneous		21	31	0	0	0	0
	Interfund transfer						
492101	Interfund transfer-General Fund	27,974	0		0	0	0
Total Interfund transfer		27,974	0	0	0	0	0
Total Revenues		32,764	3,845	3,300	3,448	3,448	3,448
	Expenditures						
	Non-Personal Services						
521500	Administrative services	150	2,650	150	150	150	150
Total Non-Personal Services		150	2,650	150	150	150	150
	Interest						
726101	Interest on advances	228	277	0	0	0	0
Total Interest		228	277	0	0	0	0
	Interfund Transfers						
811101	Interfund transfer-General Fund	0	0	0	3,298	3,298	3,298
Total Interfund Transfers		0	0	0	3,298	3,298	3,298
Total Expenditures		378	2,927	150	3,448	3,448	3,448
Excess of revenues and other sources over expenditures and other uses		32,386	918	3,150	0	0	0
Fund Balance - Beginning Year		**-52,729**	**-20,343**	**-19,425**	**-19,425**	**-19,425**	**-19,425**
Fund Balance - Ending Year		**-20,343**	**-19,425**	**-16,275**	**-19,425**	**-19,425**	**-19,425**
	Ending Fund Balance consists of:						
	Restricted	20,343	-19,425	-16,275	-19,425	-19,425	-19,425

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs for Tax Increment District No. 6. It is the City's mission to manage debt in order to allow for repayment of outstanding debt of the District prior to the district mandatory closing date in 2023.

Fund Description

The Debt Service Fund serves to administer debt service for all projects approved within the TID 6, which was established for the revitalization of the Harbor Centre area resulting in significant economic and development benefits to the community. The district was created in 1992 and amended in 1994, 2001 and 2015. The 1992 base value of the District was $20,092,900. The District receives revenue from TID 11.

2017 Budget Highlights

The Executive Budget includes the following change:

- Transfer of $115,499 from the TID 11, a reduction of $199,492 from 2016.
- Decrease of $284,550 in G.O. Refunding bond 2006-Tax, due to 2016 refinancing.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Increment	988,746	1,218,044	993,034	993,034	993,034
In lieu of tax	282,969	284,497	231,450	240,000	240,000
Intergovernmental	5,365	4,224	5,365	4,224	4,224
Miscellaneous	11,043	29,467	7,500	19,258	19,998
Interfund Transfers	647,828	313,900	310,733	310,773	115,499
Total Revenue	1,935,951	1,850,132	1,548,082	1,567,249	1,372,755

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	2,975	2,749	150	150	150
Principal	1,319,951	1,344,951	1,169,951	1,169,951	1,254,951
Interest	516,347	457,347	397,148	397,148	117,654
Total Expenditures	1,839,273	1,805,047	1,567,249	1,567,249	1,372,755

Areas of Emphasis: To promote quality and sustainable economic and community development.

Goal: To encourage development in the Harbor Centre area.

Objective: 1. To increase the tax base by encouraging commercial development.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Resource					
District Current Value	$55,314,200	$64,064,400	$55,833,800	$55,833,800	$64,457,100
Increment	$35,221,300	43,971,500	$35,740,900	$35,740,900	$44,878,100

Areas of Emphasis: Ensure fiscal stability

Goal: To repay outstanding debt prior to the district closing in 2023.

Objective: 1. To repay outstanding debt as scheduled.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Resource					
Outstanding TID 6 Debt at year end					
Land Recycling Loan 2002	$641,002	$560,873	$480,744	$480,744	$400,615
Land Recycling Loan 2004	$358,400	$318,578	$278,756	$278,756	$238,934
GO Prom Note 2016B	$0	$0	$4,240,000	$4,240,000	$3,475,00
GO Refunding Bond 2016C	$0	$0	$2,300,000	$2,300,000	$1,930,000

Account Number	TID 6 DEBT SERVICE FUND 304	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Increment	988,746	1,218,044	993,034	993,034	993,034	993,034
419150	South pier in lieu of tax	282,969	284,497	231,450	240,000	240,000	240,000
Total Taxes		1,271,715	1,502,541	1,224,484	1,233,034	1,233,034	1,233,034
	Intergovernmental Revenue						
435201	State aid-exempt property	5,365	4,224	5,365	4,224	4,224	4,224
Total Intergovernmental Revenue		5,365	4,224	5,365	4,224	4,224	4,224
	Miscellaneous						
461101	Interest on investment	7,662	25,209	7,500	15,000	15,000	15,000
469999	Miscellaneous income	3,381	4,258	0	4,258	4,998	4,998
Total Miscellaneous		11,043	29,467	7,500	19,258	19,998	19,998
	Interfund transfer						
492311	Interfund transfer - TID 11	647,828	313,900	310,733	310,733	115,499	115,499
Total Interfund transfer		647,828	313,900	310,733	310,733	115,499	115,499
Total Revenues		1,935,951	1,850,132	1,548,082	1,567,249	1,372,755	1,372,755
	Expenditures						
	Non-Personal Services						
521500	Administrative services	2,975	2,749	150	150	150	150
Total Non-Personal Services		2,975	2,749	150	150	150	150
	Principal						
711766	G.O.refunding bond 2006-T/E	325,000	300,000	350,000	350,000	370,000	370,000
711767	G.O.refunding bond 2006-TAX	650,000	700,000	700,000	700,000	0	0
712934	Promissory note 2006	225,000	225,000	0	0	0	0
722940	Promissory note 2016	0	0	0	0	765,000	765,000
713875	DNR seawall loan	39,822	39,822	39,822	39,822	39,822	39,822
719980	DNR seawall loan	80,129	80,129	80,129	80,129	80,129	80,129
Total Principal		1,319,951	1,344,951	1,169,951	1,169,951	1,254,951	1,254,951
	Interest						
721766	G.O.refunding bond 2006-T/E	132,600	119,600	107,600	107,600	33,605	33,605
721767	G.O.refunding bond 2006-TAX	360,150	323,750	284,550	284,550	0	0
722934	Promissory note 2006	18,000	9,000	0	0	0	0
722940	Promissory note 2016	0	0	0	0	79,051	79,051
723875	DNR seawall loan	5,597	4,997	4,998	4,998	4,998	4,998
Total Interest		516,347	457,347	397,148	397,148	117,654	117,654
Total Expenditures		1,839,273	1,805,047	1,567,249	1,567,249	1,372,755	1,372,755

Account Number	TID 6 DEBT SERVICE FUND 304	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Excess of revenues and other sources over expenditures and other uses	96,678	45,085	-19,167	0	0	0
	Fund Balance - Beginning Year	**1,144,549**	**1,241,227**	**1,286,312**	**1,286,312**	**1,286,312**	**1,286,312**
	Fund Balance - Ending Year	**1,241,227**	**1,286,312**	**1,267,145**	**1,286,312**	**1,286,312**	**1,286,312**
	Ending Fund Balance consists of:						
	Restricted	1,241,227	1,286,312	1,267,145	1,286,312	1,286,312	1,286,312

TID NO. 6 DEBT SERVICE

Debt service funds account for the accumulation of resources for, and the payment of, general long term debt principal, interest, and related costs.

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016C

The proceeds of the $2,320,000 bond refinanced General Obligation Refunding Bonds, Series 2006C which refinanced General Obligation Corporate Purposes Bonds dated October 1, 1994; General Obligation Bond Anticipation Notes, Series 2003A and General Obligation Bond Anticipation Notes, Series 2003B.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2016B

The proceeds of the $4,240,000 bond refinanced General Obligation Refunding Bonds, Series 2006E which financed General Obligation Taxable Bond Anticipation Notes, Series 2003C.

LAND RECYCLING LOAN, 2004

The proceeds of the $756,625 Land Recycling Loan financed land remediation.

LAND RECYCLING LOAN, 2002

The proceeds of the $1,982,324 Land Recycling Loan financed land remediation.

TAX INCREMENTAL DISTRICT 6
DEBT SERVICE REQUIREMENTS
OF OUTSTANDING G.O. BONDS AND NOTES

Year Due	$1,982,324 Land Recycling Loan - 12//23/02* Principal (05/01)	$756,625 Land Recycling Loan – 04/14/04* Principal (05/01)
2017	$80,129	$39,822
2018	80,129	39,823
2019	80,129	39,822
2020	80,129	39,823
2021	80,129	39,822
2022	80,129	39,822
2023		39,822
	$480,774	$278,756

Year Due	($4,240,000 TID No. 6 Portion) $7,525,000 Tax G.O. Promissory Notes, Series 2016B - 04/20/16		($2,300,000 TID No. 6 Portion) $2,720,000 G.O. Refunding Bonds, Series 2016C - 08/25/16	
	Principal (10/01)	Interest	Principal (10/01)	Interest
2017	$765,000	$79,051	$370,000	$33,605
2018	755,000	46,972	390,000	26,850
2019	725,000	39,423	400,000	22,950
2020	700,000	31,085	390,000	18,950
2021	670,000	21,635	380,000	13,100
2022	625,000	11,250	370,000	7,400
2023				
	$4,240,000	$229,416	$2,300,000	$122,855

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. It is the City's mission to manage debt in order to allow for repayment of outstanding debt of the Tax Increment District prior to the district closing in 2021.

Fund Description

The TID 7 Debt Service Fund serves to administer debt service for all projects approved within the project plan for Nemschoff. The district includes a local industry. The district was created in 1994 with a base value of $3,113,100. The district received an advance from the Industrial Park Fund. The district was closed in 2016.

2017 Budget Highlights

Not applicable.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Increment	142,428	131,977	131,977	148,673	0
Intergovernmental revenue	4,986	3,421	4,986	3,421	0
Miscellaneous revenue	1,131	1,592	1,000	0	0
Total Revenue	148,545	136,990	137,963	152,094	0

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	150	775	150	132,846	0
Principal	100,000	0	0	0	0
Interest	6,121	1,401	0	0	0
Interfund Transfer	0	0	0	56,900	0
Total Expenditures	106,271	2,176	150	189,746	0

Areas of Emphasis: To promote quality and sustainable economic and community development.

Goal: To encourage development in the Nemschoff area.

Objective: 1. To increase the tax base by encouraging commercial development.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
District Current Value	$8,186,700	$7,877,500	$8,464,100	$8,464,100	$0
Increment	$5,073,600	$4,764,400	$5,351,000	$5,351,000	$0

Areas of Emphasis: Ensure fiscal stability

Goal: To repay outstanding debt prior to the district closing in 2021.

Objective: 1. To repay outstanding debt as scheduled.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Resource					
Outstanding TID 7 Debt at year-end Advance	$107,758	0	0	0	0

Account Number	TID 7 DEBT SERVICE FUND 307	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Increment	142,428	131,977	131,977	148,673	0	0
Total Taxes		142,428	131,977	131,977	148,673	0	0
	Intergovernmental Revenue						
435201	State aid-exempt property	4,986	3,421	4,986	3,421	0	0
Total Intergovernmental Revenue		4,986	3,421	4,986	3,421	0	0
	Miscellaneous						
461101	Interest on investment	1,131	1,592	1,000	0	0	0
Total Miscellaneous		1,131	1,592	1,000	0	0	0
Total Revenues		148,545	136,990	137,963	152,094	0	0
	Expenditures						
	Non-Personal Services						
521500	Administrative services	150	775	150	0	0	0
590100	Contributions	0	0	0	132,846	0	0
Total Non-Personal Services		150	775	150	132,846	0	0
	Principal						
712934	Promissory note 2006	100,000	0		0	0	0
Total Principal		100,000	0	0	0	0	0
	Interest						
721768	Promissory note 2006	4,000	0		0	0	0
726101	Interest on advances	2,121	1,401		0	0	0
Total Interest		6,121	1,401	0	0	0	0
	Interfund Transfers						
811407	Interfund transfer-Industrial Park	0	0	0	0	0	0
811101	Interfund transfer-General Fund	0	0	0	56,900	0	0
Total Interfund Transfers		0	0	0	56,900	0	0
Total Expenditures		106,271	2,176	150	189,746	0	0
Excess of revenues and other sources over expenditures and other uses		42,274	134,814	137,813	-37,652	0	0
Fund Balance - Beginning Year		**-139,436**	**-97,162**	**37,652**	**37,652**	**0**	**0**
Fund Balance - Ending Year		**-97,162**	**37,652**	**175,465**	**0**	**0**	**0**
	Ending Fund Balance consists of:						
	Restricted	-97,162	37,652	175,464	0	0	0

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs for TID 10. It is the City's mission to manage debt in order to allow for repayment of outstanding debt of the District prior to the district mandatory closing date in 2024.

Fund Description

The TID 10 Debt Service Fund serves to administer debt service for all projects approved within the Tax Increment District No. 10, which was established for the revitalization of Water Street Neighborhood Redevelopment area resulting in riverfront residential development. The district was created in 1997 and amended in 2000. The 1997 base value of the District was $3,250,600.

2017 Budget Highlights

The Executive Budget includes the following change:

- Decrease of $137,813 in Interfund Transfer – Industrial Park for planned 2016 payment of an advance.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Taxes	250,148	266,096	266,096	272,388	259,209
Intergovernmental	904	546	904	546	546
Miscellaneous	2,576	5,792	1,500	1,500	1,500
Interfund Transfers	1,240,756	0	0	0	0
Total Revenue	1,494,384	272,434	268,500	274,434	261,255

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	150	775	150	150	150
Principal	35,000	35,000	35,000	35,000	40,000
Interest	19,972	23,076	3,446	22,079	20,853
Interfund Transfers	210,592	0	137,813	0	0
Total Expenditures	265,714	58,851	176,409	57,229	61,003

Areas of Emphasis: To promote quality and sustainable economic and community development.

Goal: To encourage development in the Water Street area.

Objective: 1. To increase the tax base by encouraging commercial development.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
District Current Value	$12,161,400	$12,856,700	$13,054,300	$13,054,300	$12,892,300
Increment	$8,910,800	$9,606.100	$9,803,700	$9,803,700	$9,641,700

Areas of Emphasis: Ensure fiscal stability

Goal: To repay outstanding debt prior to the district closing in 2024.

Objective: 1. To repay outstanding debt as scheduled.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Resource					
Outstanding TID 10 Debt at year end					
GO Bonds Series 2010A	$150,000	$115,000	$80,000	$80,000	$40,000
Advance	$1,433,272	$1,233,924	$1,,096,111	$1,016,719	$816,467

Account Number	TID 10 DEBT SERVICE FUND 310	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Increment	250,148	266,096	266,096	272,388	259,209	259,209
Total Taxes		250,148	266,096	266,096	272,388	259,209	259,209
	Intergovernmental Revenue						
435201	State aid-exempt property	904	546	904	546	546	546
Total Intergovernmental Revenue		904	546	904	546	546	546
	Miscellaneous						
461101	Interest on investment	2,576	5,792	1,500	1,500	1,500	1,500
Total Miscellaneous		2,576	5,792	1,500	1,500	1,500	1,500
	Interfund transfer						
492301	Interfund transfer-Debt Service	1,240,756	0	0	0	0	0
Total Interfund transfer		1,240,756	0	0	0	0	0
Total Revenues		1,494,384	272,434	268,500	274,434	261,255	261,255
	Expenditures						
	Non-Personal Services						
521500	Administrative services	150	775	150	150	150	150
Total Non-Personal Services		150	775	150	150	150	150
	Principal						
713810	GO refunding principal	35,000	35,000	35,000	35,000	40,000	40,000
Total Principal		35,000	35,000	35,000	35,000	40,000	40,000
	Interest						
723810	GO refunding interest	5,309	4,443	3,446	3,446	2,220	2,220
726101	Interest on advances	14,663	18,633	0	18,633	18,633	18,633
Total Interest		19,972	23,076	3,446	22,079	20,853	20,853
	Interfund Transfers						
811407	Interfund Transfer-Industrial Park	210,592	0	137,813	0	0	0
Total Interfund Transfers		210,592	0	137,813	0	0	0
Total Expenditures		265,714	58,851	176,409	57,229	61,003	61,003
Excess of revenues and other sources over expenditures and other uses		1,228,670	213,583	92,091	217,205	200,252	200,252
Fund Balance - Beginning Year		**-2,429,954**	**-1,201,284**	**-987,701**	**-987,701**	**-770,496**	**-770,496**
Fund Balance - Ending Year		**-1,201,284**	**-987,701**	**-895,610**	**-770,496**	**-570,244**	**-570,244**

Account Number	TID 10 DEBT SERVICE FUND 310	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Ending Fund Balance consists of:						
	Restricted	-1,201,284	-987,701	-895,610	-770,496	-570,244	-570,244

TID 10 DEBT SERVICE

Debt service funds account for the accumulation of resources for, and the payment of, general long term debt principal, interest, and related costs.

GENERAL OBLIGATION TAXABLE BONDS, SERIES 2010B

The proceeds of the $5,790,000 bond refinanced State Trust Fund Loans from 2001 which financing acquiring land and environmental remediation on the Garton Company site.

($280,000 TID No. 10 Portion)

$8,325,000 Taxable

G.O. Bonds Series

2010B - 06/23/10

Year Due	Principal (04/01)	Interest
2017	$40,000	$2,220
2018	40,000	760
2019		
	$80,000	$2,980

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. It is the City's mission to manage debt in order to allow for repayment of outstanding debt of the Tax Increment District prior to the district closing in 2021.

Fund Description

The TID 11 Debt Service Fund serves to administer debt service for all projects approved within the project plan for Washington Square. The district includes a commercial structures and uses. The TID was created in 1999 amended in 2012 to share revenue. The 1999 base value of the TID was $3,386,200. The District shares revenue with TID 6 and TID 16.

2017 Budget Highlights

The Executive Budget includes the following change:

- Increase of $200,000 in Interfund Transfer-TID 16 Capital to pay for parking study and Halprin Fountain improvements.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Increment	453,022	583,964	583,964	494,882	494,882
Intergovernmental revenue	4,607	3,216	4,607	3,216	3,216
Miscellaneous revenue	16,031	32,302	0	0	0
Total Revenue	473,660	619,482	588,571	498,098	498,098

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	775	775	150	150	150
Principal	125,000	130,000	130,000	130,000	130,000
Interest	14,770	13,200	11,380	11,380	4,620
Inter-fund transfer	647,828	313,900	310,773	321,423	401,033
Total Expenditures	788,373	457,875	452,303	462,953	535,803

Areas of Emphasis: To promote quality and sustainable economic and community development.

Goal: To encourage development in the Washington Square area.

Objective: 1. To increase the tax base by encouraging commercial development.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
District Current Value	$19,523,800	$24,467,400	$21,197,800	$21,197,800	$24,981,100
Increment	$16,137,600	$21,081,200	$17,811,600	$17,811,600	$21,594,900

Areas of Emphasis: Ensure fiscal stability

Goal: To repay outstanding debt prior to the district closing in 2021.

Objective: 1. To repay outstanding debt as scheduled.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
Outstanding TID 10 Debt at year end					
GO Bonds Series 2010C	$675,000	$545,000	$420,000	0	0
GO Ref Bonds Series 2016C	0	0	0	$420,000	$290,000

Account Number	TID 11 DEBT SERVICE FUND 311	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Increment	453,022	583,964	583,964	494,882	494,882	494,882
Total Taxes		453,022	583,964	583,964	494,882	494,882	494,882
	Intergovernmental Revenue						
435201	State aid-exempt property	4,607	3,216	4,607	3,216	3,216	3,216
Total Intergovernmental Revenue		4,607	3,216	4,607	3,216	3,216	3,216
	Miscellaneous						
461101	Interest on investments	16,031	32,302	0	0	0	0
Total Miscellaneous		16,031	32,302	0	0	0	0
Total Revenues		473,660	619,482	588,571	498,098	498,098	498,098
	Expenditures						
	Non-Personal Services						
521500	Administrative services	775	775	150	150	150	150
Total Non-Personal Services		775	775	150	150	150	150
	Principal						
719012	2001 promissory note principal	125,000	130,000	130,000	130,000	130,000	130,000
Total Principal		125,000	130,000	130,000	130,000	130,000	130,000
	Interest						
722011	2001 promissory note interest	14,770	13,200	11,380	11,380	4,620	4,620
Total Interest		14,770	13,200	11,380	11,380	4,620	4,620
	Interfund Transfers						
811304	Interfund transfer- TID 6 Debt	647,828	313,900	310,773	310,773	115,499	115,499
811319	Interfund transfer-TID 16 Debt	0	0	0	150	85,534	85,534
811426	Interfund transfer-TID 16 Capital	0	0	0	10,500	200,000	200,000
Total Interfund Transfers		647,828	313,900	310,773	321,423	401,033	401,033
Total Expenditures		788,373	457,875	452,303	462,953	535,803	535,803
Excess of revenues and other sources over expenditures and other uses		-314,713	161,607	136,268	35,145	-37,705	-37,705
Fund Balance - Beginning Year		**2,143,819**	**1,829,106**	**1,990,713**	**1,990,713**	**2,025,858**	**2,025,858**
Fund Balance - Ending Year		**1,829,106**	**1,990,713**	**2,126,981**	**2,025,858**	**1,988,153**	**1,988,153**
	Ending Fund Balance consists of:						
	Restricted	1,829,106	1,990,713	2,126,981	2,025,858	1,988,153	1,988,153

TID 11 DEBT SERVICE

Debt service funds account for the accumulation of resources for, and the payment of, general long term debt principal, interest, and related costs.

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016C

The proceeds of the $420,000 bond refinanced General Obligation Refunding Bonds, Series 2010C which refinanced General Obligation Development Bonds, Series 2001B.

($420,000 TID No. 11 Portion)
$2,720,000 G.O.
Refunding Bonds, Series
2016C - 08/25/16

Year Due	Principal (10/01)	Interest
2017	$130,000	$4,620
2018	145,000	2,900
2019	145,000	1,450
	$420,000	$8,970

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. It is the City's mission to manage debt in order to allow for repayment of outstanding debt of the Tax Increment District prior to the district closing in 2027.

Fund Description

The TID 12 Debt Service Fund serves to administer debt service for all projects approved within the project plan to provide a development incentive to a private developer to construct a new major downtown office building. TID No 12 also includes the public-owned parking lot 14. The TID was created in 2000 with an amendment in 2008 to include a development incentive to Grand Stay Residential Suites. The base value was $3,658,900.

2017 Budget Highlights

The Executive Budget includes the following change:

- Decrease in Increment by $64,276 to be consistent with 2016 Estimated.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Increment	150,050	199,971	199,971	135,695	135,695
Intergovernmental revenue	4,023	4,598	4,023	4,598	4,598
Miscellaneous revenue	3,197	8,304	3,000	0	0
Total Revenue	157,270	212,873	206,994	140,293	140,293

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	775	1,775	150	150	150
Principal	150,000	145,000	155,000	155,000	155,000
Interest	19,098	15,453	11,170	11,170	6,134
Interfund transfer	0	0	2,528	2,528	0
Total Expenditures	169,873	162,228	168,848	168,848	161,284

Areas of Emphasis: To promote quality and sustainable economic and community development.

Goal: To encourage development in the downtown area.

Objective: 1. To increase the tax base by encouraging commercial development.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
District Current Value	$9,170,800	$11,044.700	$8,709,600	$8,709,600	$9,524,800
Increment	$5,345,100	$7,219.000	$4,883,900	$4,883,900	$5,699,100

Areas of Emphasis: Ensure fiscal stability

Goal: To repay outstanding debt prior to the district closing in 2027.

Objective: 1. To repay outstanding debt as scheduled.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
Outstanding TID 12 Debt at year end					
GO Bonds Series 2010B	$545,000	$400,000	$245,000	$245,000	$90,000

Account Number	TID 12 DEBT SERVICE FUND 312	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Increment	150,050	199,971	199,971	135,695	135,695	135,695
Total Taxes		150,050	199,971	199,971	135,695	135,695	135,695
	Intergovernmental Revenue						
435201	State aid-exempt property	4,023	4,598	4,023	4,598	4,598	4,598
Total Intergovernmental Revenue		4,023	4,598	4,023	4,598	4,598	4,598
	Miscellaneous						
461101	Interest on investment	3,197	8,304	3,000	0	0	0
Total Miscellaneous		3,197	8,304	3,000	0	0	0
Total Revenues		157,270	212,873	206,994	140,293	140,293	140,293
	Expenditures						
	Non-Personal Services						
521500	Administrative services	775	1,775	150	150	150	150
Total Non-Personal Services		775	1,775	150	150	150	150
	Principal						
713910	G O 2010 bond principal	150,000	145,000	155,000	155,000	155,000	155,000
Total Principal		150,000	145,000	155,000	155,000	155,000	155,000
	Interest						
723910	G O 2010 bond interest	19,098	15,453	11,170	11,170	6,134	6,134
Total Interest		19,098	15,453	11,170	11,170	6,134	6,134
	Interfund Transfers						
811422	Interfund transfer- TID 12 Capital	0	0	2,528	2,528	0	0
Total Interfund Transfers		0	0	2,528	2,528	0	0
Total Expenditures		169,873	162,228	168,848	168,848	161,284	161,284
Excess of revenues and other sources over expenditures and other uses		-12,603	50,645	38,146	-28,555	-20,991	-20,991
Fund Balance - Beginning Year		**513,495**	**500,892**	**551,537**	**551,537**	**522,982**	**522,982**
Fund Balance - Ending Year		**500,892**	**551,537**	**589,683**	**522,982**	**501,991**	**501,991**
	Ending Fund Balance consists of:						
	Restricted	500,892	551,537	589,683	522,982	501,991	501,991

TID 12 DEBT SERVICE

Debt service funds account for the accumulation of resources for, and the payment of, general long term debt principal, interest, and related costs.

GENERAL OBLIGATION TAXABLE BONDS, SERIES 2010B

The proceeds of the $5,790,000 bond refinanced State Trust Fund Loans from 2000 through 2008 which financing a loan to a developer as well as environmental remediation and removal of debris and utility lateral installation.

	($1,120,000 TID No. 12 Portion) $8,325,000 Taxable G.O. Bonds Series 2010B - 06/23/10	
Year Due	Principal (04/01)	Interest
2017	$155,000	$6,133
2018	90,000	1,710
	$245,000	$7,843

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. It is the City's mission to manage debt in order to allow for repayment of outstanding debt of the Tax Increment District prior to the district closing in 2032.

Fund Description

The TID 13 Debt Service Fund serves to administer debt service for all projects approved within the project plan to encompass the former Sheboygan Senior Community and the property where Landmark Square development is constructed. The TID was created in 2006 and has no amendments to date. The base value was $294,400.

2017 Budget Highlights

There are no notable changes for 2017.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Increment	251,299	316,569	316,569	298,044	298,044
Miscellaneous revenue	1,844	4,948	0	0	0
Total Revenue	253,143	321,517	316,569	298,044	298,044

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	223,319	290,687	316,569	298,044	298,044
Total Expenditures	223,319	290,687	316,569	298,044	298,044

Areas of Emphasis: To promote quality and sustainable economic and community development.

Goal: To encourage development in the Sheboygan Senior Community area.

Objective: 1. To increase the tax base by encouraging commercial development.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
District Current Value	$9,246,200	$11,722,600	$11,021,500	$11,021,500	$11,238,400
Increment	$8,951,800	$11,428,200	$10,727,100	$10,727,100	$10,944,000

Areas of Emphasis: Ensure fiscal stability

Goal: To repay outstanding debt prior to the district closing in 2032.

Objective: 1. To repay outstanding debt as scheduled.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
Outstanding TID 13 Debt at year end					
Development incentive	$1,002,158	$717,245	$449,005	$449,005	$180,765

Account Number	TID 13 DEBT SERVICE FUND 316	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Increment	251,299	316,569	316,569	298,044	298,044	298,044
Total Taxes		251,299	316,569	316,569	298,044	298,044	298,044
	Miscellaneous						
461101	Interest on investments	1,844	4,948	0	0	0	0
Total Miscellaneous		1,844	4,948	0	0	0	0
Total Revenues		253,143	321,517	316,569	298,044	298,044	298,044
	Expenditures						
	Non-Personal Services						
521500	Administrative services	2,150	775	31,657	29,804	29,804	29,804
530212	Development incentive	221,169	289,912	284,912	268,240	268,240	268,240
Total Non-Personal Services		223,319	290,687	316,569	298,044	298,044	298,044
Total Expenditures		223,319	290,687	316,569	298,044	298,044	298,044
Excess of revenues and other sources over expenditures and other uses		29,824	30,830	0	0	0	0
Fund Balance - Beginning Year		**155,919**	**185,743**	**216,573**	**216,573**	**216,573**	**216,573**
Fund Balance - Ending Year		**185,743**	**216,573**	**216,573**	**216,573**	**216,573**	**216,573**
	Ending Fund Balance consists of:						
	Restricted	185,743	216,573	216,573	216,573	216,573	216,573

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. It is the City's mission to manage debt in order to allow for repayment of outstanding debt of the Tax Increment District prior to the district closing in 2031.

Fund Description

The TID 14 Debt Service Fund serves to administer debt service for all projects approved within the project plan of the Taylor Heights Shopping Center on N. Taylor Drive, the right-of-way of the Erie Avenue and N. Taylor Drive and Sunny Ridge Assisted Living and residential properties. This district was created as a mixed use district in April 2012 with a base value of $8,922,700. There have been no amendments to this district.

2017 Budget Highlights

There are no notable changes for 2017.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Increment	413,257	436,275	436,275	476,319	421,939
Intergovernmental Revenue	8,357	6,274	8,357	6,274	6,274
Miscellaneous revenue	1,759	5,000	0	0	0
Total Revenue	423,373	447,549	444,632	482,593	428,213

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	299,190	351,400	358,275	331,362	331,362
Total Expenditures	299,190	351,400	358,275	331,362	331,362

Areas of Emphasis: To promote quality and sustainable economic and community development.

Goal: To encourage development in the Taylor Drive Shopping area.

Objective: 1. To increase the tax base by encouraging commercial development.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
District Current Value	$23,643,800	$24,672,300	$26,066,200	$26,066,200	$24,617,400
Increment	$14,721,100	$15,749,600	$17,143,500	$17,143,500	$15,694,700

Areas of Emphasis: Ensure fiscal stability.

Goal: To repay outstanding debt prior to the district closing in 2031.

Objective: 1. To repay outstanding debt as scheduled.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
Outstanding TID 14 Debt at year end					
Development incentive	$1,026,444	$727,140	$439,935	$439,935	$138,370

Account Number	TID 14 DEBT SERVICE FUND 317	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Increment	413,257	436,275	436,275	476,319	421,939	421,939
Total Taxes		413,257	436,275	436,275	476,319	421,939	421,939
	Intergovernmental Revenue						
435201	State aid-exempt property	8,357	6,274	8,357	6,274	6,274	6,274
Total Intergovernmental Revenue		8,357	6,274	8,357	6,274	6,274	6,274
	Miscellaneous						
461101	Interest on investments	1,759	5,000	0	0	0	0
Total Miscellaneous		1,759	5,000	0	0	0	0
Total Revenues		423,373	447,549	444,632	482,593	428,213	428,213
	Expenditures						
	Non-Personal Services						
521500	Administrative services	8,275	775	7,650	7,800	7,800	7,800
530212	Development incentive	290,915	350,625	350,625	323,562	323,562	323,562
Total Non-Personal Services		299,190	351,400	358,275	331,362	331,362	331,362
Total Expenditures		299,190	351,400	358,275	331,362	331,362	331,362
Excess of revenues and other sources over expenditures and other uses		124,183	96,149	86,357	151,231	96,851	96,851
Fund Balance - Beginning Year		**-15,041**	**109,142**	**205,291**	**205,291**	**356,522**	**356,522**
Fund Balance - Ending Year		**109,142**	**205,291**	**291,648**	**356,522**	**453,373**	**453,373**
	Ending Fund Balance consists of:						
	Restricted	109,142	205,291	291,648	356,522	453,373	453,373

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. It is the City's mission to manage debt in order to allow for repayment of outstanding debt of the Tax Increment District prior to the district closing in 2031.

Fund Description

The TID 15 Debt Service Fund serves to administer debt service for all projects approved within the project plan of the commercial area around Pick 'n Save and the adjacent commercial properties from Mead Avenue to one parcel south of Wilson Avenue. This district was created as a mixed use district in April 2012 with a base value of $12,434,900. There have been no amendments to this district.

2017 Budget Highlights

There are no notable changes for 2017.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Increment	200,061	209,996	209,996	207,098	185,490
Intergovernmental Revenue	10,550	7,205	10,550	7,205	7,205
Miscellaneous revenue	975	2,309	0	0	0
Total Revenue	211,586	219,510	220,546	214,303	192,695

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	157,439	166,931	175,051	158,815	158,815
Total Expenditures	157,439	166,931	175,051	158,815	158,815

Areas of Emphasis: To promote quality and sustainable economic and community development.

Goal: To encourage development in the Southside Pick 'n Save area.

Objective: 1. To increase the tax base by encouraging commercial development.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
District Current Value	$19,561,500	$20,015,800	$19,888,700	$19,888,700	$19,334,500
Increment	$7,126,600	$7,580,900	$7,453,800	$7,453,800	$6,899,600

Areas of Emphasis: Ensure fiscal stability

Goal: To repay outstanding debt prior to the district closing in 2031.

Objective: 1. To repay outstanding debt as scheduled.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
Outstanding TID 15 Debt at year end					
Development incentive	$1,428,165	$1,262,009	$1,112,239	$1,112,239	$962,469

Account Number	TID 15 DEBT SERVICE FUND 318	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Increment	200,061	209,996	209,996	207,098	185,490	185,490
Total Taxes		200,061	209,996	209,996	207,098	185,490	185,490
	Intergovernmental Revenue						
435201	State aid-exempt property	10,550	7,205	10,550	7,205	7,205	7,205
Total Intergovernmental Revenue		10,550	7,205	10,550	7,205	7,205	7,205
	Miscellaneous						
461101	Interest on investments	975	2,309	0	0	0	0
Total Miscellaneous		975	2,309	0	0	0	0
Total Revenues		211,586	219,510	220,546	214,303	192,695	192,695
	Expenditures						
	Non-Personal Services						
521500	Administrative services	8,608	775	8,895	9,045	9,045	9,045
530212	Development incentive	148,831	166,156	166,156	149,770	149,770	149,770
Total Non-Personal Services		157,439	166,931	175,051	158,815	158,815	158,815
Total Expenditures		157,439	166,931	175,051	158,815	158,815	158,815
Excess of revenues and other sources over expenditures and other uses		54,147	52,579	45,495	55,488	33,880	33,880
Fund Balance - Beginning Year		**-5,109**	**49,037**	**101,616**	**101,616**	**157,104**	**157,104**
Fund Balance - Ending Year		**49,038**	**101,616**	**147,111**	**157,104**	**190,984**	**190,984**
	Ending Fund Balance consists of:						
	Restricted	49,038	101,616	147,111	157,104	190,984	190,984

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. It is the City's mission to manage debt in order to allow for repayment of outstanding debt of the Tax Increment District prior to the district closing in 2035.

Fund Description

The TID 16 Debt Service Fund serves to administer debt service for all projects approved within the project plan of the development of market rate housing in Downtown Sheboygan as well as other public improvements. The district also includes a possible parking structure, transportation enhancements, development of the arts/cultural greenspace and environmental audits. The district boundaries are from Wisconsin Avenue on the north, North Ninth Street on the west, Riverfront Drive on the south and North Seventh Street on the east. The district was created in January 2015 with a base value of $22,459,200. There have been no amendments.

2017 Budget Highlights

The Executive Budget includes the following change:

- Increase of $85,534 in debt service.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Increment	0	0	0	0	900
Inter-fund transfer	0	0	0	150	85,534
Total Revenue	0	0	0	150	86,434

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	0	0	0	150	86,434
Total Expenditures	0	0	0	150	86,434

Areas of Emphasis: To promote quality and sustainable economic and community development.

Goal: To encourage development in the Downtown area.

Objective: 1. To increase the tax base by encouraging commercial development.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
District Current Value	$0	$0	$0	$0	$22,493,600
Increment	$0	$0	$0	$0	$34,400

Areas of Emphasis: Ensure fiscal stability

Goal: To repay outstanding debt prior to the district closing in 2035.

Objective: 1. To repay outstanding debt as scheduled.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
Outstanding TID 16 Debt at year end					
GO Prom Notes Series 2016A	0	0	$400,000	$400,000	$400,000
GO Prom Notes Series 2016B	0	0	$3,285,000	$3,285,000	$3,285,000

Account Number	TID 16 DEBT SERVICE FUND 319	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Increment	0	0	0	0	900	900
Total Taxes		0	0	0	0	900	900
	Interfund Transfer						
492311	Interfund transfer-TID 11	0	0	0	150	85,534	85,534
Total Interfund transfer		0	0	0	150	85,534	85,534
Total Revenues		0	0	0	150	86,434	86,434
	Expenditures						
	Non-Personal Services						
521500	Administrative services	0	0	0	150	150	150
Total Non-Personal Services		0	0	0	150	150	150
	Interest						
711772	G O refunding bond 2016A	0	0	0	0	6,401	6,401
721772	G O refunding bond 2016B	0	0	0	0	79,883	79,883
Total Interest		0	0	0	0	86,284	86,284
Total Expenditures		0	0	0	150	86,434	86,434
Excess of revenues and other sources over expenditures and other uses		0	0	0	0	0	0
Fund Balance - Beginning Year		**0**	**0**	**0**	**0**	**0**	**0**
Fund Balance - Ending Year		**0**	**0**	**0**	**0**	**0**	**0**
	Ending Fund Balance consists of:						
	Restricted	0	0	0	0	0	0

TID 16 DEBT SERVICE

Debt service funds account for the accumulation of resources for, and the payment of, general long term debt principal, interest, and related costs.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2016A

The proceeds of the $400,000 notes fund the greenspace on South 8th Street.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2016B

The proceeds of the $3,725,000 notes will fund developer incentives for market rate housing.

	($400,000 TID No. 16 Portion)		($3,285,000 TID No. 16 Portion)	
	$3,400,000 G.O.		$7,525,000 Taxable G.O.	
	Promissory Notes, Series 2016A - 04/20/16		Promissory Notes, Series 2016B - 04/20/16	
Year Due	Principal (10/01)	Interest	Principal (10/01)	Interest
2017		$6,757		$79,883
2018	$45,000	6,758	$390,000	55,197
2019	50,000	6,307	395,000	51,298
2020	50,000	5,683	395,000	46,755
2021	50,000	4,682	405,000	41,422
2022	50,000	3,683	410,000	35,146
2023	50,000	2,682	420,000	27,764
2024	50,000	1,683	430,000	19,366
2025	55,000	908	440,000	10,120
	$400,000	$39,143	$3,285,000	$366,951

Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. It is the City's mission to manage debt in order to allow for repayment of outstanding debt of the Tax Increment District prior to the district closing in 2025.

Fund Description

The Environmental TID Debt Service Fund serves to administer debt service for all projects approved within the project plan to remediate environmental problems, construct the required infrastructure and develop commercial structures and uses. The district was created in August 2002 with a base value of $1,864,600. There have been no amendments.

2017 Budget Highlights

The Executive Budget includes the following change:

- Decrease of $92,696 in Increment to more accurately reflect anticipated amount of Increment associated with property value.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Increment	125,955	207,201	207,201	35,105	114,505
Intergovernmental Revenue	427	377	427	377	377
Miscellaneous	0	674	0	0	0
Total Revenue	126,382	208,252	207,628	35,482	114,882

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	3,650	775	150	150	150
Principal	140,000	145,000	145,000	145,000	155,000
Interest	21,855	18,556	13,680	13,680	8,794
Total Expenditures	165,505	164,331	158,830	158,830	163,944

Areas of Emphasis: Ensure fiscal stability

Goal: To repay outstanding debt prior to the district closing in 2025.

Objective: 1. To repay outstanding debt as scheduled.

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
Outstanding TID 15 Debt at year end					
GO Bonds Series 2010B	605,000	460,000	315,000	315,000	160,000

Account Number	ENVIRONMENTAL TID DEBT FUND 313	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Increment	125,955	207,201	207,201	35,105	114,505	114,505
Total Taxes		125,955	207,201	207,201	35,105	114,505	114,505
	Intergovernmental Revenue						
435201	State aid-exempt property	427	377	427	377	377	377
Total Intergovernmental Revenue		427	377	427	377	377	377
	Miscellaneous						
461101	Interest on investment	0	674	0	0	0	0
Total Miscellaneous		0	674	0	0	0	0
Total Revenues		126,382	208,252	207,628	35,482	114,882	114,882
	Expenditures						
	Non-Personal Services						
521500	Administrative services	3,650	775	150	150	150	150
Total Non-Personal Services		3,650	775	150	150	150	150
	Principal						
713810	G O refunding bond principal	140,000	145,000	145,000	145,000	155,000	155,000
Total Principal		140,000	145,000	145,000	145,000	155,000	155,000
	Interest						
723810	G O refunding bond interest	21,345	17,813	13,680	13,680	8,794	8,794
726101	Interest on advances	510	743	0	0	0	0
Total Interest		21,855	18,556	13,680	13,680	8,794	8,794
Total Expenditures		165,505	164,331	158,830	158,830	163,944	163,944
Excess of revenues and other sources over expenditures and other uses		-39,123	43,921	48,798	-123,348	-49,062	-49,062
Fund Balance - Beginning Year		**-113,723**	**-152,846**	**-108,925**	**-108,925**	**-232,273**	**-232,273**
Fund Balance - Ending Year		**-152,846**	**-108,925**	**-60,127**	**-232,273**	**-281,335**	**-281,335**
	Ending Fund Balance consists of:						
	Restricted	-152,846	-108,925	-60,127	-232,273	-281,335	-281,335

ENVIRONMENTAL TID DEBT SERVICE

Debt service funds account for the accumulation of resources for, and the payment of, general long term debt principal, interest, and related costs.

GENERAL OBLIGATION TAXABLE BONDS, SERIES 2010B

The proceeds of the $5,790,000 bond refinanced State Trust Fund Loans from 2002 through 2004 which financing the environmental clean-up and infrastructure for development of a commercial structure.

	($1,135,000 Env. Dist.1 Portion) $8,325,000 Taxable G.O. Bonds Series 2010B - 06/23/10	
Year Due	Principal (04/01)	Interest
2017	$155,000	$8,793
2018	160,000	3,040
	$315,000	$11,833

CAPITAL IMPROVEMENT FUNDS
BUDGET SUMMARY

	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Revenue						
Property tax levy	0	0	1,064,250	1,064,250	1,102,507	1,102,507
Taxes other than property tax levy	0	0	0	715,000	803,950	803,950
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	552,563	599,930	250,000	250,000	1,122,250	1,122,250
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	0	4,050	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	16,879	239,807	100,000	115,998	4,154,000	4,154,000
Interfund Transfers	1,419,224	0	13,028	118,366	1,172,000	1,172,000
Other Revenue Sources	194,880	3,462,297	6,685,000	7,535,000	10,334,909	10,334,909
Total Revenue	2,183,546	4,306,084	8,112,278	9,798,614	18,689,616	18,689,616
Expenditures						
General Government	261,496	51,359	105,000	105,000	4,000,000	4,000,000
Public Safety	106,317	87,080	558,850	558,850	1,172,445	1,172,445
Public Works	848,292	1,601,314	4,162,687	4,195,687	5,478,229	5,478,229
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	76,632	17,463	50,000	50,000	5,680,242	5,680,242
Conservation and Development	2,178,313	89,980	4,048,028	4,128,864	1,170,000	1,170,000
Transfers and other expenses	217,893	1,029,427	1,184,100	1,184,100	1,132,755	1,132,755
Total Expenditures	3,688,943	2,876,623	10,108,665	10,222,501	18,633,671	18,633,671
Excess of revenues over (under) expenditures	-1,505,397	1,429,461	-1,996,387	-423,887	55,945	55,945
Fund Balance, January 1	**3,793,893**	**2,288,496**	**3,717,967**	**3,717,967**	**3,294,080**	**3,294,080**
Fund Balance, December 31	**2,288,496**	**3,717,957**	**1,721,580**	**3,294,080**	**3,350,025**	**3,350,025**

Fund Purpose

To account for the expenditures associated with capital projects funded through sources other than borrowing.

Fund Description

The Capital Project Fund serves to administer expenditures of capital projects included in the review process of the Capital Improvements Commission. Typically, projects included are department requests which include funding from tax levy, vehicle registration fees, grants, County sales tax, contributions and interfund projects.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Increase of $791,750 in Vehicle Registration Fee as implementation of fee occurred in 2015 after 2016 budget was approved.
- Increase of $389,000 in Federal grant to pay for $400,000 Evergreen Park bridge.
- Increase of $670,000 in Interfund Transfer – Tourism Tax Fund to pay for a portion of Butzen Sports Complex ($590,000) and Wildwood Baseball ($80,000)
- Increase of $302,000 in Interfund Transfer – Special Assessment Fund to pay for LED street lighting upgrade, LED 8th Street light upgrade, and sidewalk replacement program.
- Increase of $500,000 for land acquisition associated with future redevelopment opportunities.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Property Tax Levy	0	0	1,064,250	1,064,250	1,102,507
Vehicle registration fee	0	0	0	715,000	791,750
Intergovernmental revenue	552,563	574,860	0	0	697,250
Miscellaneous revenue	9,440	72,232	0	0	4,056,500
Interfund transfer	60,445	0	0	0	972,000
Total Revenue	622,448	647,092	1,064,250	1,779,250	7,620,007

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	52,563	80,356	0	0	0
Capital Outlay	258,825	936,253	1,064,250	1,064,250	7,620,007
Interfund transfer	189,863	0	0	0	0
Total Expenditures	501,251	1,016,609	1,064,250	1,064,250	7,620,007

Areas of Emphasis: Ensure fiscal stability

Goal: To fund projects utilizing sources other than borrowing

Objective: 1. To maximize grants and contributions

Measurements	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
Grant funding					
Grants	552,563	574,860	0	0	389,000

	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Executive
Resource					
Grant funding					
Grants	552,563	574,860	0	0	389,000

NOTES

NOTES

Account Number	CAPITAL PROJECT FUND 400	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Property tax levy	0	0	1,064,250	1,064,250	1,102,507	1,102,507
413100	Vehicle registration fees	0	0	0	715,000	791,750	791,750
Total Taxes		0	0	1,064,250	1,779,250	1,894,257	1,894,257
	Intergovernmental Revenue						
434211	Grants	552,563	574,860	0	0	389,000	389,000
437221	County sales tax	0	0	0	0	308,250	308,250
Total Intergovernmental Revenue		552,563	574,860	0	0	697,250	697,250
	Miscellaneous						
461101	Interest earnings	9,200	11,760	0	0	0	0
462115	Other city rentals	0	4,050	0	0	0	0
467101	Contributions	240	6,821	0	0	4,036,500	4,036,500
469101	Sale of equipment	0	49,601	0	0	20,000	20,000
Total Miscellaneous		9,440	72,232	0	0	4,056,500	4,056,500
	Interfund transfer						
492260	Interfund transfer-Tourism Fund	0	0	0	0	670,000	670,000
492285	Interfund transfer-Special Assessment	60,445	0	0	0	302,000	302,000
Total Interfund transfer		60,445	0	0	0	972,000	972,000
Total Revenues		622,448	647,092	1,064,250	1,779,250	7,620,007	7,620,007
	Expenditures						
	Non-Personal Services						
521150	Consulting services	0	6,000	0	0	0	0
521900	Contracted services	52,563	74,356	0	0	0	0
Total Non-Personal Services		52,563	80,356	0	0	0	0
	Capital Outlay						
611100	Land	28	9,166	0	0	500,000	500,000
621200	Building improvements	0	0	55,000	55,000	88,250	88,250
631100	Improvements other than buildings	1,632	22,215	50,000	50,000	5,387,000	5,387,000
631200	Street improvements	102,569	606,767	750,000	750,000	1,108,812	1,108,812
631300	Sidewalk improvements	107,624	100,000	0	0	100,000	100,000
631500	Storm water infrastructure	46,972	198,105	0	0	0	0
641100	Vehicles	0	0	155,000	155,000	165,800	165,800
642200	IT equipment	0	0	32,000	32,000	35,000	35,000
649100	Other equipment	0	0	22,250	22,250	235,145	235,145
Total Capital Outlay		258,825	936,253	1,064,250	1,064,250	7,620,007	7,620,007

Account Number	CAPITAL PROJECT FUND 400	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Interfund Transfers						
811472	Interfund transfer-Capital Projects	189,863	0	0	0	0	0
Total Interfund Transfers		189,863	0	0	0	0	0
Total Expenditures		501,251	1,016,609	1,064,250	1,064,250	7,620,007	7,620,007
Excess of revenues and other sources over expenditures and other uses		121,197	-369,517	0	715,000	0	0
Fund Balance - Beginning Year		**903,748**	**1,024,945**	**655,428**	**655,428**	**1,370,428**	**1,370,428**
Fund Balance - Ending Year		**1,024,945**	**655,428**	**655,428**	**1,370,428**	**1,370,428**	**1,370,428**
	Ending Fund Balance consists of:						
	Unassigned	1,024,945	655,428	655,428	1,370,428	1,370,428	1,370,428
521900	Contracted services						
	Design the Sheboygan River	52,563	74,356	0	0	0	0
611100	Land						
	Future development	28	9,166	0	0	500,000	500,000
621200	Building improvements						
	Senior Center Roof	0	0	0	0	53,250	53,250
	Municipal Service Building	0	0	55,000	55,000	0	0
	Comfort Station - Vollrath Park	0	0	0	0	35,000	35,000
		0	0	55,000	55,000	88,250	88,250
631100	Improvements other than buildings						
	Playground equipment	1,632	22,215	50,000	50,000	0	0
	Shaw Family Playground	0	0	0	0	530,000	530,000
	Urban Forest Management	0	0	0	0	75,000	75,000
	Butzen Sports Complex	0	0	0	0	3,549,000	3,549,000
	Wildwood Baseball (Sheboygan A's)	0	0	0	0	300,000	300,000
	Wildwood Softball Complex Concession	0	0	0	0	10,000	10,000
	Evergreen Park Bike/Ski Trail	0	0	0	0	20,000	20,000
	Evergreen Park Bridge	0	0	0	0	400,000	400,000
	Entrance Sign	0	0	0	0	97,500	97,500
	Skate Park	0	0	0	0	235,000	235,000
	Civil Defense Sirens	0	0	0	0	43,500	43,500
	LED Upgrade	0	0	0	0	30,000	30,000
	LED Upgrade-Eighth St Downtown	0	0	0	0	97,000	97,000
		1,632	22,215	50,000	50,000	5,387,000	5,387,000

Account Number	CAPITAL PROJECT FUND 400	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
631200	Street improvements						
	South 8th Street	102,569	606,767	0	0	0	0
	South 17th Street	0	0	750,000	750,000	0	0
	Washington Ave	0	0	0	0	1,108,812	1,108,812
		102,569	606,767	750,000	750,000	1,108,812	1,108,812
631300	Sidewalk improvements						
	Sidewalks	107,624	100,000	0	0	100,000	100,000
631500	Storm water infrastructure						
	South 8th Street	46,972	0	0	0	0	0
	South 17th Street	0	198,105	0	0	0	0
		46,972	198,105	0	0	0	0
641100	Vehicles						
	Marked Police Squad	0	0	155,000	155,000	24,400	24,400
	Unmarked Squad Replacement	0	0	0	0	41,900	41,900
	CSO Vehicle	0	0	0	0	30,500	30,500
	Radio Technician Vehicle	0	0	0	0	36,000	36,000
	Mechanic Vehicle	0	0	0	0	33,000	33,000
		0	0	155,000	155,000	165,800	165,800
642200	IT Equipment						
	Fire Technology	0	0	32,000	32,000	35,000	35,000
649100	Other equipment						
	Street lights	0	0	5,000	5,000	0	0
	Training Room Furniture	0	0	17,250	17,250	5,000	5,000
	Extrication Equipment	0	0	0	0	35,000	35,000
	Police Body Cameras	0	0	0	0	107,995	107,995
	Automated Exteral Defibrillators	0	0	0	0	26,000	26,000
	Police Dictation Equipment	0	0	0	0	47,150	47,150
	Speed Measurement Device	0	0	0	0	14,000	14,000
		0	0	22,250	22,250	235,145	235,145

Fund Purpose

To account for the expenditures associated with capital projects funded through borrowing.

Fund Description

The Capital Improvements Fund serves to administer expenditures of capital projects included in the review process of the Capital Improvements Commission and funded through General Obligation Bonds.

2017 Budget Highlights

The Executive Budget includes the following change:

- Increase of $7,339,909 in revenue and expenditures, consistent with the recommendation of the Capital Improvements Commission.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
General Obligation Notes	0	3,000,000	3,000,000	3,000,000	10,334,909
Miscellaneous revenue	9	25,070	0	0	5,000
Interfund transfer	1,358,779	0	0	0	0
Total Revenue	1,358,788	3,025,070	3,000,000	3,000,000	10,339,909

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Capital Outlay	981,347	749,764	3,992,287	3,992,287	9,390,909
Interfund transfer	15,246	1,024,250	1,000,000	1,000,000	949,000
Total Expenditures	996,593	1,774,014	4,992,287	4,992,287	10,339,909

Account Number	CAPITAL IMPROVEMENTS FUND 476	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Intergovernment revenue						
437221	Intergovernment revenue	0	0	0	0	600,000	600,000
Total Intergovernmental Revenue		0	0	0	0	600,000	600,000
	Miscellaneous						
469101	Sale of equipment	9	25,070	0	0	5,000	5,000
493501	General Obligation Note - City Hall	0	0	0	0	4,000,000	4,000,000
493502	General Obligation Notes	0	3,000,000	3,000,000	3,000,000	6,334,909	6,334,909
Total Miscellaneous		9	3,025,070	3,000,000	3,000,000	10,339,909	10,339,909
	Interfund transfer						
492314	Interfund transfer - Convention Center	1,358,779	0	0	0		0
Total Interfund transfer		1,358,779	0	0	0	0	0
Total Revenues		1,358,788	3,025,070	3,000,000	3,000,000	10,939,909	10,939,909
	Expenditures						
	Capital Outlay						
621100	Buildings	0	0	0	0	4,000,000	4,000,000
621200	Building improvements	254,589	0	0	0	616,492	616,492
631100	Improvements other than buildings	7,490	0	75,000	75,000	743,729	743,729
631200	Street improvements	494,348	589,221	3,332,687	3,332,687	3,925,688	3,925,688
641100	Vehicles	0	56,000	180,000	180,000	680,000	680,000
649100	Other equipment	224,920	104,543	404,600	404,600	25,000	25,000
Total Capital Outlay		981,347	749,764	3,992,287	3,992,287	9,990,909	9,990,909
	Interfund Transfer						
811701	Interfund transfer-Motor Vehicle Fund	15,246	1,024,250	1,000,000	1,000,000	949,000	949,000
Total Interfund Transfer		15,246	1,024,250	1,000,000	1,000,000	949,000	949,000
Total Expenditures		996,593	1,774,014	4,992,287	4,992,287	10,939,909	10,939,909
Excess of revenues and other sources over expenditures and other uses		362,195	1,251,056	-1,992,287	-1,992,287	0	0
Fund Balance - Beginning Year		**379,036**	**741,231**	**1,992,287**	**1,992,287**	**0**	**0**
Fund Balance - Ending Year		**741,231**	**1,992,287**	**0**	**0**	**0**	**0**

Account Number	CAPITAL IMPROVEMENTS FUND 476	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
621100	Buildings						
	City Hall	0	0	0	0	4,000,000	4,000,000
621200	Building improvements						
	Fire Station 1	0	0	0	0	51,000	51,000
	Fire Station 2	0	0	0	0	142,000	142,000
	Mead Library Boiler Phase 3	0	0	0	0	285,000	285,000
	Mead Library Internal Security	0	0	0	0	25,000	25,000
	Municipal Service Building	254,589	0	0	0	0	0
	Mead Library carpeting	0	0	0	0	40,492	40,492
	MSB Camera Surveliance System	0	0	0	0	46,000	46,000
	MSB Locker Room Renovation	0	0	0	0	27,000	27,000
		254,589	0	0	0	616,492	616,492
631100	Improvements other than buildings						
	Pennsylvania Ave Bridge	7,490	0	0	0	55,880	55,880
	Eighth St Bridge	0	0	75,000	75,000	687,849	687,849
		7,490	0	75,000	75,000	743,729	743,729
631200	Street improvements						
	Street Improvements	494,348	589,221	3,332,687	3,332,687	0	0
	Camelot Blvd	0	0	0	0	325,306	325,306
	North 15th St	0	0	0	0	1,424,782	1,424,782
	Calumet Dr	0	0	0	0	75,600	75,600
	North Ave	0	0	0	0	50,000	50,000
	North 10th St	0	0	0	0	325,000	325,000
	Georgia Ave	0	0	0	0	800,000	800,000
	Ashland Ave	0	0	0	0	300,000	300,000
	North 12th St	0	0	0	0	325,000	325,000
	Michigan Ave	0	0	0	0	300,000	300,000
		494,348	589,221	3,332,687	3,332,687	3,925,688	3,925,688
641100	Vehicles						
	Fire Truck	0	0	0	0	500,000	500,000
	Transit Bus	0	56,000	180,000	180,000	180,000	180,000
		0	56,000	180,000	180,000	680,000	680,000
649100	Other equipment						
	Mead Library Generator	75,000	0	0	0	25,000	25,000
	Revaluation	0	17,463	60,000	60,000	0	0
	Traffic Controllers	69,920	0	0	0	0	0
	Civil Defense	0	0	24,600	24,600	0	0
	Police Department	80,000	61,993	0	0	0	0
	Fire Department	0	25,087	320,000	320,000	0	0
		224,920	104,543	404,600	404,600	25,000	25,000

Fund Purpose

To account for the expenditures associated with the industrial park.

Fund Description

The Industrial Park Fund serves to administer expenditures associated with an industrial park developed by the City of Sheboygan in the 1980's. Currently, the available land is 30 acres.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Increase of $60,000 in Land improvements for water main extension on City-owned property adjacent to County Highway OK.
- Increase of $250,000 for Land improvements for construction of turn lane on Taylor Drive in conjunction with planned construction of new hotel.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
In lieu of tax	0	0	0	0	12,200
Intergovernmental revenue	0	0	0	0	350,000
Miscellaneous	202,309	473,122	0	857,500	7,500
Total Revenue	202,309	473,122	0	857,500	369,700

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Capital Outlay	2,178,313	80,812	0	0	310,000
Interfund transfer	12,783	5,177	4,100	4,100	3,755
Total Expenditures	2,191,096	85,989	4,100	4,100	313,755

Areas of Emphasis: Ensure fiscal stability.

Goal: To provide a center for business to develop and grow.

Account Number	INDUSTRIAL PARK FUND 407	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
419150	In lieu of tax	0	0	0	0	12,200	12,200
Total Taxes		0	0	0	0	12,200	12,200
	Intergovernmental Revenue						
431246	State Grant	0	0	0	0	350,000	350,000
Total Intergovernmental revenue		0	0	0	0	350,000	350,000
	Miscellaneous						
461101	Interest earnings	7,429	10,825	0	7,500	7,500	7,500
469111	Sale of land	194,880	462,297	0	850,000	0	0
Total Miscellaneous		202,309	473,122	0	857,500	7,500	7,500
Total Revenues		202,309	473,122	0	857,500	369,700	369,700
	Expenditures						
	Capital Outlay						
611100	Land	1,767,440	9,676	0	0	0	0
611200	Land improvements	410,873	71,136	0	0	310,000	310,000
Total Capital Outlay		2,178,313	80,812	0	0	310,000	310,000
	Interfund Transfer						
811101	Interfund transfer-General Fund	9,670	0	0	0	0	0
811650	Interfund transfer-Parking Utility	3,113	5,177	4,100	4,100	3,754	3,755
Total Interfund Transfer		12,783	5,177	4,100	4,100	3,754	3,755
Total Expenditures		2,191,096	85,989	4,100	4,100	313,754	313,755
Excess of revenues and other sources over expenditures and other uses		-1,988,787	387,133	-4,100	853,400	55,946	55,945
Fund Balance - Beginning Year		**2,511,109**	**522,322**	**909,455**	**909,455**	**1,762,855**	**1,762,855**
Fund Balance - Ending Year		**522,322**	**909,455**	**905,355**	**1,762,855**	**1,818,801**	**1,818,800**
	Ending Fund Balance consists of:						
	Committed - Advance to TID 5 Fund	21,284	21,561	21,561	21,561	21,561	21,561
	Committed - Advance to TID 7 Fund	107,758	0	0	0	0	0
	Unassigned	393,280	887,894	883,794	1,741,294	1,797,240	1,797,239
		522,322	909,455	905,355	1,762,855	1,818,801	1,818,800

Account Number	INDUSTRIAL PARK FUND 407	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
611100	Land						
	Schuchardt Farm	1,767,440	9,676	0	0	0	0
611200	Land improvements						
	Schuchardt Farm	410,873	71,136	0	0	0	0
	Water main extension	0	0	0	0	60,000	60,000
	Taylor Dr turn lane	0	0	0	0	250,000	250,000
		410,873	71,136	0	0	310,000	310,000

Fund Purpose

To account for the expenditures associated with TID 6 eligible expenditures.

Fund Description

The TID 6 Capital Project Fund serves to administer expenditures associated with the revitalization of the Harbor Centre area. The eligible expenditure period ends in December, 2016.

2017 Budget Highlights

There are no notable changes in 2017 as expenditure period has expired.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Miscellaneous	0	0	0	8,498	0
Interfund transfer	0	0	0	105,338	0
Total Revenue	0	0	0	113,836	0

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	0	0	0	19,836	0
Capital Outlay	0	0	0	94,000	0
Total Expenditures	0	0	0	113,836	0

Account Number	TID 6 CAPITAL PROJECTS FUND 411	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Miscellaneous						
467101	Contribution	0	0	0	8,498	0	0
Total Miscellaneous		0	0	0	8,498	0	0
	Interfund Transfer						
492311	Interfund transfer-TID 11 Debt Service Fund	0	0	0	105,338	0	0
Total Interfund Transfer		0	0	0	105,338	0	0
Total Revenues		0	0	0	113,836	0	0
	Expenditures						
	Non-Personal Services						
521900	Contracted services	0	0	0	19,836	0	0
Total Non-Personal Services		0	0	0	19,836	0	0
	Capital Outlay						
631200	Street improvements	0	0	0	75,000	0	0
631300	Sidewalk improvements	0	0	0	19,000	0	0
Total Capital Outlay		0	0	0	94,000	0	0
Total Expenditures		0	0	0	113,836	0	0
Excess of revenues and other sources over expenditures and other uses		0	0	0	0	0	0
Fund Balance - Beginning Year		**0**	**0**	**0**	**0**	**0**	**0**
Fund Balance - Ending Year		**0**	**0**	**0**	**0**	**0**	**0**
631200	Street improvements						
	Parking lanes	0	0	0	61,000	0	0
	LED lights	0	0	0	14,000	0	0
		0	0	0	75,000	0	0
631300	Sidewalk improvements						
	South Pier sidewalks	0	0	0	19,000	0	0

Fund Purpose

To account for the expenditures associated with TID 12 eligible expenditures.

Fund Description

The TID 12 Capital Project Fund serves to administer expenditures associated with the revitalization of Niagara Avenue which included a downtown office building. The eligible expenditure period ends in February, 2022.

2017 Budget Highlights

The Executive Budget includes the following change:

- $150,000 parking lot improvements in 2017 to accommodate a housing development in TID 16.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Intergovernmental	0	0	0	0	75,000
Miscellaneous	0	0	100,000	100,000	75,000
Interfund transfer	0	0	2,528	2,528	0
Total Revenue	0	0	102,528	102,528	150,000

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Capital Outlay	0	0	102,528	102,528	150,000
Total Expenditures	0	0	102,528	102,528	150,000

Areas of Emphasis: Ensure fiscal stability

Goal: To maximize expenditures recovered through increment

Objective: 1. To maintain updated schedules of eligible dates

Account Number	TID 12 CAPITAL PROJECTS FUND 422	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Intergovernmental						
434211	Grants	0	0	0	0	75,000	75,000
Total Intergovernmental		0	0	0	0	75,000	75,000
	Miscellaneous						
432905	Principal repayment	0	0	100,000	100,000	75,000	75,000
Total Miscellaneous		0	0	100,000	100,000	75,000	75,000
	Interfund Transfer						
492312	Interfund transfer-TID 12 Debt Service Fund	0	0	2,528	2,528	0	0
Total Interfund Transfer		0	0	2,528	2,528	0	0
Total Revenues		0	0	102,528	102,528	150,000	150,000
	Expenditures						
	Capital Outlay						
611200	Land improvements	0	0	0	0	150,000	150,000
649100	Other equipment	0	0	102,528	102,528	0	0
Total Capital Outlay		0	0	102,528	102,528	150,000	150,000
Total Expenditures		0	0	102,528	102,528	150,000	150,000
Excess of revenues and other sources over expenditures and other uses		0	0	0	0	0	0
Fund Balance - Beginning Year		**0**	**0**	**0**	**0**	**0**	**0**
Fund Balance - Ending Year		**0**	**0**	**0**	**0**	**0**	**0**
611200	Land improvement						
	Parking lot	0	0	0	0	150,000	150,000
649100	Other equipment						
	Parking access and revenue system	0	0	102,528	102,528	0	0

Fund Purpose

To account for the expenditures associated with TID 16 eligible expenditures.

Fund Description

The TID 16 Capital Project Fund serves to administer expenditures associated with the project plan of the development of market rate housing in downtown Sheboygan as well as public improvements. The district was created in 2015 and the eligible expenditure period ends in December, 2029.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Conduct downtown parking study at a cost of $40,000.
- Renovate Halprin Fountain and adjacent plaza including sidewalks and lighted bollards at a cost of $145,000.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Intergovernmental	0	0	250,000	250,000	0
Miscellaneous	0	0	3,685,000	3,685,000	10,000
Interfund transfer	0	0	10,500	10,500	200,000
Total Revenue	0	0	3,945,500	3,945,500	210,000

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	0	0	3,295,500	3,295,500	65,000
Capital Outlay	0	0	650,000	650,000	145,000
Total Expenditures	0	0	3,945,5000	3,945,500	210,000

Areas of Emphasis: Ensure fiscal stability

Goal: To maximize expenditures recovered through increment

Objective: 1. To maintain updated schedules of eligible dates

Account Number	TID 16 CAPITAL PROJECTS FUND 426	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Intergovernmental Revenue						
435201	State WHEDA grant	0	0	250,000	250,000	0	0
Total Intergovernmental Revenue		0	0	250,000	250,000	0	0
	Miscellaneous						
467101	Contributions	0	0	0	0	10,000	10,000
493502	General Obligation Notes	0	0	3,685,000	3,685,000	0	0
Total Miscellaneous		0	0	3,685,000	3,685,000	10,000	10,000
	Interfund transfer						
492311	Interfund transfer - TID 11	0	0	10,500	10,500	200,000	200,000
Total Interfund transfer		0	0	10,500	10,500	200,000	200,000
Total Revenues		0	0	3,945,500	3,945,500	210,000	210,000
	Expenditures						
	Non-Personal Services						
521900	Contracted services	0	0	10,500	10,500	65,000	65,000
530212	Developer incentive	0	0	3,285,000	3,285,000	0	0
Total Non-Personal Services		0	0	3,295,500	3,295,500	65,000	65,000
	Capital Outlay						
611200	Land improvements	0	0	650,000	650,000	145,000	145,000
Total Capital Outlay		0	0	650,000	650,000	145,000	145,000
Total Expenditures		0	0	3,945,500	3,945,500	210,000	210,000
Excess of revenues and other sources over expenditures and other uses		0	0	0	0	0	0
Fund Balance - Beginning Year		**0**	**0**	**0**	**0**	**0**	**0**
Fund Balance - Ending Year		**0**	**0**	**0**	**0**	**0**	**0**
521900	Contracted services						
	Downtown Parking Study	0	0	0	0	40,000	40,000
	Downtown Building Appraisal	0	0	10,500	10,500	0	0
	SCEDC Contribution	0	0	0	0	25,000	25,000
		0	0	10,500	10,500	65,000	65,000

Account Number	TID 16 CAPITAL PROJECTS FUND 426	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
611200	Land improvement						
	Halprin Fountain Repairs/Sidewalk/Bollard	0	0	0	0	145,000	145,000
	Greenscape	0	0	650,000	650,000	0	0
		0	0	650,000	650,000	145,000	145,000

NOTES

INTERNAL SERVICE FUNDS
BUDGET SUMMARY

	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Revenue						
Property tax levy	0	0	0	0	0	0
Taxes other than property tax levy	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Intergovernmental Charges for Services	0	0	0	8,116	8,116	8,116
Charges for Services	11,527,385	10,083,922	11,275,348	11,172,665	11,251,053	11,251,053
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	166,649	248,018	62,081	243,898	311,000	311,024
Interfund Transfers	173,218	1,436,111	0	0	0	0
Other Revenue Sources	79,434	426,483	0	0	0	0
Total Revenue	11,946,686	12,194,534	11,337,429	11,424,679	11,570,169	11,570,193
Expenditures						
General Government	8,898,395	9,496,431	10,351,375	9,487,563	9,578,648	9,576,919
Public Safety	0	0	0	0	0	0
Public Works	2,340,997	2,146,903	1,864,788	2,315,270	2,338,659	2,338,743
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	0	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	298,218	196,510	125,000	125,000	125,000	125,000
Total Expenditures	11,537,610	11,839,844	12,341,163	11,927,833	12,042,307	12,040,662
Excess of revenues over (under) expenditures	409,076	354,690	-1,003,734	-503,154	-472,138	-470,469
Fund Balance, January 1	**16,610,508**	**17,019,584**	**17,374,274**	**17,374,274**	**16,871,120**	**16,871,120**
Fund Balance, December 31	**17,019,584**	**17,374,274**	**16,370,540**	**16,871,120**	**16,398,982**	**16,400,651**

Fund Purpose

To acquire and maintain 146 major pieces of equipment and approximately 150 pieces of secondary equipment for the Department of Public Works to a high degree of readiness as economically as possible.

Fund Description

The Motor Vehicle Fund accounts for rental charges of each piece of equipment on a monthly basis to City departments. Included within the rental rate is the replacement cost of the vehicle over its life cycle including interest, fuel charges and operational expenses of vehicle maintenance.

The Motor Vehicle Division has the responsibility of maintaining the vehicles for the other divisions of the Public Works Department as well as the Fire Department.

2017 Budget Highlights

The Executive Budget includes in the following change:

- Decrease of $230,500 in Gasoline, to be more consistent with 2016 Estimated.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Intergovernmental Revenue	1,881,357	1,848,198	1,875,299	1,857,299	1,814,844
Miscellaneous Revenue	89,870	147,059	62,081	62,081	70,176
Total Revenues	1,971,227	1,995,257	1,937,380	1,937,380	1,927,475

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	626,840	605,849	628,443	628,443	586,180
Non-Personal Services	995,979	798,145	1,236,345	944,360	1,010,096
Capital Outlay	298	442	0	0	0
Depreciation	717,880	742,467	0	742,467	742,467
Total Expenditures	2,465,997	2,271,903	1,989,788	2,440,270	2,463,743

Areas of Emphasis: Ensure equipment is adequately supplied and maintained in a cost effective manner.

Goal: To provide a fleet that meets the requirements of all departments.

Objective: 1. Ensure equipment is adequately maintained while keeping expenses within budgetary limits.

2. Maintain an 85% completion rate on preventative maintenance.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Preventive Maintenance Completion Rate	77%	80%	85%	85%	85%

Account Number	MOTOR VEHICLE FUND 701	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Intergovernmental Revenue						
449201	Equipment rental-operations	1,819,904	1,816,878	1,814,844	1,814,844	1,814,844	1,814,844
449206	Sale of gasoline	43,183	23,285	43,000	43,000	25,000	25,000
449211	Equipment rental-replacement	18,270	8,035	17,455	17,455	17,455	17,455
Total Intergovernmental Revenue		1,881,357	1,848,198	1,875,299	1,875,299	1,857,299	1,857,299
	Miscellaneous						
461101	Interest on investments	9,871	24,894	10,000	10,000	10,000	10,000
469101	Sale of equipment	79,434	121,989	51,905	51,905	60,000	60,000
469911	Fuel tax refund	565	176	176	176	176	176
Total Miscellaneous		89,870	147,059	62,081	62,081	70,176	70,176
Total Revenues		1,971,227	1,995,257	1,937,380	1,937,380	1,927,475	1,927,475
	Expenditures						
	Personal Services						
510110	Full time salaries-regular	395,108	383,926	420,320	420,320	395,747	395,747
510111	Full time salaries-overtime	39,206	28,000	40,000	40,000	40,000	40,000
510310	Social security-FICA	24,054	24,705	27,437	27,437	27,065	27,065
510311	Social security-medicare	6,042	57,778	6,445	6,445	6,365	6,365
510320	WI retirement	28,745	27,256	30,081	30,081	29,463	29,463
510340	Health insurance	112,946	65,145	83,472	83,472	67,296	67,296
510350	Dental insurance	6,640	5,098	6,492	6,492	6,216	6,216
510351	Unfunded pension liability	6,105	6,105	6,108	6,108	6,108	6,108
510360	Life insurance	679	521	768	768	516	600
510400	Worker compensation	7,315	7,315	7,320	7,320	7,320	7,320
Total Personal Services		626,840	605,849	628,443	628,443	586,096	586,180
	Non-Personal Services						
521900	Contracted services	0	0	0	0	30,000	30,000
522110	Vehicle maintenance	428,453	366,921	505,000	450,000	475,200	475,200
522130	Heavy equipment maintenance	1,515	436	1,515	1,200	1,500	1,500
523121	PC repayment	139	0	140	140	0	0
523310	Communication equipment maintenance	519	5,173	3,030	6,500	8,500	8,500
524110	Building exterior maintenance	79,000	80,055	79,070	79,080	79,080	79,080
524112	Building structural maintenance	2,124	269	0	0	0	0
525120	Telephone	311	300	360	320	360	360
526105	Books-reference	1,296	550	2,020	1,100	1,120	1,120
526120	Licenses and permits	1,678	1,311	2,020	1,800	2,016	2,016
526130	Training and education	446	637	2,220	1,000	1,850	1,850
528150	Vehicle rental	20,200	20,200	20,200	20,200	20,200	20,200
530100	Office supplies	1,367	987	1,515	1,515	1,515	1,515

Account Number	MOTOR VEHICLE FUND 701	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
530230	Gasoline	395,541	260,109	555,500	325,000	325,000	325,000
530245	Oil and lubricants	15,852	12,156	25,250	20,000	25,250	25,250
530255	Tools and small equipment	5,770	7,042	7,000	7,000	7,000	7,000
530260	Safety supplies	251	490	505	505	505	505
530500	Fire fighting supplies	758	826	1,000	1,000	1,000	1,000
540210	Insurance deductible	16,364	13,391	0	0	0	0
540215	Public liability and auto insurance	24,395	27,292	30,000	28,000	30,000	30,000
Total Non-Personal Services		995,979	798,145	1,236,345	944,360	1,010,096	1,010,096
	Capital Outlay						
641100	Equipment	0	345	0	0	0	0
641400	Heavy equipment	298	97	0	0	0	0
Total Capital Outlay		298	442	0	0	0	0
	Depreciation						
994000	Depreciation-machinery	717,880	742,467	0	742,467	742,467	742,467
Total Depreciation		717,880	742,467	0	742,467	742,467	742,467
	Interfund						
811101	Interfund transfer-General Fund	125,000	125,000	125,000	125,000	125,000	125,000
Total Interfund Transfers		125,000	125,000	125,000	125,000	125,000	125,000
Total Expenditures		2,465,997	2,271,903	1,989,788	2,440,270	2,463,659	2,463,743
Excess of revenues and other sources over expenditures and other uses		-494,770	-276,646	-52,408	-502,890	-536,184	-536,268
Net Position - Beginning Year		**5,673,188**	**5,178,418**	**5,994,091**	**5,994,091**	**5,491,201**	**5,491,201**
	Cumulative effect of change in accounting principle		92,319				
Net Position - Ending Year		**5,178,418**	**4,994,091**	**5,941,683**	**5,491,201**	**4,955,017**	**4,954,933**
	Net Position consists of:						
	Net investment in capital assets	4,008,954	3,908,216	3,908,216	3,908,216	3,908,216	3,908,216
	Restricted for pension benefits	0	126,405	126,405	126,405	126,405	126,405
	Unrestricted	1,169,464	1,959,470	1,907,062	1,456,580	920,396	920,312
		5,178,418	5,994,091	5,941,683	5,491,201	4,955,017	4,954,933
521900	Contracted services						
	Diagnostic services	0	0	0	0	30,000	30,000

Account Number	MOTOR VEHICLE FUND 701	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	NET INVESTMENT IN CAPITAL ASSET						
641100	Equipment						
	Leaf pro plus wagons	0	0	191,187	191,187	0	0
	Articulated tractor	0	0	121,430	121,430	0	0
	Bobcat toolcat	0	0	49,329	49,329	0	0
	Floor sweeper/scrubber	0	0	54,973	54,973	0	0
	Mower	0	0	102,761	97,945	0	0
	One half Ton Pickup Trucks (2)	0	0	0	0	64,000	64,000
	One half Ton 2wd Pickup Trucks (2)	0	0	0	0	59,000	59,000
	Forestry Bucket Truck	0	0	0	0	160,000	160,000
	Utility Service Vehicle	0	0	0	0	12,000	12,000
		0	0	519,680	514,864	295,000	295,000
641400	Heavy equipment						
	Tandem axle dump trucks (2)	0	0	480,320	480,320	0	0
649100	Other equipment						
	Track Type Skidsteer	0	0	0	0	60,000	60,000
	Asphalt Tack Machine	0	0	0	0	26,000	26,000
	Asphalt Paver Machine	0	0	0	0	350,000	350,000
	Zero Turn Mowers (2)	0	0	0	0	25,000	25,000
	Tractor	0	0	0	0	67,000	67,000
	Smithco Groomer	0	0	0	0	16,500	16,500
	Blitzscreed	0	0	0	0	13,000	13,000
	Slope Cutter	0	0	0	0	53,000	53,000
	Fork Lift	0	0	0	0	43,500	43,500
		0	0	0	0	654,000	654,000
	Total Net Investment in Capital Asset	0	0	1,000,000	995,184	949,000	949,000

Fund Purpose

To provide qualified employees, retirees and their families a health insurance plan that provides coverage in the event medical care is needed, and a program that complies with the requirements of the Affordable Care Act.

Fund Description

The City of Sheboygan provides a self-insured, health insurance program, administered through UMR, a third-party administrator ("TPA"). The benefit costs are shared with the employees.

2017 Budget Highlights

The Executive Budget includes the following change:

- Increase of $110,177 in Interest on Investments.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Intergovernmental Revenue	8,181,151	6,633,216	7,361,837	7,361,837	7,423,835
Miscellaneous Revenues	70,421	111,895	0	85,000	140,177
Total Revenues	8,251,572	6,745,111	7,361,837	7,446,837	7,564,012

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	108,920	110,001	112,920	116,822	115,067
Non-Personal Services	7,029,615	7,604,625	7,713,917	7,265,958	7,297,917
Interfund transfer	173,218	0	0	0	0
Total Expenditures	7,311,753	7,714,626	7,826,837	7,382,780	7,412,984

Areas of Emphasis: Ensure quality employee and labor relations services.

Goal: To assist employees with problems/concerns, particularly in areas including employee and benefit administration.

Objective:
1. Review policies and procedures for relevancy, outlined expectations and consistent execution.
2. Analyze benefit vendors for optimal qualify of service, location for our employees, and competitive pricing.
3. Monitor reliability and affordability of service for customers.
4. Research, evaluate and pursue additional funding opportunities through partnerships, relationships and grants.

Account Number	HEALTH INSURANCE FUND 704	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Intergovernmental Revenue						
441911	Health premiums-active	6,809,144	5,453,980	6,222,564	6,222,564	6,222,564	6,222,564
441921	Dental premiums-employee	464,655	463,542	485,577	485,577	485,577	485,577
441951	Health premiums-without medicare	493,947	367,198	303,212	303,212	367,198	367,198
441956	Health premiums-with medicare	38,706	33,811	34,459	34,459	33,811	33,811
441961	Health premiums-retirees	346,070	289,642	289,501	289,501	289,642	289,642
441971	Health premiums-Cobra	28,629	25,043	26,524	26,524	25,043	25,043
Total Intergovernmental Revenue		8,181,151	6,633,216	7,361,837	7,361,837	7,423,835	7,423,835
	Miscellaneous						
461101	Interest on investments	50,370	110,177	0	85,000	110,177	110,177
469999	Other miscellaneous revenue	20,051	1,718	0	0	30,000	30,000
Total Miscellaneous		70,421	111,895	0	85,000	140,177	140,177
Total Revenues		8,251,572	6,745,111	7,361,837	7,446,837	7,564,012	7,564,012
	Expenditures						
	Personal Services						
510110	Full time salaries-regular	79,858	80,991	82,294	85,586	85,138	85,138
510111	Full time salaries-overtime	0	404	0	300	300	300
510310	Social security-FICA	4,722	4,784	5,113	5,318	5,322	5,322
510311	Social security-medicare	1,104	1,119	1,210	1,258	1,270	1,270
510320	WI retirement	5,547	5,529	5,607	5,831	5,805	5,805
510340	Health insurance	15,469	14,846	16,344	16,083	14,856	14,856
510350	Dental insurance	1,542	1,640	1,656	1,722	1,656	1,656
510360	Life insurance	77	87	96	100	108	120
510400	Worker compensation	601	601	600	624	600	600
Total Personal Services		108,920	110,001	112,920	116,822	115,055	115,067
	Non-Personal Services						
521500	Administrative services	238,892	277,998	280,000	280,000	280,000	280,000
521900	Contracted services	20,394	18,258	0	17,041	19,000	19,000
526130	Training and education	0	0	500	500	500	500
530100	Office supplies	91	0	100	100	100	100
540205	Claims	4,919,281	5,726,146	5,200,000	4,735,000	4,735,000	4,735,000
540206	Stop loss	494,001	366,861	568,317	568,317	568,317	568,317
540207	Prescriptions	1,356,629	883,862	1,200,000	1,200,000	1,200,000	1,200,000
550900	Wellness Initiative	327	0	0	0	30,000	30,000
590100	Hsa Contributions	0	331,500	465,000	465,000	465,000	465,000
Total Non-Personal Services		7,029,615	7,604,625	7,713,917	7,265,958	7,297,917	7,297,917

Account Number	HEALTH INSURANCE FUND 704	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Interfund						
811706	Interfund transfer-Worker's Comp Fund	173,218	0	0	0	0	0
Total Interfund Transfers		173,218	0	0	0	0	0
Total Expenditures		7,311,753	7,714,626	7,826,837	7,382,780	7,412,972	7,412,984
Excess of revenues and other sources over expenditures and other uses		939,819	-969,515	-465,000	64,057	151,040	151,028
Net Position - Beginning Year		**5,852,645**	**6,792,464**	**5,849,017**	**5,849,017**	**5,913,074**	**5,913,074**
	Cumulative effect of change in accounting principle		26,068				
Net Position - Ending Year		**6,792,464**	**5,849,017**	**5,384,017**	**5,913,074**	**6,064,114**	**6,064,102**
	Net Position consists of:						
	Restricted for pension benefits	0	26,050	26,050	26,050	26,050	26,050
	Unrestricted	6,792,464	5,822,967	5,357,967	5,887,024	6,038,064	6,038,052
		6,792,464	5,849,017	5,384,017	5,913,074	6,064,114	6,064,102
521500	Administrative services						
	Health and dental third party administrator	238,892	277,998	280,000	280,000	280,000	280,000
521900	Contracted services						
	Biometric screening	20,394	18,258	0	17,041	19,000	19,000

Fund Purpose

To accurately maintain charges to departments for general liability insurance coverage.

Fund Description

The City contracts for general liability insurance for all City buildings, automobiles and contractor's equipment, as well as boiler coverage, monies and securities, flood coverage and umbrella coverage. Premiums payments are recorded as prepaid insurance and charged monthly to the appropriate funds and departments.

2017 Budget Highlights

There are no notable changes in 2017.

Revenue	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Intergovernmental revenue	139,667	141,640	577,000	495,610	530,000
Miscellaneous	69,819	72,782	0	64,800	64,800
Total Revenue	209,486	214,422	577,000	560,427	594,800

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	210,228	176,965	577,000	593,436	598,900
Total Expenditures	210,228	176,965	577,000	593,436	598,900

Areas of Emphasis: Ensure fiscal stability.

Goal: To provide a guarantee of compensation for specified loss, and damage in return for payment of premiums.

Objective: 1. To receive the best coverage at reasonable prices.

Account Number	LIABILITY INSURANCE FUND 705	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Intergovernmental Revenue						
437301	Liability administration charges	0	0	47,000	0	0	0
437306	Claims charged to departments	69,106	47,904	400,000	400,000	400,000	400,000
437311	Premiums charged to departments	70,561	93,736	130,000	95,610	130,000	130,000
Total Intergovernmental Revenue		139,667	141,640	577,000	495,610	530,000	530,000
	Miscellaneous						
461101	Interest on investments	2,007	3,533	0	3,500	3,500	3,500
469999	Other miscellaneous revenue	67,812	69,249	0	61,317	61,300	61,300
Total Miscellaneous		69,819	72,782	0	64,817	64,800	64,800
Total Revenues		209,486	214,422	577,000	560,427	594,800	594,800
	Expenditures						
	Non-Personal Services						
521500	Administrative services	0	348	5,000	1,000	2,500	2,500
521900	Contracted services	50,147	32,675	40,000	40,000	40,000	40,000
526130	Training and education	0	0	700	700	700	700
527100	Car allowance	0	0	600	0	0	0
527110	Travel	0	0	700	700	700	700
540210	Insurance deductible	18,959	14,880	400,000	400,000	400,000	400,000
540215	Public liability and auto insurance	141,122	129,062	130,000	151,036	155,000	155,000
Total Non-Personal Services		210,228	176,965	577,000	593,436	598,900	598,900
Total Expenditures		210,228	176,965	577,000	593,436	598,900	598,900
Excess of revenues and other sources over expenditures and other uses		-742	37,457	0	-33,009	-4,100	-4,100
Net Position - Beginning Year		**2,413,879**	**2,413,137**	**2,450,594**	**2,450,594**	**2,417,585**	**2,417,585**
Net Position - Ending Year		**2,413,137**	**2,450,594**	**2,450,594**	**2,417,585**	**2,413,485**	**2,413,485**
	Net Position consists of:						
	Investment in CVMIC	2,205,665	2,205,665	2,205,665	2,205,665	2,205,665	2,205,665
	Unrestricted	207,472	244,929	244,929	211,920	207,820	207,820
		207,472	244,929	244,929	211,920	207,820	207,820
521900	Contracted services						
	Attorney fees	50,147	32,675	40,000	40,000	40,000	40,000

Fund Purpose

To provide employees a reputable workers compensation program that assists in the training and prevention of injuries, as well as a program that navigates the process in the event of a worker's compensation injury.

Fund Description

The City of Sheboygan partners with Cities and Villages Mutual Insurance Company ("CVMIC) to provide employees with workers compensation insurance that is compliant with state and federal regulations.

2017 Budget Highlights

There are no notable changes for 2017.

Areas of Emphasis: Ensure quality employee and labor relations services.

Goal: To assist employees with problems/concerns, particularly in areas including employee and benefit administration. The primary goal is always to strive for understanding and fair resolution of these concerns.

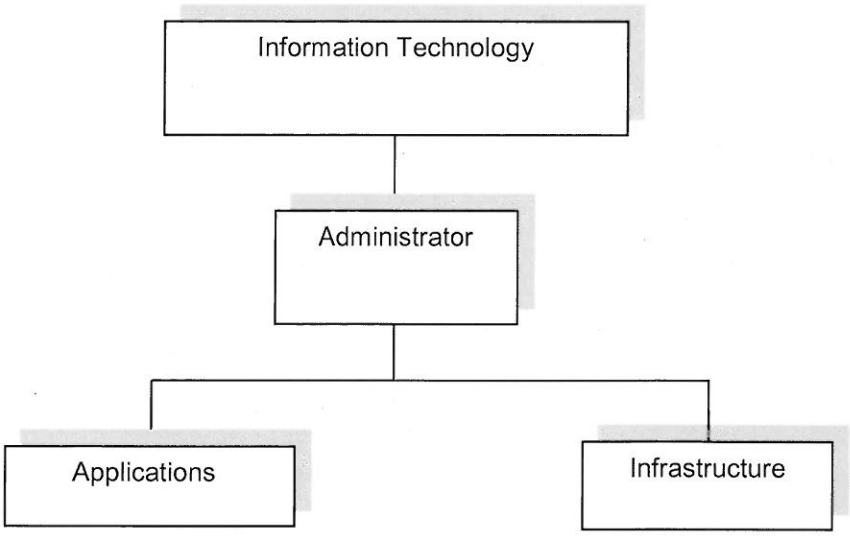
Objective:
1. Review policies and procedures for relevancy, outlined expectations and consistent execution.
2. Analyze benefit vendors for optimal qualify of service, location for our employees, and competitive pricing.
3. Monitor reliability and affordability of service for customers.
4. Research, evaluate and pursue additional funding opportunities through partnerships, relationships and grants.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Intergovernmental Revenue	464,416	607,906	609,405	610,000	610,000
Miscellaneous	9,088	22,173	0	22,000	25,871
Interfund transfer	173,218	0	0	0	0
Total Revenues	646,722	630,079	609,405	632,000	635,871

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	130,420	124,883	116,466	119,526	128,178
Non-Personal Services	516,303	526,541	486,000	486,000	531,000
Total Expenditures	646,723	651,424	602,466	605,526	659,178

Account Number	WORKER COMPENSATION FUND 706	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Intergovernmental Revenue						
437311	Premiums charged to departments	464,416	607,906	609,405	610,000	610,000	610,000
Total Intergovernmental Revenue		464,416	607,906	609,405	610,000	610,000	610,000
	Miscellaneous						
461101	Interest on investments	9,088	22,173	0	22,000	22,000	22,000
469999	Miscellaneous revenue	0	0	0	0	3,847	3,871
Total Miscellaneous		9,088	22,173	0	22,000	25,847	25,871
	Interfund transfer						
492704	Interfund transfer-Health Insurance Fund	173,218	0	0	0	0	0
Total Interfund transfer		173,218	0	0	0	0	0
Total Revenues		646,722	630,079	609,405	632,000	635,847	635,871
	Expenditures						
	Personal Services						
510110	Full time salaries-regular	60,027	60,588	61,624	64,705	64,085	64,085
510111	Full time salaries-overtime	0	404	0	300	300	300
510310	Social security-FICA	3,576	3,604	3,828	4,019	4,018	4,018
510311	Social security-medicare	836	843	906	951	965	965
510320	WI retirement	4,153	4,143	4,200	4,410	4,366	4,366
510340	Health insurance	8,183	7,860	9,360	8,515	7,872	7,872
510350	Dental insurance	1,172	1,246	1,260	1,323	1,260	1,260
510351	Unfunded pension liability	187	187	192	202	192	192
510360	Life insurance	76	85	96	101	96	120
510400	Worker compensation	52,210	45,923	35,000	35,000	45,000	45,000
Total Personal Services		130,420	124,883	116,466	119,526	128,154	128,178
	Non-Personal Services						
521200	Legal services	0	0	1,000	1,000	1,000	1,000
521500	Administrative services	17,737	21,052	25,000	25,000	25,000	25,000
540205	Claims	498,566	505,489	460,000	460,000	505,000	505,000
Total Non-Personal Services		516,303	526,541	486,000	486,000	531,000	531,000
Total Expenditures		646,723	651,424	602,466	605,526	659,154	659,178
Excess of revenues and other sources over expenditures and other uses		-1	-21,345	6,939	26,474	-23,307	-23,307
Net Position - Beginning Year		**1,500,001**	**1,500,000**	**1,496,833**	**1,496,833**	**1,523,307**	**1,523,307**

Account Number	WORKER COMPENSATION FUND 706	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Cumulative effect of change in accounting principle		18,178				
Net Position - Ending Year		**1,500,000**	**1,496,833**	**1,503,772**	**1,523,307**	**1,500,000**	**1,500,000**
	Net Position consists of:						
	Restricted for pension benefits	0	18,168	18,168	18,168	18,168	18,168
	Unrestricted	1,500,000	1,478,665	1,485,604	1,505,139	1,481,832	1,481,832
		1,500,000	1,496,833	1,503,772	1,523,307	1,500,000	1,500,000
521500	Administrative services						
	Worker Comp third party administrator	13,500	13,500	13,500	13,500	13,500	13,500
	WI Unemployment assessment	3,302	3,227	3,500	3,500	3,500	3,500
	Employee assistance program	935	4,325	8,000	8,000	8,000	8,000
		17,737	21,052	25,000	25,000	25,000	25,000



Total Employees 5.00

Fund Purpose:
To provide products and services that meet the requirements of the City of Sheboygan, the affiliated organizations, and the public in such a manner that is easy to understand, access, and use.

Fund Description:
As a customer service based and quality focused department, the Information Technology Department provides a vibrant infrastructure, an integrated tool set of applications and information access services to support future goals and strategic directions of its customers within the parameters of the core values.

2017 Budget Highlights
The Executive Budget includes the following changes:

- Network SAN maintenance added for annual cost of $15,000.
- Planned maintenance of IP phone system expansion for annual cost of $8,000.
- Planned Microsoft Office upgrade for a one-time cost of $67,500.
- Software maintenance for new email encryption and network auditing tools for cost of $6,297.
- Planned software maintenance for Tyler Parks & Recreation module for annual cost of $3,200.
- Planned phone IP Flex phone circuit for City Hall for annual cost of $7,104.
- Provide IT hosting services for the Housing Authority – City of Sheboygan - $8,100 revenue.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
IT Director	1.00	1.00	1.00	1.00	1.00
Systems Analyst	2.00	2.00	2.00	2.00	2.00
Network Specialist	1.00	1.00	1.00	1.00	1.00
PC Specialist	1.00	1.00	1.00	1.00	1.00
Total Staffing	5.00	5.00	5.00	5.00	5.00

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Intergovernmental Revenues	6,844	0	0	0	8,116
Public Charges for Services	853,950	852,962	851,807	831,419	829,919
Miscellaneous Revenues	6,887	16,098	0	10,000	10,000
Interfund Transfer	0	436,111	0	0	0
Total Expenditures	867,681	1,305,171	851,807	841,419	848,035

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	558,458	547,562	562,810	554,292	566,066
Non-Personal Services	150,063	353,499	661,752	655,960	299,791
Capital Outlay	134,261	13,123	60,381	60,381	0
Depreciation	60,129	39,262	60,129	40,000	40,000
Total Expenditures	902,911	953,446	1,345,072	1,310,633	905,857

Areas of Emphasis: To ensure quality customer service.

Goal: To deliver technical services in a timely manner.

Objective:
1. To maintain accurate helpdesk entries.
2. To resolve all issues within a 5 day window.
3. To close all tickets for current year.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Total Break/Fix Issues Logged	614	192	390	750	700
Total Open Break/Fix Issues	0	1	4	0	0
Effectiveness					
Percent of Break/Fix Issues	82%	67%	74%	75%	80%
Efficiency					
Average Close Time for All IT Request Types (days)	5	17	7	5	5

Areas of Emphasis: To ensure information technology stability.

Goal: To keep technology components current.

Objective:
1. To continue to virtualize servers until 100% complete.
2. To continue to reduce the number of servers.
3. To keep software at the most current level.
4. To continue to implement Munis Modules.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Total Number of Servers	36	33	32	32	30
Total Servers Virtualized	18	24	25	25	25
Percent Virtualized	50%	73%	78%	78%	83%

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Total Munis Modules Owned	18	23	23	23	24
Total Munis Modules Used	14	19	20	20	21
Percent Implemented	78%	83%	87%	87%	88%

Areas of Emphasis: To ensure a secure information technology environment.
Goal: To reduce the areas of risk where a security breach may occur.

Objective:
1. To deploy FortiClient anti-virus and firewall protection on City PCs.
2. To conduct regular security audits by an outside firm.
3. To reduce the number of computers and users that access the information technology systems remotely from City facilities.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Percentage of Computers Installed	14%	23%	N/A	75%	100%

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Number of Security Audits Performed	0	0	N/A	1	2
Number of Security Outbreaks Reported	1	2	N/A	0	0

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Percentage of Remote Computer Access	85%	34%	N/A	7%	6%
Percentage of Remote User Access	73%	29%	N/A	5%	3%

Areas of Emphasis: To ensure technology access.

Goal: To provide access to City applications.

Objective: To provide access to applications by City employees and the public.

Measurement:
1. Meeting agenda and minutes are provided to the public via the City Website and BoardDocs.
2. Citizens can report issues via the City website that will be logged and tracked for status.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Total Committees on BoardDocs	10	17	N/A	20	22

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Total Issues Reported via Website	157	181	N/A	190	200

Account Number	INFORMATION TECHNOLOGY FUND 707	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Intergovernmental Revenue						
437221	Intergovernmental revenue	6,844	0	0	0	8,116	8,116
Total Intergovernmental Revenue		6,844	0	0	0	8,116	8,116
	Charges for services						
441701	IT equipment rental	132,906	132,906	129,947	110,759	110,759	110,759
441721	Equipment payback	2,844	600	2,700	0	0	0
441725	IT services charge	712,020	712,016	711,780	711,780	711,780	711,780
441726	Internet access	6,180	7,440	7,380	8,880	7,380	7,380
Total Charges for services		853,950	852,962	851,807	831,419	829,919	829,919
	Miscellaneous						
461101	Interest on investments	6,516	16,000	0	10,000	10,000	10,000
469101	Sale of equipment	371	78	0	0	0	0
469999	Other miscellaneous revenue	0	20	0	0	0	0
Miscellaneous		6,887	16,098	0	10,000	10,000	10,000
	Interfund transfers						
492101	Interfund transfer-General Fund	0	321,469	0	0	0	0
492601	Interfund transfer-Wastewater Fund	0	113,101	0	0	0	0
492651	Interfund transfer-Transit Utility Fund	0	1,541	0	0	0	0
Total Interfund transfer		0	436,111	0	0	0	0
Total Revenues		867,681	1,305,171	851,807	841,419	848,035	848,035
	Expenditures						
	Personal Services						
510110	Full time salaries-regular	401,595	397,924	406,738	400,000	409,535	409,535
510310	Social security-FICA	18,384	19,561	25,248	23,700	25,427	25,427
510311	Social security-medicare	5,560	5,534	5,929	5,700	5,968	5,968
510320	WI retirement	23,337	27,439	27,683	27,680	27,876	27,876
510340	Health insurance	89,068	77,299	77,328	77,328	77,328	77,328
510341	Retiree health insurance	7,075	6,474	6,480	6,480	6,480	6,480
510350	Dental insurance	5,968	5,708	5,748	5,748	5,748	5,748
510351	Unfunded pension liability	6,352	6,352	6,360	6,360	6,360	6,360
510360	Life insurance	651	773	828	828	840	876
510400	Worker compensation	468	468	468	468	468	468
Total Personal Services		558,458	547,532	562,810	554,292	566,030	566,066
	Non-Personal Services						
521900	Contracted services	12,790	207,299	502,005	502,005	17,004	17,004
523120	Computer maintenance	27,328	24,271	32,664	30,000	60,617	60,617

Account Number	INFORMATION TECHNOLOGY FUND 707	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
523122	Software maintenance	92,993	105,561	107,366	107,366	185,700	185,700
525120	Telephone	9,646	9,060	9,679	9,679	17,256	17,256
525125	Mobile telephone	1,290	1,482	1,300	800	960	960
525135	Internet	150	180	200	180	180	180
526130	Training and education	1,611	815	3,000	1,977	4,800	4,800
527100	Car allowance	2,179	2,193	2,188	2,188	2,208	2,208
527110	Travel	528	1,175	1,700	365	1,700	1,700
530100	Office supplies	926	862	1,000	800	960	960
530115	Paper	622	601	650	600	660	660
530255	Tools and small equipment	0	0	0	0	2,496	2,496
530259	IT small equipment	0	0	0	0	5,250	5,250
Total Non-Personal Services		150,063	353,499	661,752	655,960	299,791	299,791
	Capital Outlay						
642200	IT equipment	35,631	4,595	32,798	32,798	0	0
649100	Other equipment	84,089	8,528	12,583	12,583	0	0
980099	Replacement costs	14,541	0	15,000	15,000	0	0
Total Capital Outlay		134,261	13,123	60,381	60,381	0	0
	Depreciation						
994000	Depreciation-machinery	57,285	39,262	57,285	40,000	40,000	40,000
995000	Depreciation-payback equipment	2,844	0	2,844	0	0	0
Total Depreciation		60,129	39,262	60,129	40,000	40,000	40,000
Total Expenditures		902,911	953,416	1,345,072	1,310,633	905,821	905,857
Excess of revenues and other sources over expenditures and other uses		-35,230	351,755	-493,265	-469,214	-57,786	-57,822
Net Position - Beginning Year		**1,170,795**	**1,135,565**	**1,583,739**	**1,583,739**	**1,114,525**	**1,114,525**
	Cumulative effect of change in accounting principle		96,419				
Net Position - Ending Year		**1,135,565**	**1,583,739**	**1,090,474**	**1,114,525**	**1,056,739**	**1,056,703**
	Net Position consists of:						
	Net investment in capital assets	146,343	100,149	100,149	100,149	100,149	100,149
	Restricted for pension benefits	0	136,456	136,456	136,456	136,456	136,456
	Reserved for fiber ring	0	487,005	0	0	0	0
	Unrestricted	989,222	860,129	853,869	877,920	820,134	820,098
		1,135,565	1,583,739	1,090,474	1,114,525	1,056,739	1,056,703

Account Number	INFORMATION TECHNOLOGY FUND 707	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
521900	Contracted services						
	Ring of Fiber Project	0	194,393	487,005	487,005	0	0
	Training	0	0	5,000	4,493	0	0
	Network Wiring	5,575	4,200	8,000	6,227	5,000	5,000
	Website Development	4,600	0	0	0	3,000	3,000
	System Upgrades	2,615	8,706	2,000	4,280	9,004	9,004
	Miscellaneous	12,790	207,299	502,005	502,005	17,004	17,004
642200	IT equipment						
	Servers	27,143	0	0	0	0	0
	Routers	4,878	0	0	0	0	0
	Receipt Printers	2,800	0	0	0	0	0
	City Hall Security System	0	3,833	0	0	0	0
	Miscellaneous	810	762	0	0	0	0
		35,631	4,595	0	0	0	0
649100	Other equipment						
	WiscNet Router	0	0	6,000	6,000	0	0
	Receipt Printers	0	0	2,800	2,800	0	0
	Windows Terminal Servers	5,908	0	0	0	0	0
	Network Backup Appliance	23,910	0	0	0	0	0
	Support Contract	5,000	0	0	0	0	0
	SAN Disk Expansion	28,862	0	0	0	0	0
	Miscellaneous	20,409	8,528	3,783	3,783	0	0
		84,089	8,528	12,583	12,583	0	0
980099	Replacement costs						
	PC Computers	12,610	0	15,000	15,000	0	0
	Miscellaneous	1,931	0	0	0	0	0
		14,541	0	15,000	15,000	0	0
	NET INVESTMENT IN CAPITAL ASSET						
642200	IT equipment						
	Tyler Parks & Rec Software	0	0	21,850	21,850	0	0
	Network Auditing Software	0	0	10,948	10,948	0	0
		0	0	32,798	32,798	0	0

Account Number	INFORMATION TECHNOLOGY FUND 707	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
649100	Other equipment						
	Backup Expansion	0	0	30,751	30,751	47,592	47,592
	Network switches	0	0	0	0	22,500	22,500
	IP Phone System Expansion	0	0	120,400	120,400	0	0
		0	0	151,151	151,151	70,092	70,092
	Total Net Investment in Capital Asset	0	0	183,949	183,949	70,092	70,092

NOTES

ENTERPRISE FUNDS
BUDGET SUMMARY

	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Revenue						
Property tax levy	511,547	511,547	511,547	511,547	511,547	511,547
Taxes other than property tax levy	0	0	0	0	0	0
Licenses and Permits	16,000	17,500	45,000	16,400	31,000	31,000
Intergovernmental	2,837,410	2,644,412	2,613,379	2,627,871	2,667,871	2,630,628
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	16,199,363	16,162,141	16,887,693	15,816,286	16,381,561	16,381,561
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	375,679	515,447	509,979	594,508	527,309	536,383
Interfund Transfers	7,005	5,606	7,646	6,485	7,122	7,122
Other Revenue Sources	112,790	2,448,180	0	0	0	0
Total Revenue	20,059,794	22,304,833	20,575,244	19,573,097	20,126,410	20,098,241
Expenditures						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	12,109,828	11,686,276	7,124,648	7,035,325	6,885,211	7,118,927
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	0	0	96,300	96,300	198,435	198,435
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	6,795,484	6,826,267	10,753,465	10,688,820	10,667,640	10,434,188
Total Expenditures	18,905,312	18,512,543	17,974,413	17,820,445	17,751,286	17,751,550
Excess of revenues over (under) expenditures	1,154,482	3,792,290	2,600,831	1,752,652	2,375,124	2,346,691
Fund Balance, January 1	**61,626,341**	**62,780,823**	**66,573,113**	**66,573,113**	**68,325,765**	**68,325,765**
Fund Balance, December 31	**62,780,823**	**66,573,113**	**69,173,944**	**68,325,765**	**70,700,889**	**70,672,456**

Fund Purpose:
To provide potable water, exceeding all standards, to the community at an economical price.

Fund Description:
Under governance by the Board of Waterworks Commissioners, the Sheboygan Water Utility is a public utility regulated by the Wisconsin Public Service Commission. The Utility performs several core activities:

Water Treatment:

- The Water Treatment Plant, located at 72 Park Avenue, produces all of the potable water for Sheboygan, Sheboygan Falls and Kohler. On average, more than 15 million gallons of water are produced per day. Increased consumption in summer requires production of up to 27 million gallons of water. The treatment process includes conventional flocculation/coagulation/sedimentation followed by filtration and ultraviolet disinfection.

Water Distribution:

- The Utility maintains and operates the municipal water distribution system. This consists of more than 205 miles of water mains; 3,000 valves; 2,000 fire hydrants; three booster stations; and six storage tanks or reservoirs. Staff performs water main design and record-keeping on system components using the latest GIS technology. Staff installs some water main projects and performs emergency repairs around the clock.

Water Metering:

- Staff manages all aspects of 19,252 water meters for both residential and industrial customers, including reading, installation, testing, repair, and cross connections.

Billing and Collecting:

- Staff performs billing, account maintenance and collections for approximately 19,000 accounts, including water, sanitary sewer, and garbage collection charges.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Superintendent	1.00	1.00	1.00	1.00	1.00
Utility Accountant	1.00	1.00	1.00	1.00	1.00
Distribution Supervisor	1.00	1.00	1.00	1.00	1.00
Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Relations/Fiscal Supervisor	1.00	1.00	1.00	1.00	1.00
Utility Engineer	1.00	1.00	1.00	1.00	1.00
Engineer Technician	1.00	1.00	1.00	1.00	1.00
Construction Maintenance Foreman	6.00	6.00	6.00	6.00	6.00
Construction Foreman	1.00	1.00	1.00	1.00	1.00
Operator	5.00	5.00	5.00	5.00	5.00
Operations & Maintenance Technician	2.00	2.00	2.00	2.00	2.00
Utility Support Specialist	4.00	4.00	4.00	4.00	4.00
Lab Technician	1.00	1.00	1.00	1.00	1.00
Lead Service Technician	1.00	1.00	1.00	1.00	1.00
Service Technician	4.00	3.00	3.00	3.00	3.00
Total Staffing	**31.00**	**30.00**	**30.00**	**30.00**	**30.00**

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Charges for Services	8,071,938	8,050,712	8,250,558	7,812,956	8,048,401
Miscellaneous Revenues	98,889	800,016	124,000	124,000	130,630
Total Revenues	8,170,827	8,850,728	8,374,558	7,936,956	8,179,031

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	2,186,794	2,243,577	2,213,279	2,255,344	2,299,351
Non-Personal Services	3,048,010	2,756,077	2,941,205	2,754,216	2,981,370
Capital Outlay	1,162,245	1,783,324	0	0	0
Debt Interest	382,945	0	400,000	263,474	400,000
Total Expenditures	6,779,994	6,782,978	5,554,484	5,273,034	5,680,721

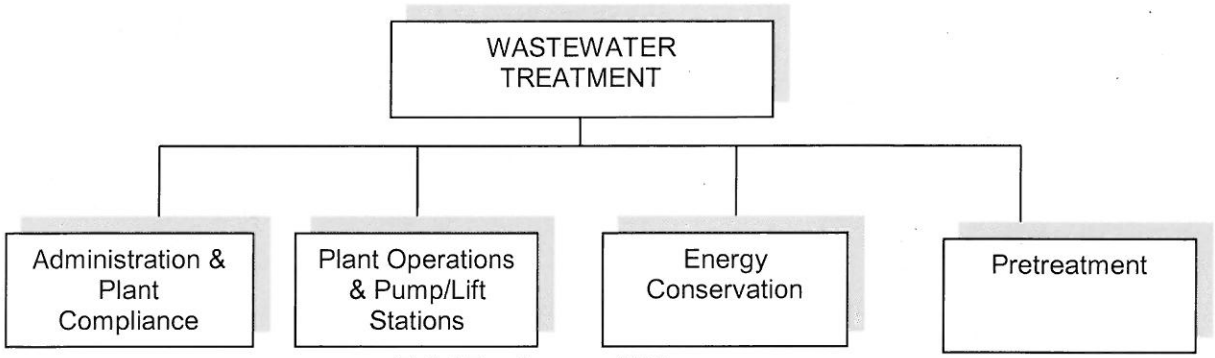
WATER FUND 804	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Revenues						
Charges for service						
Sales of water	6,284,336	6,250,900	6,452,051	6,070,000	6,252,100	6,252,100
Fire protection	88,715	89,218	82,000	90,972	93,701	93,701
Sales to public authorities	794,851	809,963	834,600	790,000	813,700	813,700
Sales to other municipalities	103,991	102,088	73,157	70,000	72,100	72,100
Sales to irrigation customers	754,821	762,224	775,750	760,000	782,800	782,800
Miscellaneous sales	45,224	36,319	33,000	31,984	34,000	34,000
Total Charges for services	8,071,938	8,050,712	8,250,558	7,812,956	8,048,401	8,048,401
Miscellaneous						
Late payment charges	32,823	37,004	32,000	32,000	32,000	32,000
Rental income	20,259	20,867	21,000	21,000	21,630	21,630
Billing and collecting charge to City	36,615	36,631	36,000	36,000	37,000	37,000
Interest income	9,192	9,127	10,000	10,000	15,000	15,000
Contributions in aid of construction	0	696,387	25,000	25,000	25,000	25,000
Total Miscellaneous	98,889	800,016	124,000	124,000	130,630	130,630
Total Revenue	8,170,827	8,850,728	8,374,558	7,936,956	8,179,031	8,179,031
Expenditures						
Personal Services						
Operations	192	709	1,100	600	1,500	1,500
Pumping	102,025	111,098	111,179	115,000	125,851	125,851
Water Treatment	524,643	500,072	506,000	532,409	521,000	521,000
Transmission & Distribution	484,436	471,870	465,000	470,000	460,000	460,000
Customer Accounts	133,237	152,501	140,000	135,000	165,000	165,000
Payroll taxes	112,525	109,250	117,000	119,947	120,000	120,000
Administration	829,736	898,077	873,000	882,388	906,000	906,000
Total Personal Services	2,186,794	2,243,577	2,213,279	2,255,344	2,299,351	2,299,351
Non-Personal Services						
Operations	10,129	1,000	18,000	17,000	18,000	18,000
Pumping	525,362	519,332	544,120	516,956	567,620	567,620
Water Treatment	738,304	535,668	701,651	555,000	662,000	662,000
Transmission & Distribution	401,102	283,010	265,658	285,282	312,000	312,000
Customer Accounts	56,788	55,032	61,750	52,547	61,750	61,750
Taxes	1,072,862	1,093,860	1,124,000	1,114,998	1,134,000	1,134,000
Administration	243,463	268,175	226,026	212,433	226,000	226,000
Total Non-Personal Services	3,048,010	2,756,077	2,941,205	2,754,216	2,981,370	2,981,370

WATER FUND 804	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Capital Outlay						
Plant	1,162,245	1,783,324	0	0	0	0
Total Capital Outlay	1,162,245	1,783,324	0	0	0	0
Interest						
Plant	382,945	0	400,000	263,474	400,000	400,000
Total Interest	382,945	0	400,000	263,474	400,000	400,000
Total Expenditures	6,779,994	6,782,978	5,554,484	5,273,034	5,680,721	5,680,721
Excess of revenues and other sources over expenditures and other uses	1,390,833	2,067,750	2,820,074	2,663,922	2,498,310	2,498,310
Net Position - Beginning Year	**33,918,949**	**35,309,782**	**37,943,285**	**37,943,285**	**40,607,207**	**40,607,207**
Cumulative effect of change in accounting principle		565,753				
Net Position- Ending Year	**35,309,782**	**37,943,285**	**40,763,359**	**40,607,207**	**43,105,517**	**43,105,517**
Net Position consists of:						
Net investment in capital assets	13,670,930	14,254,084	14,254,084	14,254,084	14,254,084	14,254,084
Restricted for pension benefits	0	407,648	407,648	407,648	407,648	407,648
Unrestricted	21,638,852	23,281,553	26,101,627	25,945,475	28,443,785	28,443,785
	35,309,782	37,943,285	40,763,359	40,607,207	43,105,517	43,105,517

Account Number	WATER UTILITY FUND 804	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Charges for service						
	Sales of water	6,284,336	6,250,900	6,452,051	6,070,000	6,252,100	6,252,100
	Fire protection	88,715	89,218	82,000	90,972	93,701	93,701
	Sales to public authorities	794,851	809,963	834,600	790,000	813,700	813,700
	Sales to other municipalities	103,991	102,088	73,157	70,000	72,100	72,100
	Sales to irrigation customers	754,821	762,224	775,750	760,000	782,800	782,800
	Miscellaneous sales	45,224	36,319	33,000	31,984	34,000	34,000
Total Charges for service		8,071,938	8,050,712	8,250,558	7,812,956	8,048,401	8,048,401
	Miscellaneous						
	Late payment charges	32,823	37,004	32,000	32,000	32,000	32,000
	Rental income	20,259	20,867	21,000	21,000	21,630	21,630
	Billing and collecting charge to City	36,615	36,631	36,000	36,000	37,000	37,000
	Interest income	9,192	9,127	10,000	10,000	15,000	15,000
	Contributions in aid of construction	0	696,387	25,000	25,000	25,000	25,000
Total Miscellaneous		98,889	800,016	124,000	124,000	130,630	130,630
	Total Revenue	8,170,827	8,850,728	8,374,558	7,936,956	8,179,031	8,179,031
	Expenditures - Operations						
	Labor	192	709	1,100	600	1,500	1,500
	Intakes	10,129	1,000	18,000	17,000	18,000	18,000
	Total Operations	10,321	1,709	19,100	17,600	19,500	19,500
	Expenditures - Pumping						
	Labor	102,025	111,098	111,179	115,000	125,851	125,851
	Electricity & natural gas	444,350	456,104	475,000	465,000	498,500	498,500
	Pumping equipment	17,310	11,669	17,120	8,000	17,120	17,120
	Miscellaneous	15,368	4,869	14,000	8,500	14,000	14,000
	Uitilities	37,889	32,012	34,000	32,000	34,000	34,000
	Structures	10,445	14,678	4,000	3,456	4,000	4,000
	Total Pumping	627,387	630,430	655,299	631,956	693,471	693,471
	Expenditures - Water Treatment						
	Labor	524,643	500,072	506,000	532,409	521,000	521,000
	Water treatment equipment	328,901	215,124	307,000	230,000	282,000	282,000
	Chemicals	279,553	241,238	330,000	265,000	295,000	295,000
	Miscellaneous	3,645	4,652	3,651	4,000	4,000	4,000
	Utilities	21,750	10,104	21,000	21,000	21,000	21,000
	Structures	104,455	64,550	40,000	35,000	60,000	60,000
	Total Water Treatment	1,262,947	1,035,740	1,207,651	1,087,409	1,183,000	1,183,000

Account Number	WATER UTILITY FUND 804	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Expenditures - Transmission & Distribution						
	Labor	484,436	471,870	465,000	470,000	460,000	460,000
	Reservoirs and standpipes	14,971	23,600	18,000	15,960	17,000	17,000
	Mains and hydrants	264,213	116,923	102,000	86,494	100,000	100,000
	Meters	10,685	16,184	72,000	42,000	52,000	52,000
	Customer service	70,537	97,554	40,000	110,000	110,000	110,000
	Miscellaneous	17,986	10,104	16,000	10,000	14,000	14,000
	Utiliites	17,081	16,283	16,000	15,106	16,000	16,000
	Structures and improvements	5,629	2,362	1,658	5,722	3,000	3,000
	Total Transmission & Distribution	885,538	754,880	730,658	755,282	772,000	772,000
	Expenditures - Customer Accounts						
	Labor	133,237	152,501	140,000	135,000	165,000	165,000
	Meter reading	301	4,055	4,000	4,298	4,000	4,000
	Billing and collecting	30,862	27,845	30,000	30,000	30,000	30,000
	Uncollectible accounts	8,668	8,853	8,000	1,788	8,000	8,000
	Utilities	1,800	464	750	461	750	750
	Postage	15,157	13,815	19,000	16,000	19,000	19,000
	Total Customer Accounts	190,025	207,533	201,750	187,547	226,750	226,750
	Expenditures - Taxes						
	Local and school	1,064,728	1,086,285	1,114,000	1,104,998	1,124,000	1,124,000
	Payroll	112,525	109,250	117,000	119,947	120,000	120,000
	P.S.C. remainder assessment	8,134	7,575	10,000	10,000	10,000	10,000
	Total Taxes	1,185,387	1,203,110	1,241,000	1,234,945	1,254,000	1,254,000
	Expenditures - Administrative and General						
	Personal Services						
	Labor	247,328	235,912	259,000	245,000	255,000	255,000
	Hospitalization	459,292	531,842	485,000	520,000	520,000	520,000
	WI Retirement	98,890	98,000	95,000	86,000	95,000	95,000
	Life insurance	4,022	4,035	4,000	2,388	4,000	4,000
	Worker compensation	20,204	28,288	30,000	29,000	32,000	32,000
	Total Personal Services	829,736	898,077	873,000	882,388	906,000	906,000
	Total Non-Personal Services						
	Office supplies	10,090	21,503	15,000	15,000	15,000	15,000
	Utilities	4,246	2,729	2,000	2,000	2,000	2,000
	Outside services	66,020	13,825	70,000	62,000	70,000	70,000
	Auditors	9,774	11,401	10,000	10,000	10,000	10,000

Account Number	WATER UTILITY FUND 804	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Property insurance	40,084	49,506	42,026	39,433	40,000	40,000
	Liability insurance	38,718	61,355	55,000	52,000	56,000	56,000
	Regulatory commission expense	2,546	21,313	1,000	3,000	3,000	3,000
	Miscellaneous and administrative expense	53,630	53,630	20,000	20,000	20,000	20,000
	Amortization of property loss	0	0	1,000	0	0	0
	Office equipment maintenance	0	0	1,000	0	1,000	1,000
	Office facilities maintenance	18,355	32,913	9,000	9,000	9,000	9,000
	Total Non-Personal Services	243,463	268,175	226,026	212,433	226,000	226,000
	Total Administrative and General	1,073,199	1,166,252	1,099,026	1,094,821	1,132,000	1,132,000
	Capital Outlay						
	Plant	1,162,245	1,783,324	0	0	0	0
	Total Capital Outlay	1,162,245	1,783,324	0	0	0	0
	Debt Service						
	Interest	382,945	0	400,000	263,474	400,000	400,000
	Total Debt Service	382,945	0	400,000	263,474	400,000	400,000
	Total Expenditures	6,779,994	6,782,978	5,554,484	5,273,034	5,680,721	5,680,721
	Excess of revenues and other sources over expenditures and other uses	1,390,833	2,067,750	2,820,074	2,663,922	2,498,310	2,498,310
	Net Position - Beginning Year	**33,918,949**	**35,309,782**	**37,943,285**	**37,943,285**	**40,607,207**	**40,607,207**
	Cumulative effect of change in accounting principle		565,753				
	Net Position - Ending Year	**35,309,782**	**37,943,285**	**40,763,359**	**40,607,207**	**43,105,517**	**43,105,517**
	Net Position consists of:						
	Net investment in capital assets	29,543,430	32,221,768	32,221,768	32,221,768	32,221,768	32,221,768
	Restricted for pension benefits	0	268,255	268,255	268,255	268,255	268,255
	Restricted for debt service	354,742	355,142	355,142	355,142	355,142	355,142
	Unrestricted	5,411,610	5,098,120	7,918,194	7,762,042	10,260,352	10,260,352
		35,309,782	37,943,285	40,763,359	40,607,207	43,105,517	43,105,517
	NET INVESTMENT IN CAPITAL ASSETS						
	Equipment	1,162,245	1,783,324	2,678,200	3,710,130	3,407,720	3,407,720
	Total Net Investment in Capital Assets	1,162,245	1,783,324	2,678,200	3,710,130	3,407,720	3,407,720



Total Employees: 15.0

Fund Purpose

To protect public health and the environment by providing reliable and cost efficient wastewater collection and treatment services through sustainable and fiscally responsible resource recovery practices.

Fund Description

The Wastewater Utility Fund accounts for activity of the Sheboygan Regional Wastewater Treatment Plant (WWTP), which is owned by the City of Sheboygan and operated by the Department of Public Works. It provides wastewater collection and treatment for the City of Sheboygan, City of Sheboygan Falls, Village of Kohler, Town of Sheboygan, Town of Wilson, and portions of Town of Sheboygan Falls and Lima.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Decrease of $916,073 in projected Sewer Service – Collections due to accounting changes in 2016.
- Increase of $588,394 in projected Sewer Service – System due to accounting changes in 2016.
- Increase of $263,215 in rates (4%), effective with January 1, 2017 billing period.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Superintendent	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Industrial Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00
Process Systems and Operation Coordinator	0.00	0.33	1.00	1.00	1.00
Laboratory Technician	1.00	1.00	1.00	1.00	1.00
Lead Operator	1.00	1.00	1.00	1.00	1.00
Operator	4.00	4.00	4.00	4.00	4.00
Maintenance Technician	3.00	3.00	3.00	3.00	3.00
Electrician	1.00	1.00	1.00	1.00	1.00
Electronics Technician	1.00	0.67	0.00	0.00	0.00
Total Staffing	15.00	15.00	15.00	15.00	15.00

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Licenses and permits	43,000	36,860	45,000	16,400	31,000
Charges for services	6,993,494	6,944,927	7,483,285	6,907,930	7,232,459
Miscellaneous revenue	203,835	246,903	87,691	162,988	87,783
Total Revenues	7,240,329	7,228,690	7,615,976	7,087,318	7,351,242

Expenditures -	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	2,003,071	2,013,258	1,980,311	1,980,311	1,994,722
Non-Personal Services	3,073,691	3,014,130	3,606,439	3,598,079	3,372,305
Capital Outlay	326,838	77,942	438,467	338,493	400,000
Interest	192,189	230,172	245,656	245,656	233,452
Depreciation	1,099,430	1,127,331	1,099,431	1,118,442	1,118,448
Interfund transfer	225,000	362,970	225,000	225,000	225,000
Total Expenditures	6,920,219	6,825,803	7,595,304	7,505,981	7,343,927

Areas of Emphasis: Clean water and recover resources.

Goal: To enrich life through clean water and resource recovery.

Objective:
1. Maintain environmental compliance below regulatory requirements.
2. Operate the wastewater system in a sustainable, fiscally responsible manner.
3. Effectively use innovative engineering, conservation leadership, and recovery expertise to produce clean water.
4. Evaluate wastewater infrastructure (collection system and treatment facilities) for areas of insufficiency and develop and action plan to correct and improve areas of concern.
5. Develop and implement a 20-year facility plan and a five-year capital improvements plan to address the maintenance needs of the wastewater treatment facility and collection system and plan for future regulatory requirements.
6. Achieve self-sufficiency for electric and heating needs.

Areas of Emphasis: Clean water and recover resources.

Goal: Maintain environmental compliance below the regulations of the Wisconsin Department of Natural Resources (WDNR) and the facility's Wisconsin Pollution Discharge Elimination System (WPDES) permit limits.

Objective:
1. Maintain compliance with the WWTP's WPDES Permit and achieve zero violations.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Effectiveness:					
Number of Violations of WPDES Permit Limits	0	0	0	0	0

Areas of Emphasis: Clean water and recover resources.

Goal: Provide and maintain the wastewater infrastructure (collection system and treatment facilities) to achieve compliance with all environmental regulations.

Objective: 1. Achieve a Compliance Maintenance Annual Report (CMAR) score of 4.0 (range is 0-4).

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Effectiveness:					
CMAR Score	4.0	4.0	4.0	4.0	4.0

Areas of Emphasis: Clean water and recover resources.

Goal: Operate the wastewater system in a sustainable, fiscally responsible manner.

Objective: 1. Achieve and maintain 70% or greater of the WWTP's electric needs.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Efficiency:					
Percent Electrical Power Produced	83	72	64	65	68

WASTEWATER FUND 601	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Revenues						
Licenses and permits						
Hauling and pretreatment discharge	43,000	36,860	45,000	16,400	31,000	31,000
Total Licenses and permits	43,000	36,860	45,000	16,400	31,000	31,000
Charges for services						
Sewer Service - City	5,559,677	5,532,073	5,844,653	5,438,510	5,780,189	5,780,189
Sewer Service - Other Municipalities	1,055,193	1,031,057	1,138,927	1,079,359	1,063,395	1,063,395
Other treatment revenue	325,672	322,540	434,705	324,261	323,475	323,475
Other charges for services	52,952	59,257	65,000	65,800	65,400	65,400
Total Charges for services	6,993,494	6,944,927	7,483,285	6,907,930	7,232,459	7,232,459
Miscellaneous						
Interest	76,641	122,491	84,051	84,051	85,459	85,459
Other city rentals	14,400	14,832	0	0	0	0
Sanitary sewer assessments	0	0	3,469	3,469	2,324	2,324
Other miscellaneous revenue	112,794	109,580	171	75,468	0	0
Total Other Income	203,835	246,903	87,691	162,988	87,783	87,783
Total Revenues	7,240,329	7,228,690	7,615,976	7,087,318	7,351,242	7,351,242
Expenditures						
Personal Services						
Engineering	161,887	162,673	165,637	165,637	169,184	169,184
Sanitary maintenance	413,441	485,914	403,094	403,094	382,635	382,647
Clear water enforcement	72,249	61,946	67,486	67,486	69,400	69,424
Plant	1,292,072	1,227,865	1,251,934	1,251,934	1,295,932	1,296,160
Pretreatment	63,422	74,860	92,160	92,160	77,307	77,307
Total Personal Services	2,003,071	2,013,258	1,980,311	1,980,311	1,994,458	1,994,722
Non-Personal Services						
Engineering	8,107	6,889	8,730	8,730	14,530	14,530
Sanitary maintenance	728,059	512,147	752,999	752,599	773,494	773,494
Clear water enforcement	3,204	1,889	5,385	4,135	5,012	5,012
Plant	1,489,373	1,564,921	1,853,200	1,846,490	1,603,269	1,603,269
Pump/lift station	797,950	870,594	936,125	936,125	926,000	926,000
Pretreatment	46,998	57,690	50,000	50,000	50,000	50,000
Total Non-Personal Services	3,073,691	3,014,130	3,606,439	3,598,079	3,372,305	3,372,305
Capital Outlay						
Sanitary maintenance	274,267	65,713	423,467	323,493	370,000	370,000
Plant	52,571	12,229	15,000	15,000	30,000	30,000
Total Capital Outlay	326,838	77,942	438,467	338,493	400,000	400,000

WASTEWATER FUND 601	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Interest						
Plant	177,878	221,856	242,480	242,480	233,452	233,452
Pump/lift station	14,311	8,316	3,176	3,176	0	0
Total Interest	192,189	230,172	245,656	245,656	233,452	233,452
Depreciation						
Depreciation-buildings	291,611	291,611	291,612	291,612	291,612	291,612
Depreciation-improvements	289,878	298,768	289,878	289,878	289,884	289,884
Depreciation-machinery	44,092	59,342	44,092	59,342	59,340	59,340
Depreciation-infrastructure	473,849	477,610	473,849	477,610	477,612	477,612
Total Depreciation	1,099,430	1,127,331	1,099,431	1,118,442	1,118,448	1,118,448
Interfund Transfer						
Interfund transfer-General Fund	225,000	362,970	225,000	225,000	225,000	225,000
Total Interfund Transfer	225,000	362,970	225,000	225,000	225,000	225,000
Total Expenditures	6,920,219	6,825,803	7,595,304	7,505,981	7,343,663	7,343,927
Excess of revenues and other sources over expenditures and other uses	320,110	402,887	20,672	-418,663	7,579	7,315
Net Position - Beginning Year	**20,374,200**	**20,478,656**	**21,252,685**	**21,252,685**	**20,834,022**	**20,834,022**
Cumulative effect of change in accounting principle		371,142				
Net Position - Ending Year	**20,694,310**	**21,252,685**	**21,273,357**	**20,834,022**	**20,841,601**	**20,841,337**
Net Position consists of:						
Net investment in capital assets	13,670,930	14,254,084	14,254,084	14,254,084	14,254,084	14,254,084
Restricted for pension benefits	0	407,648	407,648	407,648	407,648	407,648
Unrestricted	7,023,380	6,590,953	6,611,625	6,172,290	6,179,869	6,179,605
	20,694,310	21,252,685	21,273,357	20,834,022	20,841,601	20,841,337

Account Number	WASTEWATER FUND 601	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Licenses and permits						
421656	Waterwater hauling licenses	1,000	1,500	0	400	1,000	1,000
422921	Pretreatment discharge	15,000	16,000	17,000	16,000	30,000	30,000
422931	Clear water inspection fee	27,000	19,360	28,000	0	0	0
Total Licenses and permits		43,000	36,860	45,000	16,400	31,000	31,000
	Charges for services						
441116	Jury and witness fees	0	30	0	0	0	0
444101	Sewer Service - System	2,681,044	2,565,731	2,175,170	3,023,254	2,763,564	2,763,564
444103	Sewer Service - Collections	2,878,633	2,966,342	3,669,483	2,415,256	2,753,410	2,753,410
444106	Sewer Service - Kohler	201,387	183,780	213,983	198,459	194,542	194,542
444111	Sewer Service - Sheboygan Falls	333,361	342,910	350,251	370,678	348,983	348,983
444121	Sewer Service - Town of Sheboygan	313,190	317,832	370,584	299,554	318,384	318,384
444131	Sewer Service - Town of Wilson #1	185,419	167,243	181,663	188,083	180,248	180,248
444136	Sewer Service - Town of Wilson #2	21,836	19,292	22,446	22,585	21,238	21,238
	2017 Rate Increase	0	0	0	0	263,215	263,215
444700	Other treatment revenue	325,672	322,540	434,705	324,261	323,475	323,475
444701	Pretreatment testing	46,998	59,023	65,000	65,000	65,000	65,000
449911	Recycled materials	0	204	0	800	400	400
449931	Renewable energy credits	5,954	0	0	0	0	0
Total Charges for services		6,993,494	6,944,927	7,483,285	6,907,930	7,232,459	7,232,459
	Miscellaneous						
461101	Interest on investments	38,286	81,025	50,000	50,000	50,000	50,000
461121	Interest on special redemption	642	1,158	870	870	870	870
461126	Interest on delinquent sewer fees	35,443	38,838	33,181	33,181	34,589	34,589
461131	Miscellaneous interest	372	0	0	0	0	0
461199	Interest on special assessments	1,898	1,470	0	0	0	0
462115	Other city rentals	14,400	14,832	0	0	0	0
463111	Sanitary sewer assessments	0	0	3,469	3,469	2,324	2,324
467101	Contributions	98,321	100,045	0	75,297	0	0
469101	Sale of equipment	14,469	9,535	0	0	0	0
469999	Other miscellaneous revenue	4	0	171	171	0	0
Total Miscellaneous		203,835	246,903	87,691	162,988	87,783	87,783
Total Revenues		7,240,329	7,228,690	7,615,976	7,087,318	7,351,242	7,351,242
	Expenditures - Wastewater engineering						
	Personal Services						
510110	Full time salaries regular	116,966	118,579	120,739	120,739	123,828	123,828
510111	Full time salaries-overtime	0	91	0	0	0	0
510310	Social security-FICA	6,874	6,958	7,505	7,505	7,694	7,694

Account Number	WASTEWATER FUND 601	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
510311	Social security-medicare	1,608	1,627	1,768	1,768	1,813	1,813
510320	WI retirement	8,168	8,051	8,229	8,229	8,429	8,429
510340	Health insurance	24,708	23,691	23,700	23,700	23,700	23,700
510350	Dental insurance	1,650	1,755	1,776	1,776	1,776	1,776
510360	Life insurance	113	122	120	120	144	144
510400	Worker compensation	1,800	1,799	1,800	1,800	1,800	1,800
Total Personal Services		161,887	162,673	165,637	165,637	169,184	169,184
	Non-Personal Services						
521900	Contracted services	0	1,705	3,795	3,795	0	0
523310	Communication equipment maintenance	5,250	5,408	7,000	7,000	12,000	12,000
525135	Internet	0	30	30	30	30	30
526130	Training and education	1,485	850	1,500	1,500	1,500	1,500
527100	Car allowance	1,372	601	0	0	700	700
530100	Office supplies	0	0	200	200	300	300
Total Non-Personal Services		8,107	6,889	8,730	8,730	14,530	14,530
	Total Wastewater Engineering	169,994	169,562	174,367	174,367	183,714	183,714
	Expenditures - Sanitary Maintenance						
	Personal Services						
510110	Full time salaries-regular	182,062	292,042	260,108	260,108	233,130	233,130
510111	Full time salaries-overtime	30,135	28,336	40,800	40,800	40,000	40,000
510140	Interdepartment labor-regular	67,650	31,726	0	0	0	0
510310	Social security-FICA	16,468	20,895	18,704	18,704	16,988	16,988
510311	Social security-medicare	3,851	4,887	4,429	4,429	4,002	4,002
510320	WI retirement	19,564	23,889	20,517	20,517	18,543	18,543
510340	Health insurance	78,091	66,544	42,732	42,732	55,956	55,956
510350	Dental insurance	5,133	7,030	5,256	5,256	3,576	3,576
510360	Life insurance	227	305	288	288	180	192
510400	Worker compensation	10,260	10,260	10,260	10,260	10,260	10,260
Total Personal Services		413,441	485,914	403,094	403,094	382,635	382,647
	Non-Personal Services						
521317	Locate services	31,476	34,636	32,500	32,500	35,000	35,000
521560	Medical services	0	0	242	242	240	240
521900	Contracted services	393,519	175,546	403,603	403,603	400,000	400,000
526130	Training and education	1,650	1,500	2,000	1,600	2,000	2,000
528150	Vehicle rental	200,000	200,000	200,004	200,004	200,004	200,004
530100	Office supplies	76	43	250	250	250	250
530210	Operating supplies	3,803	4,190	4,000	4,000	10,000	10,000
530255	Tools and small equipment	3,861	3,873	4,000	4,000	4,000	4,000
530256	Safety equipment	1,769	2,132	2,400	2,400	18,000	18,000

Account Number	WASTEWATER FUND 601	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
530267	Work gear	1,129	1,088	2,000	2,000	2,000	2,000
530290	Construction materials	89,765	88,734	100,000	100,000	100,000	100,000
530410	Wastewater chemicals	215	11	2,000	2,000	2,000	2,000
539999	Miscellaneous expense	796	394	0	0	0	0
Total Non-Personal Services		728,059	512,147	752,999	752,599	773,494	773,494
	Capital Outlay						
631400	Sanitary sewer liners	100,427	0	150,000	150,000	150,000	150,000
631600	Sanitary sewer evaluation survey	0	0	100,000	0	100,000	100,000
642200	IT equipment	3,658	0	0	0	10,000	10,000
649100	Other equipment	5,550	7,616	15,000	15,026	10,000	10,000
980099	Replacement costs	164,632	58,097	158,467	158,467	100,000	100,000
Total Capital Outlay		274,267	65,713	423,467	323,493	370,000	370,000
	Total Sanitary Sewer-Maintenance	1,415,767	1,063,774	1,579,560	1,479,186	1,526,129	1,526,141
	Expenditures - Clear Water Enforcement						
	Personal Services						
510110	Full time salaries-regular	51,466	51,886	56,253	56,253	57,985	57,985
510310	Social security-FICA	3,173	3,186	3,505	3,505	3,601	3,601
510311	Social security-medicare	742	745	833	833	851	851
510320	WI retirement	3,544	3,521	3,835	3,835	3,903	3,903
510340	Health insurance	12,533	1,838	2,232	2,232	2,232	2,232
510350	Dental insurance	142	115	144	144	144	144
510360	Life insurance	55	61	84	84	84	108
510400	Worker compensation	594	594	600	600	600	600
Total Personal Services		72,249	61,946	67,486	67,486	69,400	69,424
	Non-Personal Services						
522110	Vehicle maintenance	1,767	1,329	2,000	2,000	2,000	2,000
523310	Communication equipment maintenance	0	0	120	120	120	120
525125	Mobile telephone	0	0	480	480	480	480
525135	Internet	60	60	60	60	60	60
526105	Books-reference	0	0	100	0	300	300
526110	Professional organizations	82	25	100	25	100	100
526125	Conferences	383	28	600	575	600	600
526130	Training and education	9	90	400	200	400	400
527110	Travel	66	55	250	250	100	100
530100	Office supplies	577	162	825	275	250	250
530115	Paper	79	0	100	0	100	100
530127	Audio visual supplies	0	0	0	0	152	152
530255	Tools and small equipment	181	140	200	150	200	200
530260	Safety supplies	0	0	150	0	150	150
Total Non-Personal Services		3,204	1,889	5,385	4,135	5,012	5,012
	Total Clear Water Regulation	75,453	63,835	72,871	71,621	74,412	74,436

Account Number	WASTEWATER FUND 601	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Expenditures - Wastewater General						
	Personal Services						
510110	Full time salaries-regular	833,519	824,993	835,328	835,328	854,403	854,403
510111	Full time salaries-overtime	34,591	39,207	46,824	46,824	50,004	50,004
510310	Social security-FICA	42,815	50,989	54,787	54,787	56,153	56,153
510311	Social secuirty-medicare	12,000	11,925	12,886	12,886	13,207	13,207
510320	WI retirement	53,038	58,326	60,081	60,081	61,417	61,417
510340	Health insurance	242,021	181,344	181,428	181,428	198,900	198,900
510341	Retiree health insurance	24,921	12,212	11,412	11,412	11,412	11,412
510350	Dental insurance	15,246	14,877	14,940	14,940	16,260	16,260
510351	Unfunded pension liability	19,330	19,330	19,332	19,332	19,332	19,332
510360	Life insurance	1,294	1,365	1,608	1,608	1,536	1,764
510400	Worker compensation	13,297	13,297	13,308	13,308	13,308	13,308
Total Personal Services		1,292,072	1,227,865	1,251,934	1,251,934	1,295,932	1,296,160
	Non-Personal Services						
521100	Banking fees	0	0	1,000	1,000	1,000	1,000
521110	Financial services fees	1,500	1,500	1,500	1,500	1,500	1,500
521150	Consulting services	21,322	5,445	40,629	40,629	25,000	25,000
521200	Legal services	2,250	2,250	2,500	2,500	2,250	2,250
521485	Hauling services	422,914	251,008	350,000	350,000	300,000	300,000
521900	Contracted services	122,223	107,800	335,221	335,221	150,000	150,000
523110	Office equipment maintenance	2,035	2,413	2,100	2,100	2,449	2,449
524110	Building exterior maintenance	10,728	13,528	14,000	14,000	14,000	14,000
524115	Building equipment maintenance	140,029	140,041	153,000	153,000	190,000	190,000
524120	Electrical maintenance and repairs	35,669	33,567	36,000	36,000	36,000	36,000
524124	Heating and ventilation maintenance	0	0	6,000	6,000	0	0
525100	Electric	177,630	236,301	236,000	236,000	236,000	236,000
525105	Water	5,571	5,255	7,500	7,500	5,820	5,820
525120	Telephone	4,969	4,976	6,000	6,000	5,000	5,000
525125	Mobile telephone	114	135	840	840	4,200	4,200
525135	Internet	7,159	7,104	7,200	7,200	7,200	7,200
525140	Gas-utility	29,741	41,461	76,000	76,000	61,000	61,000
525145	Fuel oil-utility	8,568	0	2,000	2,000	2,000	2,000
526100	Publications and subscriptions	438	630	500	500	500	500
526120	Licenses and permits	42,010	42,481	50,000	50,000	43,000	43,000
526125	Conference	4,997	1,677	9,800	9,800	4,700	4,700
526130	Training and education	4,357	1,849	8,650	5,500	6,150	6,150
527110	Travel	847	761	1,000	1,000	0	0
530100	Office supplies	3,071	2,519	3,329	3,000	3,000	3,000
530210	Operating supplies	4,379	4,039	5,000	5,000	5,000	5,000
530228	Laboratory supplies	20,928	16,607	22,420	20,000	20,000	20,000
530230	Gasoline	3,832	1,651	4,500	4,500	3,000	3,000

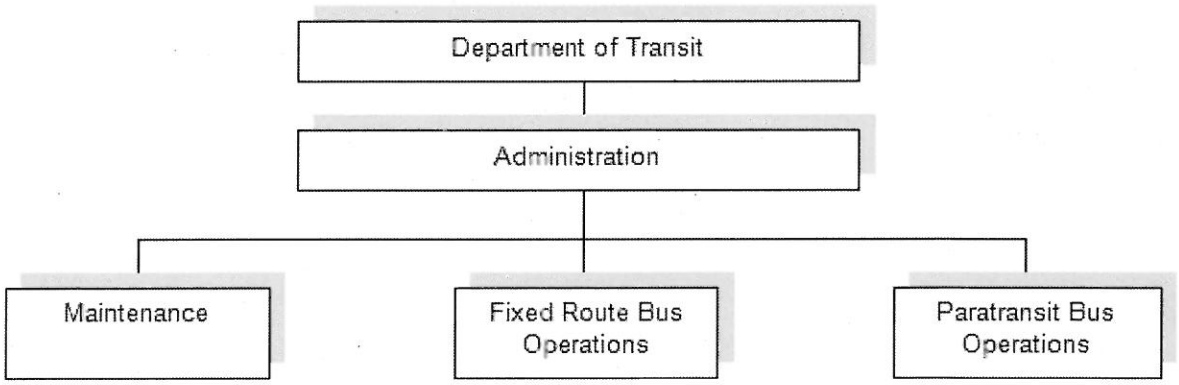
Account Number	WASTEWATER FUND 601	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
530245	Oil and lubricants	6,304	3,790	7,400	7,400	8,000	8,000
530255	Tools and small equipment	4,103	3,461	4,800	4,800	8,000	8,000
530260	Safety supplies	2,811	5,657	10,000	10,000	10,000	10,000
530410	Wastewater chemicals	351,702	569,268	400,000	400,000	400,000	400,000
533102	Sanitary landfill	15,843	17,013	16,000	16,000	16,000	16,000
539999	Miscellaneous expense	1,091	1,080	2,811	2,000	0	0
540200	Insurance	2,260	2,260	2,500	2,500	2,500	2,500
540215	Public liability and auto insurance	26,277	32,033	27,000	27,000	30,000	30,000
590300	Unamortized debt discount	1,701	5,361	0	0	0	0
Total Non-Personal Services		1,489,373	1,564,921	1,853,200	1,846,490	1,603,269	1,603,269
	Capital Outlay						
641100	Vehicles	15,885	6,281	15,000	15,000	0	0
641700	Other operating equipment	27,865	4,275	0	0	0	0
642200	IT equipment	8,821	1,673	0	0	15,000	15,000
649200	Equipment replacement	0	0	0	0	15,000	15,000
Total Capital Outlay		52,571	12,229	15,000	15,000	30,000	30,000
	Interest						
722610	Alliant energy - interest	7,727	416	0	0	0	0
723772	Clean water - sludge storage	170,151	221,440	242,480	242,480	233,452	233,452
Total Principal and Interest		177,878	221,856	242,480	242,480	233,452	233,452
	Total Wastewater - General	3,011,894	3,026,871	3,362,614	3,355,904	3,162,653	3,162,881
	Expenditures - Pump/lift station						
	Non-Personal Services						
521510	Billing services	401,411	474,082	525,000	525,000	500,000	500,000
521900	Contracted services	0	766	10,000	10,000	10,000	10,000
524110	Building exterior maintenance	0	72	500	500	1,000	1,000
524115	Building equipment maintenance	36,993	39,567	40,000	40,000	40,000	40,000
525100	Electric	74,206	56,669	75,000	75,000	70,000	70,000
525105	Water	403	548	1,000	1,000	500	500
525135	Internet	1,685	1,987	2,000	2,000	2,000	2,000
525140	Gas-utility	3,145	651	2,750	2,750	2,200	2,200
525145	Fuel oil-utility	298	312	500	500	300	300
530245	Oil and lubricants	684	0	250	250	0	0
530405	Wastewater treatment	279,125	295,940	279,125	279,125	300,000	300,000
540200	Insurance	0	0	0	0	0	0
Total Non-Personal Services		797,950	870,594	936,125	936,125	926,000	926,000

Account Number	WASTEWATER FUND 601	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Interest						
723773	Clean water-north/south interceptor	14,311	8,316	3,176	3,176	0	0
Total Interest		14,311	8,316	3,176	3,176	0	0
	Total Wastewater - Pump/Lift Stations	812,261	878,910	939,301	939,301	926,000	926,000
	Expenditures - Wastewater Pretreatment						
	Personal Services						
510110	Full time salaries-regular	54,415	64,358	64,090	64,090	66,457	66,457
510310	Social security-FICA	3,360	3,976	3,980	3,980	4,127	4,127
510311	Social security-medicare	786	930	935	935	971	971
510320	WI retirement	3,730	4,284	4,363	4,363	4,432	4,432
510340	Health insurance	0	0	17,472	17,472	0	0
510350	Dental insurance	1,131	1,312	1,320	1,320	1,320	1,320
510360	Life insurance	0	0	0	0	0	0
Total Personal Services		63,422	74,860	92,160	92,160	77,307	77,307
	Non-Personal Services						
521900	Contracted services	46,998	57,690	50,000	50,000	50,000	50,000
Total Non-Personal Services		46,998	57,690	50,000	50,000	50,000	50,000
	Total Wastewater - Pretreatment	110,420	132,550	142,160	142,160	127,307	127,307
	Depreciation						
992000	Depreciation-buildings	291,611	291,611	291,612	291,612	291,612	291,612
993000	Depreciation-improvements	289,878	298,768	289,878	289,878	289,884	289,884
994000	Depreciation-machinery	44,092	59,342	44,092	59,342	59,340	59,340
996000	Depreciation-infrastructure	473,849	477,610	473,849	477,610	477,612	477,612
Total Depreciation		1,099,430	1,127,331	1,099,431	1,118,442	1,118,448	1,118,448
	Interfund						
811101	Interfund transfer-General Fund	225,000	362,970	225,000	225,000	225,000	225,000
Total Interfund Transfers		225,000	362,970	225,000	225,000	225,000	225,000
Total Expenditures		6,920,219	6,825,803	7,595,304	7,505,981	7,343,663	7,343,927
Excess of revenues and other sources over expenditures and other uses		320,110	402,887	20,672	-418,663	7,579	7,315

Account Number	WASTEWATER FUND 601	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Net Position - Beginning Year	**20,374,200**	**20,478,656**	**21,252,685**	**21,252,685**	**20,834,022**	**20,834,022**
	Cumulative effect of change in accounting principle		371,142				
	Net Position - Ending Year	**20,694,310**	**21,252,685**	**21,273,357**	**20,834,022**	**20,841,601**	**20,841,337**
	Net Position consists of:						
	Net investment in capital assets	13,670,930	14,254,084	14,254,084	14,254,084	14,254,084	14,254,084
	Restricted for pension benefits	-	407,648	407,648	407,648	407,648	407,648
	Unrestricted	7,023,380	6,590,953	6,611,625	6,172,290	6,179,869	6,179,605
		20,694,310	21,252,685	21,273,357	20,834,022	20,841,601	20,841,337
	Expenditures - Wastewater engineering						
521900	Contracted services						
	Consultant to establish standard specifications	0	1,705	3,795	3,795	0	0
	Expenditures - Sanitary Maintenance						
521900	Contracted services						
	Sanitary sewer repairs	393,519	175,546	403,603	403,603	400,000	400,000
631400	Sanitary sewer liners						
	Sewer root control	100,427	0	150,000	150,000	150,000	150,000
631600	Sanitary sewer evaluation survey						
	Consultant	0	0	100,000	0	100,000	100,000
642200	IT equipment						
	Computers	3,658	0	0	0	10,000	10,000
649100	Other equipment						
	Sewer hose	5,550	7,616	9,800	9,800	10,000	10,000
	Controller	0	0	5,200	5,200	0	0
		5,550	7,616	15,000	15,000	10,000	10,000
980099	Replacement costs						
	Sanitary sewer line replacement	164,632	58,097	158,467	158,467	100,000	100,000

Account Number	WASTEWATER FUND 601	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Expenditures - Wastewater General						
521900	Contracted services						
	Annual Fees	52,894	49,853	46,911	46,911	50,000	50,000
	Analytical Services	15,801	18,787	31,895	31,895	30,000	30,000
	Repair & Testing Services	30,431	8,215	80,174	80,174	29,330	29,330
	Engineering Services	0	19,340	170,509	170,509	0	0
	Pilots & Process Improvements	0	0	5,000	5,000	10,000	10,000
	Cleaning & Lawn Services	15,300	0	0	0	30,000	30,000
	Miscellaneous	7,798	11,604	722	722	670	670
		122,223	107,800	335,211	335,211	150,000	150,000
641100	Vehicles						
	Miscellaneous	935	340	0	0	0	0
	Step Saver	0	5,941	0	0	0	0
	Lift boom	14,950	0	0	0	0	0
	Handling storage	0	0	15,000	15,000	0	0
		15,885	6,281	15,000	15,000	0	0
641700	Other operating equipment						
	Spectrophotometer	3,611	0	0	0	0	0
	Cabinet	4,360	0	0	0	0	0
	A & D Moisture Balance	2,418	0	0	0	0	0
	Benchmark meter	2,418	0	0	0	0	0
	Pump	10,961	0	0	0	0	0
	Wear ring	4,097	0	0	0	0	0
	Analyzer	0	4,275	0	0	0	0
		27,865	4,275	0	0	0	0
642200	IT equipment						
	POE & Fiber Network Switches	0	0	0	0	2,500	2,500
	SFC Modules	0	0	0	0	1,000	1,000
	Desktop PCs, Monitors, & Laptop	0	0	0	0	3,500	3,500
	Wifi Access Point & Cables, Fiber	0	0	0	0	1,000	1,000
	AB VersaView Ind Computer	0	0	0	0	7,000	7,000
	Computer	8,821	1,673	0	0	0	0
		8,821	1,673	0	0	15,000	15,000

Account Number	WASTEWATER FUND 601	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Expenditures - Pump/lift station						
521900	Contracted services						
	Repair & Testing Services	0	766	10,000	10,000	10,000	10,000
	Expenditures - Wastewater Pretreatment						
521900	Contracted services						
	Analytical Services	46,988	57,690	50,000	50,000	60,000	60,000
	NET INVESTMENT IN CAPITAL ASSETS						
631100	Improvements other than buildings						
	Switchgear project - design	0	0	0	0	350,000	350,000
	High strength waste	0	0	800,000	800,000	0	0
		0	0	800,000	800,000	350,000	350,000
641100	Vehicles						
	Service Pickup Truck	0	0	0	0	70,000	70,000
641700	Other operating equipment						
	High strength waste	0	0	471,000	471,000	0	0
642300	Communication equipment						
	Radio equipment	0	0	35,470	35,470	0	0
		0	0	35,470	35,470	0	0
980099	Replacement costs						
	RWW Pumping Improvement Project	215,654	39,344	1,157,478	1,157,478	800,000	800,000
	Total Net Investment in Capital Assets	215,654	39,344	2,463,948	2,463,948	1,220,000	1,220,000



Total Employees: 51.45

Purpose

To provide the Sheboygan Urbanized Area with a safe, reliable, affordable and courteous alternative to transportation to increase the quality of life and complement economic growth.

Fund Description

Shoreline Metro is a fixed route public transit system servicing a metropolitan area of 70,000 including the cities of Sheboygan and Sheboygan Falls and the Village of Kohler. Annually, over 530,000 rides are provided covering over 600,000 service miles on 11 fixed routes and five school day trippers. Metro Connection, a division of Shoreline Metro, provides demand-responsive trips to individuals with disabilities or over 60 years of age. Over 35,000 rides are provided annually covering over 150,000 miles.

2017 Budget Highlights

The Executive Budget includes the following changes:

- Implementation of real-time bus-locate technology for Shoreline Metro customers ($13,000).
- Implementation of wireless internet available to customers on board all Shoreline Metro buses ($4,000).

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Director	1.00	0.70	0.70	0.70	0.70
Operations Supervisor	2.00	2.00	2.00	2.00	2.00
Lead Support	2.00	2.00	2.00	2.00	2.00
Lead Dispatcher	1.00	1.00	1.00	1.00	1.00
Fill-In Dispatcher	0.00	0.00	1.00	1.00	1.00
Lead Mechanic	1.00	1.00	1.00	1.00	1.00
Administrative	1.00	1.00	1.00	1.00	1.00
Coordinator	30.00	30.00	30.00	28.00	28.00
Fixed Route Operators*	19.00	19.00	13.00	12.00	12.00
Paratransit Operators*	1.50	1.50	1.50	1.50	1.50
Hostlers Cleaners	1.25	1.25	1.25	1.25	1.25
Total Staffing	59.75	59.45	54.45	51.45	51.45

Head count of employees

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Taxes	511,547	511,547	511,547	511,547	511,547
Intergovernmental Revenues	2,837,410	2,644,412	2,613,379	2,627,871	2,630,628
Public Charges for Services	795,316	755,132	788,500	772,000	772,901
Miscellaneous Revenues	104,420	161,873	128,615	128,680	137,754
Total Revenues	4,212,693	4,072,964	4,042,041	4,040,098	4,052,830

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	3,034,453	2,913,784	2,974,145	2,761,987	2,981,734
Non-Personal Services	1,030,292	888,562	1,061,396	758,714	1,081,096
Capital Outlay	1,744	5,849	6,000	6,000	0
Depreciation	487,670	558,299	0	558,299	0
Interfund Transfer		1,541	0	0	0
Total Expenditures	4,554,159	4,368,035	4,041,541	4,085,000	4,062,830

Areas of Emphasis: Continue to improve on efficient operations of fixed route service and promote high quality and sustainable service characteristics for all customers particularly for customers relying on service for employment purposes.

Goal: To provide an exceptional public transit service that is safe, reliable and affordable for customers and encourages a stronger economy for employers and their employees, citizens and visitors alike.

Objectives:

1. To review policies and procedures for relevancy, outlined expectations and consistent execution.
2. To analyze productivity of routes and forecast future demands and trends.
3. To monitor reliability and affordability of service for customers.
4. To evaluate route productivity for employment purposes and monitor economic changes and employment habits of customers.
5. To research, evaluate and pursue additional funding opportunities through partnerships, relationships and grants.

Shoreline Metro Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Projected
Workload					
Revenue Trips	538,802	537,765	N/A	541,017	535,000
Revenue Miles	602,100	599,900	N/A	576,770	550,000
Revenue Hours	41,729	41,742	N/A	38,396	36,000
Efficiency:					
Trips per Revenue Hour	12.91	12.88	N/A	14.1	14.86
Expense per Revenue Hour	%75.73	$79.57	NA/	$75.00	$70.00
Cost per Revenue Trip	$5.87	$6.18	N/A	$5.32	$4.71

Metro Connection Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Projected
Workload					
Revenue Trips	37,062	35,492	N/A	42,552	420,000
Revenue Miles	181,961	152,910	N/A	178,310	175,000
Revenue Hours	17,776	13,003	N/A	13,713	13,500
Efficiency:					
Trips per Revenue Hour	2.09	2.73	N/A	3.10	3.11
Expense per Revenue Hour	$49.70	$54.65	N/A	$58.34	$59.26
Cost per Revenue Trip	$23.78	$20.02	N/A	$18.82	$19.05

TRANSIT UTILITY FUND 651	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Revenues						
Taxes						
Property tax levy	511,547	511,547	511,547	511,547	511,547	511,547
Total Taxes	511,547	511,547	511,547	511,547	511,547	511,547
Intergovernmental Revenue						
Federal and state subsidy	2,360,986	2,197,691	2,154,227	2,173,107	2,173,107	2,140,972
HUD subsidy	42,493	42,493	42,493	42,493	42,493	42,493
State grant	68,418	49,692	48,830	44,442	84,442	84,442
Local subsidy	365,513	354,536	367,829	367,829	367,829	362,721
Total Intergovernment Revenue	2,837,410	2,644,412	2,613,379	2,627,871	2,667,871	2,630,628
Charges for Services						
Fares	728,021	726,001	755,000	740,000	740,000	740,000
Advertising	31,200	29,053	32,000	32,000	32,000	32,000
Other charges for services	95	78	1,500	0	901	901
Total Charges for Services	759,316	755,132	788,500	772,000	772,901	772,901
Other Income						
Damage fees	1,335	16,445	500	0	0	5,000
Interest on investments	10,738	24,678	13,200	10,000	10,000	13,200
Other city rentals	70,200	70,200	70,200	70,200	70,200	70,200
Insurance rebate	19,695	32,585	40,000	41,480	41,480	40,000
Other miscellaneous revenue	2,452	17,965	4,715	7,000	7,000	9,354
Total Other Income	104,420	161,873	128,615	128,680	128,680	137,754
Total Revenues	4,212,693	4,072,964	4,042,041	4,040,098	4,080,999	4,052,830
Expenditures						
Personal Services						
Transit administration	458,963	445,189	462,891	447,423	467,002	467,002
Transit bus maintenance	512,316	500,960	500,547	493,398	515,500	515,500
Transit bus operations	1,574,098	1,552,204	1,575,711	1,469,690	1,577,743	1,577,742
Transit bus paratransit	489,076	415,431	434,996	351,476	421,489	421,490
Total Personal Services	3,034,453	2,913,784	2,974,145	2,761,987	2,981,734	2,981,734
Non-Personal Services						
Transit administration	176,500	183,527	299,046	261,264	353,746	353,746
Transit bus maintenance	230,370	283,657	762,350	497,450	727,350	727,350
Transit bus operations	623,363	421,378	0	0	0	0
Transit bus paratransit	59	0	0	0	0	0
Total Non-Personal Services	1,030,292	888,562	1,061,396	758,714	1,081,096	1,081,096

TRANSIT UTILITY FUND 651	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Capital Outlay						
Transit administration	1,744	5,849	6,000	6,000	0	0
Total Capital Outlay	1,744	5,849	6,000	6,000	0	0
Depreciation						
Depreciation-buildings	-14,183	743	0	743	0	0
Depreciation-improvements	16,695	9,067	0	9,067	0	0
Depreciation-machinery	485,158	548,489	0	548,489	0	0
Total Depreciation	487,670	558,299	0	558,299	0	0
Interfund Transfer						
Interfund transfer-IT Fund	0	1,541	0	0	0	0
Total Interfund Transfer	0	1,541	0	0	0	0
Total Expenditures	4,554,159	4,368,035	4,041,541	4,085,000	4,062,830	4,062,830
Excess of revenues and other sources over expenditures and other uses	-341,466	-295,071	500	-44,902	18,169	-10,000
Net Position - Beginning Year	**4,582,055**	**4,239,254**	**4,598,264**	**4,598,264**	**4,553,362**	**4,553,362**
Cumulative effect of change in accounting principle		654,081				
Net Position - Ending Year	**4,240,589**	**4,598,264**	**4,598,764**	**4,553,362**	**4,571,531**	**4,543,362**
Net Position consists of:						
Net investment in capital assets	1,992,862	1,400,142	1,400,142	1,400,142	1,400,142	1,400,142
Restricted for pension benefits	0	645,190	645,190	645,190	645,190	645,190
Unrestricted	2,246,392	2,552,932	2,553,432	2,508,030	2,526,199	2,498,030
	4,239,254	4,598,264	4,598,764	4,553,362	4,571,531	4,543,362

Account Number	TRANSIT UTILITY FUND 651	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Taxes						
411100	Property tax levy	511,547	511,547	511,547	511,547	511,547	511,547
Total Taxes		511,547	511,547	511,547	511,547	511,547	511,547
	Intergovernmental Revenue						
431401	Federal subsidy	1,386,113	1,247,519	1,175,885	1,223,238	1,223,238	1,168,649
431406	HUD subsidy	42,493	42,493	42,493	42,493	42,493	42,493
434211	State grant	68,418	49,692	48,830	44,442	84,442	84,442
434401	State transit subsidy	974,873	950,172	978,342	949,869	949,869	972,323
437221	Intergovernmental revenue	320,438	309,461	320,500	320,500	320,500	317,646
437401	Kohler subsidy	11,572	11,572	12,151	12,151	12,151	11,572
437406	Sheboygan Falls subsidy	33,503	33,503	35,178	35,178	35,178	33,503
Total Intergovernment Revenue		2,837,410	2,644,412	2,613,379	2,627,871	2,667,871	2,630,628
	Charges for Services						
441116	Jury and witness fee	14	12	0	0	0	0
449521	Farebox fares	300,547	301,922	305,000	305,000	305,000	305,000
449535	Monthly bus passes	149,004	145,404	150,000	150,000	150,000	150,000
449541	ADA fares	242,040	244,201	250,000	250,000	250,000	250,000
449546	ADRA fares	36,430	34,474	50,000	35,000	35,000	35,000
449801	Station concessions	2	0	0	0	0	0
449806	Advertising	31,200	29,053	32,000	32,000	32,000	32,000
449901	Vending machine commissions	79	66	0	0	0	0
449911	Recycled materials	0	0	1,500	0	901	901
Total Charges for Services		759,316	755,132	788,500	772,000	772,901	772,901
	Other Income						
451301	Damage fees	1,335	16,445	500	0	0	5,000
461101	Interest on investments	10,738	24,678	13,200	10,000	10,000	13,200
462115	Other city rentals	70,200	70,200	70,200	70,200	70,200	70,200
469101	Sale of equipment	0	5,564	0	0	0	0
469501	Cash over/short	-7	-40	0	0	0	0
469918	Insurance rebate	19,695	32,585	40,000	41,480	41,480	40,000
469999	Other miscellaneous revenue	1,124	12,441	4,215	7,000	7,000	9,354
Total Other Income		103,085	161,873	128,115	128,680	128,680	137,754
Total Revenues		4,211,358	4,072,964	4,041,541	4,040,098	4,080,999	4,052,830
	Expenditures - Transit Administration						
	Personal Services						
510110	Full time salaries-regular	284,566	284,399	292,754	284,633	292,194	292,194

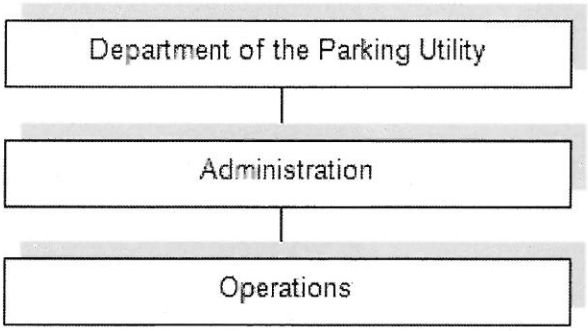
Account Number	TRANSIT UTILITY FUND 651	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
510111	Full time salaries-overtime	6,831	3,556	6,500	3,847	6,500	6,500
510140	Interdepartmental labor-regular	-266	0	6,000	1,029	6,000	6,000
510310	Social security-FICA	16,924	16,917	18,151	17,582	18,116	18,116
510311	Social security-medicare	4,001	3,956	4,245	4,112	4,237	4,237
510320	WI retirement	20,122	19,507	19,402	19,355	19,922	19,922
510340	Health insurance	70,538	72,643	72,023	74,353	72,023	72,023
510341	Retiree health insurance	24,932	13,134	12,324	11,406	9,243	9,243
510345	Hsa Contribution	0	0	0	0	7,275	7,275
510350	Dental insurance	5,418	5,782	6,095	5,800	6,095	6,095
510351	Unfunded pension liability	24,357	24,357	24,357	24,357	24,357	24,357
510360	Life insurance	518	438	540	449	540	540
510400	Worker compensation	500	500	500	500	500	500
510410	Unemployment compensation	522	0	0	0	0	0
Total Personal Services		458,963	445,189	462,891	447,423	467,002	467,002
	Non-Personal Services						
521110	Financial service fees	4,000	4,134	4,000	4,000	4,000	4,000
521400	Advertising and marketing	38,629	31,994	35,000	25,000	35,000	35,000
521560	Medical services	0	0	4,000	4,000	4,000	4,000
521700	Security services	286	286	500	286	500	500
521900	Contracted services	13,037	13,690	10,900	10,268	60,900	60,900
522110	Vehicle maintenance	-528	59	0	0	0	0
523110	Office equipment maintenance	9,208	10,716	36,656	14,865	36,656	36,656
524110	Building exterior maintenance	2,775	11,760	0	0	0	0
524115	Building equipment maintenance	5,300	3,477	0	0	0	0
524124	Heating and ventilation maintenance	112	0	0	0	0	0
524135	Janitorial services	700	201	0	0	0	0
524220	Snow removal services	-575	0	0	0	0	0
525100	Electric	22,699	19,628	18,000	18,596	18,000	18,000
525105	Water	1,880	2,041	2,500	1,684	1,200	1,200
525110	Sewer	1,941	2,045	3,000	1,723	3,000	3,000
525115	Storm water	130	130	130	130	130	130
525120	Telephone	1,020	1,041	2,500	900	2,500	2,500
525125	Mobile telephone	1,570	4,191	5,000	4,084	5,000	5,000
525135	Internet	240	540	550	550	550	550
525140	Gas-utility	32,644	12,967	20,000	26,584	20,000	20,000
526100	Publications and subscriptions	684	36	175	36	175	175
526110	Professional organizations	3,595	3,500	4,500	4,225	4,500	4,500
526130	Training and education	1,728	3,035	3,750	750	3,750	3,750
526150	Legal notices	0	89	250	100	250	250
527110	Travel	3,175	2,418	4,500	1,200	4,500	4,500
530100	Office supplies	5,963	5,298	6,500	6,500	6,500	6,500
530210	Operating supplies	295	235	8,000	8,000	8,000	8,000

Account Number	TRANSIT UTILITY FUND 651	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
530259	IT small equipment	0	0	0	0	6,000	6,000
530295	Landscaping supplies	881	300	750	0	750	750
540200	Insurance	2,205	2,419	2,000	3,108	2,000	2,000
540215	Public liability and auto insurance	0	0	125,885	124,675	125,885	125,885
590300	Prior year adjustment	22,906	47,297	0	0	0	0
Total Non-Personal Services		176,500	183,527	299,046	261,264	353,746	353,746
	Capital Outlay						
642200	IT equipment	1,744	5,849	6,000	6,000	0	0
Total Capital Outlay		1,744	5,849	6,000	6,000	0	0
	Total Transit Administration	637,207	634,565	767,937	714,687	820,748	820,748
	Expenditures - Transit Maintenance						
	Personal Services						
510110	Full time salaries-regular	286,531	276,675	215,747	224,545	224,545	224,545
510111	Full time salaries-overtime	5,555	11,876	5,000	5,274	5,000	5,000
510130	Temporary salaries-regular	52,356	53,186	112,004	114,544	114,544	114,544
510310	Social security-FICA	19,754	20,047	19,871	15,603	20,407	20,407
510311	Social security-medicare	4,680	4,689	4,789	3,649	4,917	4,917
510320	WI retirement	27,383	22,536	20,610	17,674	21,811	21,811
510340	Health insurance	107,372	103,485	104,044	98,678	104,044	104,044
510345	Hsa Contribution	0	0	0	0	9,750	9,750
510350	Dental insurance	7,127	7,131	9,182	7,481	9,182	9,182
510360	Life insurance	958	735	700	350	700	700
510400	Worker compensation	600	600	600	600	600	600
510410	Unemployment compensation	0	0	8,000	5,000	0	0
Total Personal Services		512,316	500,960	500,547	493,398	515,500	515,500
	Non-Personal Services						
521900	Contracted services	0	0	28,000	28,000	28,000	28,000
522110	Vehicle maintenance	34,728	63,119	10,000	10,000	10,000	10,000
522112	Vehicle mechanical repairs	203	0	0	0	0	0
523310	Communication equipment maintenance	445	299	300	0	300	300
524110	Building exterior maintenance	0	0	3,500	2,500	3,500	3,500
524115	Building equipment maintenance	0	0	6,000	6,000	6,000	6,000
524124	Heating and ventilation maintenance	0	0	200	1,000	200	200
524135	Janitorial services	242	2,055	3,100	3,100	3,100	3,100
525150	Garbage and rubbish removal	0	0	500	0	500	500
526130	Training and education	1,082	2,000	2,000	0	2,000	2,000
527110	Travel	0	0	0	0	0	0
530222	Cleaning supplies	3,626	3,654	3,000	3,000	3,000	3,000
530235	Diesel fuel	0	0	485,000	223,750	450,000	450,000

Account Number	TRANSIT UTILITY FUND 651	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
530240	Propane	71	51	150	100	150	150
530245	Oils and lubricants	17,037	29,025	39,175	37,000	37,000	37,000
530255	Tools and small equipment	8,901	10,332	8,000	8,000	8,000	8,000
530285	Parts	164,035	173,122	175,000	175,000	175,000	175,000
530500	Fire fighting supplies	0	0	600	0	600	600
Total Non-Personal Services		230,370	283,657	764,525	497,450	727,350	727,350
	Total Transit Bus Maintenance	742,686	784,617	1,265,072	990,848	1,242,850	1,242,850
	Expenditures - Transit Operations						
	Personal Services						
510110	Full time salaries-regular	793,543	793,609	887,212	769,362	884,382	884,382
510111	Full time salaries-overtime	5,436	14,603	10,000	8,463	10,000	10,000
510130	Temporary salaries-regular	256,507	277,616	196,574	245,434	188,664	188,664
510310	Social security-FICA	64,013	65,762	67,630	61,134	73,212	73,212
510311	Social security-medicare	15,085	15,475	14,613	14,297	14,388	14,388
510320	WI retirement	85,220	73,198	65,548	64,880	66,334	66,333
510340	Health insurance	289,716	257,237	272,469	249,582	257,260	257,260
510345	Hsa Contribution	0	0	0	0	23,250	23,250
510350	Dental insurance	21,256	20,201	21,866	19,880	20,554	20,554
510360	Life insurance	2,779	3,023	2,775	2,328	2,675	2,675
510365	Short term disability insurance	21,660	19,606	22,924	20,520	22,924	22,924
510400	Worker compensation	2,600	2,600	2,600	2,600	2,600	2,600
510410	Unemployment compensation	669	0	1,500	1,500	1,500	1,500
510490	Clothing allowance	15,614	9,274	10,000	9,710	10,000	10,000
Total Personal Services		1,574,098	1,552,204	1,575,711	1,469,690	1,577,743	1,577,742
	Non-Personal Services						
521560	Medical services	3,148	4,062	0	0	0	0
521900	Contracted services	48,872	36,601	0	0	0	0
530210	Operating supplies	2,983	4,439	0	0	0	0
530235	Diesel fuel	437,829	255,685	0	0	0	0
530500	Fire fighting supplies	0	0	0	0	0	0
540215	Public liability and auto insurance	130,531	120,591	0	0	0	0
Total Non-Personal Services		623,363	421,378	0	0	0	0
	Total Transit Bus Operations	2,197,461	1,973,582	1,575,711	1,469,690	1,577,743	1,577,742
	Expenditures - ParaTransit						
	Personal Services						
510110	Full time salaries-regular	99,444	92,941	98,856	97,668	97,668	97,668
510111	Full time salaries-overtime	1,100	2,037	5,000	1,149	5,000	5,000

Account Number	TRANSIT UTILITY FUND 651	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
510130	Temporary salaries-regular	246,168	208,716	218,475	171,667	202,869	202,869
510310	Social security-FICA	20,107	17,916	19,675	14,554	18,633	18,633
510311	Social security-medicare	4,746	4,189	4,460	3,404	4,258	4,258
510320	WI retirement	24,598	19,376	20,245	12,963	19,866	19,867
510340	Health insurance	86,196	62,878	61,279	43,196	61,279	61,279
510345	Hsa Contribution	0	0	0	0	4,500	4,500
510350	Dental insurance	6,382	5,988	6,106	5,975	6,106	6,106
510360	Life insurance	158	144	250	250	660	660
510400	Worker compensation	150	150	150	150	150	150
510410	Unemployment compensation	27	1,096	500	500	500	500
Total Personal Services		489,076	415,431	434,996	351,476	421,489	421,490
	Non-Personal Services						
527110	Travel	59	0	0	0	0	0
Total Non-Personal Services		59	0	0	0	0	0
	Total Transit Bus - Paratransit	489,135	415,431	434,996	351,476	421,489	421,490
	Depreciation						
992000	Depreciation-buildings	-14,183	743	0	743	0	0
993000	Depreciation-improvements	16,695	9,067	0	9,067	0	0
994000	Depreciation-machinery	485,158	548,489	0	548,489	0	0
Total Depreciation		487,670	558,299	0	558,299	0	0
	Interfund						
811707	Interfund transfer-IT Fund	0	1,541	0	0	0	0
Total Interfund Transfers		0	1,541	0	0	0	0
Total Expenditures		4,554,159	4,368,035	4,043,716	4,085,000	4,062,830	4,062,830
Excess of revenues and other sources over expenditures and other uses		-342,801	-295,071	-2,175	-44,902	18,169	-10,000
Net Position - Beginning Year		**4,582,055**	**4,239,254**	**4,598,264**	**4,598,264**	**4,553,362**	**4,553,362**
	Cumulative effect of change in accounting principle		654,081				
Net Position - Ending Year		**4,239,254**	**4,598,264**	**4,596,089**	**4,553,362**	**4,571,531**	**4,543,362**

Account Number	TRANSIT UTILITY FUND 651	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Net Position consists of:						
	Net investment in capital assets	1,992,862	1,400,142	1,400,142	1,400,142	1,400,142	1,400,142
	Restricted for pension benefits	0	645,190	645,190	645,190	645,190	645,190
	Unrestricted	2,246,392	2,552,932	2,550,757	2,508,030	2,526,199	2,498,030
		4,239,254	4,598,264	4,596,089	4,553,362	4,571,531	4,543,362
	Expenditures - Transit Administration						
521900	Contracted services						
	Uniform/towel service	4,468	5,604	5,700	5,068	5,700	5,700
	Painting	3,887	0	0	0	0	0
	Bay Lakes consultants	3,957	3,957	4,000	4,000	4,000	4,000
	Software consultant	0	1,000	1,000	1,000	1,000	1,000
	Tools	0	1,100	0	0	0	0
	Transportation development plan	0	0	0	0	50,000	50,000
	Miscellaneous	725	2,029	200	200	200	200
		13,037	13,690	10,900	10,268	60,900	60,900
	Expenditures - Transit Maintenance						
521900	Contracted services						
	Software consultant	0	0	1,000	1,000	1,000	1,000
	Tires	0	0	27,000	27,000	27,000	27,000
		0	0	28,000	28,000	28,000	28,000
	Expenditures - Transit Operations						
521900	Contracted services						
	Tires	48,872	36,601	0	0	0	0



Total Employees: 2.30

Fund Purpose

To provide convenient, affordable and reliable parking solutions for residents and visitors.

Fund Description

The Parking Utility is under the authority of the Sheboygan Transit Commission and is a division of the Transit and Parking Department. The Parking Utility maintains all public parking in downtown, Riverfront, South Pier and Heritage Square including on- and off-street metered, reserved parking and off-street free parking options. The Parking Utility maintains over 15 public parking lots, 20 blocks of on-street parking meters, 100 off-street parking meters, several acres of lawn maintenance at the Industrial Park, weed control in downtown, and flower planter watering and maintenance.

2017 Budget Highlights

There are no notable changes for 2017.

Permanent Staffing	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Director	0.00	0.30	0.30	0.30	0.30
Operations Supervisor	0.50	1.00	0.00	0.00	0.00
Parking Lead Worker I	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	0.00	1.00	1.00	1.00	1.00
Total Staffing	1.50	3.30	2.30	2.30	2.30

Revenue	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Charges for services	275,471	280,316	269,050	250,100	265,300
Other income	96,686	117,564	169,673	173,840	171,216
Interfund transfers	7,005	5,606	7,646	6,485	7,122
Total Revenue	379,162	403,486	446,369	430,425	443,638

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Personal Services	166,614	172,782	203,672	199,068	212,040
Non-Personal Services	163,001	203,501	216,197	199,147	209,597
Capital Outlay	29,478	151	244,915	239,915	22,000
Depreciation	17,477	5,451	22,000	22,000	22,000
Total Expenditures	376,570	381,885	686,784	660,130	465,637

Areas of Emphasis: Provide parking and visitor experiences that are welcoming and affordable.

Goal: To work with other departments, City leaders and businesses to provide parking options that are attractive, convenient, reliable and affordable for customers.

Objective:
1. To inspect blighted areas and create a plan for improvement.
2. To monitor reliability, affordability and convenience of parking for customers.
3. To evaluate habits of customers and create action plan according to needs.

PARKING UTILITY FUND 650	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Revenues						
Charges for Services						
Meters on streets	90,852	104,271	97,000	105,000	105,000	105,000
Meters in lots	60,277	20,820	24,450	21,700	22,950	22,950
Miscellaneous stall rental	98,600	124,598	132,200	108,000	122,200	122,200
Hood rentals	967	49	2,000	2,000	1,750	1,750
Equipment rental-operations	24,775	30,578	13,400	13,400	13,400	13,400
Total Charges for Services	275,471	280,316	269,050	250,100	265,300	265,300
Other Income						
Interest earnings	8,055	13,934	14,500	14,000	14,000	14,000
Parking assessment districts	80,020	89,170	145,173	149,840	147,216	147,216
Other miscellaneous revenue	8,611	14,460	10,000	10,000	10,000	10,000
Total Other Income	96,686	117,564	169,673	173,840	171,216	171,216
Interfund Transfers						
Interfund transfer-General Fund	3,892	429	3,546	2,790	3,367	3,367
Interfund transfer-Industrial Park	3,113	5,177	4,100	3,695	3,755	3,755
Total Interfund Transfers	7,005	5,606	7,646	6,485	7,122	7,122
Total Revenues	379,162	403,486	446,369	430,425	443,638	443,638
Expenditures						
Personal Services						
Harbor Centre	230	204	1,695	1,190	1,767	1,767
City Development	1,632	2,333	2,850	2,845	2,905	2,905
Parking Assessment District I	87,536	46,398	74,980	73,846	78,380	78,380
Parking Utility - General	52,462	100,596	89,685	88,425	93,185	93,185
Parking Assessment District II	14,795	17,837	20,017	19,731	20,810	20,810
Parking Assessment District IV	2,199	1,344	4,412	3,059	4,626	4,626
Parking Assessment District V	7,760	4,070	10,033	9,972	10,367	10,367
Total Personal Services	166,614	172,782	203,672	199,068	212,040	212,040
Non-Personal Services						
Harbor Centre	3,684	225	1,850	1,600	1,600	1,600
City Development	1,575	2,844	1,250	850	850	850
Parking Assessment District I	56,866	74,189	88,728	86,578	86,928	86,928
Parking Utility - General	74,000	86,528	78,115	74,965	75,365	75,365
Parking Assessment District II	17,871	25,927	30,065	24,015	29,515	29,515
Parking Assessment District IV	2,509	4,305	7,962	4,662	7,662	7,662
Parking Assessment District V	6,496	9,483	8,227	6,477	7,677	7,677
Total Non-Personal Services	163,001	203,501	216,197	199,147	209,597	209,597

PARKING UTILITY FUND 650	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Capital Outlay						
Parking Assessment District I	2,326	-	14,000	9,000	10,000	10,000
Parking Utility - General	27,152	151	230,915	230,915	12,000	12,000
Total Capital Outlay	29,478	151	244,915	239,915	22,000	22,000
Depreciation						
Depreciation-improvements	9,272	3,324	10,000	10,000	10,000	10,000
Depreciation-machinery	8,205	2,127	12,000	12,000	12,000	12,000
Total Depreciation	17,477	5,451	22,000	22,000	22,000	22,000
Total Expenditures	376,570	381,885	686,784	660,130	465,637	465,637
Excess of revenues and other sources over expenditures and other uses	2,592	21,601	-240,415	-229,705	-21,999	-21,999
Net Position - Beginning Year	**1,873,955**	**1,876,547**	**1,913,472**	**1,913,472**	**1,683,767**	**1,683,767**
Cumulative effect of change in accounting principle		15,324				
Net Position - Ending Year	**1,876,547**	**1,913,472**	**1,673,057**	**1,683,767**	**1,661,768**	**1,661,768**
Net Position consists of:						
Net investment in capital assets	743,708	1,029,066	1,029,066	1,029,066	1,029,066	1,029,066
Restricted for pension benefits	0	22,573	22,573	22,573	22,573	22,573
Unrestricted	1,132,839	861,833	621,418	632,128	610,129	610,129
	1,876,547	1,913,472	1,673,057	1,683,767	1,661,768	1,661,768

Account Number	PARKING UTILITY FUND 650	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Charges for Services						
443201	Meters on streets	83,619	85,279	85,000	80,000	85,000	85,000
443201	Meters on streets	7,233	18,992	12,000	25,000	20,000	20,000
443405	Meters in lots - lot 2	271	66	100	100	100	100
443405	Meters in lots - lot 3	52	169	150	150	150	150
443405	Meters in lots - lot 4	20,893	16,792	22,000	18,000	18,000	18,000
443405	Meters in lots - lot 7	1,728	1,713	1,000	1,000	1,000	1,000
443405	Meters in lots - lot 9	1,732	1,357	1,200	1,200	1,200	1,200
443405	Meters in lots - lot 13	30,070	0	0	1,250	2,500	2,500
443405	Meters in lots - lot 14	5,531	723	0	0	0	0
443705	Miscellaneous stall rental - lot 2	4,309	6,049	6,000	6,000	6,000	6,000
443705	Miscellaneous stall rental - lot 3	2,403	4,557	4,000	4,000	4,000	4,000
443705	Miscellaneous stall rental - lot 5	10,936	10,255	12,000	12,000	12,000	12,000
443705	Miscellaneous stall rental - lot 7	8,974	13,912	13,000	10,000	10,000	10,000
443705	Miscellaneous stall rental - lot 8	7,893	7,751	10,000	10,000	10,000	10,000
443705	Miscellaneous stall rental - lot 9	14,079	17,583	18,000	18,000	18,000	18,000
443705	Miscellaneous stall rental - lot 10	3,314	4,143	2,200	3,000	2,200	2,200
443705	Miscellaneous stall rental - lot 11	7,971	9,816	8,000	4,000	4,000	4,000
443705	Miscellaneous stall rental - lot 13	6,629	22,359	19,000	19,000	19,000	19,000
443705	Miscellaneous stall rental - lot 14	25,615	19,426	33,000	15,000	30,000	30,000
443705	Miscellaneous stall rental - lot 17	6,477	8,747	7,000	7,000	7,000	7,000
443901	Hood rentals	967	49	2,000	2,000	1,750	1,750
449201	Equipment rental-operations	24,775	30,578	13,400	13,400	13,400	13,400
Total Charges for Services		275,471	280,316	269,050	250,100	265,300	265,300
	Other Income						
414106	State sales tax commission	21	3	0	0	0	0
461101	Interest on investments	6,774	13,326	14,500	14,000	14,000	14,000
461199	Interest on special assessments	1,260	605	0	0	0	0
463301	Parking assessment district 1	33,761	31,694	74,458	91,924	76,558	76,558
463301	Parking assessment district 2	27,166	38,274	40,082	33,746	40,325	40,325
463301	Parking assessment district 4	4,767	5,647	12,373	7,721	12,289	12,289
463301	Parking assessment district 5	14,326	13,555	18,260	16,449	18,044	18,044
469101	Sale of equipment	2,789	6,842	0	0	0	0
469501	Cash over/short	-24	-18	0	0	0	0
469999	Other miscellaneous revenue	5,846	7,636	10,000	10,000	10,000	10,000
Total Other Income		96,686	117,564	169,673	173,840	171,216	171,216
	Interfund Transfers						
492101	Interfund transfer-General Fund	3,892	429	3,546	2,790	3,367	3,367
492407	Interfund transfer-Industrial Park	3,113	5,177	4,100	3,695	3,755	3,755
Total Interfund Transfers		7,005	5,606	7,646	6,485	7,122	7,122
Total Revenues		379,162	403,486	446,369	430,425	443,638	443,638

Account Number	PARKING UTILITY FUND 650	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Expenditures - Harbor Centre						
	Personal Services						
510110	Full time salaries-regular	0	25	780	500	821	821
510130	Temporary salaries-regular	214	152	414	400	415	415
510310	Social security-FICA	13	9	72	50	69	69
510311	Social security-medicare	3	2	0	5	6	6
510320	WI retirement	0	2	56	20	56	56
510340	Health insurance	0	14	349	200	349	349
510345	Hsa Contribution	0	0	0	0	27	27
510350	Dental insurance	0	0	24	15	24	24
Total Personal Services		230	204	1,695	1,190	1,767	1,767
	Non-Personal Services						
528150	Vehicle rental	108	225	100	100	100	100
530295	Landscaping supplies	3,576	0	1,750	1,500	1,500	1,500
Total Non-Personal Services		3,684	225	1,850	1,600	1,600	1,600
	Total Parking - Harbor Centre	3,914	429	3,545	2,790	3,367	3,367
	Expenditures - City Development						
	Personal Services						
510110	Full time salaries-regular	0	722	601	600	633	633
510130	Temporary salaries-regular	996	463	1,304	1,300	1,304	1,304
510310	Social security-FICA	62	61	56	56	42	42
510311	Social security-medicare	14	14	0	0	16	16
510320	WI retirement	1	49	43	43	43	43
510340	Health insurance	0	441	269	269	269	269
510345	Hsa Contribution	0	0	0	0	21	21
510350	Dental insurance	0	24	18	18	18	18
510351	Unfunded pension liability	559	559	559	559	559	559
Total Personal Services		1,632	2,333	2,850	2,845	2,905	2,905
	Non-Personal Services						
528150	Vehicle rental	1,575	2,844	500	500	500	500
530210	Operating supplies	0	0	250	150	150	150
530295	Landscaping supplies	0	0	500	200	200	200
Total Non-Personal Services		1,575	2,844	1,250	850	850	850
	Total Parking - City Development	3,207	5,177	4,100	3,695	3,755	3,755

Account Number	PARKING UTILITY FUND 650	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Expenditures - Parking Assessment Dist 1						
	Personal Services						
510110	Full time salaries-regular	15,124	22,121	38,247	38,000	40,279	40,279
510111	Full time salaries-overtime	0	100	1,000	1,000	1,000	1,000
510130	Temporary salaries-regular	49,913	3,117	5,214	5,200	5,214	5,214
510140	Interdepartmental labor-regular	180	0	500	0	500	500
510310	Social security-FICA	3,972	1,966	2,545	2,500	2,696	2,696
510311	Social security-medicare	941	460	1,000	1,000	1,000	1,000
510320	WI retirement	1,056	1,507	2,754	2,700	2,658	2,658
510340	Health insurance	6,710	12,515	17,119	17,000	17,119	17,119
510341	Retiree health insurance	9,099	0	5,194	5,194	5,194	5,194
510345	Hsa Contribution	0	0	0	0	1,313	1,313
510350	Dental insurance	441	1,023	1,155	1,100	1,155	1,155
510360	Life insurance	0	1	52	52	52	52
510400	Worker compensation	100	100	100	100	100	100
510410	Unemployment compensation	0	3,488	100	0	100	100
Total Personal Services		87,536	46,398	74,980	73,846	78,380	78,380
	Non-Personal Services						
521100	Banking fees	0	0	50	500	50	50
521110	Financial services fees	500	500	500	500	500	500
524110	Building exterior maintenance	36,520	36,500	28,578	28,578	28,578	28,578
524220	Snow removal services	7,404	17,273	40,000	40,000	40,000	40,000
525100	Electric	5,392	2,843	5,000	2,500	3,000	3,000
525120	Telephone	204	35	300	300	500	500
526150	Legal notices	32	168	100	0	100	100
528150	Vehicle rental	4,370	4,059	4,500	4,500	4,500	4,500
530100	Office supplies	0	0	200	200	200	200
530210	Operating supplies	24	675	4,000	4,000	4,000	4,000
530295	Landscaping supplies	2,420	12,136	5,500	5,500	5,500	5,500
Total Non-Personal Services		56,866	74,189	88,728	86,578	86,928	86,928
	Capital Outlay						
641200	Light equipment	2,326	0	14,000	9,000	10,000	10,000
Total Capital Outlay		2,326	0	14,000	9,000	10,000	10,000
	Total Parking Assessment District 1	146,728	120,587	177,708	169,424	175,308	175,308
	Expenditures - Parking Utility - General						
	Personal Services						
510110	Full time salaries-regular	21,538	52,004	38,510	38,510	40,556	40,556
510111	Full time salaries-overtime	0	85	0	-10	0	0
510130	Temporary salaries-regular	8,406	9,208	4,997	4,997	4,990	4,990

Account Number	PARKING UTILITY FUND 650	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
510140	Interdepartmental labor-regular	26	0	5,000	2,500	5,000	5,000
510310	Social security-FICA	1,828	3,270	2,565	2,565	2,722	2,722
510311	Social security-medicare	419	765	1,000	1,000	1,000	1,000
510320	WI retirement	1,565	3,536	2,773	2,773	2,739	2,739
510340	Health insurance	8,240	17,367	17,237	17,237	17,237	17,237
510341	Retiree health insurance	9,099	12,329	15,581	15,581	15,581	15,581
510345	Hsa Contribution	0	0	0	0	1,310	1,310
510350	Dental insurance	577	1,258	1,162	1,162	1,190	1,190
510351	Unfunded pension liability	560	560	560	560	560	560
510360	Life insurance	4	14	50	50	50	50
510400	Worker compensation	200	200	200	1,500	200	200
510410	Unemployment compensation	0	0	50	0	50	50
Total Personal Services		52,462	100,596	89,685	88,425	93,185	93,185
	Non-Personal Services						
521100	Banking fees	0	0	50	0	0	0
521110	Financial services fee	100	500	500	500	500	500
521560	Medical services	160	64	50	50	50	50
521700	Security services	0	0	50	50	0	0
522110	Vehicle maintenance	7,910	7,230	5,000	5,000	5,000	5,000
524110	Building exterior maintenance	25,000	25,969	28,775	28,775	28,775	28,775
524220	Snow removal services	6,047	9,802	15,000	8,000	15,000	15,000
525100	Electric	966	823	750	750	750	750
525105	Water	153	0	25	25	25	25
525125	Mobile telephone	128	143	240	240	240	240
526110	Professional organizations	0	0	250	0	0	0
526130	Training and education	0	0	250	0	400	400
526150	Legal notices	0	0	100	0	50	50
528150	Vehicle rental	12,959	15,946	3,000	10,000	3,000	3,000
530100	Office supplies	253	312	250	250	250	250
530210	Operating supplies	7,793	17,619	10,000	10,000	10,000	10,000
530230	Gasoline	1,962	1,614	4,000	1,500	2,500	2,500
530250	Sand and salt	4,803	0	4,000	4,000	4,000	4,000
530259	IT equipment	0	0	0	0	0	0
530295	Landscaping supplies	2,437	3,530	5,000	5,000	4,000	4,000
540200	Insurance	150	366	200	200	200	200
540210	Insurance deductible	897	0	0	0	0	0
540215	Public liability and auto insurance	567	623	625	625	625	625
590300	Unamortized debt expense	1,715	1,987	0	0	0	0
Total Non-Personal Services		74,000	86,528	78,115	74,965	75,365	75,365
	Capital Outlay						
631200	Street improvements	27,131	0	176,045	176,045	7,000	7,000
641200	Light equipment	21	151	5,000	5,000	5,000	5,000

Account Number	PARKING UTILITY FUND 650	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
641400	Heavy equipment	0	0	49,870	49,870	0	0
Total Capital Outlay		27,152	151	230,915	230,915	12,000	12,000
	Total Parking Utility - General	153,614	187,275	398,715	394,305	180,550	180,550
	Expenditures - Parking Assessment Dist 2						
	Personal Services						
510110	Full time salaries-regular	5,748	8,481	9,789	9,700	10,310	10,310
510111	Full time salaries-overtime	0	21	0	0	0	0
510130	Temporary salaries-regular	3,808	3,311	3,476	3,400	3,476	3,476
510140	Interdepartmental labor-regular	769	107	300	300	300	300
510310	Social security-FICA	612	606	816	800	846	846
510311	Social securiity-medicare	141	142	90	90	100	100
510320	WI retirement	457	584	705	700	701	701
510340	Health insurance	2,968	4,270	4,382	4,382	4,382	4,382
510345	Hsa Contribution	0	0	0	0	336	336
510350	Dental insurance	242	264	296	296	296	296
510360	Life insurance	0	1	13	13	13	13
510400	Worker compensation	50	50	50	50	50	50
510410	Unemployment compensation	0	0	100	0	0	0
Total Personal Services		14,795	17,837	20,017	19,731	20,810	20,810
	Non-Personal Services						
524110	Building exterior maintenance	5,130	5,130	7,315	7,315	7,315	7,315
524220	Snow removal services	3,903	5,115	10,000	4,000	10,000	10,000
525100	Electric	901	985	700	700	700	700
526150	Legal notices	0	0	50	0	0	0
528150	Vehicle rental	3,623	4,784	4,500	4,500	4,500	4,500
530210	Operating supplies	2,464	1,500	2,000	2,000	2,000	2,000
530295	Landscaping supplies	1,850	8,413	5,500	5,500	5,000	5,000
Total Non-Personal Services		17,871	25,927	30,065	24,015	29,515	29,515
	Total Parking Assessment District 2	32,666	43,764	50,082	43,746	50,325	50,325
	Expenditures - Parking Assessment Dist 4						
	Personal Services						
510110	Full time salaries-regular	862	558	2,358	1,500	2,483	2,483
510111	Full time salaries-overtime	0	2	0	0	0	0
510130	Temporary salaries-regular	630	306	435	435	435	435
510310	Social security-FICA	88	38	200	100	158	158
510311	Social security-medicare	20	9	18	10	70	70
510320	WI retirement	60	38	170	100	169	169

Account Number	PARKING UTILITY FUND 650	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
510340	Health insurance	456	318	1,056	800	1,056	1,056
510345	Hsa Contribution	0	0	0	0	80	80
510350	Dental insurance	33	25	71	60	71	71
510360	Life insurance	0	0	4	4	4	4
510400	Worker compensation	50	50	50	50	50	50
510410	Unemployment compensation	0	0	50	0	50	50
Total Personal Services		2,199	1,344	4,412	3,059	4,626	4,626
	Non-Personal Services						
524110	Building exterior maintenance	700	700	1,762	1,762	1,762	1,762
524220	Snow removal services	1,143	3,059	5,750	2,500	5,500	5,500
526150	Legal notices	0	0	50	0	0	0
528150	Vehicle rentals	666	546	400	400	400	400
Total Non-Personal Services		2,509	4,305	7,962	4,662	7,662	7,662
	Total Parking Assessment District 4	4,708	5,649	12,374	7,721	12,288	12,288
	Expenditures - Parking Assessment Dist 5						
	Personal Services						
510110	Full time salaries-regular	2,907	1,258	3,664	3,664	3,859	3,859
510111	Full time salaries-overtime	0	4	0	0	0	0
510130	Temporary salaries-regular	2,489	1,777	3,911	3,900	3,911	3,911
510310	Social security-FICA	321	154	255	255	254	254
510311	Social security-medicare	69	36	84	84	100	100
510320	WI retirement	209	86	264	264	262	262
510340	Health insurance	1,598	651	1,640	1,640	1,640	1,640
510345	Hsa Contribution	0	0	0	0	126	126
510350	Dental insurance	117	54	111	111	111	111
510360	Life insurance	0	0	4	4	4	4
510400	Worker compensation	50	50	50	50	50	50
510410	Unemployment compensation	0	0	50	0	50	50
Total Personal Services		7,760	4,070	10,033	9,972	10,367	10,367
	Non-Personal Services						
524110	Building exterior maintenance	2,870	2,870	2,737	2,737	2,737	2,737
524220	Snow removal services	1,439	2,902	3,000	1,300	3,000	3,000
525100	Electric	302	538	300	300	300	300
526150	Legal notices	0	0	50	0	0	0
528150	Vehicle rental	1,386	2,313	400	400	400	400
530210	Operating supplies	24	0	240	240	240	240
530295	Landscaping supplies	475	860	1,500	1,500	1,000	1,000
Total Non-Personal Services		6,496	9,483	8,227	6,477	7,677	7,677
	Total Parking Assessment District 5	14,256	13,553	18,260	16,449	18,044	18,044

Account Number	PARKING UTILITY FUND 650	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Depreciation						
993000	Depreciation-improvements	9,272	3,324	10,000	10,000	10,000	10,000
994000	Depreciation-machinery	8,205	2,127	12,000	12,000	12,000	12,000
Total Depreciation		17,477	5,451	22,000	22,000	22,000	22,000
Total Expenditures		376,570	381,885	686,784	660,130	465,637	465,637
Excess of revenues and other sources over expenditures and other uses		2,592	21,601	-240,415	-229,705	-21,999	-21,999
Net Position - Beginning Year		**1,873,955**	**1,876,547**	**1,913,472**	**1,913,472**	**1,683,767**	**1,683,767**
	Cumulative effect of change in accounting principle		15,324				
Net Position - Ending Year		**1,876,547**	**1,913,472**	**1,673,057**	**1,683,767**	**1,661,768**	**1,661,768**
	Net Position consists of:						
	Net investment in capital assets	743,708	1,029,066	1,029,066	1,029,066	1,029,066	1,029,066
	Restricted for pension benefits	0	22,573	22,573	22,573	22,573	22,573
	Unrestricted	1,132,839	861,833	621,418	632,128	610,129	610,129
		1,876,547	1,913,472	1,673,057	1,683,767	1,661,768	1,661,768
	Expenditures - Parking Assessment Dist 1						
641200	Light equipment						
	Lighting	2,326	0	0	0	0	0
	Pavement repairs	0	0	14,000	9,000	10,000	10,000
		2,326	0	14,000	9,000	10,000	10,000
	Expenditures - Parking Utility - General						
631200	Street improvements						
	Pavement repairs	8,300	0	176,045	176,045	7,000	7,000
	Signage	18,831	0	0	0	0	0
		27,131	0	176,045	176,045	7,000	7,000
641200	Light equipment						
	Miscellaneous	21	151	0	0	0	0
	Software	0	0	5,000	5,000	5,000	5,000
	Utility Pick-up	0	0	0	0	0	0
		21	151	5,000	5,000	5,000	5,000

Account Number	PARKING UTILITY FUND 650	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
641400	Heavy equipment						
	Boss Wacker	0	0	49,870	49,870	0	0
	NET INVESTMENT IN CAPITAL ASSETS						
641200	Pick-up truck	0	0	0	0	35,000	35,000
	Total Net Investment in Capital Assets	0	0	0	0	35,000	35,000

Fund Purpose:
To provide quality marine mooring and dockage facilities to the general public located along the Sheboygan River downstream from the Eighth Street bridge.

Fund Description:
The Boats Facilities Division of the Department of Public Works is responsible for the installation and removal of 60 plus docks annually. This division also covers maintenance and repairs to dock facilities as well as utility costs to provide water and electric to boats. The majority of this work is contracted with a firm that has provided these services for several years.

2017 Budget Highlights
The Executive Budget includes the following changes:

- Increase of $100,000 in Contracted Services for the repainting of South Pier section of the river railing.
- Replacement of 52 river docks on South Pier at a cost of $300,000.
- Installation of a $30,000 launch ramp kiosk to improve customer convenience and improve verification of launch fee payment. Increased revenues are expected to result in 3 – 5 year payback of capitalization costs.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Miscellaneous Revenues	80,330	106,752	96,300	78,300	71,500
Total Revenues	80,330	106,752	96,300	78,300	71,500

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	59,449	63,126	74,821	74,821	176,956
Interfund Transfer	0	0	0	200,000	0
Depreciation	21,479	21,479	21,479	21,479	21,479
Total Expenditures	80,928	84,605	96,300	296,300	198,435

Areas of Emphasis: Continue on improving the quality of life by providing the community quality boat facilities along the Sheboygan Riverfront.

Goal: Maintain and repair any defects prior to installation.

Objective: To provide quality boat docks and facilities supporting the levels of services the Department of Public Works provides to the community while improving the quality of life.

Measurements	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Workload					
Repair Requests	N/A	N/A	N/A	N/A	
Effectiveness					
Occupancy Rate of Boat Docks	N/A	N/A	N/A		

Account Number	BOAT FACILITIES FUND 611	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Charges for services						
447806	Boat dock rentals	71,371	93,928	71,300	71,300	60,500	60,500
447716	Launch fees	3,334	2,076	25,000	2,000	2,000	2,000
Total charges for services		74,705	96,004	96,300	73,300	62,500	62,500
	Micellaneous						
461101	Interest on investments	2,639	6,397	0	5,000	5,000	5,000
461131	Miscellaneous interest	2,986	4,351	0	0	4,000	4,000
Total Miscellaneous		5,625	10,748	0	5,000	9,000	9,000
Total Revenues		80,330	106,752	96,300	78,300	71,500	71,500
	Expenditures						
	Non-Personal Services						
521900	Contracted services	35,965	35,506	35,950	35,950	136,000	136,000
524110	Building exterior maintenance	4,315	9,571	16,689	16,689	18,000	18,000
524250	Lots and ramp maintenance	692	440	1,300	1,300	1,500	1,500
525100	Electric	14,572	12,224	15,000	15,000	15,000	15,000
525105	Water	1,347	1,980	2,626	2,626	3,000	3,000
525110	Sewer	1,800	2,649	2,500	2,500	2,700	2,700
528150	Vehicle rental	758	756	756	756	756	756
Total Non-Personal Services		59,449	63,126	74,821	74,821	176,956	176,956
	Interfund						
811290	Interfund transfer-Harbor Marina Fund	0	0	0	200,000	0	0
Total Interfund Transfers		0	0	0	200,000	0	0
	Depreciation						
993000	Depreciation-improvements	21,479	21,479	21,479	21,479	21,479	21,479
Total Depreciation		21,479	21,479	21,479	21,479	21,479	21,479
Total Expenditures		80,928	84,605	96,300	296,300	198,435	198,435
Excess of revenues and other sources over expenditures and other uses		-598	22,147	0	-218,000	-126,935	-126,935
Net Position - Beginning Year		**877,182**	**876,584**	**898,809**	**898,809**	**680,809**	**680,809**
	Cumulative effect of change in accounting principle		78				
Net Position - Ending Year		**876,584**	**898,809**	**898,809**	**680,809**	**553,874**	**553,874**

Account Number	BOAT FACILITIES FUND 611	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Net Position consists of:						
	Net investment in capital assets	150,879	129,400	129,400	129,400	129,400	129,400
	Restricted for pension benefits	0	78	78	78	78	78
	Unrestricted	725,705	769,331	769,331	551,331	424,396	424,396
		876,584	898,809	898,809	680,809	553,874	553,874
521900	Contracted services						
	Install and removal of boat piers	35,965	35,506	35,950	35,950	36,000	36,000
	Rail painting	0	0	0	0	100,000	100,000
		35,965	35,506	35,950	35,950	136,000	136,000
631100	**NET INVESTMENT IN CAPITAL ASSETS**						
	River dock modernization/Replacement	0	0	0	0	300,000	300,000
	Launch ramp kiosk	0	0	0	0	30,000	30,000
	Total Net Investment in Capital Assets	0	0	0	0	330,000	330,000

FIDUCIARY FUNDS
BUDGET SUMMARY

	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
Revenue						
Property tax levy	0	0	0	0	0	0
Taxes other than property tax levy	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	13,633	11,099	9,400	9,400	9,400	9,400
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	22,463	5,138	7,540	10,545	10,795	10,795
Interfund Transfers	0	0	0	0	0	0
Other Revenue Sources	0	153,505	0	0	0	0
Total Revenue	36,096	169,742	16,940	19,945	20,195	20,195
Expenditures						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health and Human Services	129	1,064	0	0	0	750
Parks and Recreation	14,069	1,999	7,000	750	750	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	535	9,300	1,080	1,250	1,250	1,250
Total Expenditures	14,733	12,363	8,080	2,000	2,000	2,000
Excess of revenues over (under) expenditures	21,363	157,379	8,860	17,945	18,195	18,195
Fund Balance, January 1	**1,892,113**	**1,913,476**	**2,070,855**	**2,070,855**	**2,088,800**	**2,088,800**
Fund Balance, December 31	**1,913,476**	**2,070,855**	**2,079,715**	**2,088,800**	**2,106,995**	**2,106,995**

Fund Purpose

To account for the portion of the sale of lots for continuous care of Wildwood cemetery.

Fund Description

The Cemetery Perpetual Care Fund accounts for the collection of the portion of lot sales retained by the City for continuous care of Wildwood cemetery. The trust funds are invested at the State of Wisconsin Local Government Investment Pool. The annual interest earnings are transferred to the General Fund for maintenance of Wildwood Cemetery.

2017 Budget Highlights

There are no notable changes in 2017.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Charges for services	13,619	11,099	9,400	9,400	9,400
Miscellaneous	1,155	2,245	540	1,000	1,250
Total Revenue	14,774	13,344	9,940	10,400	10,650

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	129	1,064	0	750	750
Interfund transfer	535	1,002	540	1,250	1,250
Total Expenditures	664	2,066	540	2,000	2,000

Account Number	CEMETERY PERPETUAL CARE FUND 805	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Executive
	Revenues						
	Charges for service						
449316	Perpetual care fee	13,619	11,099	9,400	9,400	9,400	9,400
Total Charges for service		13,619	11,099	9,400	9,400	9,400	9,400
	Miscellaneous						
461106	Interest on investments	1,155	2,245	540	1,000	1,250	1,250
Total Miscellaneous		1,155	2,245	540	1,000	1,250	1,250
Total Revenues		14,774	13,344	9,940	10,400	10,650	10,650
	Expenditures						
	Non-Personal Services						
590300	Unamortized debt expense	129	1,064	0	750	750	750
Total Non-Personal Services		129	1,064	0	750	750	750
	Interfund						
811101	Interfund transfer-General Fund	535	1,002	540	1,250	1,250	1,250
Total Interfund Transfers		535	1,002	540	1,250	1,250	1,250
Total Expenditures		664	2,066	540	2,000	2,000	2,000
Excess of revenues and other sources over expenditures and other uses		14,110	11,278	9,400	8,400	8,650	8,650
Fund Balance - Beginning Year		**827,195**	**841,305**	**852,583**	**852,583**	**860,983**	**860,983**
Fund Balance - Ending Year		**841,305**	**852,583**	**861,983**	**860,983**	**869,633**	**869,633**
	Ending Fund Balance consists of:						
	Nonspendable	841,305	852,583	861,983	860,983	869,633	869,633

Fund Purpose

To account for contributions to Mead Public Library received with restrictions regarding use of funds.

Fund Description

The Everhard/Forrer Trust Fund was established upon receipt of a donation from a trust, which included restrictions regarding the investment of the funds and utilization of the interest. The Mead Public Library Board controls the investment of the funds and use of the interest.

2017 Budget Highlights

The Executive Budget includes the following change:

- No expenditures are planned for 2017.

Revenues	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Charges for services	14	0	0	0	0
Miscellaneous	21,308	2,893	7,000	9,545	9,545
Interfund transfer	0	153,505	0	0	0
Total Revenue	21,322	156,398	7,000	9,545	9,545

Expenditures	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Executive
Non-Personal Services	14,069	10,297	7,000	0	0
Interfund transfer	0	0	540	0	0
Total Expenditures	14,069	10,297	7,540	0	0

Account Number	EVERHARD/FORRER TRUST FUND 850	2014 Actual	2015 Actual	2016 Amended	2016 Estimated	2017 Requested	2017 Requested
	Revenues						
	Charges for services						
447622	Canvas bags	14	0	0	0	0	0
Total Charges for services		14	0	0	0	0	0
	Miscellaneous						
461101	Interest on investments	10,482	1,083	0	9,545	9,545	9,545
467101	Contributions	10,826	1,810	7,000	0	0	0
Total Miscellaneous		21,308	2,893	7,000	9,545	9,545	9,545
	Interfund transfer						
492255	Interfund transfer-Mead Library Fund	0	153,505	0	0	0	0
Total Interfund transfer		0	153,505	0	0	0	0
Total Revenues		21,322	156,398	7,000	9,545	9,545	9,545
	Expenditures						
	Non-Personal Services						
521800	Program services	11,442	255	7,000	0	0	0
526130	Training and education	2,627	1,744	0	0	0	0
590300	Unamortized debt expense	0	8,298	0	0	0	0
Total Non-Personal Services		14,069	10,297	7,000	0	0	0
	Interfund						
811101	Interfund transfer-Mead Library Fund	0	0	540	0	0	0
Total Interfund Transfers		0	0	540	0	0	0
Total Expenditures		14,069	10,297	7,540	0	0	0
Excess of revenues and other sources over expenditures and other uses		7,253	146,101	-540	9,545	9,545	9,545
Fund Balance - Beginning Year		**1,064,918**	**1,072,171**	**1,218,272**	**1,218,272**	**1,227,817**	**1,227,817**
Fund Balance - Ending Year		**1,072,171**	**1,218,272**	**1,217,732**	**1,227,817**	**1,237,362**	**1,237,362**
	Ending Fund Balance consists of:						
	Nonspendable	600,000	600,000	600,000	600,000	600,000	600,000
	Committed	472,171	618,272	617,732	627,817	637,362	637,362
		1,072,171	1,218,272	1,217,732	1,227,817	1,237,362	1,237,362

NOTES

PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2014 - 2017

	2014 Actual	2015 Budget	2016 Budget	2016 Estimated	2017 Requested	2017 Executive
GENERAL FUND						
GENERAL GOVERNMENT						
Office of the Mayor						
Mayor	1.00	1.00	1.00	1.00	1.00	1.00
Chief Administrator Officer	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Assistant to the Mayor	1.00	1.00	1.00	1.00	1.00	1.00
Total Office of the Mayor	**3.00**	**3.00**	**3.00**	**2.00**	**2.00**	**2.00**
Office of the City Clerk						
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Council/Licensing Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Elections Specialist	0.75	0.75	0.75	0.75	0.75	0.75
Total Office of the City Clerk	**3.75**	**3.75**	**3.75**	**3.75**	**3.75**	**3.75**
Office of the City Administrator						
City Administrator	0.00	0.00	0.00	1.00	1.00	1.00
Budget Analyst	0.00	0.00	0.00	1.00	1.00	1.00
Total Office of the City Administrator	**0.00**	**0.00**	**0.00**	**2.00**	**2.00**	**2.00**
Assessing Department						
City Assessor	1.00	1.00	1.00	0.00	0.00	0.00
Property Appraiser II	2.00	2.00	2.00	0.00	0.00	0.00
Assessment Technician	1.00	1.00	1.00	0.00	0.00	0.00
Total Assessing Department	**4.00**	**4.00**	**4.00**	**0.00**	**0.00**	**0.00**
Finance Department						
Finance Director/Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Comptroller/Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Auditor/Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Cashier/Data Entry Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Confidential Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Total Finance Department	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
Human Resources Department						
Director of H.R. and Labor Relations	1.00	1.00	1.00	1.00	1.00	1.00
Benefits Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Total Human Resources Department	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**

	2014 Actual	2015 Actual	2016 Budget	2016 Estimated	2017 Requested	2017 Executive
Office of the City Attorney						
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Legal Secretary	2.00	2.00	2.00	2.00	2.00	2.00
Total City Attorney's Office	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
PUBLIC SAFETY						
Police Department						
Chief	1.00	1.00	1.00	1.00	1.00	1.00
Captain	3.00	3.00	3.00	3.00	3.00	3.00
Lieutenant	5.00	4.00	4.00	4.00	4.00	4.00
Sergeant	7.00	9.00	9.00	9.00	9.00	9.00
Detective	7.00	7.00	7.00	7.00	7.00	7.00
Police Officer	58.00	57.00	57.00	58.00	60.00	60.00
Administrative Assistant/Office Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Communication/Electronic Technician	1.00	1.00	1.00	1.00	1.00	1.00
Court Services Secretary	2.00	2.00	2.00	2.00	2.00	2.00
Community Service Officer	2.00	2.00	2.00	1.00	1.00	1.00
Community Service Officer Trainee (FTE)	0.00	0.00	0.00	1.00	1.00	1.00
Record Specialist Clerk	5.00	5.00	8.50	8.50	8.00	8.00
Lead Telecommunicator	1.00	1.00	0.00	0.00	0.00	0.00
Telecommunicator	13.50	13.50	0.00	0.00	0.00	0.00
Time System Coordinator	0.00	0.00	1.00	1.00	1.00	1.00
Department Secretary	2.00	2.00	2.00	2.00	2.00	2.00
Crime Analyst	0.00	1.00	1.00	1.00	1.00	1.00
Fleet Operation Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
Police Property Officer	1.00	1.00	1.00	1.00	1.00	1.00
Digital Evidence Manager	0.00	0.00	0.00	0.00	1.00	1.00
MEG Unit Secretary	0.40	0.40	0.40	0.40	0.40	0.40
Total Police Department	**110.90**	**111.90**	**101.90**	**102.90**	**105.40**	**105.40**
Fire Department						
Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	4.00	4.00
Captain	5.00	5.00	5.00	5.00	5.00	5.00
Lieutenant	10.00	10.00	10.00	10.00	10.00	10.00
Fire Equipment Operator	15.00	15.00	15.00	15.00	15.00	15.00
Firefighter	18.00	18.00	18.00	15.00	18.00	18.00
Firefighter/Paramedic	18.00	18.00	18.00	18.00	18.00	18.00
Administrative Assistant/Conf. Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Transcriptionist/Data Entry Clerk	0.50	0.50	0.50	0.50	0.50	0.50
Total Fire Department	**73.50**	**73.50**	**73.50**	**70.50**	**74.50**	**74.50**

	2014 Actual	2015 Actual	2016 Budget	2016 Estimated	2017 Requested	2017 Executive
Building Inspection Division						
Building/Housing Inspector I	1.00	1.00	1.00	1.00	1.00	1.00
Building/Housing Inspector II	1.00	1.00	1.00	1.00	1.00	1.00
Electrical/Heating Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Plumbing/Environmental Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Housing/Environmental Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	0.00	0.50	0.50	0.50	0.50	0.50
Building Inspector Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Part Time Permit Clerk	0.50	0.50	0.50	0.50	0.50	0.50
Total Building Inspection Division	**6.50**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
PUBLIC WORKS						
Department of Public Works						
Administration						
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant/Conf. Secretary	1.00	1.00	1.00	1.00	1.00	1.00
	2.00	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**
Engineering						
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Environmental Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Senior Engineer Technician	1.00	1.00	1.00	1.00	1.00	1.00
Senior Engineer Aide/CAD Operator	1.00	1.00	1.00	1.00	1.00	1.00
Engineer Technician	2.00	2.00	2.00	2.00	2.00	2.00
Civil Engineer/Manager	1.00	1.00	1.00	1.00	1.00	1.00
	7.00	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
City Buildings						
Supervisor/Buildings/Grounds/Electrical	1.00	1.00	1.00	1.00	1.00	1.00
Electrician	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Craftsman Buildings	2.00	2.00	2.00	2.00	2.00	2.00
Head Janitor - City Hall	1.00	1.00	1.00	1.00	1.00	1.00
Janitor - Municipal Service Building	1.00	1.00	1.00	1.00	1.00	1.00
Laborer II	1.00	1.00	1.00	1.00	1.00	1.00
	8.00	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**
Streets and Sanitation						
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Street Maintenance Worker I	7.00	8.00	7.00	7.00	7.00	7.00
Street Maintenance Worker II	16.00	12.00	16.00	16.00	16.00	16.00
Street Maintenance Worker III	8.00	10.00	8.00	8.00	8.00	8.00
Street Maintenance Worker IV	7.00	7.00	7.00	7.00	7.00	7.00
Street Sweeper	2.00	2.00	2.00	2.00	2.00	2.00
	42.00	**41.00**	**42.00**	**42.00**	**42.00**	**42.00**

	2014 Actual	2015 Actual	2016 Budget	2016 Estimated	2017 Requested	2017 Executive
Parks and Cemetery						
Parks and Forestry Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Tree Trimmer Leadman	1.00	1.00	1.00	1.00	1.00	1.00
Tree Trimmer	2.00	2.00	2.00	1.00	1.00	1.00
Arborist / Tree Trimmer	0.00	0.00	0.00	1.00	1.00	1.00
Parks Maintenance Worker II	9.00	9.00	9.00	9.00	9.00	9.00
Parks Maintenance Worker III	4.00	4.00	4.00	4.00	4.00	4.00
Parks Maintenance Worker IV	2.00	2.00	2.00	2.00	2.00	2.00
Cemetery Supervisor/Admin. Assistant	1.00	1.00	1.00	1.00	1.00	1.00
	20.00	**20.00**	**20.00**	**20.00**	**20.00**	**20.00**
Total Department of Public Works	**79.00**	**78.00**	**79.00**	**79.00**	**79.00**	**79.00**
CULTURE AND RECREATION						
Senior Activity Center						
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Supervisor	0.00	0.00	1.00	1.00	1.00	1.00
Wellness Coordinator	0.50	0.50	0.00	0.00	0.00	0.00
Administrative Assistant	0.50	0.50	0.00	0.00	0.00	0.00
Cleaner	0.28	0.28	0.28	0.28	0.28	0.28
Total Senior Activity Center	**2.28**	**2.28**	**2.28**	**2.28**	**2.28**	**2.28**
CONSERVATION AND DEVELOPMENT						
Department of City Development						
Director of Planning and Development	1.00	1.00	1.00	1.00	1.00	1.00
Planning/Zoning Manager	1.00	1.00	1.00	1.00	1.00	1.00
Neighborhood/Development Planner	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Planner	1.00	1.00	1.00	1.00	1.00	1.00
Total Planning and Development	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
TOTAL GENERAL FUND	**296.93**	**297.43**	**288.43**	**287.43**	**293.93**	**293.93**
SPECIAL REVENUE FUND						
Mead Public Library						
Library Director	1.00	1.00	1.00	1.00	1.00	1.00
Business Specialist	1.00	1.00	0.00	0.00	0.00	0.00
Business Manager	0.00	0.00	1.00	1.00	1.00	1.00
Manager	2.00	2.00	2.00	2.00	2.00	2.00
Librarian I	2.25	4.75	5.75	4.75	4.75	4.75
Librarian II	2.63	2.00	2.00	2.00	2.00	2.00
Administrative Assistant I	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	1.00	0.00	0.00	0.00	0.00	0.00
Public Information Specialist II	1.00	1.00	1.00	1.00	1.00	1.00
IT Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Page Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	0.00	0.00	1.00	1.00	1.00	1.00
Chief Maintenance Technician I	1.00	1.00	0.00	0.00	0.00	0.00

	2014 Actual	2015 Actual	2016 Budget	2016 Estimated	2017 Requested	2017 Executive
Maintenance Technician I	1.00	1.00	1.00	1.00	1.00	1.00
Cleaners	0.00	0.00	0.00	1.50	1.50	1.50
Library Assistant I	4.75	4.50	5.00	5.75	5.75	5.75
Library Assistant II	2.00	1.75	1.75	1.00	1.00	1.00
Library Assistant III	6.50	4.00	4.00	5.00	5.00	5.00
Page	8.50	8.44	8.25	9.50	9.50	9.50
Total Mead Public Library	**37.63**	**35.44**	**36.75**	**39.50**	**39.50**	**39.50**
Municipal Court						
Municipal Court Judge	0.50	0.50	0.50	0.50	0.50	0.50
Municipal Court Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Office Clerk	1.00	0.63	0.63	0.73	1.00	0.75
Total Municipal Court	**2.50**	**2.13**	**2.13**	**2.23**	**2.50**	**2.25**
Cable Television Division						
TV Program Director	1.00	1.00	1.00	1.00	1.00	1.00
TV Production Coordinator	1.00	1.00	1.00	1.00	1.00	0.50
Total Cable Television Division	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**1.50**
TOTAL SPECIAL REVENUE FUND	**42.13**	**39.57**	**40.88**	**43.73**	**44.00**	**43.25**
PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
Transit Utility						
Director Parking and Transit	0.70	0.70	0.70	0.70	0.70	0.70
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Operator Supervisor-Dispatch	2.00	2.00	2.00	2.00	2.00	2.00
Lead Maintenance	1.00	1.00	1.00	1.00	1.00	1.00
Lead Support I	1.00	1.00	1.00	1.00	1.00	1.00
Lead Support II	1.00	1.00	1.00	1.00	1.00	1.00
Bus Cleaner (FTE)	1.25	1.25	1.25	1.25	1.25	1.25
Mechanic	3.00	3.00	3.00	3.00	3.00	3.00
Bus Operator	24.00	24.00	22.00	22.00	22.00	22.00
Part Time Bus Operator (FTE)	19.00	19.00	19.00	17.00	17.00	17.00
Hostler (FTE)	1.50	1.50	1.50	1.50	1.50	1.50
Total Transit Utility	**55.45**	**55.45**	**53.45**	**51.45**	**51.45**	**51.45**
Parking Utility						
Director Parking and Transit	0.30	0.30	0.30	0.30	0.30	0.30
Lead Worker I	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00	1.00
Total Parking Utility	**2.30**	**2.30**	**2.30**	**2.30**	**2.30**	**2.30**

	2014 Actual	2015 Actual	2016 Budget	2016 Estimated	2017 Requested	2017 Executive
Water Utility*						
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Utility Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Distribution Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Customer Relations/Fiscal Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Utility Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Engineer Technician	1.00	1.00	1.00	1.00	1.00	1.00
Construction Maintenance Foreman	6.00	6.00	6.00	6.00	6.00	6.00
Construction Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Operator	5.00	5.00	5.00	5.00	5.00	5.00
Operations & Maintenance Technician	2.00	2.00	2.00	2.00	2.00	2.00
Utility Support Specialist	4.00	4.00	4.00	4.00	4.00	4.00
Lab Technician	1.00	1.00	1.00	1.00	1.00	1.00
Lead Service Technician	1.00	1.00	1.00	1.00	1.00	1.00
Service Technician	4.00	3.00	3.00	3.00	3.00	3.00
Total Water Utility	**31.00**	**30.00**	**30.00**	**30.00**	**30.00**	**30.00**
Wastewater Utility						
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Wastewater Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Industrial Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Clerk Typist	1.00	1.00	1.00	1.00	1.00	1.00
Plant Maintenance Mechanic	3.00	3.00	3.00	3.00	3.00	3.00
Lab Technician	1.00	1.00	1.00	1.00	1.00	1.00
Electromechanic Technician	1.00	1.00	1.00	1.00	1.00	1.00
Wastewater Operator I	1.00	1.00	1.00	1.00	1.00	1.00
Wastewater Operator II	2.00	2.00	2.00	2.00	2.00	2.00
Wastewater Operator III	1.00	1.00	1.00	1.00	1.00	1.00
Lead Plant Operator	1.00	1.00	1.00	1.00	1.00	1.00
Process Systems/OPCO	1.00	1.00	1.00	1.00	1.00	1.00
Total Wastewater Utility	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**
TOTAL ENTERPRISE FUNDS	**103.75**	**102.75**	**100.75**	**98.75**	**98.75**	**98.75**
INTERNAL SERVICE FUNDS						
Information Technology Department						
Director of Information Technology	1.00	1.00	1.00	1.00	1.00	1.00
Systems Analyst	2.00	2.00	2.00	2.00	2.00	2.00
Network Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Operator/PC Technician	1.00	1.00	1.00	1.00	1.00	1.00
Total Information Technology Fund	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**

	2014 Actual	2015 Actual	2016 Budget	2016 Estimated	2017 Requested	2017 Executive
MOTOR VEHICLE FUND						
Motor Vehicle Department						
Equipment Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker IV	6.00	6.00	5.00	5.00	4.00	4.00
Maintenance Worker V	0.00	0.00	1.00	1.00	1.00	1.00
Total Motor Vehicle Fund	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
TOTAL INTERNAL SERVICE FUNDS	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
TOTAL PROPRIETARY FUNDS	**115.75**	**114.75**	**112.75**	**110.75**	**110.75**	**110.75**
TOTAL CITY FUNDS	**458.81**	**455.75**	**446.06**	**441.91**	**448.68**	**447.93**

* Approval authorized by Board of Water Commissioners

TOTAL EXPENDITURES BY FUND AND DEPARTMENT
2017*

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Proprietary Funds	Total
General Government						
Office of the Mayor	162,848					162,848
Office of the City Administrator	290,891					290,891
Council	130,374					130,374
Clerk	340,984					340,984
Elections	61,973					61,973
Finance	870,186	612,134				1,482,320
Assessing	326,898					326,898
Human Resources	261,727					261,727
Office of the City Attorney	421,399					421,399
Municipal Court		804,500				804,500
City Hall	196,460			4,000,000		4,196,460
Insurance	301,470					301,470
Employee Benefits	340,003					340,003
Sub-total General Government						9,121,847
Public Safety						
Police						
Administration	2,109,049			47,150		2,156,199
Patrol	7,149,847			147,995		7,297,842
Fleet	276,026			165,800		441,826
Parking Enforcement	100,186					100,186
Police Facility	172,990					172,990
Criminal Investigation	2,166,330	53,827				2,220,157
Fire	7,904,894	1,208,500		768,000		9,881,394
Building Inspection	731,401					731,401
Civil Defense	5,779			43,500		49,279
Sub-total Public Safety						23,051,274
Public Works						
Administration	258,037					258,037
Engineering	674,833					674,833
MSB Operations-Administration	340,659					340,659
MSB Operations-Maintenance	495,054			73,000		568,054
Streets/Alleys/Sidewalks	1,631,713			4,534,500		6,166,213
Storm Water Management	575,953					575,953
Street Lights	452,345					452,345
Bridges	80,383			743,729		824,112
Snow and Ice Control	887,031					887,031

TOTAL EXPENDITURES BY FUND AND DEPARTMENT
2017*

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Proprietary Funds	Total
Traffic Control Signs	506,130					506,130
Traffic Control Signals	177,866			127,000		304,866
Solid Waste and Recycling	1,649,563					1,649,563
Street Cleaning	462,435					462,435
Weed Control	14,000					14,000
Residential Drop-Off	199,577					199,577
Sub-Total Public Works						13,883,808
Health and Human Services						
Cemetery	249,821					249,821
Sub-Total Health and Human Services						249,821
Parks and Recreation						
Library		3,079,654		375,492		3,455,146
Parks	2,217,174	110,000		5,154,000		7,481,174
Maywood	93,900					93,900
Tourism		2,013,503				2,013,503
Senior Activity Center	172,852			53,250		226,102
Cable TV		637,529				637,529
Marina		911,080				911,080
Sub-Total Parks and Recreation						14,818,434
City Development						
City Development	351,149	1,119,026		1,267,500		2,737,675
Sub-Total City Development						2,737,675
Other Financing Uses						
Interfund Transfers	3,367					3,367
Unclassified	229,716					229,716
Sub-Total Unclassified						233,083
Debt Service Funds						
Debt Service			7,724,880			7,724,880
Sub-Total Debt Service						7,724,880

TOTAL EXPENDITURES BY FUND AND DEPARTMENT
2017*

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Proprietary Funds	Total
Proprietary Funds						
Water Utility					5,680,721	5,680,721
Wastewater Utility					7,343,927	7,343,927
Boat Facilities					198,435	198,435
Parking Utility				3,755	465,637	469,392
Transit Utility				180,000	4,062,830	4,242,830
Motor Vehicle Fund				949,000	2,463,743	3,412,743
Health Insurance Fund					7,412,984	7,412,984
Liability Insurance Fund					598,900	598,900
Worker Compensation Fund					659,178	659,178
Information Technology Fund					905,857	905,857
Sub-total Proprietary Funds						30,924,967
Total	36,045,273	10,549,753	7,724,880	18,633,671	29,792,212	102,745,789

* Does not include Fiduciary Fund

NOTES

GENERAL FUND
SUMMARY OF EXPENSES BY CATEGORY

	Actual 2009	Actual 2010	Actual 2011
General Government			
Personal Services	$3,682,498	$2,849,077	$2,861,881
Non-Personal Services	1,242,274	1,203,898	1,279,682
Capital Outlay	140,822	79,793	39,149
Total General Government	5,065,594	4,132,768	4,180,712
Public Safety			
Personal Services	18,426,165	17,841,929	18,199,458
Non-Personal Services	988,151	1,661,322	1,395,835
Capital Outlay	153,360	229,792	264,222
Total Public Safety	19,567,676	19,733,043	19,859,515
Public Works			
Personal Services	4,997,136	4,390,771	4,595,118
Non-Personal Services	2,780,916	2,930,950	2,728,326
Capital Outlay	40,505	0	102
Total Public Works	7,818,557	7,321,721	7,323,546
Health & Human Services			
Personal Services	352,024	329,245	292,002
Non-Personal Services	85,059	64,373	78,947
Capital Outlay	0	0	0
Total Cemetery	437,083	393,618	370,949
Community Activities			
Personal Services	2,329,535	1,914,883	1,865,666
Non-Personal Services	746,251	590,864	494,318
Capital Outlay	55,770	21,371	21,428
Total Community Activities	3,131,556	2,527,118	2,381,412
Conservation & Development			
Personal Services	289,026	287,127	228,420
Non-Personal Services	36,255	59,476	55,206
Capital Outlay	0	0	0
Total Conservation & Development	325,281	346,603	283,626
Total For All Programs			
Personal Services	30,076,384	27,613,032	28,042,545
Non-Personal Services	5,878,906	6,510,883	6,032,314
Capital Outlay	390,457	330,956	324,901
Total For All Programs	$36,345,747	$34,454,871	$34,399,760

Actual 2012	Actual 2013	Actual 2014	Actual 2015	Estimated 2016	Adopted 2017
$2,596,210	$2,506,107	$2,709,899	$2,592,763	$2,468,695	$2,348,205
1,199,084	1,165,671	1,287,951	1,227,534	1,491,177	1,590,091
65,055	71,594	38,573	65,802	117,279	0
3,860,349	3,743,372	4,036,423	3,886,099	4,077,151	3,938,296
17,751,822	18,413,139	19,113,170	18,817,062	18,354,145	19,037,493
1,448,407	1,386,100	1,451,756	1,415,441	4,036,970	1,554,009
81,149	199,582	726,321	249,140	65,666	25,000
19,281,378	19,998,821	21,291,247	20,481,643	22,456,781	20,616,502
3,508,583	3,760,445	3,587,079	3,433,363	4,252,739	4,395,204
3,056,310	3,360,993	3,215,898	3,217,395	3,645,779	3,987,875
0	7,255	6,364	60,499	7,373	22,500
6,564,893	7,128,693	6,809,341	6,711,257	7,905,891	8,405,579
221,650	277,874	227,089	175,059	171,575	190,971
53,364	62,199	59,871	44,805	64,502	58,850
0	0	14,993	13,477		
275,014	340,073	301,953	233,341	236,077	249,821
1,503,425	1,687,768	1,673,484	1,598,611	1,612,980	1,624,174
835,523	673,297	733,200	782,754	828,696	853,752
2,106	7,465	108,438	89,394	134,723	6,000
2,341,054	2,368,530	2,515,122	2,470,759	2,576,399	2,483,926
200,107	196,580	208,240	229,296	216,670	227,946
34,991	34,126	38,569	34,397	38,210	123,203
2,917	4,206	658,578	301,432	204,482	
238,015	234,912	905,387	565,125	459,362	351,149
25,781,797	26,841,913	27,518,961	26,846,154	27,076,804	27,823,993
6,627,679	6,682,386	6,787,245	6,722,326	10,105,334	8,167,780
151,227	290,102	1,553,267	779,744	529,523	53,500
$32,560,703	$33,814,401	$35,859,473	$34,348,224	$37,711,661	$36,045,273

NOTES

PERSONAL SERVICES

510110 Full time salaries - regular: Salaries and wages paid to full-time and part-time regular employees.

510111 Full time salaries - overtime: Payments made to full-time and part-time employees for overtime services.

510120 Part-time salaries – regular: Wages paid to long term part-time employees.

510130 Temporary salaries – regular: Wages paid to temporary and seasonal employees.

510310 Social Security – FICA: Employer's social security contribution made on behalf of City employees.

510311 Social Security – Medicare: Employer's medical contribution made on behalf of City employees.

510320 WI Retirement: Employer contribution to Wisconsin Retirement System net of any employee's contribution.

510340 Health Insurance: Employer health insurance premium net of employee's contribution.

510350 Dental Insurance: Employer dental insurance premium net of employee's contribution.

510351 Unfunded pension liability: Employer contribution to the Debt Service fund for repayment of the debt issued for the unfunded pension liability of the City.

510360 Life insurance: Employer life insurance premium net of employee's contribution.

510400 Worker compensation: Employer contribution to the self insurance Worker's Compensation Fund.

NON-PERSONAL SERVICES

521100 Banking Fees: Cost of fee charged for additional services, overdrafts, stop payments, etc.

521110 Financial Services Fees: Audit fees charged by the outside Accounting firm.

521150 Consulting Fees: Payments made to vendors for expertise work done for the City.

521200 Legal Services: Payments made to outside legal counsel.

521205 Witness Fees: Fees paid to individuals who are subpoenaed to appear in the City of Sheboygan Municipal Court.

521206 Monies and Securities: Insurance coverage for fraud and theft.

521207 Surety Bonds: Fees for Notary Public Renewal.

521210 Negotiation and Arbitration Services: Legal services for union contract negotiation.

521317 Locate Services: Fees for locating underground utilities.

521400 Advertising and Marketing: Fees paid to the media for advertising.

521420 Reproduction Services: Fees paid to vendors for scanning old documents for electronic record retention.

521485 Hauling Services: Waste disposal fees.

521500 Administrative Services: Costs associated with providing services to the City of Sheboygan.

521510 Billing Services: Fees charged by third parties for billing services.

521550 Translating Services: Costs for translation services.

521560 Medical Services: Fees for medical tests for City employees and potential City employees.

521564 Laboratory Fees: Fees for laboratory tests for City employees and potential City employees.

521700 Security Services: Billing Fees for security services.

521720 Jail Services: Charges for detention by Sheboygan County.

521730 Investigative Services: Fees occurred as a result of investigations.

521790 Animal Control Services: Fees paid to the Humane Society for dog and cat licenses.

521800 Program Services: Fees associated with public and internal programs.

521900 Contracted Services: Services provided by vendors.

522110 Vehicle Maintenance: Vehicle repair charges.

522130 Heavy Equipment Maintenance: Parts and repair services for equipment.

523110 Office Equipment Maintenance: Maintenance and leasing of office equipment.

523120 Computer Maintenance: Hardware additions and updates for the City's computers.

523121 PC Repayment: Charge backs for computers and computer equipment paid for by Information Technology.

523122 Software Maintenance: Fees for computer software.

523125 IT Services: Charge back to departments for IT services.

523210 Safety Equipment Maintenance: Parts and maintenance fees for safety equipment.

523310 Communication Equipment Maintenance: Parts and maintenance for radios and software.

523410 Recreation Equipment Maintenance: Costs associated with repair and maintenance of recreational facilities.

524110 Building Exterior Maintenance: Materials and services used in the repair of building exteriors.

524115 Building Equipment Maintenance: Materials and services used in the repair of building interiors and mechanicals.

524120 Electrical Maintenance and Repair: Materials and services used in the electrical repair of mechanicals.

524122 Plumbing Maintenance and Repair: Materials and services used in the plumbing repair of mechanicals.

524124 Heating and Ventilation Maintenance: Materials and services used in the repair of heating and cooling systems.

524126 Elevator Maintenance and Repair: Inspection services and material and services used in the repair of elevators.

524130 Custodial Services: Contracted cleaning services and supplies.

524135 Janitorial Services: Contracted cleaning services and supplies.

524200 Landscaping Services: Contracted lawn service.

524210 Nuisance Property Control: Abstract company fees for raze orders.

524220 Snow Removal Services: Fees for snow plowing.

524230 Sidewalk and Trail Maintenance: Materials and services for maintenance of sidewalks and trails.

524250 Lots and Ramps Maintenance: Materials and services for maintenance of lots and boat ramps.

525100 Electric: Electric bills.

525105 Water: Water utility bills.

525110 Sewer: Sewer bills.

525120 Telephone: Telephone services.

525125 Mobile Telephone: Cell phone services.

525135 Internet: Internet services.

525140 Gas: Utility – Natural gas charges.

525145 Fuel Oil: Utility – Fuel oil charges.

525155 Professional Development: Conferences and memberships.

526100 Publications and Subscriptions: Professional magazine and newspaper subscriptions.

526105 Books-Reference: Professional books and guides.

526110 Professional Organizations: Fees for memberships for professional organizations.

526120 Licenses and Permits: Cost of required licenses and permits.

526125 Conferences: Cost of professional conferences.

526130 Training and Education: Costs associated with training and education classes and webinars.

526145 Codification Services: Fees for maintaining municipal and fire codes.

526150 Legal Notices: Fees for publishing legal notices.

526155 Filing and Recording Fees: Fees for filing and recording county documents.

527100 Car Allowance: Parking stall rental and mileage for employees.

527110 Travel: Expenses for hotels, meals, and other travel related expenses.

528150 Vehicle Rental: Charges and fees associated with City owned vehicles and equipment.

530100 Office Supplies: All supplies necessary for use in operating office.

530110 Printing Supplies: All supplies necessary for use with printers and copiers.

530115 Paper: Paper for office operations.

530127 Audio Visual Supplies: Cable charges and other supplies for audio and visual office needs.

530135 Shipping and Handling: Fees charged to ship supplies.

530200 Program Supplies: Supplies and services for City programs.

530202 Community Relations: Expenses associated with public communications and committees.

530205 Displays: Supplies used for displays at the library.

530210 Operating Supplies: Costs of supplies needed in the operations of the City's departments.

530212 Development Incentive: Payments to developers based on agreement between the City and developers.

530215 Medical Supplies: Cost of medical supplies for Police and Ambulance services.

530222 Janitorial Supplies: Cost of cleaning supplies.

530228 Laboratory Supplies: Laboratory expenses for the wastewater plant.

530230 Gasoline: Gasoline expense for vehicles and equipment.

530235 Diesel Fuel: Diesel expense for vehicles and equipment.

530240 Propane: Propane expense for fork lifts.

530245 Oils and Lubricants: Costs for oils and lubricants used for maintenance of vehicles and equipment.

530250 Sand and Salt: Costs for sand and salt used in snow plowing operations.

530255 Tools and Equipment: Purchase or replacement of tools and equipment used to perform an activity.

530256 Safety Equipment: Purchase or replacement of safety equipment used to perform and activity.

530259 IT Small Equipment: Computer hardware costing less than $2,500.

530260 Safety Supplies: Purchase of safety supplies used in the City's operations.

530267 Work Gear: Service parts purchased for repair and maintenance.

530270 Traffic Control Supplies: Materials and services for replacement and repair of traffic signs and signals.

530275 Signage: Materials and supplies used for City signs.

530285 Parts: Purchase of repair parts for Transit buses.

530290 Construction Materials: Cost of supplies used for the construction and maintenance of City infrastructure.

530295 Landscaping Supplies: Cost of landscaping supplies for City parking lots and parks.

530405 Wastewater Treatment: Fees for wastewater flow paid to the Town of Wilson.

530410 Wastewater Chemicals: Cost of chemicals used to treat wastewater.

530500 Fire Fighting Supplies: Cost of fire protection supplies and inspections.

530550 Tactical Team Supplies: Cost of special equipment used by the Police Department.

530995 Store Stock: Cost of store stock at the Harbor Centre Marina.

531115 Transfer Station Tipping: Fee to disposal facility for garbage collections.

531120 Tire Disposal: Fee to dispose of used tires

533102 Sanitary Landfill: Fee to disposal facility for Wastewater Treatment waste.

538001 Donation Purchases: Cost to purchase materials at Mead Public Library with contributions.

538002 Materials – All Categories: Mead Public Library purchases.

538003 Young People's Books: Mead Public Library young people's book purchases.

538004 Juvenile Books: Mead Public Library juvenile book purchases.

538005 Juvenile Reference Books: Mead Public Library juvenile reference book purchases.

538006 Rental Collection: Mead Public Library rental collection book purchases.

538007 Professional Books: Mead Public Library professional book purchases.

538009 Books Rentals: Mead Public Library book purchases.

538010 Adult Fiction Books: Mead Public Library adult fiction book purchases.

538011 Adult Non-Fiction Books: Mead Public Library adult non-fiction book purchases.

538012 Large Print Books: Mead Public Library large print book purchases.

538099 Shipping and Handling: Mead Public Library book shipping and handling.

538100 Other Content: Mead Public Library other content purchases.

538101 Films: Mead Public Library film purchases.

538102 DVD's: Mead Public Library DVD purchases.

538103 Recorded Music: Mead Public Library recorded music purchases.

538104 Digital Recording: Mead Public Library digital recording purchases.

538105 Audio Books: Mead Public Library audio book purchases.

538106 Juvenile Recordings: Mead Public Library juvenile recording purchases.

538107 CD Rom Circulating: Mead Public Library CD Rom purchases.

538108 Electronic Reference: Mead Public Library electronic reference purchases.

538109 Art Reproductions: Mead Public Library art reproduction purchases.

538199 Shipping and Handling: Mead Public Library audio recording expenses.

538301 Periodicals/Microfilm: Mead Public Library periodicals and microfilm purchases.

538351 Adult Pamphlets: Mead Public Library adult pamphlet purchases.

538352 Juvenile Pamphlets: Mead Public Library juvenile pamphlet purchases.

538399 Shipping and Handling: Mead Public Library pamphlet expenses.

538401 Bindings: Mead Public Library binding expenses.

538499 Shipping and Handling: Mead Public Library binding shipping and handling expenses.

538501 Anniversary Maps: Mead Public Library anniversary map purchases.

539998 Marina Operations: Harbor Centre Marina operations.

539999 Miscellaneous Expense: Cost of purchases not specified elsewhere.

540100 Business Loans: Loans to small business owners.

540110 Housing Rehabilitation Loans: Loans to residential homeowners and landlords.

540117 Issuance Expense: Costs paid to Bond Advisor.

540200 Insurance: Cost for insurance coverage not specified elsewhere.

540205 Claims: Self insurance cost of claims, health, dental and workers compensation.

540206 Stop Loss: Cost of coverage for health claims over policy maximum.

540207 Prescriptions: Self insurance cost of prescriptions.

540210 Insurance Deductible: Liability insurance deductible.

540212 Environmental Insurance: Insurance coverage for environmental issues.

540213 Information Systems: Insurance coverage for computers.

540214 Public Official Liability: Insurance coverage for public officials.

540215 General Public Officials and Auto: Insurance coverage for buildings, automobiles and contractor's equipment.

540216 Umbrella Liability: Insurance coverage for items not coverage elsewhere.

540218 Flood: Insurance for flood coverage

540712 Administration: Costs associated with administration of grants.

540826 TIF Overlying Districts: Distribution to overlying TIF districts.

543999 Winterization: Harbor Centre Marina winter ice damage expense.

550900 Flex Spending: Employees account per Internal Service Revenue code.

590100 Contributions: Payments to developers and non-profit organizations.

590200 Tax Increment Distribution: Distribution of increments as districts are closed.

590250 Tax Roll Adjustments: Adjustments to the tax roll due to errors.

590255 Special Assessments: Special assessments paid to Parking Utility.

590260 Inventory Adjustment: Cost of adjusting store stock to current value.

590270 Bad Debt Expense: Cost of bank fees and other expenses associated with bad debts.

590300 Unamortized Debt Expense: Expense write off of unrealized amounts.

590400 Judgments and Settlement Expense: Cost of payments for judgments and settlements.

NOTES

GLOSSARY

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the annual budget document in understanding these terms, a budget glossary has been included in the document.

ACCRUAL ACCOUNTING: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

APPROPRIATION: An authorization made by the City Common Council which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION: A valuation set upon real estate and certain personal property by the City Assessor as a basis for levying property taxes.

ASSETS: Property owned by a government which has a monetary value.

ASSIGNED FUND BALANCE: Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

AUDIT: A comprehensive examination of the manner in which the City's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the City Common Council's appropriations.

BALANCED BUDGET: A plan of financial operation where total revenues match total expenditures. It is a goal of the City to propose and approve a balanced budget annually.

BOND: (Debt Instrument): A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

BOND ANTICIPATION NOTES (BAN'S): Short term note issued to finance projects on an interim basis which will be refunded by future bond issues.

BUDGET: A financial plan for a specified period of time (year) that matches with all planned revenues and expenditures with various City services.

BUDGET ADJUSTMENT: A legal procedure requiring Common Council action to revise a budget appropriation. (City staff has the prerogative to adjust certain expenditures within a department budget).

BUDGET CALENDAR: The schedule of key dates or milestones which the city departments follow in the preparation, adoption, and administration of the budget.

BUDGET MESSAGE: The opening section of the budget which provides the City Common Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Administrator.

BUDGET RESOLUTION: The official enactment by the City Common Council establishing the legal authority for the obligation and expenditures of resources.

CASH BASIS: The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CITIZEN SELF SERVE: a citizen request for service program that distributes request to the appropriate department, tracks timeliness and provides for citizen evaluation of services rendered.

COMMITTED FUND BALANCE: Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

CONTINGENCY ACCOUNT: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

DEBT: A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, leases and land contracts.

DEBT SERVICE: Amount necessary for the payment of principal, interest and related costs of the general long-term debt of the City.

DEBT SERVICE FUND: Debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

DEFICIT: The excess of an entity's liabilities over its assets (see Fund Balance). The excess of expenditures or expenses over revenues during a single accounting period.

DEFINED BENEFIT PLAN: Pension plan classified by whether the income or other benefits that the employee will receive at or after separation from employment are defined by the benefit terms.

DEPARTMENT: A major administrative subset of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department is often comprised of several divisions.

DEPRECIATION: (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

ENCUMBRANCE: The commitment of appropriated funds to purchase an item for service. To encumber funds means to set aside or commit funds for a future expenditure.

EQUALIZED VALUE: The State's estimate of the full value of property, used to apportion property tax levies of counties, school districts, and municipalities among tax districts.

EXPENDITURE: Use of financial resource for current operating expenses, debt service, capital outlay, and intergovernmental transfers.

FIDUCIARY FUND: Account for resources that are legally restricted.

FIXED ASSETS: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FUND: An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

GENERAL FUND: The general fund is the general accounting fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS/NOTES: Bonds/Notes that finance public projects such as streets, sewers, buildings and improvements. The repayment of these bonds are backed by the "full faith and credit" of the issuing government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES: Criteria used by auditors to determine if financial statements are fairly presented.

GOVERNMENT FINANCE OFFICERS ASSOCIATION: A professional organization which provides guidance and training of government accounting, auditing, and financial management.

GOVERNMENTAL ACCOUNTING, AUDITING AND FINANCIAL REPORTING: A publication of GFOA which provides practical guidance to implement pronouncements issued by the Governmental Accounting Standards Board.

GOVERNMENT FUND: Account for the operations and maintenance of typical activities, including debt service and capital projects.

IN LIEU OF TAXES: A contribution by benefactors of City services who are tax exempt, i.e.: certain utilities, non-profit organizations, who chose or must pay a "tax equivalent amount."

INTERFUND RECEIVABLE: Amount of fund balance that is not expected to be repaid within one year.

INTERGOVERNMENTAL REVENUE: Revenue received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from the State and Federal governments and are made for specified purposes.

INTRAFUND TRANSFER: Amounts transferred within a fund from one expenditure category to another, i.e., an adjustment to the appropriation.

INVENTORY: Fund balance amounts that are considered nonspendable.

INVESTMENT INCOME: Income earned on idle funds which are not immediately needed by the City.

LIABILITY: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

LINE ITEM: A basis for distinguishing types of revenues and expenditures.

MISCELLANEOUS REVENUE: Revenues which are not required to be accounted for elsewhere.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become both "measurable" and "available" to finance expenditures of the current period: "Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

NET INVESTMENT IN CAPITAL ASSET: Amount of fund balance reserved for capital assets net of depreciation.

NET PENSION LIABILITY: The difference between the total pension liability (the present value of projected benefit payments to employees based on their past service) and the assets (mostly investments reported at fair value) set aside in a trust and restricted to paying benefits to current employees, retirees and their beneficiaries.

NET POSITION : The difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources in the proprietary funds.

NON-SPENDABLE FUND BALANCE: Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).

OPERATING TRANSFER: Routine and/or recurring transfers of assets between funds.

PERSONAL SERVICES: Items of expenditures in the operating budget for salaries and wages paid for services performed by City employees, as well as the fringe benefit costs associated with City employment.

PROGRAM BUDGET: A budget which structures budget choices and information in terms of programs and their related work activities (i.e., repairing roads, treating water, etc), provides information on what each program is committed to accomplish in the long term (goals) and in the short term (objectives), and measures the degree of achievement of program objectives (performance measures).

PROPRIETARY FUND: Account for activity for which a fee is charged to users for goods and services.

RESERVED RETAINED EARNINGS: Accounts for the portion of funds not available for appropriation.

RESTRICTED FUND BALANCE: Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

REVENUE: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

SALARIES: Items of expenditure in the operating budget for salaries and wages paid for services performed by City employees.

SHARED REVENUE: Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL REVENUE FUND: Special revenue funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

TAX INCREMENTAL DISTRICT: A district created by local governments under State Statute whereby public improvement expenditures within the district are financed by the levy on the incremental increase in property values.

TAX LEVY: The total amount to be raised by general property taxes for operating and debt service purpose specified in the Common Council's Adopted Budget.

TAX RATE: The amount of tax levied for each $1,000 of valuation. The equalized (full) value tax rate is calculated using the equalized value of the City. The assessed value tax rate is calculated using assessed value.

TRAINING/CONFERENCES: Items of expenditure for travel and training costs incurred by the City on behalf of employees. These include mileage, meals, conferences, conventions and in and out of state travel.

UNASSIGNED FUND BALANCE: Amounts that are available for any purpose; these amounts are reported only in the general fund.

UNRESTRICTED FUND BALANCE: Amounts that are available for any purpose; these amounts are reported in the proprietary funds.

USER CHARGE/FEE: The payment for direct receipt of a public service by the party benefiting from the service.

WASTING ASSET: Asset which has a limited life and therefore decreases in value over time.