



2019 Executive Program Budget City of Sheboygan, Wisconsin

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ELECTED OFFICIALS



ALDERPERSONS

(Listed from left to right)

Todd Wolf,
Council President

Mary Lynne Donohue,
Council Vice President

Jim Bohren



Dean Dekker

Trey Mitchell

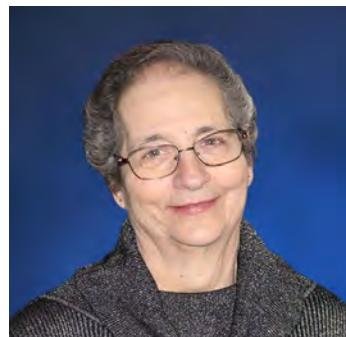
Rose Phillips



Ron Rindfleisch

Marcus Savaglio

Ryan Sorenson



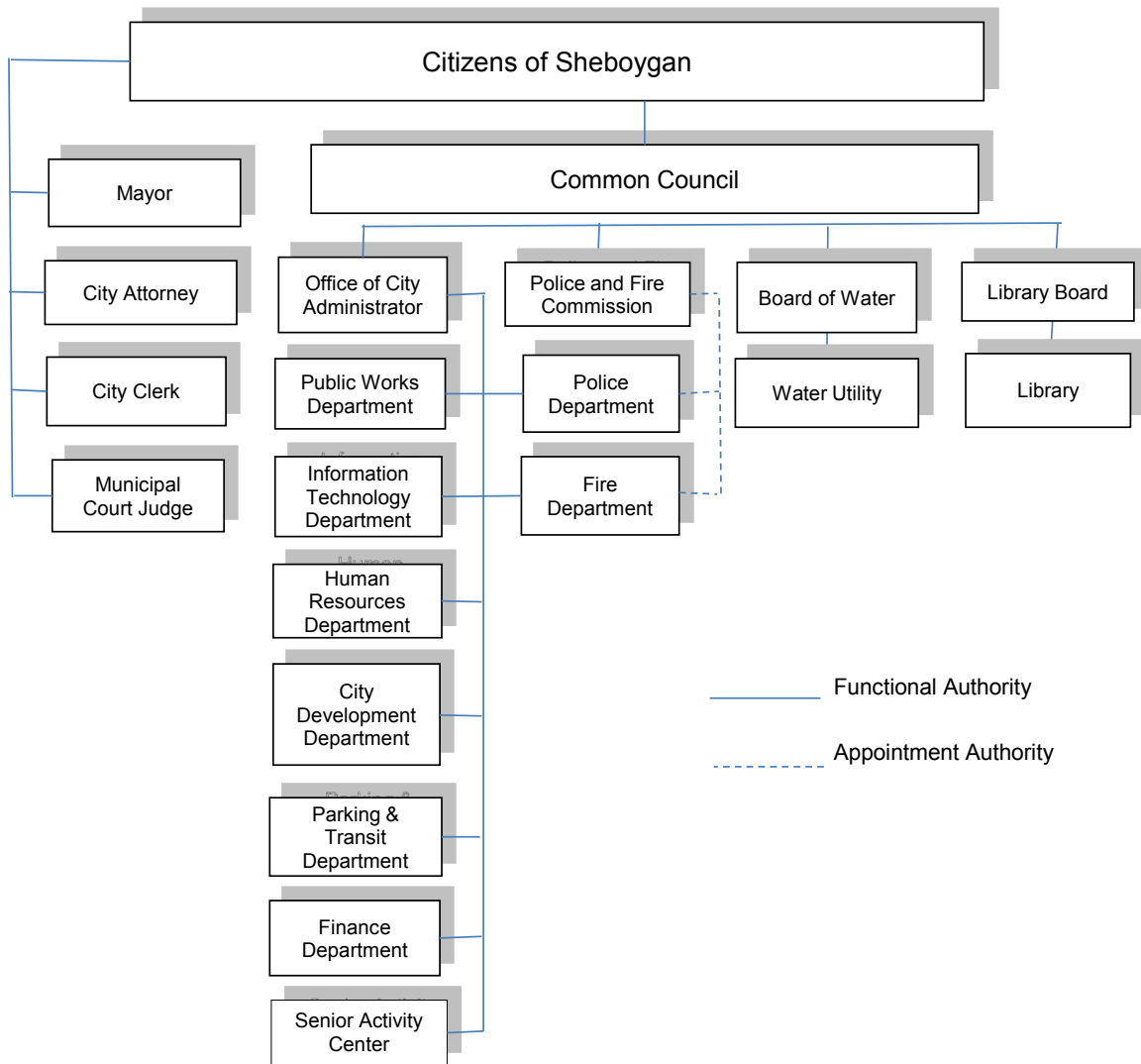
Rosemarie Trester



Michael Vandersteen,
Mayor

Charles Adams,
City Attorney

Meredith DeBruin,
City Clerk



Name

Darrell Hofland
David Biebel
Greg Vertelka
Sandra Rohrick
Chad Pelishek
Derek Muench
Marty Halverson
Christopher Domagalski
Michael Romas
Joseph Trueblood
Garrett Erickson
Wendy Schmitz

Elected Officials

Mike Vandersteen
Chuck Adams
Meredith DeBruin
Natasha Torry

Title

City Administrator
Director of Public Works
Information Technology Director
Director of Human Resources and Labor Relations
Director of Planning and Development
Director of Parking and Transit
Finance Director
Police Chief
Fire Chief
Water Utility Superintendent
Library Director
Senior Activity Center Supervisor

Title

Mayor
City Attorney
City Clerk
Municipal Court Judge



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 first landing in Sheboygan did not occur until 1699 when Quebec missionary Father Saint Cosme came to intermingle with the then resident Potawatomi 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 48,846 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, along with the convenience of living 50 miles from either Milwaukee 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 10 member Common Council, chaired by the Common Council President.

The Sheboygan Police Department consists of 83 full-time sworn officers who provide 24-hour police protection. The Sheboygan Fire Department consists of 74 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, under the direction of the Board of Water Commissioners, 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 9,200 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 courses offered at the high school level all taught by a highly-educated teaching staff.

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Sheboygan is proud to have the University of Wisconsin (UW) Green Bay Sheboygan Campus located within the municipal boundaries. UW-Green Bay Sheboygan Campus 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 over 100 career focused 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)
2017	3,497	110.2
2016	3,323	114.4
2015	3,331	144.0
2014	3,328	273.3
2013	3,384	28.5
2012	3,288	45.9
2011	3,235	55.1

Employment Trends

Year	Employment	employment Rate
2017	62,123	2.5%
2016	60,905	3.7%
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
2017	38	675.00
2016	38	614.04
2015	38	614.04
2014	38	614.04
2013	36	557.25
2012	36	557.25
2011	36	557.25

Elections (2017)

	Registered Voters	Turn-Out	Percent
Spring			
Primary	27,494	4,177	15%

Employment by Industry-Sheboygan County (2017)

Manufacturing	20,651	35%
Trade, Transportation, Utiliti	10,186	17%
Education & Health Service	10,516	17%
Leisure & Hospitality	5,299	9%
Professional & Business	4,036	7%
Financial Activities	2,818	5%
Construction	2,207	4%
Public Administration	1,925	3%
Other Services	2,124	3%
Total All Industries	59,762	100%

Public Safety- Police

Number of Sworn Officers	
2017	82
2016	82
2015	81
2014	81
2013	81
2012	81
2011	81
2010	78

Number of Police Stations	1
Number of Fire Stations	5
ISO Rating	2

Public Safety- Firefighter

Number of Sworn Officers	
2017	74
2016	72
2015	69
2014	72
2013	72
2012	72
2011	72

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	2,900

Water/Wastewater (2017)

Active Accounts Serviced	18,774
Water Treated/Distributed-Gallons	4,007,964,000
Miles of Sanitary Sewers	170
Miles of Water Main	207

School Registration (2017-18)

Elementary Schools	4,083
Middle Schools	1,989
High Schools	3,086

Area Square Miles

2017	15.78
2016	14.81
2015	14.71
2014	14.53
2013	14.52
2012	14.46
2011	14.19
2010	14.19
2009	14.19

Age (2017)

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	79.28%
Hispanic - Latino	9.90%
Asian	9.00%
Black - African American	1.76%
American Indian - Alaskan Native	0.05%

Population

2017	48,402
2010	49,288
2000	50,792
1990	49,676
1980	48,085
1970	48,484

Education Attainment (2017)

(Population 25 years and older)	
High School Graduate	91.60%
Associates Degree	5.90%
Bachelor's Degree	23.60%
Graduate or Professional Degreee	4.80%

Housing Units

Total Dwelling Units	21,320
Single Family	12,773
Two Family	4,756
Three Family	180
Condominiums	744
Apartment Units	474

Largest Property Taxpayers (2017)

	Assessed Value
Acuity Mutual Insurance Company	\$134,812,520
Aurora Medical Group	\$22,737,890
Nemak USA, Inc.	\$17,500,500
Sheboygan Acquisitions, LLC	\$17,216,430
Plastics Engineering Co.	\$14,808,000
PJR Properties	\$14,806,200
Wal-Mart	\$14,404,000
Country Village Apartments	\$13,951,740
St. Nicholas Hospital	\$12,521,200
The Vollrath Company, LLC	\$11,951,100

Major Employers (2017)

Aurora Medical Group	1,375
Nemak	1,259
Sheboygan Area School District	1,257
Acuity Mutual Insurance Company	1,255
Rockline Industries	859
Sheboygan County	833
The Vollrath Company, LLC	527
American Orthodontics	502
Piggly Wiggly Midwest, LLC	500
City of Sheboygan	492



September 4, 2018

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

Transmitted herein is the City of Sheboygan's 2019 Executive Budget for the fiscal year beginning January 1, 2019. The proposed budget represents one of the most important documents presented to and approved by the Common Council.

The 2019 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.

LONG TERM GOALS AND IMPACT ON BUDGET

Consistent with the six focus areas of the City of Sheboygan Strategic Plan 2017-2021 (see next section of the budget document for details), the budget establishes an operational and financial plan for the delivery of city services and implementation of the city's Capital Improvement Program (CIP). For 2019, no change in service levels is planned. Regarding implementation of the CIP, the 2019 Capital improvement-related expenditures (as contained in the Capital Improvement Funds) are proposed to decrease by \$6.1 million or 19 percent over 2018 levels.

SHORT TERM FACTORS AND IMPACT ON BUDGET

Two factors will negatively affect the City's largest revenue source – property taxes in 2019: majority of new development is occurring in Tax Incremental Districts and Wisconsin property tax levy limits.

- The city is fortunate to be experiencing moderate growth in new construction (\$41.2 million in net new construction according to the Wisconsin Department of Revenue); however, the vast majority of this development is occurring within Tax Incremental Districts. As a result, the most of the resulting new property tax levy increase is not available to fund general operations, capital, nor debt-related expenditures.
- The city continues to be constrained by Wisconsin legislation which places limits on the amount of the increase in the property tax levy. The 2019 Executive Budget is limited to receive an additional amount of \$221,010 (to fund its general operations, capital, nor debt-related expenditures). This is in contrast to the 2018 budget which received an additional amount of \$864,128.

Due to a 2019 increase in debt service expenses (associated with prior street improvement projects), the Executive Budget recommends a corresponding \$225,000 increase in the tax levy. This levy increase will result in a property tax rate increase of 1.99 percent or \$0.19 per \$1,000 in assessed property valuation. (For comparison purposes with other communities, the equalized property tax rate will decrease by \$0.41 or 4.32 percent.)

OFFICE OF THE CITY ADMINISTRATOR

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Budget Overview

The 2019 proposed budget includes monies for both operating and capital purposes totals \$127,737,927. This amount represents an increase of \$5,968,506 or 5 percent from the prior year – 2018 Amended budget. Included in the \$127,737,927 amount is \$8,415,000 to refinancing of 2018-issued debt. Without this refinancing, the overall proposed 2019 budget would decrease by \$2,446,494 or 2 percent.

The 2019 Executive Budget includes two new funds: TID 18 Debt Service Fund (SouthPointe Enterprise Campus) and TID 19 Capital Project Fund (redevelopment area bounded by Pennsylvania Avenue, north of Niagara Avenue and the Sheboygan River west of North 15th Street).

Of the City's six fund categories, five fund categories are estimated to remain unchanged or increase their expenditure levels: General Fund, Special Revenue Funds, Debt Service Funds, Fiduciary Fund, and Proprietary Funds. One remaining fund – Capital Improvement Funds is proposed to decrease its expenditures.

The largest fund category expenditure change is the Debt Service Funds with a \$7,443,790 increase in comparison to 2018 Amended. The reason for the increase is the planned refinancing of the 2018-issued \$5,020,000 City Hall note and \$3,395,000 TID 18 note.

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

Budget Summary				
	2018 Amended	2019 Proposed	Dollar Change	Percent Change
General Fund	\$37,649,174	\$38,127,572	\$478,398	1.27%
Special Revenue Funds	\$9,733,064	\$10,206,766	\$473,702	4.87%
MEG Unit Fund	\$53,827	\$53,827	\$0	0.00%
Community Development Block Grant Fund	\$684,905	\$867,998	\$183,093	26.73%
Housing Revolving Loan Fund	\$201,978	\$232,753	\$30,775	15.24%
Business Revolving Loan Fund	\$150,000	\$190,000	\$40,000	26.67%
Mead Public Library Fund	\$3,153,928	\$3,313,714	\$159,786	5.07%
Tourism Fund	\$1,465,246	\$1,539,460	\$74,214	5.06%
Park, Forestry, and Open Space Fund	\$122,500	\$110,000	(\$12,500)	(10.20%)
Park Impact Fee Fund	\$40,000	\$40,000	\$0	0.00%
Cable Television Fund	\$740,247	\$806,737	\$66,490	8.98%
Municipal Court Fund	\$907,000	\$753,797	(\$153,203)	(16.89%)
Ambulance Fund	\$1,000,000	\$1,151,800	\$151,800	15.18%
Special Assessment Fund	\$300,529	\$125,000	(\$175,529)	(58.41%)
Harbor Centre Marina Fund	\$854,100	\$912,680	\$58,580	6.86%
Redevelopment Authority Fund	\$50,000	\$50,000	\$0	0.00%
Storm Water Fund	\$8,804	\$59,000	\$50,196	570.15%
Debt Service Funds	\$8,405,290	\$15,849,080	\$7,443,790	88.56%
G O Debt Fund	\$4,662,883	\$9,374,354	\$4,711,471	101.04%
Convention Center Debt Fund	\$382,379	\$499,486	\$117,107	30.63%
TID 6 Debt Fund	\$1,342,121	\$1,310,474	(\$31,647)	(2.36%)
TID 10 Debt Fund	\$80,910	\$6,150	(\$74,760)	(92.40%)
TID 11 Debt Fund	\$148,050	\$146,600	(\$1,450)	(0.98%)

Budget Summary				
	2018 Amended	2019 Proposed	Dollar Change	Percent Change
Debt Service Funds - continued				
TID 12 Debt Fund	\$91,860	\$150	(\$91,710)	(99.84%)
TID 13 Debt Fund	\$150	\$42,332	\$42,182	28,121.33%
TID 14 Debt Fund	\$902,266	\$112,599	(\$789,667)	(87.52%)
TID 15 Debt Fund	\$131,973	\$155,037	\$23,064	17.48%
TID 16 Debt Fund	\$497,106	\$607,990	\$110,884	22.31%
TID 18 Debt Fund	\$0	\$3,593,258	\$3,593,258	100.00%
Environmental TID Debt Fund	\$165,592	\$650	(\$164,942)	(99.61%)
Capital Improvement Funds	\$29,796,297	\$26,086,958	(\$3,709,339)	(12.45%)
Capital Project Fund	\$10,627,018	\$14,799,098	\$4,172,080	39.26%
Capital Improvement Fund	\$10,735,863	\$5,412,126	(\$5,323,737)	(49.59%)
Industrial Park Fund	\$2,212,387	\$7,817	(\$2,204,570)	(99.65%)
TID 14 Capital Project Fund	\$1,500,000	\$50,000	(\$1,450,000)	(96.67%)
TID 16 Capital Project Fund	\$438,837	\$571,400	\$132,563	30.21%
TID 17 Capital Project Fund	\$1,091,000	\$4,525,000	\$3,434,000	314.76%
TID 18 Capital Project Fund	\$3,191,192	\$661,517	(\$2,529,675)	(79.27%)
TID 19 Capital Project Fund	\$0	\$60,000	\$60,000	100.00%
Fiduciary Funds	\$2,000	\$2,000	\$0	0.00%
Cemetery Perpetual Care Fund	\$2,000	\$2,000	\$0	0.00%
Mead Public Library Trust Fund	\$0	\$0	\$0	0.00%
Proprietary Funds	\$36,183,596	\$37,465,551	\$1,281,955	3.54%
Motor Vehicle Fund	\$2,448,547	\$2,491,621	\$43,074	1.76%
Health Insurance Fund	\$7,313,694	\$7,560,116	\$246,422	3.37%
Liability Insurance Fund	\$598,200	\$588,200	(\$10,000)	(1.67%)
Workers Compensation Fund	\$642,600	\$649,640	\$7,040	1.10%
Information Technology Fund	\$1,032,895	\$977,501	(\$55,394)	(5.36%)
Boat Facilities Fund	\$92,735	\$177,947	\$85,212	91.89%
Parking Utility Fund	\$451,669	\$483,656	\$31,987	7.08%
Transit Utility Fund	\$3,942,000	\$4,415,756	\$473,756	12.02%
Water Utility Fund	\$11,206,029	\$11,385,372	\$179,343	1.60%
Wastewater Utility Fund	\$8,455,227	\$8,735,742	\$280,515	3.32%
Total Financial Plan	\$121,769,421	\$127,737,927	\$5,968,506	4.90%

In the City's largest (individual) fund - General Fund is recommended to increase by \$478,398 or 1.27 percent.

Personnel Change Highlights

Regarding personnel, the 2019 Executive Budget recommends the following changes over the 2018 Amended Budget's authorized positions:

- Addition of or expansion in the following positions: 0.40 Accountant Assistant, 0.60 Human Resources Generalist, and 0.40 Assistant City Attorney II, and 1.00 Network Administrator (starting July 1)
- Elimination of or reduction in the following positions: 0.50 Election Specialist and 0.25 Production Technician

Capital Expenditures and Capital Improvement Projects Highlights

The approved Five-year Capital Improvement Program was the foundation for the consideration of the 2019 Executive Budget's list of capital improvement projects.

The following are some highlights:

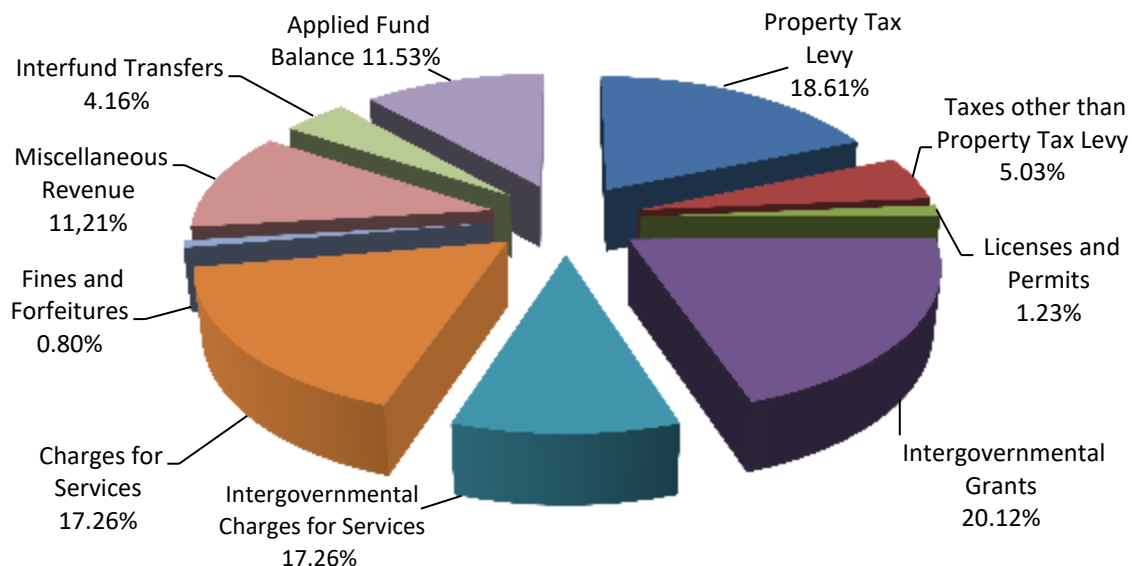
- \$3,907,656 for the reconstruction of North Avenue between North 15th Street and North 21st Street (3,168 linear feet);
- \$3,762,088 for the reconstruction of Pennsylvania Avenue bridge (due to federal funding, the net cost to Sheboygan is \$752,891);
- \$3,000,000 for the estimated 2019 (phase 2) cost to remodel the existing City Hall (project commenced in 2018);
- \$2,500,000 for the purchase of former railroad right-of-way for Shoreland 400 multimodal trail, which is adjacent to Indiana Avenue;
- \$2,500,000 for the reconstruction of streets which surround proposed Badger State Lofts, a mixed-use development including 118 "loft style" apartments;
- \$1,350,000 for the purchase of 3 replacement fixed route buses; and
- \$1,137,106 for the reconstruction of Superior Avenue between North 29th Street and North Taylor Drive (1,584 linear feet).

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.

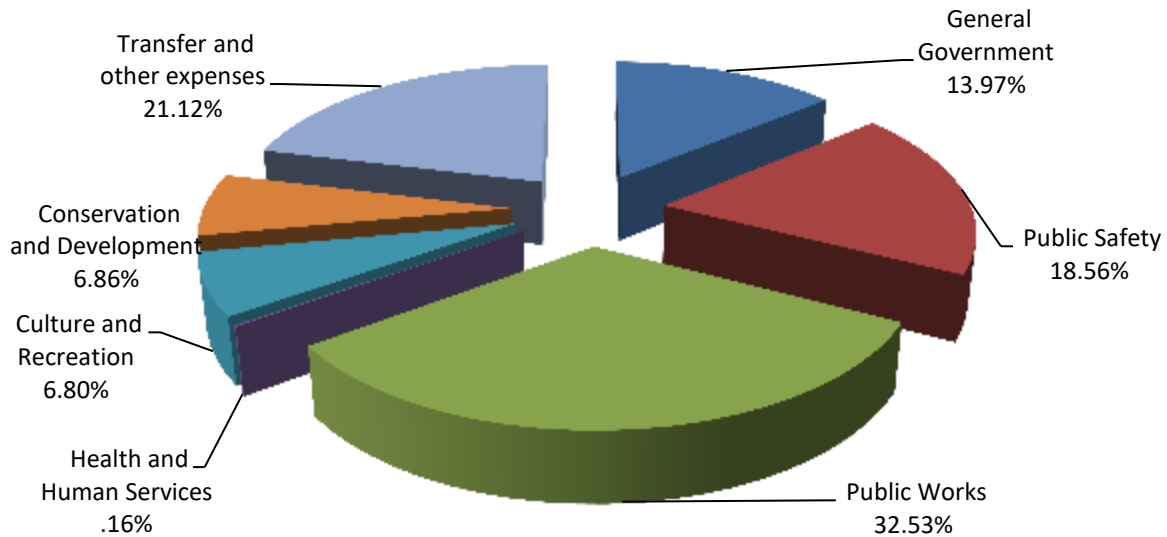
Of the 2019 revenues (Source of Funds) as identified on the pie chart below, Intergovernmental Revenue representing 20 percent which is the largest revenue source. The second largest category – Property Tax Levy represents 19 percent.

Where the Money Comes From by Source of Funds



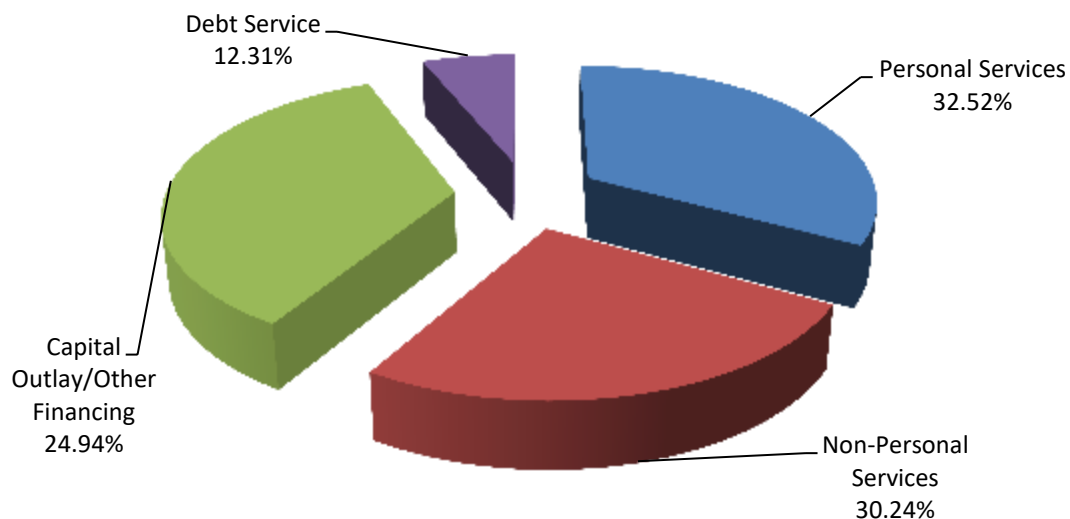
The chart below page depicts the breakdown of city expenditures and how the money is spent by program. Public Works and Transfers represent the first and second largest areas of expenditure appropriations, accounting for 33 percent and 21 percent respectively of the total financial program in 2019.

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 33 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 2019 Executive Budget is no exception.

Fund Balances

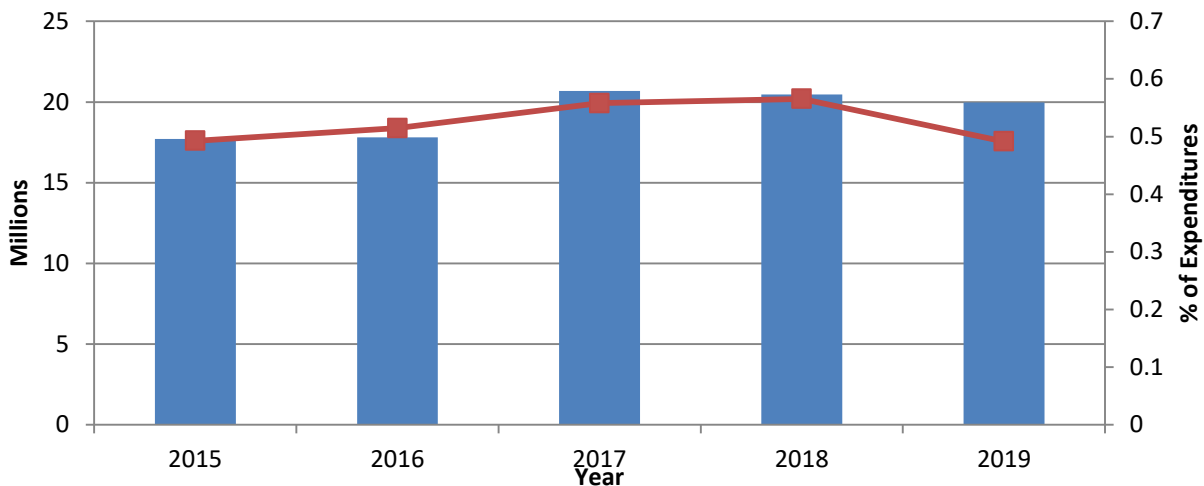
One measure of a municipality's financial strength is the level of its fund balances. All of the City's six fund categories have a positive fund balance for 2019. The proposed budget identifies the use of \$12,413,235 or 26 percent of the projected January 1, 2019 Fund Balances for all funds, except Proprietary Funds. For the Proprietary Funds, the Net Position decreases by \$2,309,103 or 2.8 percent.

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The city's 2019 uncommitted fund balance in the General Fund is projected to be \$16 million (or \$18 million total fund balance, including committed fund balance) as of December 31, 2019. This uncommitted fund balance represents 42 percent of 2019 General Fund estimated expenditure, which exceeds the recommended City's guideline of (minimum) 25 percent. In comparison, the 2018 fund balance (as of December 31, 2018) was projected to be 56 percent of adopted 2018 Annual Program Budget. The decrease is due to the transfer of \$5.5 million to the Capital Projects Fund to pay for approximately half of the City Hall renovation project.

General Fund Balance By Dollar Amount and Percent of Expenditures*



*Uncommitted

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 fluctuations 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 \$19.1 million of which \$8.4 million is the refinancing of 2018 notes) is 29.6 percent for 2019 (in comparison to the City's goal to not exceed 60 percent).

<u>As of December 31</u>	<u>Net Debt Outstanding</u>	<u>Ratio of Net Debt to Debt Capacity</u>
2016	\$24,105,457	19.7%
2017	\$27,313,477	20.9%
2018	\$35,373,845	25.2%
2019	\$41,547,419	29.6%

Of the 29.6 percent of legal debt used, 67.1% of this debt is non-TID related.

Local Economy and Development Activity

The city's moderate economic growth has contributed to the community's low unemployment rate of 2.5 percent (June 2018) as compared to Wisconsin and United State rates of 2.9 percent and 4.0 percent respectively. This low unemployment rate is accomplished by a solid manufacturing base. Sheboygan County has the third highest concentration of manufacturing jobs (per capita) in the nation.

The low unemployment rate has also contributed to the areas' low poverty rate. An analysis of poverty rates across the United States has found Sheboygan to have the lowest poverty rate in the nation in 2017–5.4 percent.

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. Five annexations occurred in 2017 for a total of 559 acres including a proposed golf course and a municipally-developed business park. The City continues to promote redevelopment of older sections of the community into higher density uses.

Multifamily development investment continues in Sheboygan. In 2018, construction will finish on two downtown apartment projects: Portscape apartments – \$11.7 million valuation and High Pointe apartments - \$15.1 million valuation. Three additional multifamily projects are expected to commence in late 2018 or early 2019: Water's Edge condominiums - \$7 million, former Nino's site apartments - \$8 million, and Badger State Lofts mixed use project including apartments - \$30 million.

For the second year in row since the Great Recession, existing residential properties have appreciated with a six percent increase in valuation. Regarding new construction, the City has experienced in 2018, another year of limited single and two family home construction. A similar pace for single family construction is expected in 2019.

Significant private development projects under construction in 2018 or slated to commence in 2019 are 159,253 square foot Meijer supercenter, 54,000 square foot art visual storage facility - the Art Preserve, by John Michael Kohler Art Center on 39 acres, 8,400 square foot Commerce State Bank branch bank, 201 hotel rooms within two facilities - Fairfield Inn and Suites and Hampton Inn, 61,000 square foot Prevea medical office building, and 27,000 square foot FedEx distribution center.

The city has become directly involved in attracting new development by investing in the construction of SouthPointe Enterprise Campus, a new business park on the southwest side of the city. With the creation of a new tax incremental district (TID 18), "shovel-ready" sites will be available by December 2018.

The city will also take a lead in the redevelopment of Indiana Avenue corridor with the financial assistance of a new tax incremental district (TID 17). This corridor will feature Fresh Tech Innovation District, a live-work-play talent magnet for innovation and entrepreneurship.

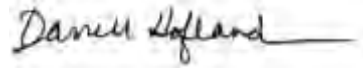
CONCLUSION

The 2019 Executive Budget is committed to advancing the City's Strategic Plan and its 2019 Action Items.

Consistent with the city's effort to be transparent, Sheboygan will continue to provide quarterly financial information including revenue and expenditures. In addition to financial information, the city also presents key departmental and fund benchmarks.

I want to thank all of the city's Management Team, especially retiring Finance Director/Treasurer Nancy Buss, newly hired Finance Director/Treasurer Marty Halverson, and Budget Analyst Carrie Arenz for their assistance in developing the 2019 Executive Budget.

Respectively submitted,

A handwritten signature in dark ink, reading "Darrell Hofland", followed by a horizontal line.

Darrell Hofland
City Administrator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

***Distinguished
Budget Presentation
Award***

PRESENTED TO

**City of Sheboygan
Wisconsin**

For the Fiscal Year Beginning

January 1, 2018

A handwritten signature in cursive script that reads "Christopher P. Morrell".

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Sheboygan, Wisconsin**, for its Annual Budget for the fiscal year beginning **January 1, 2018**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



INTERNATIONAL CITY/COUNTY
MANAGEMENT ASSOCIATION

This
Certificate of Distinction
is presented to

Sheboygan, WI

for exemplifying the standards established by the International City/County Management Association in the application of performance data to local government management, including training, verification, public reporting, planning and decision making, networking and accountability.

Presented at the 104th ICMA Annual Conference
in Baltimore, Maryland

26 September 2018

A handwritten signature in black ink, appearing to read "Marc A. Ott".

Marc A. Ott
ICMA Executive Director

A handwritten signature in black ink, appearing to read "David Johnstone".

David Johnstone
ICMA President

STRATEGIC PLAN

INTRODUCTION

The City of Sheboygan is committed to its 2015 mission statement,

"The City is dedicated to providing residents, the business community and visitors with fiscally-responsible municipal services in an effective and responsive manner to meet the needs of our diverse community"

and its vision statement,

"The City of Sheboygan will be a family oriented and prosperous community with a wide-variety of housing, business, cultural and recreational opportunities in safe and attractive neighborhoods."

To accomplish these statements, the city conducted strategic planning in 2016. The strategic planning process involved the public, elected officials and city staff. In addition to a community survey, a retreat by the Common Council and the City's management team was held. The planning process resulted in the following:

- Identified six goals that will enable the city to move forward in accomplishing its mission statement;
- Determined how it will respond to these goals through development of key strategies and related objectives;
- Developed 2017 and 2018 action items to address the most critical issues facing the community. These action items were revised and added for 2019 and 2020;
- Identified critical measures to use as a "scorecard" in measuring results; and
- Sought to improve city residents' confidence and trust that their city leaders are working on the issues that they believe are key to improving the quality of their lives.

STRATEGIC PRIORITIES

Based on data analysis and elected officials, City staff and community input, the city has developed six focus areas. These focus areas (and their goal statements) serve as the foundation for the Strategic Plan.

- | | |
|--|---|
| 1. Quality of Life | 4. Neighborhood Revitalization |
| 2. Infrastructure and Public Facilities | 5. Governing and Fiscal Management |
| 3. Economic Development | 6. Communication |

In summer 2016, the city conducted its first annual community survey to rate resident satisfaction with some of the city's goals, key strategies and related objectives. The community survey continues annually. The following table is a sampling of the 2018 survey results which relate to the Strategic Plan's objectives:

Provide comprehensive, timely and accurate information	Improve the overall performance of the city, focusing on economic and business development	Continue to improve the quality of life	Crime reduction in our neighborhoods
Keeping citizen informed with a rating of Good or Excellent 53%	Overall performance of the city rated as Good or Excellent 63%	Overall Quality of Life rated Good or Excellent 74%	Police Department services with rating of Good or Excellent 77%
City website as useful source of information 62%	Attracting and keeping businesses in Sheboygan is rated as Important or Very Important 95%	Overall direction the city is headed with a rating of Steady or Improving 70%	Support for the neighborhoods in Sheboygan rated as Important or Very Important 85%

STRATEGIC INITIATIVES

The series of tables that follow provide examples of several City's Focus Areas, Goals, Key Strategies, and some of the 2019 Budgeted Programs, Services or Capital Projects that support these initiatives and priorities.

Focus Area - Quality of Life		
Goal	Key Strategies	Budgeted Programs, Services or Capital Projects
Provide citizens with a safe and secure community which invests in outstanding recreation, libraries, and open spaces maximizing the natural environment, which delivers transportation choices, elevates culture, arts, education, and ensures solutions that are sustainable and environmentally responsible.	Refurbish, maintain, develop, and/or expand public use places and spaces.	Improvements to local parks including ADA accessibility updates, completion of an inclusive playground, tennis court reconstruction and camera installation.
	Support and enhance programming and activities that encourage increased guardianship and crime reduction in our neighborhoods.	Plan future development expansion for area located to the west of the Sheboygan River soon to be vacated by a local manufacturer. Continue focus on the use and expansion of neighborhood associations to strengthen and empower residents to improve the community.

Focus Area – Infrastructure and Public Facilities		
Goal	Key Strategies	Budgeted Programs, Services or Capital Projects
Improve the quality of life by effectively developing, maintaining and improving the infrastructure, natural resources and community services.	Provide quality infrastructure that conveys safe, efficient delivery of essential goods and services.	Continue concentrated focus on improving city streets by expanding the number of resurfacing projects. Renovation of Pennsylvania Avenue bridge and purchasing Evergreen Park Area Two shelter and comfort station to establish ADA compatibility.
	Preserve and maintain city buildings and/or facilities in a manner that provides a safe environment for the facilities' functions and occupants.	Renovate existing City Hall. Continue repairs on Fire Station 1. Install ADA accessible walkways within local parks. Continue sanitary sewer maintenance and relining program. Development and installation of a new data center housed within the renovated City Hall location. Complete ADA audit.

Focus Area – Neighborhood Revitalization		
Goal	Key Strategies	Budgeted Programs, Services or Capital Projects
Encourage reinvestment in the city's housing stock and create solid neighborhoods with strong leadership and ensure quality new housing developments.	Preserve historic housing, neighborhood elements, safety, security and support initiatives that improve rental housing stock in the city.	Continue citywide LED street lighting upgrade to brighten neighborhoods for safety and security. Continue to issue new deferred and low interest housing loans to qualifying applications. Continue replacement of unsafe sidewalks in neighborhoods.

Focus Area – Economic Development		
Goal	Key Strategies	Budgeted Programs, Services or Capital Projects
<p>Actively pursue economic and business development strategies to support a growing and sustainable economic base, ensuring the financial resources needed to improve the quality of life, fund services and provide diverse job opportunities for city residents.</p>	<p>Support existing manufacturing businesses and offer opportunities for attraction and expansion.</p>	<p>Contribution to Sheboygan County Economic Development Corporation.</p> <p>Complete construction of 160 acre SouthPointe Enterprise Campus with signage and landscaping.</p> <p>Complete construction of elevated water storage tank in anticipation of increased water demand due to the addition of SouthPointe Enterprise Campus.</p> <p>Coordinate with Sheboygan County and Village of Kohler for the construction of infrastructure to support the future Advocate Aurora medical center.</p>
	<p>Support implementation of the Sheboygan master plan including revitalization of commercial districts: Harbor Centre, Michigan Avenue, Indiana Avenue, Taylor Drive, and South Business Drive.</p>	<p>Continue expansion of Indiana Avenue trail project to further improve revitalization efforts.</p> <p>Install downtown LED street lighting upgrades.</p> <p>Offer low interest business loans with job creation commitment.</p> <p>Design parking structure for Innovation District expansion.</p>

Focus Area – Governing and Fiscal Management		
Goal	Key Strategies	Budgeted Programs, Services or Capital Projects
Implement innovative and responsible policies and business practice to effectively manage its fiscal and human resources and maintain an outstanding quality of life for our citizens.	Develop efficient, transparent processes/systems to provide financial information and foster sustainability.	<p>Create 2019 Annual Program Budget which complies with criteria of Government Finance Officers Association for the Distinguish Budget Presentation award.</p> <p>Create 2019 Comprehensive Annual Financial Report and Popular Annual Financial Report which complies with criteria of Government Finance Officers Association for award.</p> <p>Continue improvement on performance measurement throughout the year in an effort to receive the second ICMA Certificate of Achievement in Performance Management award.</p> <p>Utilize ClearGov to improve transparency and analysis of financial and benchmark information.</p>
	Provide a safe, healthy, and supportive work environment valuing employee contribution to the community.	<p>Maintain the robust employee wellness program to increase awareness of health and wellness issues and provide an interactive mechanism for employees to achieve their healthiest possible lifestyle.</p> <p>Continue to coordinate with Friends of Library and Friends of Senior Activities Center groups to leverage use of volunteers to supplement the core levels of service needed.</p> <p>Continue partnering and educational opportunities between various city departments and Sheboygan Area School District.</p>

Focus Area – Communication		
Goal	Key Strategies	Budgeted Programs, Services or Capital Projects
Ensure effective and consistent communication using new technologies, innovative approaches, and brand identity that ensure transparency and encourage dialogue amongst residents and governmental agencies.	Maximize the use of electronic communication to provide comprehensive, timely and accurate information.	<p>Continue to use of social media, (Facebook, Nextdoor, Twitter), email and text (Nixle) communication, and The Sheboygan Insider, an online community newsletter.</p> <p>Maintain transparency and improved communication to the community by continuing to provide information in the documents such as the Performance Scorecard, Certified Annual Financial Report, and Popular Annual Financial Report.</p> <p>Continue annual community survey.</p> <p>Manage GIS system to improve communication to residents relative to Public Works projects.</p>
	Inform citizens of news, services, programs and events with unique and compelling video productions.	<p>Continue live broadcasts of Common Council and Committee of the Whole meetings.</p> <p>Maintain collaborative relationships with the Sheboygan Area School District, Sheboygan County, and UW Green Bay, Sheboygan Campus.</p> <p>Create public service announcement of topics that are important to the city government and its residents.</p> <p>Upgrade fiber installation within WSCS studio to improve the quality of video production.</p> <p>Install new audio-visual system in Council Chambers to improve quality and transmission of meeting recordings.</p>

In order to achieve the above strategies, the city has created core values which are a guide for all action and reflect what the city requires of its employees and expects from its elected officials. The following core values set the high standard of which the city government expects to be measured:

- Respect
- Accountability
- Teamwork
- Fiscal Responsibility
- Service
- Innovation

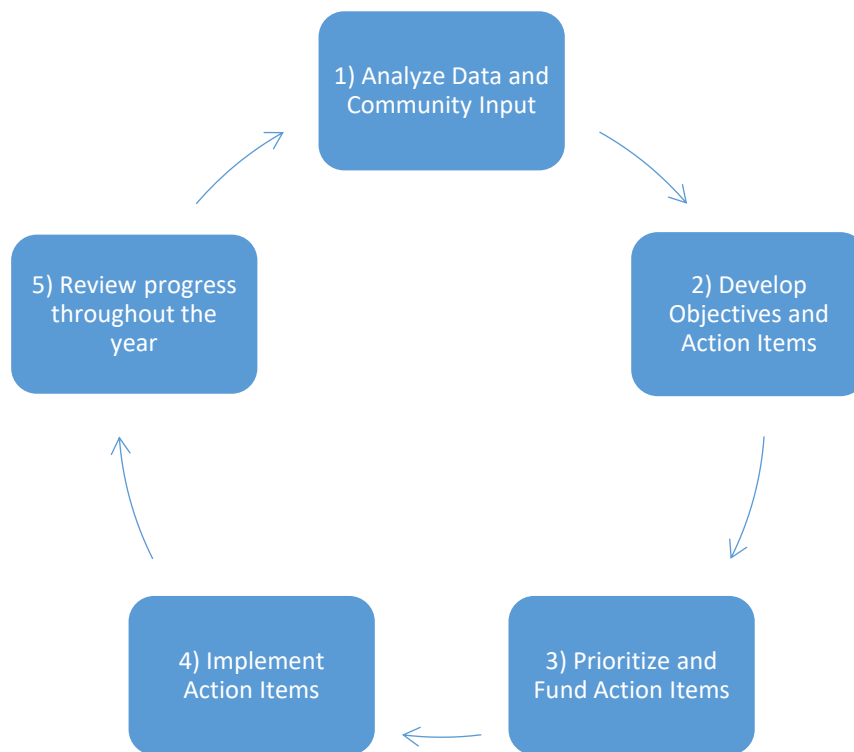
PLANNING CYCLE

To further the city's planning process, the city utilizes data and input from elected officials, residents, and businesses to identify community needs and requirements. Once the community needs and requirements are confirmed, each department develops objectives and action items to address those needs. Those action items are then prioritized and incorporated into the annual budget process to be funded.

The resulting action items are annual revisited and refined based on citizen-generated input through meetings and citizen requests, etc. In addition, the city conducts an annual community survey, which is used to rate residents' satisfaction with current services.

In each subsequent year, the cycle will begin again with data analysis and community input (see Figure 1 below).

Figure 1: Strategic Planning Cycle



STRATEGIC SCORECARD

With the goals and key strategies determined, the city has identifies objectives and related benchmarks (or critical measures) to implement these strategic initiatives and to

monitor progress throughout the year. Benchmarks are located in each program budget section.

Most of the budgetary objectives are represented with outcome measures (lag indicators) and performance drivers (lead indicators). Each measurement has a target goal, which was determined based on benchmarking of the city's historical data, and the city's desired outcome. The measurements will represent the effectiveness of accomplishing the respective objective.

ACCOLADES

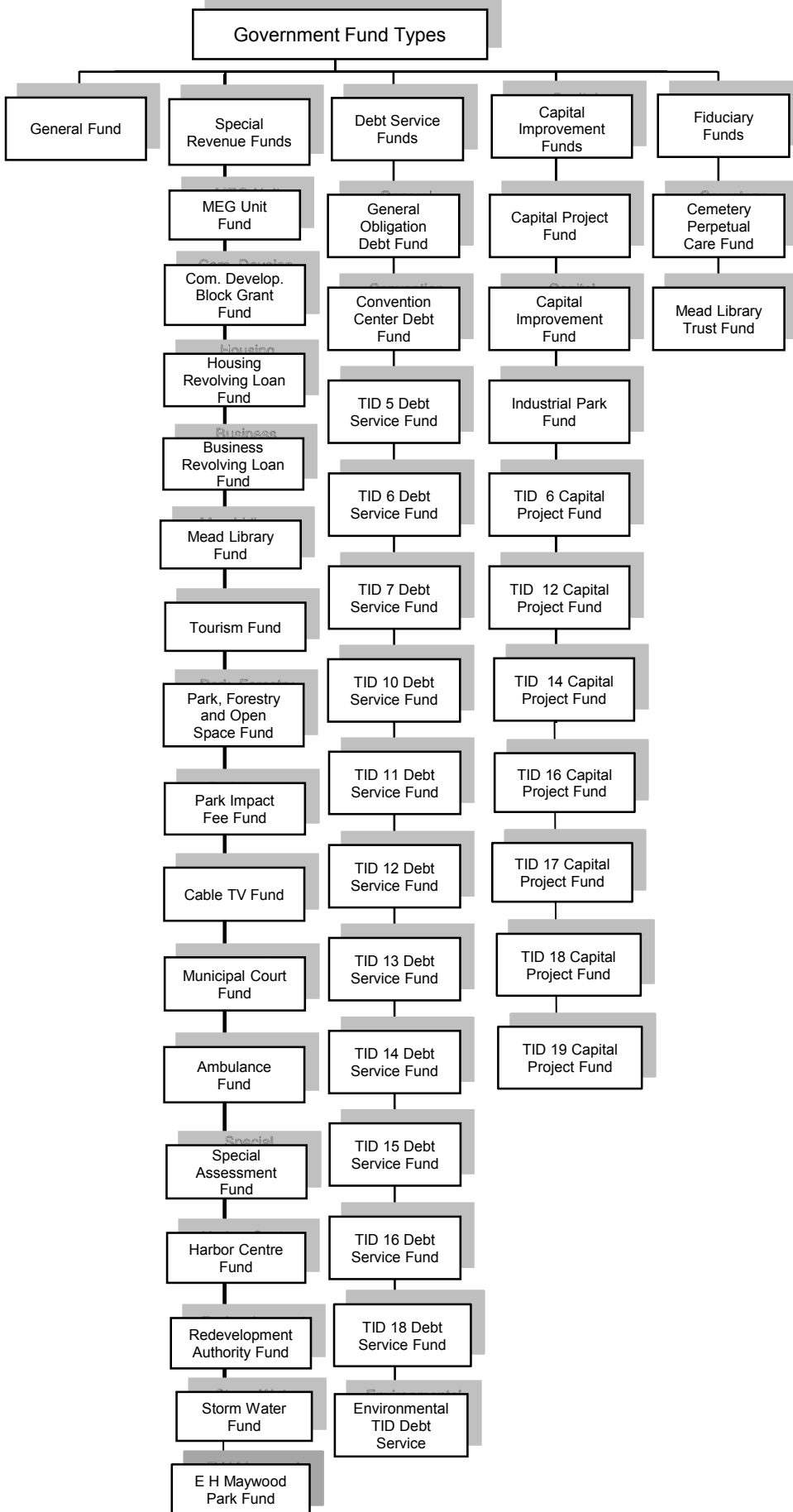
The City's ongoing commitment to its residents has been recognized by outside agencies and organizations through the presentation of various awards and certificates over the past five years, including the following:

1. Number 2 – Top ten most Livable U.S communities – small community population size, AARP, 2018
2. Number 15 – Best Places to Retire – 30 Best Cities for Older Americans, USA Today, 2018
3. Number 6 – National Corporate Facility Project Development, WEDC.org, 2018
4. Number 6 – Leading Metropolitan Areas for Corporate Facility Investment with Population less than 200,000, siteselection.com, 2018
5. Number 34 – Safest Cities to Retire, securitychoice.com, 2018
6. Number 1 – Cities with the Lowest Poverty Rate of 5.4%, 247wallst.com, 2017
7. One of three AARP Age Friendly / Livable Communities in Wisconsin, 2017
8. Runner Friendly Community, Road Runners Club of America, August 2017
9. Engineering Excellence Award for UV Water Purification Process, American Council of Engineering Consultants, 2017
10. International City/County Management Association's Certificate of Achievement in Performance Management, ICMA, 2017
11. Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Award, gfoa.org, 2017
12. 30 Small Towns with the Best Festivals – Bratwurst Days, Top Value Reviews, 2017
13. Number 23 – America's 25 Most Affordable Housing Markets, 247wallst.com, 2017
14. Top 10 ranking – Great Places to Live on Less than \$40,000, AARP, 2016
15. Top 10 ranking for Downtown Sheboygan – Most Walkable Neighborhoods in the Midwest for Mid-Sized Cities, Redfin, 2016
16. Number 9 – Top 10 Safest Metros in the Midwest, lawstreetmedia.com, 2015
17. "Working Together Award" for the Levitt Amp concert series, Sheboygan County Chamber of Commerce, 2015
18. Nominee – "Working Together Award" for the Gateway Revitalization Project: Erie Avenue, Sheboygan County Chamber of Commerce, 2014
19. One of 17 Best Beaches for Families, Parents.com, 2014
20. Tree City USA, Arbor Day Foundation, 1978 to present

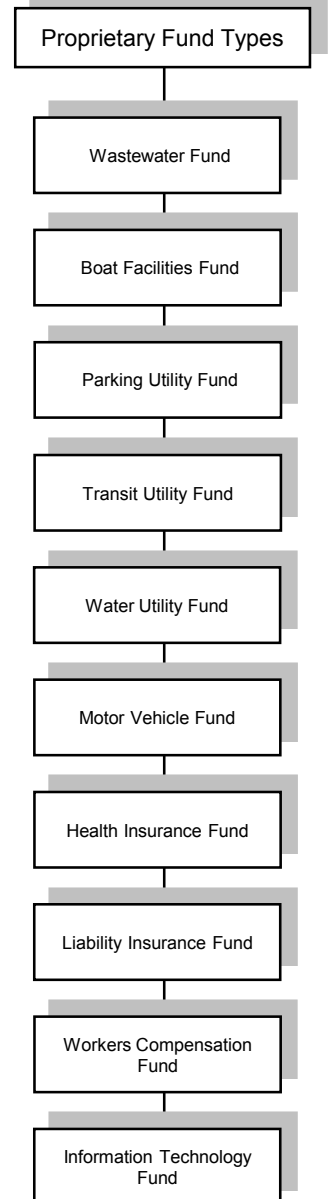
FUND STRUCTURE

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, Office of the City Clerk, Finance, Human Resources, Office of the City Attorney, Police, Fire, Public Works and City 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 218 – Block Grant Fund (Non-Major Fund)

The Block Grant Fund is a Special Revenue Fund used to account for 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 allocation of the grant funds are recommended annually by the Finance and Personnel 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 223 – 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 224 – Business Revolving Loan Fund (Non-Major Fund)

The Business Revolving Loan Fund is a Special Revenue Fund used to account for costs associated with operating the loan program which offers low interest financing to 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. This fund is considered a non-major fund.

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

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

Fund 260 – Tourism Fund (Non-Major Fund)

The Tourism 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 266 – Park Impact Fee Fund (Non-Major Fund)

The Park Impact Fee Fund is a Special Revenue Fund used to account for costs associated with the increased demand for new, expanded or improved park facilities relative to new development. 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 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 erosion control activity in the city. This fund is considered a non-major fund.

Fund 301 – G. O. Debt Service Fund (Major Fund)

The G.O. 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 6 Debt Service Fund (Non-Major Fund)

The TID 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 6. This fund is considered a non-major fund.

Fund 305 – TID 5 Debt Service Fund (Non-Major Fund)

The TID 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 5. This fund is considered a non-major fund.

Fund 307 – TID 7 Debt Service Fund (Non-Major Fund)

The TID 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 7. This fund is considered a non-major fund.

Fund 310 – TID 10 Debt Service Fund (Non-Major Fund)

The TID 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 10. This fund is considered a non-major fund.

Fund 311 – TID 11 Debt Service Fund (Non-Major Fund)

The TID 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 11. This fund is considered a non-major fund.

Fund 312 – TID 12 Debt Service Fund (Non-Major Fund)

The TID 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 12. This fund is considered a non-major fund.

Fund 313 – Environmental TID Debt Service Fund (Non-Major Fund)

The Environmental TID 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. This fund is considered a non-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 13 Debt Service Fund (Non-Major Fund)

The TID 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 13. This fund is considered a non-major fund.

Fund 317 – TID 14 Debt Service Fund (Non-Major Fund)

The TID 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 14. This fund is considered a non-major fund.

Fund 318 – TID 15 Debt Service Fund (Non-Major Fund)

The TID 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 15. This fund is considered a non-major fund.

Fund 319 – TID 16 Debt Service Fund (Non-Major Fund)

The TID 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 16. This fund is considered a non-major fund.

Fund 321 – TID 18 Debt Service Fund (Non-Major Fund)

The TID 18 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 18. This fund is considered a non-major fund.

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

The Capital Project 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 6 Capital Project Fund (Non-Major Fund)

The TID 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 12 Capital Project Fund (Non-Major Fund)

The TID 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 424 – TID 14 Capital Project Fund (Non-Major Fund)

The TID 14 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 16 Capital Project Fund (Non-Major Fund)

The TID 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 427 – TID 17 Capital Project Fund (Non-Major Fund)

The TID 17 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 428 – TID 18 Capital Project Fund (Non-Major Fund)

The TID 18 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 429 – TID 19 Capital Project Fund (Non-Major Fund)

The TID 19 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 478 – Capital Improvement Fund (Non-Major Fund)

The Capital Improvement Fund is a Capital Improvement Fund used to account for projects in the 2019-2023 Capital Improvement Program 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 – Mead Public Library Trust Fund (Non-Major Fund)

The Mead Public 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. On August 25, 2016, the Mead Public Library Board of Trustees changed the name of the funds from the Everhard-Forrer 850 funds to the Mead Public Library Trust Fund. This fund is considered a non-major fund.

Proprietary Fund Type

Proprietary Fund Type is 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 Insurance Fund (Non-Major Fund)

The Health 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 – Liability Insurance Fund (Non-Major Fund)

The Liability 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 – Workers Compensation Fund (Non-Major Fund)

The Workers Compensation 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, Transit Utility Fund, Wastewater Utility Fund and Water Utility Fund.

The non-major funds consist of:

- Special Revenue Funds: Police MEG Unit Fund, Block Grant Fund, Housing Revolving Loan Fund, Business Revolving Loan Fund, Mead Library Fund, Tourism Fund, Park, Forestry and Open Space Fund, Park Impact Fee Fund, Cable TV Fund, Municipal Court Fund, Ambulance Fund, Special Assessment Fund, Harbor Centre Marina Fund, Redevelopment Authority Fund and Storm Water Fund.
- Capital Improvement Funds: Capital Project Fund, Industrial Park Fund, TID 6 Capital Project Fund, TID 12 Capital Project Fund, TID 14 Capital Project Fund,

TID 16 Capital Project Fund, TID 17 Capital Project Fund, TID 18 Capital Project Fund, TID 19 Capital Project Fund and Capital Improvement Fund.

- Fiduciary Funds: Cemetery Perpetual Care Fund and Mead Public Library Trust Fund.
- Proprietary Funds / Enterprise Funds: Boat Facilities Fund, and Parking Utility Fund.
- Proprietary Funds / Internal Service Funds: Motor Vehicle Fund, Health Insurance Fund, Liability Insurance Fund, Workers Compensation 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 Common 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 construction-related 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, city staff attempts 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, union settlements of wages, 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), city staff applies 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 for local economic growth in Sheboygan is positive. Fed Ex distribution center, Firestone Complete Auto Care, Fairfield Inn and Suites, Hampton Inn, Commerce State Bank, Prevea medical office building, Art Preserve, and Meijer Foods are industrial and commercial developments recently completed, under construction, or anticipated to commence construction prior to the end of 2018. The city has three multifamily apartment projects under construction or anticipated to commence construction prior to the end of 2018: High Pointe, Water's Edge, and former Nino's site. The completed values will total \$30 million and the number of units will total 171.

State of Wisconsin payments to local governments is expected to remain stable via Shared Revenue, Connecting Highway Payments, Computer Aids and Expenditure Restraint Program. General Transportation Aids are expected to increase to reflect the city's increased street reconstruction expenses.

On a federal level, the duration of the economic expansion may largely be a function of low inflation and moderate rate of economic growth. The Federal Reserve increased interest rates seven times since late 2015 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 Strategic Plan 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 \$50,000.

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 Project Fund.

The approved list of CIP projects is included in the Appendix of the Annual Program 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 Finance and Personnel 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 the Strategic Plan's Focus Areas.
- Funding for 2.25% 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 2019 projects, equipment and vehicles identified in the 2019 – 2023 Capital Improvement Program.
- 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 Common 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 Annual 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, Block Grant Fund, Housing Revolving Loan Fund, Business Revolving Loan Fund, Mead Library Fund, Tourism Fund, Park, Forestry and Open Space Fund, Park Impact Fee Fund, Cable TV Fund, Municipal Court Fund, Ambulance Fund, Special Assessment Fund, Harbor Centre Marina Fund, Redevelopment Authority Fund, and Storm Water 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. A new fund in 2019 is TID 18 Debt Service Fund.

Capital Improvement 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 Project Fund, Industrial Park Fund, TID 6 Capital Project Fund, TID 12 Capital Project Fund, TID 14 Capital Project, Fund, TID 16 Capital Project Fund, TID 17 Capital Project Fund, TID 18 Capital Project Fund, TID 19 Capital Project Fund (new in 2019), 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 Utility Fund, Boat Facility Fund, Transit Utility Fund, Water Utility Fund, and Wastewater Utility 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 Mead Public Library Trust Fund (formerly the Everhard/Forrer 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 (Net Worth).

Special Revenue Funds and the Capital Improvement 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. The Appendix of the 2019 Annual Program 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.
- 2019 Budget Highlights: lists the significant budgetary changes involving personnel or project cost in comparison to prior budgets.
- 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.
- Focal Area: identifies the City's Strategic Plan's Focus Area.
- Goal: the achievement toward which effort is directed to meet the needs of the Focal Area(s).
- 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 2018 Estimated are annualized estimates).
- Significant Capital Projects: the major 2019 capital projects.

Appendix

The Appendix contains several features, i.e. lists, tables and graphs, designed to aid understanding of the 2019 Executive 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 Common Council, and the distribution of budget instructions by the City Administrator.

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

- Finance and Personnel Committee reviews recommendations by the City Administrator to develop a framework for the budget development.
- Common Council approves recommendation from the Finance and Personnel 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.

2019 BUDGET SCHEDULE

May	City Administrator and Finance and Personnel Committee meet to establish budget goals and objectives for 2019 budget.
	City Administrator communicates to Management Team goals and objectives for 2019 budget submittals.
July	Departmental budget submittals and reviews.
	City Administrator review of departmental budgets.
September	City Administrator submits budget to the Common Council.
	Standing Committee reviews and submits recommendations to the Finance Committee.

Committee of the Whole reviews reports of Standing Committees on departmental budgets.

September/

October Publication of Notice of Public Hearing on 2019 Proposed Budget

October Report of Fund Balance and GO Bonded Debt to the Common Council

Public Hearing on 2019 Proposed Budget

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 and Personnel Committee, the Department Head, along with the City Administrator's approval, identifies the need to transfer funds and make a recommendation of specific amounts and accounts involved in the transfer. The Finance and Personnel 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 Improvement) 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.

NOTES

City of Sheboygan

2019 Budget Facts



	Amended 2018	Executive 2019	CHANGE	
			\$	%
Governmental Funds Expenses:				
General Fund Expenses	\$37,649,174	\$38,127,572	\$478,398	1.27%
Levy Required	\$16,240,705	\$16,435,705	\$195,000	1.20%
Special Revenue Funds Expenses	\$9,733,064	\$10,206,766	\$473,702	4.87%
Levy Required	\$2,445,829	\$2,509,321	\$63,492	2.60%
Debt Funds Expenses	\$8,405,290	\$15,849,080	\$7,443,790	88.56%
Levy Required	\$3,196,889	\$3,421,889	\$225,000	7.04%
Capital Improvement Funds Expenses	\$29,796,297	\$26,086,958	(\$3,709,339)	(12.45%)
Levy Required	\$929,507	\$892,025	(\$37,482)	(4.03%)
Fiduciary Fund Expenses	\$2,000	\$2,000	\$0	0.00%
Levy Required	\$0	\$0	\$0	0.00%
Proprietary Funds Expenses:				
Enterprise Funds Expenses	\$24,147,660	\$25,198,473	\$1,050,813	4.35%
Levy Required	\$511,547	\$511,547	\$0	0.00%
Internal Service Funds Expenses	\$12,035,936	\$12,267,078	\$231,142	1.92%
Levy Required	\$0	\$0	\$0	0.00%
Total Expense	\$121,769,421	\$127,737,927	\$5,968,506	4.90%
Total Tax Levy	\$23,324,477	\$23,770,487	\$446,010	1.91%
Non-TID Property Tax Base				
Equalized	\$2,488,723,200	\$2,650,921,700	\$162,198,500	
Equalized Tax Rate*	\$9.372	\$8.967	(\$0.405)	(4.32%)
Equalized/Assessed Ratio	96.21%	90.25%		
Assessed Tax Rate*	\$9.7413	\$9.9356	\$0.194	1.99%

*per \$1,000 property valuation

2019 BUDGET SUMMARY

	GOVERNMENTAL FUNDS				
	General	Special	Debt	Capital	Fiduciary
	Fund	Revenue	Service	Improvement	Funds
Revenue					
Taxes	\$16,639,228	\$3,991,321	\$7,358,181	\$1,690,775	\$0
Licenses and Permits	921,240	610,000	0	0	0
Intergovernmental Revenue	14,397,303	0	19,825	8,359,913	0
Intergovernmental Charges for Services	258,000	1,836,171	0	0	0
Charges for Services	1,679,822	2,034,740	0	0	9,400
Fines and Forfeitures	271,000	750,000	0	0	0
Miscellaneous Revenue	342,425	668,569	540,465	11,247,026	24,000
Interfund Transfers	2,717,605	225,000	1,117,132	150,000	0
Total Revenue	\$37,226,623	\$10,115,801	\$9,035,603	\$21,447,714	\$33,400
Expenditures					
General Government	\$3,911,025	\$903,447	\$1,500	\$3,280,000	\$0
Public Safety	21,782,447	1,237,643	0	691,025	0
Public Works	9,017,575	59,000	0	12,363,429	0
Health and Human Services	201,337	0	0	0	750
Culture and Recreation	2,673,178	5,778,852	0	229,770	0
Conservation and Development	347,928	1,352,824	197,069	6,867,917	0
Transfers and other expenses	194,082	875,000	15,650,511	2,654,817	1,250
Total Expenditures	\$38,127,572	\$10,206,766	\$15,849,080	\$26,086,958	\$2,000
Excess of revenues over (under) expenditures	-\$900,949	-\$90,965	-\$6,813,477	-\$4,639,244	\$31,400
Fund Balance, January 1	\$19,078,761	\$1,348,773	\$17,375,830	\$7,789,986	\$2,051,126
Fund Balance, December 31	\$18,177,812	\$1,257,808	\$10,562,353	\$3,150,742	\$2,082,526
Net Position, January 1	\$0	\$0	\$0	\$0	\$0
Net Position, December 31	\$0	\$0	\$0	\$0	\$0
Net Property Tax Required	\$16,435,705	\$2,509,321	\$3,421,889	\$892,025	\$0

BUDGET SUMMARY

Proprietary Funds	2019 Executive	2018 Estimated	2017 Actual	2016 Actual	
\$511,547	\$30,191,052	29,277,141	27,988,980	27,490,550	Revenue
34,200	1,565,440	1,562,600	1,744,547	1,818,010	Taxes
2,926,478	25,703,519	17,811,595	18,720,938	17,260,839	Licenses and Permits
10,758,426	12,852,597	11,801,308	10,941,283	10,629,404	Intergovernmental Revenue
18,318,476	22,042,438	21,965,112	20,596,268	20,020,383	Intergovernmental Charges for S
0	1,021,000	1,015,940	1,060,330	1,041,267	Charges for Services
1,499,822	14,322,307	37,226,061	9,994,764	18,604,043	Fines and Forfeitures
1,107,499	5,317,236	14,161,007	9,250,856	7,409,052	Miscellaneous Revenue
\$35,156,448	\$113,015,589	134,820,764	100,297,966	104,273,548	Interfund Transfers
					Total Revenue
\$9,750,499	\$17,846,471	21,574,209	13,493,967	13,494,227	Expenditures
0	23,711,115	24,808,857	22,087,794	23,223,335	General Government
20,113,782	41,553,786	31,960,427	30,298,112	24,626,272	Public Safety
0	202,087	194,350	233,764	233,901	Public Works
0	8,681,800	8,333,789	8,401,637	8,415,551	Health and Human Services
0	8,765,738	20,120,071	8,892,366	6,111,249	Culture and Recreation
7,601,270	26,976,930	25,000,234	18,499,914	25,503,669	Conservation and Development
\$37,465,551	\$127,737,927	131,991,937	101,907,554	101,608,204	Transfers and other expenses
					Total Expenditures
-\$2,309,103	-\$14,722,338	2,828,827	-1,609,588	2,665,344	Excess of revenues over (under) €
\$0	\$47,644,476	42,641,954	43,456,422	42,850,895	Fund Balance, January 1
\$0	\$35,231,241	47,644,476	42,641,954	43,456,422	Fund Balance, December 31
\$83,038,389	\$83,038,389	85,212,084	86,007,204	83,947,387	Net Position, January 1
\$80,729,286	\$80,729,286	83,038,389	85,212,084	86,007,204	Net Position, December 31
\$511,547	\$23,770,487	\$23,324,477	\$22,150,349	\$21,728,810	Net Property Tax Required
	2,392,456,834	2,394,400,591	2,318,618,801	2,287,289,974	Assessed Valuation
	9.9356	9.7413	9.5532	9.4958	ASSESSED TAX RATE
	2,650,921,700	2,488,723,200	2,326,529,000	2,297,297,000	Equalized Valuation*
	8.9670	9.3720	9.5210	9.4584	EQUALIZED TAX RATE

* Valuation does not include Tax Incremental District valuation

FUND BALANCE SUMMARY

The 2019 Executive Budget identifies material changes to most of the fund balances of the various funds. The combined summary of changes in fund balance table follows 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 \$900,949 of fund balance. This represents three percent of the budget as a revenue source. The 2019 budget strategically utilizes fund balance in order to maximize the 2018 Expenditure amount while remaining eligible for the Expenditure Restraint Program.

1. The 2019 Budget continues to fund a Reserve for Contingency within the General Fund which was established in 2017. The reserve will be available for unanticipated expenses and will require Common Council approval to be appropriated.

The projected unassigned fund balance in the General Fund at year end 2019 is 42 percent of the 2019 budget expense. The Common Council has identifies maintaining a 25 percent level of its fund balance in relationship to its Expenditure level. The utilization of \$5,500,000 fund balance for city hall renovations in 2018 allowed the City to maintain debt at a reasonable level.

- **Special Revenue Funds**

The Harbor Centre Marina Fund budget's decreases the negative fund balance amount by \$225,000. The fund repaid an advance from the Boat Facilities Fund.

The MEG Unit Fund, Block Grant Fund, Housing Revolving Loan Fund, Business Revolving Loan Fund, Mead Library Fund, Tourism Fund, Park, Forestry and Open Space Fund, Park Impact Fee Fund, Cable TV Fund, Municipal Court Fund, Ambulance Fund, Special Assessment Fund, Redevelopment Authority Fund and Storm Water Fund have no significant changes in fund balance.

- **Debt Service Funds**

The G.O. Debt Service Fund budget's fund balance is expected to decrease \$4,624,500 as a result of refinancing of taxable NAN's for city hall renovations in December, 2018 and repaid in January, 2019. The fund balance is expected to increase \$395,500 without the refinancing or eight percent. The Property Tax Levy is increased in 2019 to include the principal and interest payment on the debt for city hall renovations.

The Convention Center Fund budget's fund balance decreased in 2018 and is budgeted to decrease in 2019. The funds will be transferred to the Harbor Centre Marina fund and Tax Incremental District 16 Debt Service Fund. The fund has no future financial obligations.

Overall, the Tax Incremental District Debt Service Fund budget's fund balance is expected to decrease by \$1,689,491. The 2017 year-end fund balance was positive as a result of a refinancing of TID 18 NAN's in December, 2018 and repaid in January, 2019.

The Tax Incremental District 11 Debt Service Fund budget's fund balance is expected to increase \$490,071. The district previously contributed to TID 6, which is now self-sustaining.

The Tax Incremental District 14 Debt Service Fund budget's fund balance is expected to increase by \$362,638. The district was expanded in 2017 to include the former Memorial Mall property which is slated for redevelopment as fund balance will be transferred to the TID 14 Capital Project Fund.

The Environmental Tax Incremental District Debt Service Fund budget's fund balance is expected to increase by \$114,923. The fund balance is negative. It is anticipated an additional one year of increments will bring the fund balance positive.

The Tax Incremental Districts 6, 10, 12, 13, 15, and 16 have no significant changes in fund balance.

- **Capital Improvement Funds**

The Capital Project Fund (Tax Levy) budget's fund balance is expected to decrease by \$4,184,410 with the completion of the city hall renovations.

The Capital Improvement Fund (Borrowed), Industrial Park Fund and Tax Incremental Districts 6, 12, 14, 16, 17, 18 and 19 Capital Project Funds have no significant changes in fund balance.

- **Fiduciary Fund**

The Wildwood Cemetery Perpetual Care Fund and the Mead Public Library Trust Fund have no significant changes in fund balance.

Proprietary Fund

The Water Utility Fund net position is expected to decrease \$1,604,372 or 29 percent. Plant improvements of \$5,337,000 are included in the budget as capital outlay.

The Wastewater Utility Fund net position has no significant change in fund balance projected for 2019. Sanitary sewer infrastructure improvements are included in the budget in the amount of \$1,220,000.

The Motor Vehicle Fund net position is expected to increase \$503,599 or seven percent largely due to a transfer from the Capital Improvement Fund.

The Information Technology Fund net position has no significant change in fund balance projected for 2019. The budget includes capital asset purchases for the City Hall data center and an enterprise backup system.

The Health Insurance Fund net position is expected to decrease \$646,851 or 18 percent. The projected health insurance premium rate increase for 2019 is ten percent.

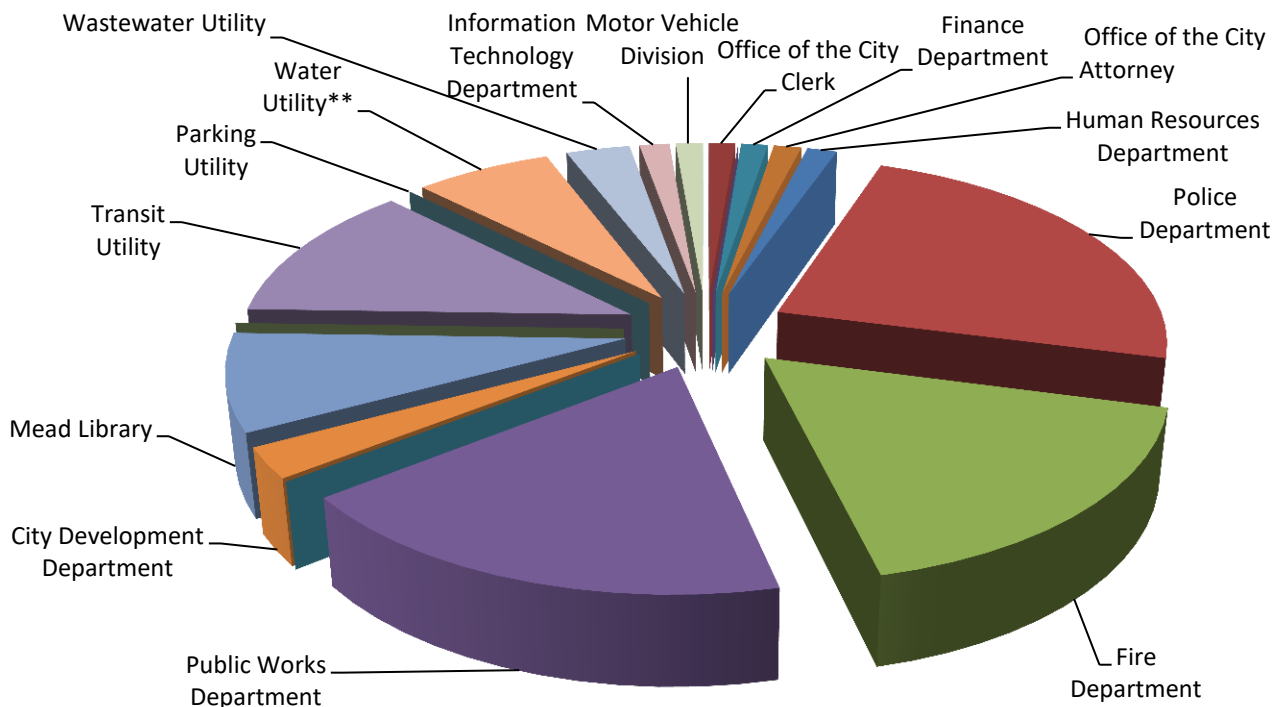
The Parking Utility Fund, Transit Utility Fund, Liability Insurance Fund, and Workers Compensation Fund have no significant changes in net position.

COMBINED SUMMARY OF CHANGES IN FUND BALANCES

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
GOVERNMENTAL FUNDS					
GENERAL FUND					
Fund Balance (Jan. 1)	\$23,561,585	\$22,527,096	\$23,900,905	\$23,900,905	\$19,078,761
Revenues	33,190,316	33,675,320	34,070,673	34,402,258	34,509,018
Expenditures	36,470,728	34,994,340	36,281,896	36,622,614	37,933,490
Other Sources/(Uses)	2,245,923	2,692,829	1,528,176	-2,601,788	2,523,523
Fund Balance (Dec. 31)	22,527,096	23,900,905	23,217,858	19,078,761	18,177,812
SPECIAL REVENUE FUNDS					
Fund Balance (Jan. 1)	3,084,515	2,189,647	1,844,466	1,844,466	1,348,773
Revenues	9,272,174	9,864,043	9,551,123	9,721,110	9,890,801
Expenditures	9,383,995	9,440,846	8,865,134	9,566,803	9,331,766
Other Sources/(Uses)	-783,047	-768,378	-867,930	-650,000	-650,000
Fund Balance (Dec. 31)	2,189,647	1,844,466	1,662,525	1,348,773	1,257,808
DEBT SERVICE FUNDS					
Fund Balance (Jan. 1)	10,415,973	10,364,975	9,926,651	9,926,651	7,859,008
Revenues	6,241,301	6,188,628	6,797,221	6,686,614	7,378,006
Expenditures	6,549,231	6,159,086	5,945,940	5,624,333	14,039,270
Other Sources/(Uses)	-293,566	-1,766,539	-1,883,940	6,386,898	9,364,609
Fund Balance (Dec. 31)	9,814,477	8,627,978	8,893,992	17,375,830	10,562,353
CAPITAL IMPROVEMENT FUNDS					
Fund Balance (Jan. 1)	3,717,967	6,749,568	6,241,629	6,241,629	7,789,986
Revenues	9,820,093	9,721,240	21,326,661	27,828,757	21,297,714
Expenditures	6,795,998	12,406,056	26,943,410	32,079,210	23,432,141
Other Sources/(Uses)	7,508	2,176,875	755,805	5,798,810	-2,504,817
Fund Balance (Dec. 31)	6,749,570	6,241,627	1,380,685	7,789,986	3,150,742
FIDUCIARY FUNDS					
Fund Balance (Jan. 1)	2,070,855	2,175,632	2,026,976	2,026,976	2,051,126
Revenues	108,381	177,141	17,264	26,150	33,400
Expenditures	450	324,547	750	750	750
Other Sources/(Uses)	-3,154	-1,250	-1,250	-1,250	-1,250
Fund Balance (Dec. 31)	2,175,632	2,026,976	2,042,240	2,051,126	2,082,526
COMBINED TOTALS					
Fund Balance (Jan. 1)	42,850,895	44,006,918	43,940,627	43,940,627	38,127,654
Revenues	58,632,265	59,626,372	71,762,942	78,664,889	73,108,939
Expenditures	59,200,402	63,324,875	78,037,130	83,893,710	84,737,417
Other Sources/(Uses)	1,173,664	2,333,537	-469,139	8,932,670	8,732,065
Fund Balance (Dec. 31)	\$43,456,422	\$42,641,952	\$37,197,300	\$47,644,476	\$35,231,241

**PERSONNEL SCHEDULE SUMMARY
PERMANENT POSITIONS (FTE)**

SUMMARY	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Budget</u>	2018 <u>Estimated</u>	2019 <u>Requested</u>	2019 <u>Executive</u>
Office of the Mayor*	3.00	2.00	2.00	2.00	2.00	2.00
Office of the City Clerk	3.50	3.56	4.25	3.75	3.75	3.75
Office of the City Administrator*	1.00	2.00	2.00	2.00	2.00	2.00
Assessing Department	4.00	0.00	0.00	0.00	0.00	0.00
Finance Department	6.50	5.50	5.50	5.50	5.90	5.90
Human Resources Department	4.00	4.00	4.00	4.00	5.00	4.60
Office of the City Attorney	4.00	4.00	4.20	4.00	4.40	4.40
Police Department	102.90	103.40	104.40	104.40	104.40	104.40
Fire Department	77.50	74.50	74.50	74.50	78.50	74.50
Public Works Department	78.00	82.00	81.00	81.00	82.00	82.00
Senior Activity Center*	2.28	2.28	2.28	2.28	2.28	2.28
City Development Department	11.00	12.00	12.00	12.00	12.00	12.00
Mead Library	37.75	39.50	39.50	40.50	38.00	38.00
Municipal Court*	2.13	2.50	2.50	2.50	2.50	2.50
Cable Television Division*	2.00	1.50	1.50	1.50	1.25	1.25
Transit Utility	54.20	51.20	51.45	51.45	51.45	51.45
Parking Utility*	2.30	2.30	2.30	2.30	2.30	2.30
Water Utility**	30.00	30.00	30.00	30.00	30.00	30.00
Wastewater Utility	15.00	15.00	15.00	15.00	14.00	14.00
Information Technology Department	5.00	5.00	5.00	5.00	6.00	6.00
Motor Vehicle Division	8.00	8.00	6.00	6.00	6.00	6.00
TOTAL CITY PERSONNEL	454.06	450.24	449.38	449.68	453.73	449.33



* Office of the Mayor, Office of the City Administrator, Senior Activity Center, Municipal Court, Cable Television Division and Parking Utility are all zero percent.

** Approval authorized by Board of Water Commissioners

SUMMARY OF REVENUES AND EXPENDITURES BY FUND TYPE AND CATEGORY

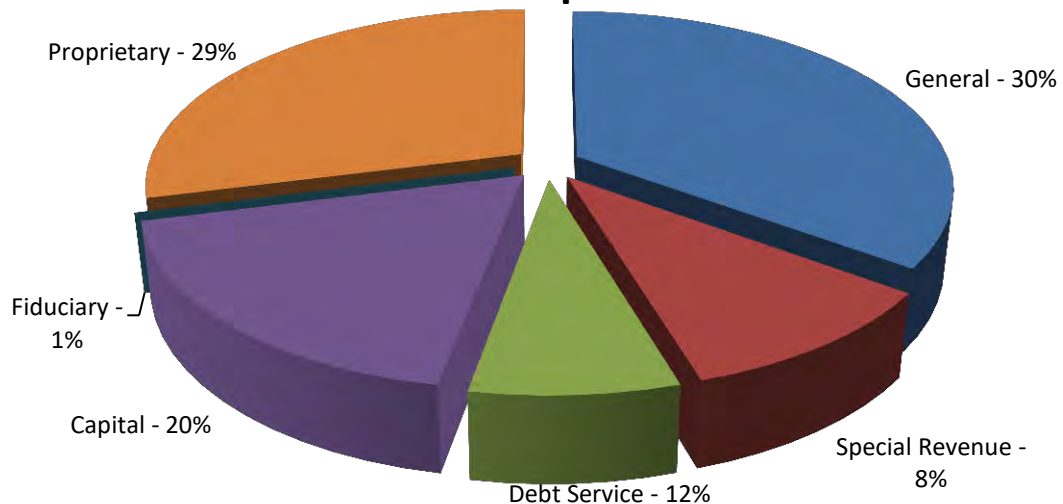
2019 REVENUES

Revenue Category	Governmental Funds						2019 Executive
	General	Special Revenue	Debt Service	Capital Improvements	Fiduciary	Proprietary	
Taxes	\$16,639,228	\$3,991,321	\$7,358,181	\$1,690,775	\$0	\$511,547	\$30,191,052
Licenses and Permits	921,240	610,000	0	0	0	34,200	1,565,440
Intergovernmental Revenue	14,397,303	0	19,825	8,359,913	0	2,926,478	25,703,519
Intergovernmental Charges for Services	258,000	1,836,171	0	0	0	10,758,426	12,852,597
Charges for Services	1,679,822	2,034,740	0	0	9,400	18,318,476	22,042,438
Fines and Forfeitures	271,000	750,000	0	0	0	0	1,021,000
Interfund Transfers	2,717,605	225,000	1,117,132	150,000	0	1,107,499	5,317,236
Other Revenue Sources	342,425	668,569	540,465	11,247,026	24,000	1,499,822	14,322,307
Total Revenue	\$37,226,623	\$10,115,801	\$9,035,603	\$21,447,714	\$33,400	\$35,156,448	\$113,015,589

2019 EXPENDITURES

Expenditure Category	Governmental Funds						2019 Executive
	General	Special Revenue	Debt Service	Capital Improvements	Fiduciary	Proprietary	
Personal Services	\$29,524,674	\$3,391,220	\$0	\$36,517	\$0	\$8,592,872	\$41,545,283
Non-Personal Services	8,470,898	6,518,698	698,055	1,244,817	0	21,689,561	38,622,029
Capital Outlay/Other Financing	132,000	296,848	0	24,805,624	2,000	6,615,000	31,851,472
Debt Service	0	0	15,151,025	0	0	568,118	15,719,143
Total Expenditures	\$38,127,572	\$10,206,766	\$15,849,080	\$26,086,958	\$2,000	\$37,465,551	\$127,737,927

2019 Expenditures



Departments by Fund Classification

Department / Fund Matrix	Administration	Police	Fire	Inspection	Public Works	Library	Parks and Recreation	Planning and Development	Utility
General Fund	✓	✓	✓	✓	✓		✓	✓	
MEG Unit Fund		✓							
Block Grant Fund								✓	
Housing Revolving Loan Fund	✓							✓	
Business Revolving Loan Fund	✓							✓	
Mead Library Fund					✓				
Tourism Fund							✓	✓	
Park, Forestry and Open Space Fund							✓		
Park Impact Fee Fund							✓		
Cable TV Fund	✓						✓		
Municipal Court Fund	✓	✓					✓		
Ambulance Fund			✓						
Special Assessment Fund	✓								
Harbor Centre Marina Fund							✓		
Redevelopment Authority Fund								✓	
Storm Water Fund				✓					
E H Maywood Park Fund							✓		
G O Debt Service Fund	✓								
TID Debt Service Funds	✓								
Capital Project Fund	✓	✓	✓		✓		✓	✓	
Capital Improvement Fund	✓		✓		✓	✓	✓	✓	✓
Industrial Park Fund								✓	
TID Capital Project Funds	✓	✓			✓		✓	✓	
Motor Vehicle Fund				✓					
Health Insurance Fund	✓								
Liability Insurance Fund	✓								
Workers Compensation Fund	✓								

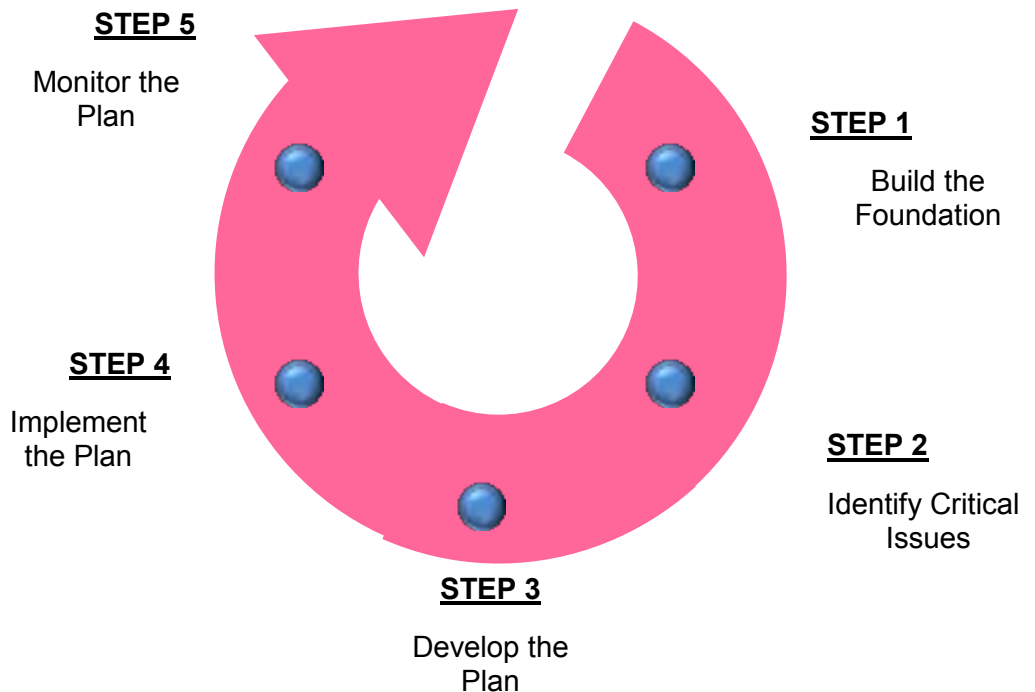
Departments by Fund Classification

Department / Fund Matrix	Administration	Police	Fire	Inspection	Public Works	Library	Parks and Recreation	Planning and Development	Utility
Information Technology Fund	✓								
Wastewater Utility Fund				✓					✓
Transit Utility Fund									✓
Parking Utility Fund									✓
Boat Facilities Fund				✓		✓			✓
Cemetery Perpetual Care Fund	✓								
Mead Public Library Trust Fund					✓				

LONG TERM FINANCIAL PLAN

The LTFP is a financial strategic plan

The City of Sheboygan, at the Common Council direction, annually prepares a comprehensive Long Term Financial Plan (LTFP). The LTFP is intended to serve as a tool, providing Common Council and the public with the insight required to address issues impacting the city's financial condition. The Plan consists of the complete strategic plan.



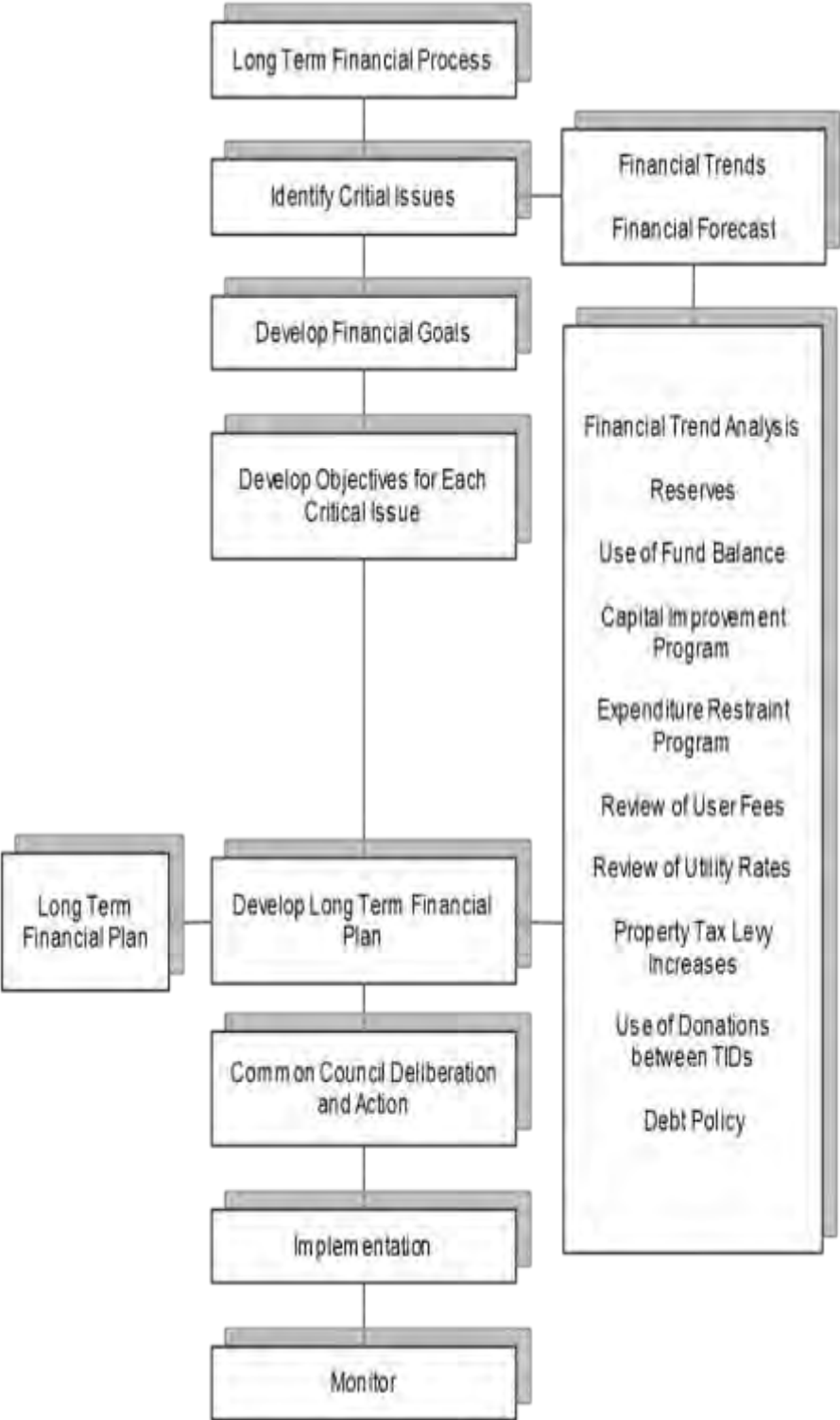
Long Term Financial Plan Process

The Long Term Financial Plan process

The city's LTFP begins by identifying several critical areas which have, or are expected to have, an impact on the financial condition of the city over the next five years. Once the critical issues are identified, specific goals and objectives are developed for each project designed to meet the overall goal of the project.

To provide a clear and concise Long Term Financial Plan, identifying the city's current and projected financial condition, and proposing specific alternatives to address identified problems.

The chart below graphically describes the process that went into developing the city's LTFP. This project was conducted largely by city management team.



The Management Team is responsible for keeping the projects on track and on schedule. The Team also identifies when their goals and objections are met. The key message expressed to the Management Team is that the LTFP has to be clear and concise while providing very specific and practical recommendations that addressed the issue at hand.

The LTFP represents elements of the City's fiscal policy.

The LTFP for the City of Sheboygan represents the ongoing focus on financial strategic plans. Elements of the LTFP have been incorporated on an annual basis into the development, deliberation and approval of the Annual Program Budget. The plan is intended to be a well thought-out analysis of the issues that may affect the finances of the City of Sheboygan.

Trends & Forecast are the foundation of the LTFP

The LTFP uses financial trends and forecasts to identify future financial challenges and opportunities, and then identifies strategies to secure financial sustainability within these same challenges and opportunities. The trends and forecast must identify how, from a financial perspective, the city will provide a consistent level of public services and also addresses special issues of concern to the community.

Financial Sustainability

Financial sustainability extends beyond the ability to raise sufficient revenue to meet expenditures by ensuring that the level and types of service expected from the community can be delivered while assessing and managing associated risk at acceptable levels of sources of revenue.

The goal is to ensure financial sustainability through flexibility, efficiency, sufficiency, integration and credibility.

Flexibility: ability to effectively respond to changing circumstances. The capacity to be able to respond to significant atypical conditions or events needs to be considered as part of this goal.

Efficiency: using public funds to provide the highest level of needed services possible within the funding available. There are two components of this goal: strive to use the least resources to provide a given level of service and to target resources at those services most valued by citizens and only providing services that provide sufficient value to justify the costs.

Funding sufficiency: having sufficient resources to support the delivery of services. This goal not only refers to the amount of funding but also to the consistency in funding level changes

relative to changes in expenditures and the diversity of funding sources.

Integration: ensuring that the financial constraints under which the city operates are fully considered when engaged in policy-making and decision-making.

Credibility: achieving financial performance in a way that maintains public confidence in the city's ability to provide services and infrastructure at expected levels. Financial decisions should be consistent with the overall goal of financial sustainability. Services must be valuable to citizens and the benefits provided must be perceived that the services are in proportion to the taxes and fees paid.

Financial Strategies

Financial strategies have been identified to contribute to the five financial goals.

Ensure adequate funding: obtain adequate funding from multiple sources for requirements related to day-to-day operating commitments, capital equipment life cycle and infrastructure needs, as well as managing growth and development. This would encompass a balanced approach between understanding the timing and nature of operating expenditures to ensure they are matched with reliable and stable funding sources and capital funding related to infrastructure needs and maintaining capital assets. This strategy includes identifying costs and maintaining or increasing funding from existing and new revenue sources.

Achieving diverse sources of funding: identify actions related to alternative and innovative funding sources that will help the city respond to the pressures of growth and redevelopment and reduce the reliance on property taxes. Property taxes, user fees and intergovernmental revenue are the traditional inelastic revenue sources used to meet expenditure requirements that are continually under upward pressure which can place stress on the city's financial position.

Managing expenditures: containing costs in order to limit pressure on revenue requirements maintain market competitiveness and/or reserve capacity to maintain service levels. This can be accomplished by increasing efficiencies in service delivery, setting spending priorities to ensure the most important areas are funded, and positioning the city as an efficient provider of services and infrastructure.

Providing for contingencies: prepare the city to manage risk and to be resilient when dealing with unforeseen circumstances while limiting the impact on services. This can be accomplished by monitoring economic and operational factors and forecasts in order to be able to respond to changing circumstances and ensuring that the city has access to enough funds to meet unforeseen urgent needs and manage risk appropriately.

Using debt strategically: providing capital funding flexibility by allowing infrastructure to be built and used before sufficient revenue has accumulated to offset needed investment. This can be accomplished by managing the level of debt and strategically making essential assets available as well as examining a wider range of debt financing instruments.

Operating with foresight: taking into account the current and future impacts of decisions on services and infrastructure. This includes maintaining or extending existing practices regarding a long-term approach in decision making.

Maintaining sufficient cash flow: allowing the city to pay the costs of supplying services and infrastructure throughout the year to match expenditure requirements, including debt service.

Promoting and enabling integration of priorities and resources: identifying and encouraging awareness of the financial implications of policy making and decision making on the city's financial position. This can be accomplished by linking needs and actions to resources, responsibilities and timeliness among stakeholders, promoting greater efficiency by reducing duplication of effort or working at cross purposes and managing growth and development.

Input from Multi-Year City Plans

Common Council-approved multi-year Capital Improvement Program is included in the Long Term Financial Plan as it will impact the finances of the City over the next five years.

From a fiscal perspective, the city's financial picture is positive. The General Fund's fund balance exceeds the city's policy of a minimum 25 percent of expenditures, largely due to significant expenditure savings experienced over the last few years.

Due to the Common Council's 2018 decision to utilize \$5.5 million of General Fund uncommitted fund balance to reduce the amount of borrowed funds for the \$10.5 million City Hall Renovation Project, the percent of uncommitted fund balance is

projected to decrease in 2018 from 56 percent of expenditures to 42 percent of expenditures.

Overall, the City is in excellent financial shape and should be able to accommodate the expenditure growth that is anticipated over the next ten years.

***State of Wisconsin
restrictions on local
governments***

External factors imposed by the State of Wisconsin have played a key role in shaping the city's financial picture. These factors include restrictions on property tax levy increases and restrictions on new or increase in existing user fees without corresponding reductions in property tax level.

Several city funds are tied directly to development and consequently, are expanding. The active Tax Incremental Districts all have a positive financial outlook, as the increment is sufficient to meet obligations, or serve to donate funds to other districts. The city also has capacity to develop additional tax incremental districts within the 12 percent capacity limit established by the WI Department of Revenue.

The LTFP provides a framework from which the Common Council and Staff can frame future financial decisions.

As outlined in the 2018 Adopted Program Budget the recommendations from the city's multi-year plans are included in the LTFP as they impact the finances of the city. All of the plans were utilized in LTFP analysis of the General Fund, tax levy and TID's. The fiscal related issues include:

- *Financial Trend Analysis* - All operating position and debt indicators were favorable.
- *Reserves* - The General Fund target is maintaining a 25 percent uncommitted fund balance. The LTFP indicates that a 25 percent uncommitted fund balance is attainable through the ten year period.
- *Use of Fund Balance as a revenue source* – The city policy restricts the amount of undesignated fund balance for the General Fund that is applied to the budget for the ensuing year shall not reduce the undesignated fund balance below an amount equal to 25 percent of the ensuing year's General Fund expenditures.
- *Capital Improvement Program* – The Five Year Capital Improvement Program includes requests from all city departments for assets and infrastructure improvements, including tax increment districts. The Five Year Capital Improvement Program is funded from

tax levy, debt issuance, contributions and federal, state and local grant funding.

- *Expenditure Restraint Program* – The analysis presumes the city will remain eligible for this State of Wisconsin program which rewards operating (funds affected by the tax levy) budgets who budget annually at or below inflation plus a percentage of net new construction. The LTFP projects expenditures based on projected inflation.
- *Review of User Fees* – The city's Management Team reviews existing fees for consideration of increases annually.
- *Review of Utility User Fee Rates* – Rates are reviewed annually for possible adjustments. Rates were increased for water on May 1, 2018, and sewer on January 1, 2018, by 4.92 and 10.00 percent respectively. Sewer rates are anticipated to increase by 7 percent in 2019.
- *Property Tax Levy Increases* – Increases in the property tax levy should not result in an equalized tax rate increase more than inflationary levels. The city's equalized tax rate in 2017 (to fund the 2018 budget) of \$9.372 is a decrease of 1.56 percent over the previous year's rate of \$9.521.
- *Use of Donations between TIDs* – The city has a number of well performing Tax Incremental District (TID) with capacity to donate to other underperforming TIDs.
- *Debt Policy* – This policy establishes parameters for issuing and managing debt. No more than 60 percent of the State of Wisconsin's limit of 5 percent of equalized value.

A financial projection of the General Fund, Debt Service Fund and tax levy requirements is included in the LTFP. An analysis of the TIDs is conducted annually.

An analysis of General Fund revenues and expenditures as well as the General Fund's fund balance is conducted annually. Based on actual and current budgeted revenues and expenditures as well as annual CPI changes, a five year forecast was developed.

General Fund Revenue Assumptions

Revenue Assumptions:

- *Property Tax Levy* – Current State limits continue. Tax levy increases for all funds limited to net new construction (floor of zero percent), adjustments to debt service, and additional adjustments due to annexations, transfer of services to/from another municipality, adjustments due to increases of fees for tax levy

supported services and amounts approved by referendum. The levy is projected to increase slightly due to a majority of net new construction development occurring in TIDs. For the benefit of the 2018 debt service expenses, \$310,000 of additional property taxes was included in the 2018 budget.

- Intergovernmental Revenue – Current State funding continued. Mostly stable continuation of transportation aids, expenditure restraint program, state shared revenue program and recycling grant. This revenue category is projected to remain stable. The exception is Transportation Aids which will continue to increase based upon the State formula which recognizes the city's increase in transportation-related expenses.
- All Other Revenue – Includes Permits and Licenses, Fines and Forfeitures, Charges for Services, and Miscellaneous Income. Slight increase anticipated in construction-related permits due to construction activity of multi-family housing units. All other revenues in this classification anticipated to remain stable.
- Other Financing Sources – Conservatively estimated with slight change or no change.

General Fund Expenditures Assumptions

Expenditure Assumptions

- Personnel Expenditures - Wages and benefits, including Wisconsin Retirement System (rates determined by the state) and health insurance (self-insured by the City of Sheboygan). A major portion of expenditures are wage related. Consistent with collective bargaining agreements for wage increases, a 2.25 percent wage increase is included in the proposed 2019 budget. For the second consecutive year, a 10 percent increase in health insurance rates is included in the proposed 2019 budget.
- Non-Personnel Expenditures – Contracted services, office supplies, utilities, gasoline, liability and property insurance, training and conferences and communication are the main expenses.

Based upon these assumptions, the proposed 2019 General Fund budget will utilize approximately \$900,000 in fund balance. Due to conservation budget assumptions, it is anticipated that little to no actual use of these funds will be necessary. Regardless, the General Fund budget projects a fund balance which will exceed the fund balance policy of maintaining a minimum of 25 percent.

Tax Levy Revenue

Tax Levy Revenue – Tax levy revenue is the largest revenue source for city services and projects.

Tax levy revenue is collected for the following funds:

- General – Largest tax levy portion is allocated to this fund which is the operating fund of the city. Increases in the property tax allocation are expected to increase slightly.
- Library – Tax levy portion allocated to Mead Public Library Fund increased in 2018 slightly over the prior year, in contrast to the prior five years which experienced no increase.
- Park, Forestry and Open Space – Tax levy funding, which was first allocated in 2017, will continue to be \$110,000 to fund capital items.
- G.O. Debt Service – Tax levy portion allocated to G.O. Debt Service Fund will continue to increase to accommodate the increase in annual debt service payments, which are the result of an aggressive street improvement plan.
- Capital Projects – Tax levy for capital projects has been allocated to the Capital Project Fund, starting with the 2017 Annual Program Budget. In the approved 2018 and proposed 2019 budgets, the amounts allocated have declined.
- Transit – Tax levy portion allocated to the Transit Utility Fund has remained stable for the past six years.

Tax levy limits under current state law may change with future legislation. Changes to the law will require adjustments to future long-range forecasts as necessary. Future limitations could impact the ability of the city to deliver services.

Summary

The LTFP is designed to be a dynamic document that is modified based on current or new conditions. External factors play a key role in determining the financial picture of the city. The external factors include legislation approved by the State of Wisconsin, development and the economy. These factors may impact the financial picture positively or negatively.

The current financial situation reflects a strong financial position, prudent fiscal practices and solid reserves for the funds included on the LTFP.

MAJOR REVENUE SOURCES, TRENDS, AND ASSUMPTIONS

Incorporating all city funds, the city's major revenue sources are: General property taxes, State shared revenue, Water Utility sales of water and Wastewater Utility sewer service charges. These four revenues represent \$52,601,264 or 47 percent of the overall 2019 revenue.

General Property Taxes – General property taxes is the major revenue source for the General Fund, Mead Library Fund, Park, Forestry and Open Space Fund, G. O. Debt Service Fund and Capital Project Fund. General property taxes are a non-major revenue source for the Transit Utility Fund. General property taxes will increase \$446,010 overall in 2019, or 1.9 percent. The projected increase in 2019 is a result of net new construction in the amount of \$41,224,500, and an overall increase of equalized value of \$162,198,500. It is anticipated net new construction will increase in 2020 as well. The State of Wisconsin has enacted tax levy limits on municipalities limiting property tax increases to percentage increase of net new construction with limited adjustments based on debt service, referendum approval, fee adjustments, annexations, etc.

State Shared Revenue – State shared revenue is funding received from shared revenue and expenditure restraint programs. The shared revenue program is based on population and equalized property values, while the expenditure restraint program rewards municipalities that limit growth in spending. (The State of Wisconsin funding for the expenditure restraint program has remained unchanged at \$58,145,700 since 2003.)

Sales of Water – Sales of water service residential, commercial, industrial and public customers within the City of Sheboygan limits, and provides water to the Village of Kohler and City of Sheboygan Falls. A 4.92 percent rate increase was implemented on May 1, 2018. The Water Utility is governed by the Public Service Commission, who approves rate increases. The Water Utility anticipates no rate increase in 2019.

Sewer Service Charges – Sewer service charges service residential, commercial, industrial and public customers within the City of Sheboygan, as well as to the Village of Kohler and City of Sheboygan Falls. A projected seven percent rate increase is included in the budget for 2019.

GENERAL FUND

The top four major revenue sources ranked in descending order are General property taxes, State shared revenue, State transportation aids and Water Utility in lieu of tax. These four categories comprise 83 percent of the 2019 General Fund revenue sources.

The table below shows a four year history of the top four major revenue sources.

TOP FOUR MAJOR REVENUE SOURCES

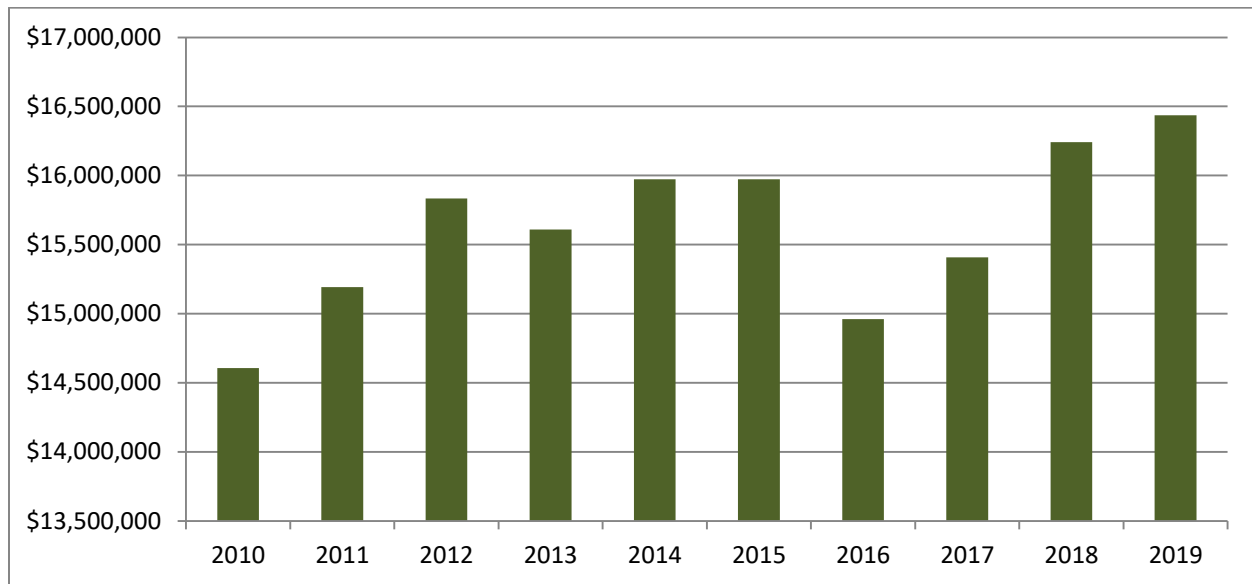
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
General property taxes	\$14,960,383	\$15,406,665	\$16,240,705	\$16,240,705	\$16,435,705
State shared revenue	\$11,832,215	\$11,819,164	\$11,854,400	\$11,809,077	\$11,809,077
State transportation aids	\$1,387,577	\$1,327,634	\$1,327,632	\$1,526,778	\$1,526,780
Water Utility in lieu of tax	\$1,151,800	\$1,166,477	\$1,201,833	\$1,201,833	\$1,201,833

Property Taxes

(In the State of Wisconsin, general property taxes are based upon value of real estate property and business-related personal property.) This is the city's largest source of revenue at 45 percent. The property tax amount that will be generated to fund the 2019 General Fund Budget is \$16,435,705 as compared to \$16,240,705 for the 2018 budget. (Please note that in addition to the General Fund, the Mead Library Fund (\$2,399,321), the Park, Forestry and Open Space Fund (\$110,000), G.O. Debt Service Fund (\$3,421,889), Capital Project Fund (\$892,025), and the Transit Fund (\$511,547) also receive property taxes as a revenue source.)

Below is a 10 year history of the general property taxes applied to the General Fund from 2010 through 2019. The amount has fluctuated from \$14,606,549 in 2010 to \$16,435,705 in 2019.

General Property Taxes*



*For the General Property Taxes graph as well as all other graphs, please note that years 2010 – 2018 are actual, 2019 is executive budget.

(In 2019, the city's property tax base increased by \$190,297,500 or eight percent. The net new construction increased by \$41,224,500 or two percent.) Factors affecting the allocation of general property taxes to the General Fund in the near future are additional net new

construction occurring within Tax Increment Districts and uncertainty of the garbage fee continuation.

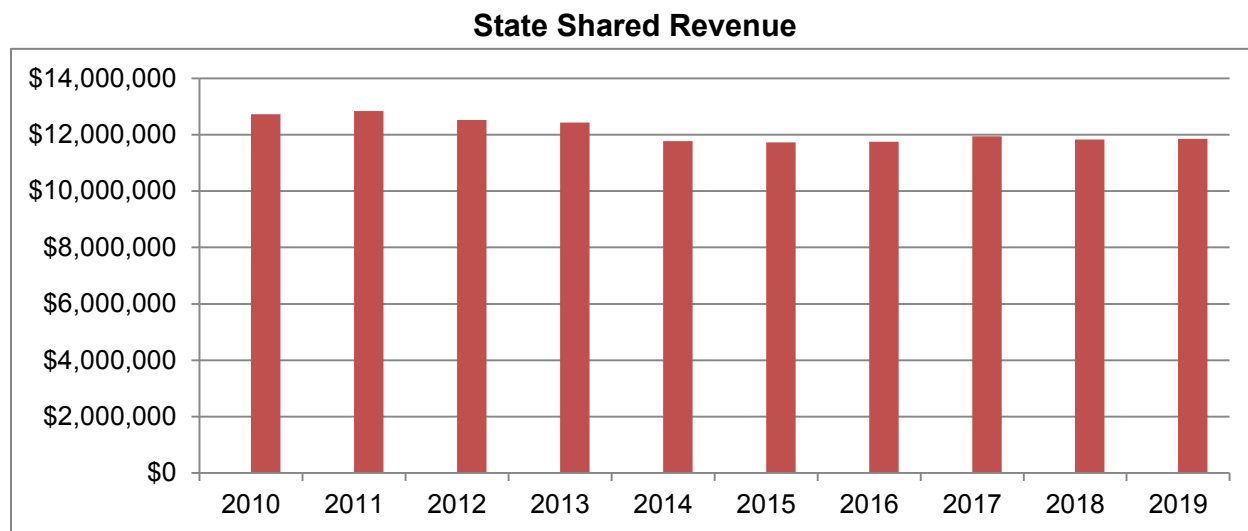
Wisconsin Act 20, instituted in 2013, requires municipalities adopting new fees or a fee increase for covered services (which were partly to wholly funded in 2013 by property tax levy) to reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. This also applies to payments in lieu of tax.

State Shared Revenue

State shared revenue recognizes funding received from the State of Wisconsin based on population and equalized property values. A component of the State shared revenue is the Expenditure Restraint Program which rewards municipalities with TID-out property tax rates above five mills that keep the General Fund expenditure increases below a limit of CPI increases and a growth factor based on net new construction.

The city anticipates a 2019 payment of \$11,809,077 from these two programs, reflecting no change to the 2018 payment. Funding has decreased since 2010 which was \$12,519,879, a decrease of \$710,802 or more than six percent.

Below is a 10 year history of the State shared revenue received by the city from 2010 through 2019. The amount has remained stable for the last five years.



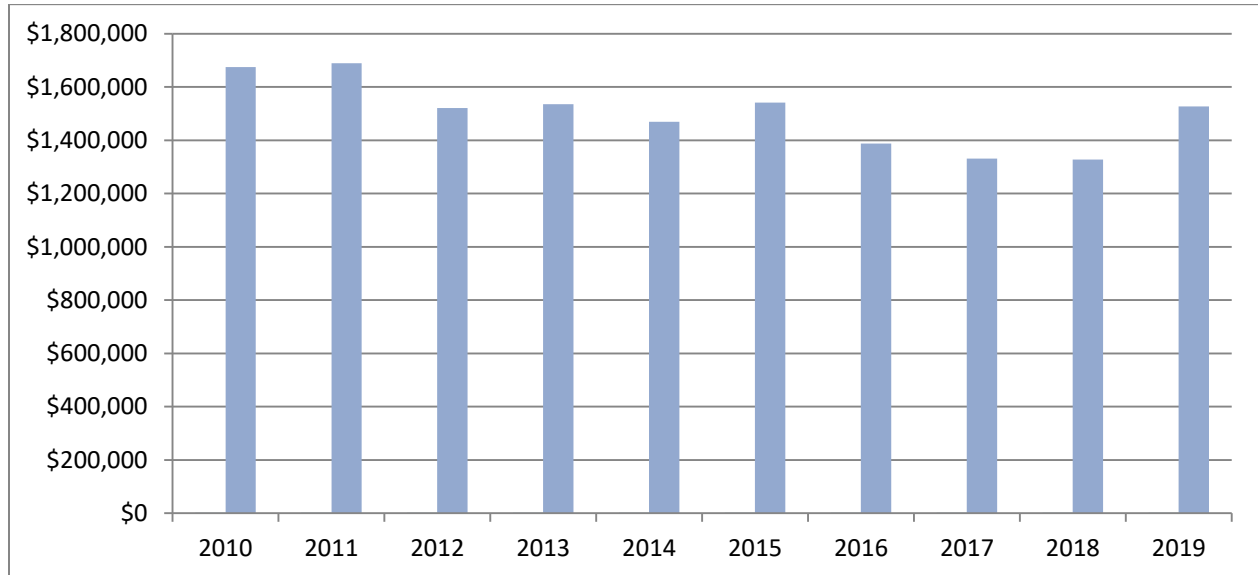
State shared revenue is adjusted for communities exceeding the municipal levy limit. The municipal levy limit is the maximum allowable property tax levy to be implemented. The penalty is a dollar for dollar penalty.

State Transportation Aids

State transportation aids recognizes local government's past costs for constructing and maintaining local streets. Funding for State transportation aids is based on a formula that includes actual expenditures of eligible expenditures for local street maintenance and number of street miles.

Below is a 10 year history of the State transportation aids received by the city from 2010 through 2019.

State Transportation Aids



The 2019 projected revenues for State transportation aids is \$1,526,780, all assigned to the General Fund. The amount has decreased \$162,647 from 2011, or ten percent of the 2011 amount of \$1,689,427. The decrease in aids is a direct result of the reduction in expenditures for street maintenance over the past seven years.

The 2019 Capital Improvement Program increases the expenditures for road maintenance for the period of 2019 through 2023. It is anticipated the additional expenditures will increase the annual transportation aids payment.

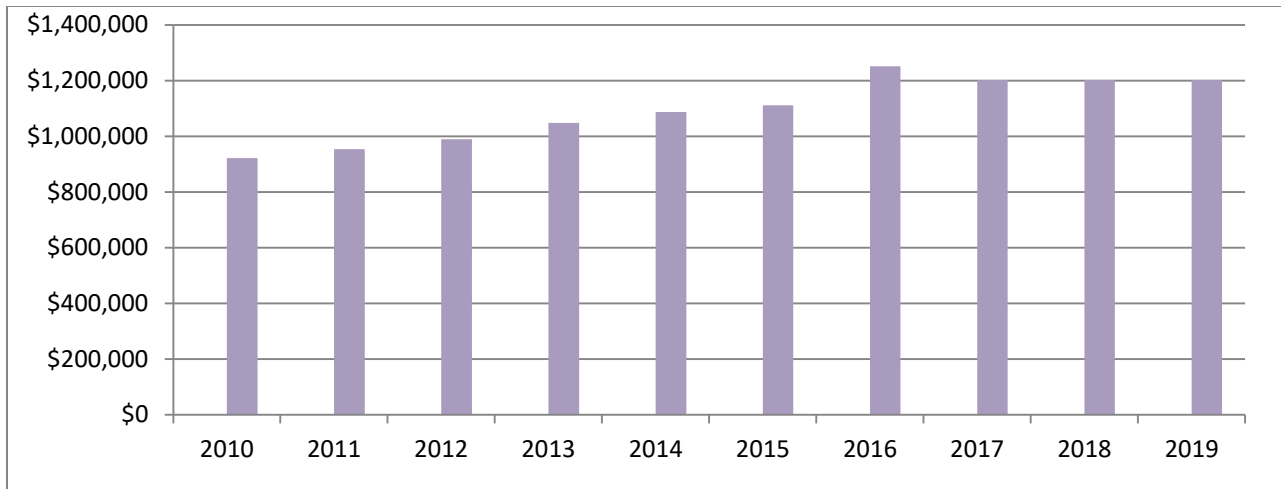
Water Utility in Lieu of Tax

Wisconsin Statute 66.0811 states a city owning a public utility is entitled to the same rate of return as permitted for privately owned utilities. Chapter 109 of the Public Service Commission defines the calculation of the maximum tax equivalent to be determined by applying the local and school tax rates for the calendar year to the gross book value for the calendar year of plant plus materials and supplies multiplied by the assessment ratio for the municipality involved.

The 2019 Water Utility in lieu of tax is \$1,201,833, which is the same as 2018. The amount has increased substantially from \$921,913 in 2010.

Below is a 10 year history of the Water Utility in lieu of tax received by the City from 2010 through 2019.

Water Utility in Lieu of Tax



SPECIAL REVENUE FUNDS

Police MEG Unit Fund

The revenue sources for the Police MEG Unit Fund is State of Wisconsin Department of Justice Edward Byrne Memorial Justice Assistance Grant funds.

The table below shows a four year history of the major revenue sources.

	MAJOR REVENUE SOURCE				
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Intergovernment revenue	\$26,691	\$29,638	\$53,827	\$53,827	\$53,827

Funding from all sources is based on actual expenditures of the Sheboygan County Multi-Jurisdictional Enforcement Group. The reimbursement not funded by the State of Wisconsin is contributed in equal amounts by the City of Sheboygan and Sheboygan County. The program is administered by the Sheboygan Police Department.

Block Grant Fund

The revenue source for the Block Grant Fund is the U. S. Department of Housing and Urban Development's Community Block Grant program. The program is funded on an April 1 through March 31 fiscal year. The 2019 budget is \$867,998, reflecting no change from the 2018 amended budget.

The City of Sheboygan receives funding as a designated entitlement community. The funding is for activities that benefit low and moderate-income persons in the community. The program is administered by the Department of City Development.

Housing Revolving Loan Fund

The revenue source for the Housing Revolving Loan Fund is principal payments on loans for owner-occupied and owner-investor properties that house low to moderate income persons to provide safe and affordable housing opportunities in the City of Sheboygan and Federal grant for reimbursement of wages and benefits. The low interest loans are typically repaid over ten years.

The table below shows a four year history of the top two major revenue sources.

TOP TWO MAJOR REVENUE SOURCES

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Principal repayment	\$312,767	\$197,406	\$220,800	\$125,000	\$120,000
Federal grant	\$151,438	\$126,475	\$81,978	\$81,978	\$127,753

The program is administered by the Department of City Development. Loans applications are reviewed and approved by the Housing Rehabilitation Committee to eligible home owners

Business Revolving Loan Fund

The revenue source for the Business Revolving Loan Fund are principal and interest payments on loans to companies that are unable to obtain loans solely from financial institutions and the Small Business Administration. The low interest loans are typically repaid over ten years.

The table below shows a four year history of the top two major revenue sources.

TOP TWO MAJOR REVENUE SOURCES

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Principal repayment	\$375,866	\$238,304	\$150,000	\$150,000	\$150,000
Interest Income	\$50,650	\$56,389	\$40,000	\$50,000	\$40,000

The program is administered by the Department of City Development. Loans applications are reviewed and approved by the Redevelopment Authority.

Mead Public Library Fund

The top two major revenue sources are the general property taxes and intergovernmental revenue. Mead Public Library serves as the regional resource library for the Monarch Library System.

The table below shows a four year history of the top two major revenue sources.

TOP TWO MAJOR REVENUE SOURCES

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
General property taxes	\$2,305,741	\$2,305,741	\$2,335,829	\$2,335,829	\$2,399,321
Intergovernmental revenue	\$650,769	\$689,879	\$689,299	\$692,023	\$786,593

The General Property Taxes accounts for 73 percent of the funding, while Monarch Library System provides 24 percent of the funding for Mead Public Library. Reimbursement from Monarch Library System is based on a formula which takes into account library materials loaned to non-librariad County residents and operating expenditures.

Tourism Fund

Room taxes are collected from two sources, room taxes collected at the Blue Harbor Resort and hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public.

The table below shows a four year history of the top two major revenue sources.

TOP TWO MAJOR REVENUE SOURCES

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Blue Harbor room tax	\$821,019	\$849,447	\$810,000	\$810,000	\$810,000
Motel taxes	\$702,439	\$723,288	\$650,000	\$650,000	\$650,000

The room tax rate is eight percent of revenue derived from the sale of rooms. Funds received from the Blue Harbor room tax are retained by the City of Sheboygan and transferred to the G.O. Debt Service Fund for debt on the Convention Center at the resort. The city contracted for tourism promotion and development with the Sheboygan County Chamber of Commerce through 2016. As a result of a change in Wisconsin State Statute, the city became part of a Tourism Commission Zone as of January 1, 2017. The program is administered by the Department of City Development.

Park, Forestry and Open Space Fund

The Park, Forestry and Open Space Fund will receive 100 percent of its funding in 2019 from the general property taxes. The allocation of \$110,000 includes a tennis courts in Vollrath Park and funding for the revitalization of the J. C. Quarryview Park swimming area. The funding level is consistent with the cost of the projects identified in the 5 Year Capital Improvement Program. The program is administered by the Department of Public Works Parks Division.

Park Impact Fee Fund

The Park Impact Fee Fund receives 100 percent of its funding from the impact fee which accounts for the expenditures associated with the increased demand for new, expanded or improved park facilities relative to new development. The impact fee was established in 2017 by the Common Council. The program is administered by the Department of Public Works Parks Division.

Cable TV Fund

The major revenue source for the Cable TV Fund is the State of Wisconsin regulated franchising process for wireline-based video services provided by cable companies.

The table below shows a four year history of the major revenue source.

	MAJOR REVENUE SOURCE				
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Franchise fee	\$598,520	\$569,961	\$625,000	\$570,000	\$570,000

Wisconsin Act 42, effective January 9, 2008, requires video service providers pay a "video service provider fee" to the municipalities in which they provide service. The amount of the fee is a percentage of the provider's gross receipts generated in the municipality. The program is administered by the Information Technology Department.

Municipal Court Fund

The major revenue source for the Municipal Court Fund is court penalty fines. The City of Sheboygan in cooperation with the Village of Kohler established the Municipal Court in 2006.

The table below shows a four year history of the major revenue source.

	MAJOR REVENUE SOURCE				
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Court penalty fines	\$726,127	\$704,183	\$900,000	\$750,000	\$750,000

Court penalty fines have decreased as a revenue source due to a change in philosophy to community policing.

Ambulance Fund

The major revenue source for the Ambulance Fund is public charges for services. The Common Council approved Ambulance Fund operations as part of the Sheboygan Fire Department effective January 1, 2008.

The table below shows a four year history of the major revenue source.

MAJOR REVENUE SOURCE

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Estimated</u>	<u>2019 Executive</u>
Public charges for service	\$1,003,708	\$1,317,886	\$1,000,000	\$1,100,000	\$1,150,000

The Common Council establishes the fees for emergency medical and related services as well as the geographic area of coverage. The program is administered by the Fire Department.

Special Assessment Fund

The major revenue source for the Special Assessment Fund is from property owners who have benefited from improvement to infrastructure.

The table below shows a four year history of the major revenue source.

MAJOR REVENUE SOURCE

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Estimated</u>	<u>2019 Executive</u>
Special assessments	\$208,188	\$434,350	\$257,606	\$173,444	\$147,719

Property owners are assessed for street paving, resurfacing, sewer and sidewalk improvements. The Water Utility assesses for improvements to water mains and laterals. Annually, an interfund transfer is budgeted to the G.O. Debt Service Fund.

No charges for street paving and resurfacing were assessed in 2018. The program is administered by the Finance Department.

Harbor Centre Marina Fund

The major revenue source for the Harbor Centre Marina Fund is marina operations. The City contracts with an agent, F3 Marina, to manage and operate the marina. The current contract will be renewed for five years effective January, 2019.

The table below shows a four year history of the major revenue source.

MAJOR REVENUE SOURCE

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Estimated</u>	<u>2019 Executive</u>
Marina operations	\$826,173	\$816,946	\$854,100	\$815,000	\$815,000

The Marina was established as part of Tax Increment District 6 in 1992 and opened for operations in 1994. The program is administered by the Department of Public Works.

Redevelopment Authority Fund

The major revenue source for the Redevelopment Authority Fund is principal payments on a business loan.

The table below shows a four year history of the major revenue source.

MAJOR REVENUE SOURCE					
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Loan principal payment	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000

The Redevelopment Authority Fund assists with projects and acquisition of properties enhancing redevelopment. The program is administered by the Department of City Development.

Storm Water Fund

The major revenue source for the Storm Water Fund is collection of erosion control permit fees to review storm water drainage plans and inspect soil erosion measures at construction site.

The table below shows a four year history of the major revenue source.

MAJOR REVENUE SOURCE					
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Erosion control fee	\$4,452	\$19,949	\$1,200	\$1,200	\$18,500

Funds are accumulated and utilized for expansion of storm sewers in the City of Sheboygan. The program is administered by the Department of Public Works.

DEBT SERVICE FUNDS

G.O. Debt Service Fund

The major revenue sources for the G.O. Debt Service Fund are general property taxes and interfund transfers. Transfers to the G.O. Debt Service Fund are from the Tourism Fund for repayment of the debt on the convention center as well as the Special Assessment Fund.

The table below shows a four year history of the top two major revenue sources.

TOP TWO MAJOR REVENUE SOURCES

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
General property taxes	\$2,886,889	\$2,886,889	\$3,196,889	\$3,196,889	\$3,421,889
Interfund transfers	\$1,166,043	\$1,101,426	\$898,029	\$888,029	\$810,000

The amount of the general property taxes represents \$1.29 per \$1,000 of equalized property valuation. In 2019, the general property taxes of \$3,421,889 represent 72 percent of the G.O. Debt Service Fund revenues. The program is administered by the Finance Department.

Convention Center Debt Service Fund

The Convention Center Debt Service Fund was established for repayment of the construction of a convention center at the resort on South Pier Drive. The contract with the original owners, Great Wolf Resort, included a guarantee for repayment of the debt. At the time of assignment of the resort to the current owners, the guarantee terminated. In 2015, an audit entry of \$2,000,000 was recorded for a prior period adjustment. As a result, the ending fund balance in the Convention Center Debt Service Fund of the governmental fund financial statements and the ending net position of the government-wide financial statements increased by \$2,000,000. The program is administered by the Finance Department.

TID Debt Service Funds

The major revenue source for the TID Debt Service Funds are TID increments. TID increments are property taxes paid by the property owners on the valuation of their development and value above the base year for each individual district.

The table below shows a four year history of the increment by district.

TID INCREMENTS

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
TID 5	\$1,556	\$513	\$513	\$513	\$0
TID 6	\$993,034	\$1,199,924	\$1,282,542	\$1,241,979	\$1,419,017
TID 7	\$148,673	\$0	\$0	\$0	\$0
TID 10	\$272,388	\$257,794	\$271,184	\$262,607	\$263,377
TID 11	\$494,882	\$577,391	\$634,174	\$614,115	\$621,818
TID 12	\$135,695	\$152,379	\$169,705	\$164,337	\$170,102
TID 13	\$298,044	\$292,614	\$342,260	\$331,434	\$378,303
TID 14	\$476,319	\$419,635	\$438,389	\$424,523	\$467,432
TID 15	\$207,098	\$184,477	\$158,194	\$153,191	\$164,251
TID 16	\$0	\$920	\$82,081	\$79,485	\$255,819
Environmental TID	\$35,105	\$113,880	\$118,514	\$114,765	\$114,953
Total	\$3,062,794	\$3,199,527	\$3,497,556	\$3,386,949	\$3,855,072

TID 7 increments ceased in 2016 as the district closed in 2016 and TID 16 was established in 2016 and received a small increment in 2017. The Environmental TID District experienced fluctuation due to the revaluation of the properties in the City of Sheboygan in 2014 and has now stabilize. TID 6's property values increased due to the revaluation in 2014 and has increased due to developments within the district. The program is administered by the Finance Department.

CAPITAL IMPROVEMENT FUNDS

Capital Project Fund

The top two revenue sources for the Capital Project Fund in 2018 are grants from the State of Wisconsin and Sheboygan County sales tax contributions and general property taxes. Grants increased for a number of projects planned including the Pennsylvania Avenue bridge, and street projects including Superior Avenue, North Tenth Street and North Avenue.

The table below shows a four year history of the top two major revenue sources.

TOP TWO MAJOR REVENUE SOURCES

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Grants	\$400,461	\$790,314	\$1,024,641	\$430,000	\$8,359,913
General property taxes	\$1,064,250	\$929,507	\$929,507	\$929,507	\$892,025

Grants, which are substantially increased in 2019, are a result of large projects in the planning phases which will begin in 2019.

Projects included in the Capital Project Fund were reviewed and approved by the Common Council. The program is administered by the Finance Department.

Capital Improvement Fund

General obligation debt proceeds is the largest revenue source for the Capital Improvements Fund. The budget includes debt for capital improvement projects, representing 98 percent of the funding source.

The table below shows a four year history of the top two major revenue sources.

TOP TWO MAJOR REVENUE SOURCES

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
General obligation debt	\$3,000,000	\$5,000,000	\$5,250,863	\$5,000,000	\$5,397,126
General obligation note - City Hall	\$0	\$0	\$5,000,000	\$5,000,000	\$0

Projects included in the Capital Improvement Fund were reviewed and approved by the Common Council. The program is administered by the Finance Department.

Industrial Park Fund

The Industrial Park Fund was established in the 1980's to administer expenditures associated with the development of an industrial park. The major revenue source in 2019 continues as the in lieu of tax from use of land in the Sheboygan business center to pay their share of the cost of city services. The program is administered by the Department of City Development.

TID 6 Capital Project Fund

The expenditure period for TID 6 ended December 31, 2017. No projects are planned for 2019. The program is administered by the Department of City Development.

TID 12 Capital Project Fund

No projects are planned for 2019. The program is administered by the Department of City Development.

TID 14 Capital Project Fund

The major revenue sources for TID 14 Capital Project Fund is general obligation notes. The program is administered by the Department of City Development.

TID 16 Capital Project Fund

The major revenue source for TID 16 Capital Project Fund is general obligation notes. TID 16 was established in 2016. The program is administered by the Department of City Development.

TID 17 Capital Project Fund

The major revenue source for TID 17 Capital Project Fund is general obligation notes. TID 17 was established in 2018. The program is administered by the Department of City Development.

TID 18 Capital Project Fund

The major revenue sources for TID 18 Capital Project Fund is general obligation notes. TID 18 was established in 2018. The program is administered by the Department of City Development.

TID 19 Capital Project Fund

The major revenue sources for TID 19 Capital Project Fund is general obligation notes. TID 19 will be established in 2018. The program is administered by the Department of City Development.

PROPRIETARY FUNDS

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

Internal Service Funds

The major revenue source for all Internal Revenue Funds are intergovernmental revenues received from other funds, as internal services are responsibilities a government provides to support its own internal operation.

The table below shows a four year history of the intergovernmental revenue by fund.

INTERGOVERNMENTAL REVENUE					
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Motor Vehicle Fund	\$1,814,262	\$1,810,774	\$1,814,020	\$1,814,020	\$1,814,020
Health Insurance Fund	\$6,157,071	\$6,037,897	\$6,284,269	\$6,294,376	\$6,863,265
Liability Insurance Fund	\$141,318	\$258,621	\$530,000	\$248,657	\$525,200
Workers Compensation Fund	\$606,455	\$610,360	\$610,000	\$610,000	\$610,000
Information Technology Fund	\$854,257	\$853,477	\$880,178	\$880,499	\$936,625

The General Fund is the major contributor of intergovernmental revenue.

Enterprise Funds

Water Utility Fund

The major revenue source for the Water Utility Fund is sales of water. Water sales constitute 89 percent of the fund's revenue source.

The table below shows a four year history of the major revenue source.

MAJOR REVENUE SOURCE					
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Sales of water	\$8,324,714	\$8,484,209	\$8,575,109	\$8,653,321	\$8,735,000

Sales of water include revenue from residential, commercial, industrial and public customers, as well as Fire Protection and sales to other municipalities. A rate increase of

4.92 percent was implemented on May 1, 2018. The Water Utility is governed by the Public Service Commission, who approves rate increases.

Wastewater Fund

The two major revenue sources for the Wastewater Fund are sewer service charges to city residents and outlying municipalities. These two categories comprise 98 percent of the fund's revenue sources.

The table below shows a four year history of the two major revenue sources.

	TOP TWO MAJOR REVENUE SOURCES				
	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Estimated</u>	<u>2019 Executive</u>
Sewer service - city	\$5,428,104	\$5,669,042	\$5,933,122	\$7,216,265	\$7,200,000
Sewer service - other municipalities	\$1,120,153	\$1,188,629	\$1,318,870	\$1,170,435	\$1,086,700

Sewer Service charges are derived from calculated user fees utilizing a three year average of usage by the various categories of customers. A seven percent increase in sewer user fees is projected for 2019.

Transit Utility Fund

The major revenue sources for the Transit Fund are subsidy payments received from the federal government and State transit subsidy. The subsidy payments comprise 53 percent of the fund's revenue source.

The table below shows a four year history of the two major revenue sources.

	TOP TWO MAJOR REVENUE SOURCES				
	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Estimated</u>	<u>2019 Executive</u>
Federal subsidy	\$1,223,238	\$1,206,561	\$1,141,722	\$1,141,722	\$1,176,711
State transit subsidy	\$949,869	\$949,408	\$949,918	\$949,918	\$979,029

The subsidy payments are awarded annually by the Government, based on government allocations and expenditures of the Transit Fund.

Parking Utility Fund

The three major revenue sources for the Parking Utility Fund are parking assessment districts, miscellaneous stall rentals and meters on the streets. These three categories comprise 89 percent of the fund's revenue source.

The table below shows a four year history of the three major revenue sources.

TOP THREE MAJOR REVENUE SOURCES

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Parking assessment districts	\$119,451	\$125,667	\$144,640	\$151,015	\$126,909
Miscellaneous stall rentals	\$95,626	\$99,892	\$120,500	\$107,900	\$135,500
Meters on streets	\$121,354	\$129,285	\$134,250	\$138,575	\$149,650

User rates are established by the Parking and Transit Commission.

Boat Facilities Fund

The major revenue source for the Boat Facilities Fund is boat dock rentals. The Department of Public Works is responsible for 60 plus docks along the Sheboygan River.

The table below shows a four year history of the major revenue source.

MAJOR REVENUE SOURCE

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Boat dock rentals	\$60,752	\$61,302	\$60,500	\$60,500	\$65,000

Boat Dock Rentals comprise 94 percent of the fund's revenue source.

FIDUCIARY FUNDS

Cemetery Perpetual Care Fund

The major revenue source for the Cemetery Perpetual Care Fund is perpetual care fee, which comprise 53 percent of the fund's revenue source.

The table below shows a four year history of the major revenue source.

MAJOR REVENUE SOURCE

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Perpetual care fee	\$16,810	\$11,611	\$9,400	\$9,400	\$9,400

Annually, interest earnings are transferred to the General Fund for maintenance of Wildwood Cemetery.

Mead Public Library Trust Fund

The major revenue source for the Mead Public Library Trust Fund is interest earnings.

The table below shows a four year history of the major revenue source.

	MAJOR REVENUE SOURCE				
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted</u>	2018 <u>Estimated</u>	2019 <u>Executive</u>
Interest on investments	\$87,859	\$139,314	\$5,864	\$15,000	\$15,000

The Mead Public Library Board controls the investment of the funds and use of the interest.

NOTES

**GENERAL FUND
BUDGET SUMMARY**

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
Revenue						
Taxes	15,164,406	15,617,079	16,444,228	16,444,228	16,639,228	16,639,228
Licenses and Permits	1,202,490	1,070,035	879,850	918,400	921,240	921,240
Intergovernmental Revenue	14,207,490	14,258,857	14,235,784	14,480,769	14,397,303	14,397,303
Intergovernmental Charges for Services	192,078	212,174	227,000	248,000	258,000	258,000
Charges for Services	1,756,903	1,721,972	1,621,196	1,690,856	1,679,822	1,679,822
Fines and Forfeitures	309,263	354,853	269,000	265,940	271,000	271,000
Miscellaneous Revenue	357,686	440,350	393,615	354,065	342,425	342,425
Interfund Transfers	2,844,044	2,811,255	2,895,454	2,957,970	2,717,605	2,717,605
Total Revenue	36,034,360	36,486,575	36,966,127	37,360,228	37,226,623	37,226,623
Expense						
General Government	3,637,688	3,200,016	3,797,119	3,699,182	3,906,241	3,911,025
Public Safety	21,880,886	20,153,959	20,792,897	21,172,884	22,152,354	21,782,447
Public Works	7,939,509	8,270,133	8,600,207	8,627,292	9,017,575	9,017,575
Health and Human Services	233,451	221,626	192,440	193,600	201,337	201,337
Culture and Recreation	2,521,877	2,502,128	2,566,224	2,599,447	2,673,178	2,673,178
Conservation and Development	257,317	646,478	333,009	330,209	347,928	347,928
Transfers and other expenses	598,121	118,426	1,367,278	5,559,758	194,082	194,082
Total Expenditures	37,068,849	35,112,766	37,649,174	42,182,372	38,492,695	38,127,572
Excess of revenue over (under) expenditures	-1,034,489	1,373,809	-683,047	-4,822,144	-1,266,072	-900,949
Fund Balance, Beginning Year	23,561,585	22,527,096	23,900,905	23,900,905	19,078,761	19,078,761
Fund Balance, Ending Year*	22,527,096	23,900,905	23,217,858	19,078,761	17,812,689	18,177,812
*Ending Fund Balance consists of:						
Uncommitted	20,678,882	21,104,856	21,241,406	16,774,495	15,766,556	16,131,679
Committed	1,848,214	2,796,049	1,976,452	2,304,266	2,046,133	2,046,133
	22,527,096	23,900,905	23,217,858	19,078,761	17,812,689	18,177,812

**GENERAL FUND
BUDGET SUMMARY**

	2016	2017	2018	2018	2019	2019
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Estimated</u>	<u>Requested</u>	<u>Executive</u>
Committed						
Inventory	157,666	155,185	150,000	150,000	150,000	150,000
Prepaid postage and other	13,716	31,602	13,500	13,500	13,500	13,500
Advance to TID 10 Debt Fund	805,132	611,908	612,952	590,766	332,633	332,633
Advance to TID 13 Debt Fund	0	112,175	0	0	0	0
Advance to TID 16 Capital Fund	0	512,255	30,000	30,000	30,000	30,000
Advance to TID 17 Capital Fund	0	14,500	30,000	30,000	30,000	30,000
Advance to TID 19 Capital Fund	0	0	0	350,000	350,000	350,000
Advance to Harbor Centre Marina Fund	215,522	0	0	0	0	0
Advance to Redevelopment Authority Fund	0	500,000	500,000	500,000	500,000	500,000
Accounts receivable	240,765	429,631	240,000	240,000	240,000	240,000
Committed - Development	350,000	350,000	350,000	350,000	350,000	350,000
Assigned						
Subsequent year budget	65,413	78,793	50,000	50,000	50,000	50,000
	<u>1,848,214</u>	<u>2,796,049</u>	<u>1,976,452</u>	<u>2,304,266</u>	<u>2,046,133</u>	<u>2,046,133</u>

Account Number	GENERAL FUND	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
REVENUES							
<u>Taxes</u>							
411100	Property tax levy	14,960,383	15,406,665	16,240,705	16,240,705	16,435,705	16,435,705
411300	Payment in lieu of tax	7,084	7,219	7,000	7,000	7,000	7,000
411500	Omitted tax	67	0	0	0	0	0
412300	Mobile home fees	104,503	106,604	105,000	105,000	105,000	105,000
414106	State sales tax commission	118	131	0	0	0	0
419120	Housing Authority in lieu of tax	57,289	56,380	56,380	56,380	56,380	56,380
419130	Park plaza in lieu of tax	20,809	21,144	21,143	21,143	21,143	21,143
419140	B'nai Brith in lieu of tax	10,000	10,000	10,000	10,000	10,000	10,000
419200	Personal property penalties	4,153	8,936	4,000	4,000	4,000	4,000
Total Taxes		15,164,406	15,617,079	16,444,228	16,444,228	16,639,228	16,639,228
<u>Licenses and Permits</u>							
421101	Intoxicating liquor license	73,421	61,322	65,000	65,000	65,000	65,000
421106	Malt beverage license	26,624	25,071	23,000	23,000	23,000	23,000
421111	Wine license	1,233	1,330	500	500	500	500
421206	Non-intoxicating liquor license	300	245	200	200	200	200
421601	Beverage operator license	40,640	37,325	38,000	36,000	36,000	36,000
421606	Cigarette license	7,000	6,600	5,000	5,000	5,000	5,000
421611	Taxi cab operator license	1,575	1,605	1,200	1,200	1,200	1,200
421616	Landscaping license	1,265	1,895	1,000	1,000	1,000	1,000
421621	Alarm system license	350	650	500	500	500	500
421626	Rooming house permit	670	590	1,000	800	800	800
421638	Motel tax permit	0	400	360	360	400	400
421630	Contractor license	74,765	78,315	72,000	80,000	80,000	80,000
421641	Massage establishment license	2,200	2,400	2,000	2,000	2,000	2,000
421666	Secondhand dealer license	370	597	400	400	400	400
421676	Sidewalk café license	1,825	2,071	2,000	2,000	2,000	2,000
421699	Other professional licenses	250	250	300	300	300	300
421701	Music license	1,170	1,100	1,100	1,100	1,100	1,100
421706	Dance hall license	120	110	150	150	150	150
421711	Bowling alley license	2,085	1,980	2,100	2,100	2,100	2,100
421716	Carnival license	1,725	1,575	600	600	600	600
421721	Circus license	175	175	350	350	350	350
421726	Theatre license	650	650	650	650	650	650
421741	Amusement license	10,000	9,400	10,200	10,200	10,200	10,200
422101	Building permits	388,693	381,705	315,000	350,000	350,000	350,000
422106	Projection sign fees	7,350	6,675	7,300	8,500	8,500	8,500
422111	Building permits/state seal	1,320	1,120	2,500	400	400	400
422116	Electrical permits	191,606	153,970	110,000	120,000	120,000	120,000
422121	Heating permits	237,745	152,685	125,000	120,000	120,000	120,000
422126	Plumbing permits	64,770	79,160	39,000	32,000	40,000	40,000

Account Number	GENERAL FUND	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
422131	Sewer permits	0	0	0	10,000	0	0
422136	Occupancy permits	22,800	19,850	15,000	10,000	15,000	15,000
422701	Animal licenses	21,533	19,651	19,600	15,000	15,000	15,000
422801	Residential parking permits	138	210	100	150	150	150
422901	Alarm system user permit	9,865	11,355	10,000	10,000	10,000	10,000
422906	Bicycle license	928	504	1,000	1,200	1,000	1,000
422911	Miscellaneous license	-93	0	0	0	0	0
422913	Transient merchant license	2,996	2,303	3,000	3,000	3,000	3,000
422914	Mobile food vendor	2,702	3,046	2,200	2,200	2,200	2,200
422916	Enroachment fees	0	459	1,200	1,200	1,200	1,200
422926	Garnished fee	399	286	500	500	500	500
422936	Zoning change and vacation fee	1,325	1,400	840	840	840	840
Total Licenses and Permits		1,202,490	1,070,035	879,850	918,400	921,240	921,240
<u>Intergovernmental Revenue</u>							
434201	Police training aids-State	21,900	12,273	0	0	0	0
434211	State grant	135,910	219,377	181,434	181,434	181,434	181,434
434216	Federal grant	0	0	77,581	77,581	0	0
434301	Connecting highway aids	214,843	217,694	217,696	218,890	218,892	218,892
434306	Transportation aids	1,387,577	1,327,634	1,327,632	1,526,778	1,526,780	1,526,780
434316	Municipal Recycling grant	184,100	192,921	185,425	185,425	192,920	192,920
435100	State shared revenue	11,120,693	11,076,023	11,111,400	11,070,318	11,070,318	11,070,318
435101	Expenditure restraint program	711,522	743,141	743,000	738,759	738,759	738,759
435201	State aid-exempt property	207,928	254,514	177,788	250,000	250,000	250,000
435901	Fire insurance from state	101,041	107,998	107,998	107,998	107,000	107,000
436101	Municipal service payments	121,976	107,282	105,830	123,586	111,200	111,200
Total Intergovernmental Revenue		14,207,490	14,258,857	14,235,784	14,480,769	14,397,303	14,397,303
<u>Intergovernmental Charges for Services</u>							
437206	School liaison agreement	192,078	212,174	227,000	248,000	258,000	258,000
Total Intergovernmental Chg for Services		192,078	212,174	227,000	248,000	258,000	258,000
<u>Charges for Services</u>							
437506	Weights and measure inspections	35,859	31,623	35,000	32,000	35,000	35,000
441116	Jury and witness fee	865	888	800	800	800	800
441206	Administrative services	1,529	0	1,500	0	1,500	1,500
441301	Board of Appeal	6,033	5,475	3,500	4,500	5,000	5,000
441316	Conditional use permit	14,850	13,750	16,000	14,000	13,000	13,000
441321	Site plan review	6,450	1,400	3,400	3,000	1,000	1,000
441405	Examining/inspection fees	17,025	8,700	10,000	8,000	9,000	9,000
441406	HUD reimbursement	30,000	30,000	0	30,000	30,000	30,000

Account Number	GENERAL FUND	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
441411	Erosion control fee	3,300	2,800	200	200	1,000	1,000
441501	Sale of maps	600	500	0	0	0	0
441801	Industrial revenue bond fee	500	0	1,000	0	1,000	1,000
442201	Fire alarm contracts	504	0	0	0	0	0
442206	Fire extinguisher training	262	881	250	800	800	800
442501	Accident reports	2,245	2,145	2,000	2,000	2,000	2,000
442506	Police auction sales	3,182	2,492	3,000	2,600	3,000	3,000
442511	Administrative services	4,318	1,053	500	600	500	500
442516	Police communication services	0	1,500	0	0	0	0
442521	False alarm fees	3,760	4,940	5,000	5,000	5,000	5,000
442526	Accident photographs	0	0	0	0	0	0
442546	Fingerprint services	1,220	1,320	1,500	1,400	1,500	1,500
442556	Public information request	9,313	9,334	7,280	9,300	8,340	8,340
442621	Fire reports-photocopies	40	116	30	30	50	50
442626	Hazardous material handling	745	70	100	100	350	350
442641	Respiratory mask	1,595	795	150	750	750	750
443101	Street permits	20,388	56,750	22,500	50,000	50,600	50,600
443506	Snow shoveling-residential	1,398	839	1,000	1,000	1,120	1,120
444321	Recycling ordinance violation	1,922	0	2,000	2,000	500	500
444401	Garbage fee	1,099,109	1,094,057	1,087,552	1,087,552	1,087,552	1,087,552
444501	Weed cutting	9,823	9,823	7,500	7,500	8,500	8,500
447401	Park reservation permits	130,002	96,942	110,000	110,000	110,000	110,000
447411	Park equipment rentals	22,236	21,044	20,000	20,000	20,750	20,750
447499	Miscellaneous park and recreation	0	736	2,500	2,500	1,000	1,000
449101	Photocopies	3,803	3,693	1,080	3,720	3,085	3,085
449305	Lot sales and burial charges	65,905	63,590	60,000	60,000	61,050	61,050
449801	Station concessions	566	502	0	0	0	0
449801	Vending machine commission	93	221	250	500	475	475
449911	Recycled materials	15,963	32,993	15,600	15,600	15,600	15,600
451301	Damage fees	241,500	220,999	200,004	200,004	200,000	200,000
Total Charges for Services		1,756,903	1,721,972	1,621,196	1,675,456	1,679,822	1,679,822
<u>Fines and Forfeitures</u>							
451101	Court penalty fines	35,724	35,014	40,000	36,000	40,000	40,000
451111	Forfeitures	10,467	18,761	0	0	0	0
451406	Parking violations	255,007	292,488	225,000	225,000	225,000	225,000
451411	Penalty fees	8,065	8,590	4,000	4,750	6,000	6,000
451416	Bicycle violations	0	0	0	190	0	0
Total Fines and Forfeitures		309,263	354,853	269,000	265,940	271,000	271,000

Account Number	GENERAL FUND	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Miscellaneous Revenue</u>						
461101	Interest on investments	68,061	217,091	228,500	210,000	210,000	210,000
461126	Interest on delinquent garbage fees	10,604	10,510	10,000	10,000	10,000	10,000
461131	Miscellaneous interest	51,208	6,777	35,000	5,000	5,000	5,000
461199	Interest on special assessments	483	2,395	475	475	475	475
462115	Other city rentals	120,682	122,006	114,890	112,650	112,650	112,650
467101	Contributions	25,398	32,303	500	800	300	300
469101	Sale of equipment and land	65,692	10,065	0	0	500	500
469121	City property restitution	3,548	6,201	0	834	0	0
469501	Cash over/short	-24	30	0	10	0	0
469600	Abandoned vehicle storage	271	764	250	375	0	0
469906	Sale of waste oil	40	0	0	0	1,500	1,500
469999	Other miscellaneous revenue	11,721	32,210	4,000	13,921	2,000	2,000
	Total Miscellaneous Revenue	357,686	440,350	393,615	354,065	342,425	342,425
	<u>Interfund Transfers</u>						
492260	Interfund transfer-Tourism Fund	54,664	57,930	57,930	65,000	65,000	65,000
492270	Interfund transfer-Cable TV Fund	375,529	425,000	425,000	425,000	425,000	425,000
492275	Interfund transfer-Municipal Court	296,161	274,197	363,978	278,675	260,823	260,823
492280	Interfund transfer-Ambulance Fund	475,705	536,401	303,283	451,102	413,699	413,699
492310	Interfund transfer-TID 10 Debt Fund	0	0	192,180	192,180	0	0
492318	Interfund transfer-TID 15 Debt Fund	137,031	0	0	0	0	0
492601	Interfund transfer-Wastewater Fund	225,000	225,000	225,000	225,000	225,000	225,000
492701	Interfund transfer-Motor Vehicle Fund	125,000	125,000	125,000	125,000	125,000	125,000
492805	Interfund transfer-Cemetery Trust Fund	3,154	1,250	1,250	1,250	1,250	1,250
419110	Water Utility in lieu of tax	1,151,800	1,166,477	1,201,833	1,201,833	1,201,833	1,201,833
	Total Interfund Transfers	2,844,044	2,811,255	2,895,454	2,965,040	2,717,605	2,717,605
	Total General Fund Revenues	36,034,360	36,486,575	36,966,127	37,351,898	37,226,623	37,226,623

Account Number	GENERAL FUND	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
REVENUE							
Total Taxes		15,164,406	15,617,079	16,444,228	16,444,228	16,639,228	16,639,228
Total Licenses and Permits		1,202,490	1,070,035	879,850	918,400	921,240	921,240
Total Intergovernmental Revenue		14,207,490	14,258,857	14,235,784	14,480,769	14,397,303	14,397,303
Total Intergovernmental Chg for Services		192,078	212,174	227,000	248,000	258,000	258,000
Total Charges for Services		1,756,903	1,721,972	1,621,196	1,675,456	1,679,822	1,679,822
Total Fines and Forfeitures		309,263	354,853	269,000	265,940	271,000	271,000
Total Miscellaneous Revenue		357,686	440,350	393,615	354,065	342,425	342,425
Total Interfund Transfers		2,844,044	2,811,255	2,895,454	2,965,040	2,717,605	2,717,605
TOTAL REVENUE		36,034,360	36,486,574	36,966,127	37,351,898	37,226,623	37,226,623

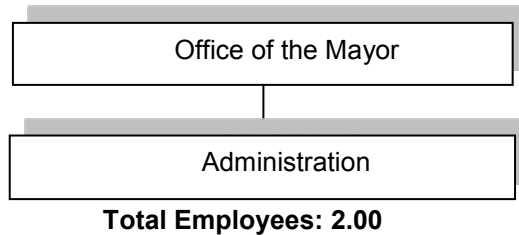
**GENERAL FUND
EXPENDITURE SUMMARY**

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>General Government</u>						
Office of the Mayor	462,448	165,032	186,429	187,971	185,804	185,804
Office of the City Administrator	0	257,698	267,301	284,745	297,011	297,011
Council	122,813	126,088	107,436	108,915	103,110	103,110
Clerk	343,861	326,384	370,810	342,408	366,338	366,338
Elections	118,757	56,121	115,386	115,186	64,362	64,362
Finance	972,993	820,965	829,139	815,234	823,288	840,517
Assessing	378,242	338,333	336,077	335,827	334,233	334,233
Human Resources	271,026	240,554	312,572	326,672	379,306	366,861
Office of the City Attorney	413,855	400,030	428,689	456,203	493,925	493,925
City Hall	221,398	198,394	197,212	198,033	207,296	207,296
Insurance	332,145	270,417	306,065	187,985	311,565	311,565
Employee Benefits	150	0	340,003	340,003	340,003	340,003
Total General Government	3,637,688	3,200,016	3,797,119	3,699,182	3,906,241	3,911,025
<u>Public Safety</u>						
Police	13,711,096	11,601,948	11,943,693	12,183,958	12,396,543	12,396,543
Fire	7,479,938	7,862,460	8,076,089	8,215,066	8,939,725	8,569,818
Building Inspection	684,486	684,173	768,915	769,660	811,250	811,250
Civil Defense	5,366	5,378	4,200	4,200	4,836	4,836
Total Public Safety	21,880,886	20,153,959	20,792,897	21,172,884	22,152,354	21,782,447
<u>Public Works</u>						
Administration	243,973	292,792	345,960	353,364	373,120	373,120
Engineering	603,306	648,871	725,696	742,633	779,850	779,850
Streets/Alleys/Sidewalks	5,017,730	5,051,955	5,222,506	5,204,814	5,515,581	5,515,581
Sanitation	2,074,500	2,276,515	2,306,045	2,326,481	2,349,024	2,349,024
Total Public Works	7,939,509	8,270,133	8,600,207	8,627,292	9,017,575	9,017,575
<u>Health and Human Services</u>						
Cemetery	233,451	221,626	192,440	193,600	201,337	201,337
Total Health and Human Services	233,451	221,626	192,440	193,600	201,337	201,337
<u>Culture and Recreation</u>						
Parks	2,344,675	2,333,771	2,386,207	2,412,106	2,469,687	2,469,687
Senior Activity Center	177,202	168,357	180,017	187,341	203,491	203,491
Total Culture and Recreation	2,521,877	2,502,128	2,566,224	2,599,447	2,673,178	2,673,178
<u>Conservation and Development</u>						
City Development	257,317	646,478	333,009	330,209	347,928	347,928
Total City Development	257,317	646,478	333,009	330,209	347,928	347,928

**GENERAL FUND
EXPENDITURE SUMMARY**

	2016	2017	2018	2018	2019	2019
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Estimated</u>	<u>Requested</u>	<u>Executive</u>
<u>Transfers and Other Expenses</u>						
Interfund Transfers	2,992	7,859	2,601	5,523,904	7,682	7,682
Unclassified	595,129	110,567	1,364,677	35,854	186,400	186,400
Total Transfer and Other Expenses	598,121	118,426	1,367,278	5,559,758	194,082	194,082
 Total Expenditures	 37,068,849	 35,112,766	 37,649,174	 42,182,372	 38,492,695	 38,127,572

NOTES



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 administration and City Council 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 see local businesses grow, 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. This program is administered by the Office of the Mayor.

2019 Budget Highlight

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Mayor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant / Communications Specialist	1.00	1.00	1.00	1.00	1.00
Chief Administrative Officer	1.00	1.00	0.00	0.00	0.00
Total Staffing	3.00	3.00	2.00	2.00	2.00

	2016 Actual	2017 Actual	2018 Amended	2017 Estimated	2019 Executive
Expenditures					
Personal Services	340,443	147,016	167,447	169,989	167,258
Non-Personal Services	118,651	18,016	18,982	18,982	18,546
Capital Outlay Costs	3,354	0	0	0	0
Total Expenditures	462,448	165,032	186,429	187,971	185,804



Focus Area: Economic Development. Communication.

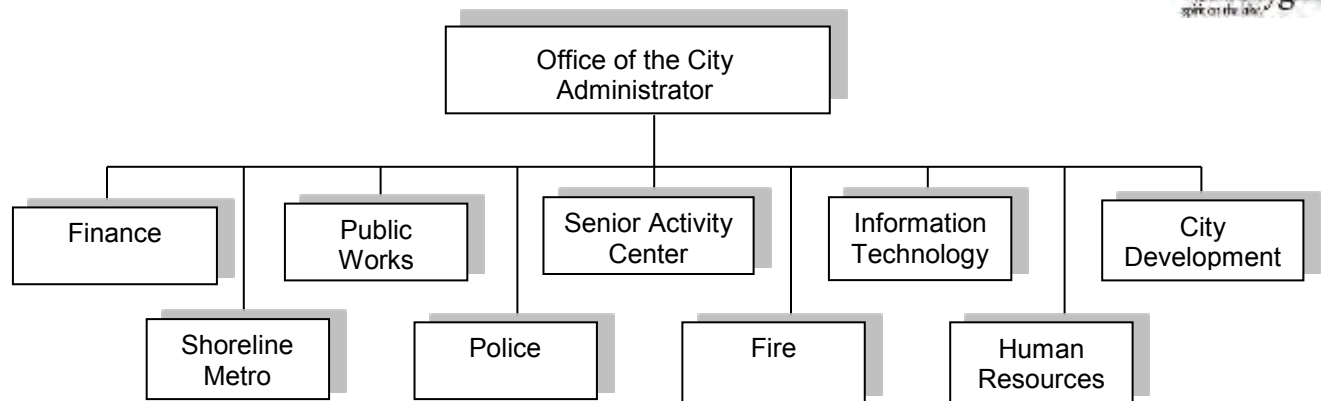
Goal: Promote quality and sustainable economic and community development. Ensure stakeholders are well informed and engaged in municipal matters.

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.
6. To achieve an 80% or greater satisfaction (fair, good or excellent) survey rating from citizens of the City of Sheboygan.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Workload</u>					
Publish quarterly employee newsletter	4	4	4	4	4
Publish newspaper column & Mayor's blog column	52	52	52	52	52
Meetings with businesses to promote growth	2	2	4	2	4
Formal open office hours	N/A	N/A	N/A	N/A	N/A
Meetings with community or educational groups	1	2	3	3	3
Meetings with State and Federal Representatives	8	12	15	15	15
Meetings with not-for-profit organizations	6	6	8	8	8
Meetings with neighborhood groups and associations	12	12	15	15	15
Meetings with auxiliary city committees	50	50	55	55	55
Proclamations issued	25	35	40	40	40
New business ribbon cuttings and ground breakings	100	40	40	40	40
Meetings with citizens/walk-ins	60	87	75	75	75
Received unqualified audit opinion	Yes	Yes	Yes	Yes	Yes
<u>Efficiency</u>					
Percent phone calls returned in 36 hours	95%	98%	98%	98%	98%
Percent of emails replied to in 36 hours	95%	96%	98%	96%	98%
Percent of letters replied to in 4 working days	98%	97%	98%	97%	98%
<u>Effectiveness</u>					
Resident satisfaction rating	98%	82%	80%	81%	80%

Account Number	OFFICE OF THE MAYOR ORG. 10112100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Personal Services</u>							
510110	Full time salaries-regular	260,512	104,835	104,767	107,436	101,705	101,705
510111	Full time salaries-overtime	670	0	1,272	0	0	0
510310	Social security-FICA	15,784	6,481	6,590	6,661	6,319	6,319
510311	Social security-Medicare	3,691	1,516	1,556	1,558	1,484	1,484
510320	WI retirement	16,044	7,124	7,126	7,198	6,676	6,676
510340	Health insurance	36,446	22,300	31,080	31,080	32,508	32,508
510341	Retiree health insurance	0	0	9,872	9,872	13,454	13,454
510350	Dental insurance	3,910	1,470	1,872	1,872	1,980	1,980
510351	Unfunded pension liability	2,388	2,388	2,388	2,388	2,388	2,388
510360	Life insurance	554	458	480	480	300	300
510400	Worker compensation	444	444	444	444	444	444
Total Personal Services		340,443	147,016	167,447	168,989	167,258	167,258
<u>Non-Personal Services</u>							
521900	Contracted services	100,000	0	0	0	0	0
523110	Office equipment maintenance	3,809	3,658	2,816	2,816	1,600	1,600
523125	IT services	0	0	600	600	646	646
525120	Telephone	546	436	0	0	0	0
525125	Mobile telephone	1,253	397	600	600	600	600
525135	Internet	90	90	90	90	90	90
526100	Publications and subscriptions	589	270	275	275	250	250
526125	Training/Conferences	1,889	2,041	12,061	12,061	10,047	10,047
527100	Car allowance	331	331	332	332	1,170	1,170
527110	Travel	2,480	325	0	0	0	0
530100	Office supplies	1,102	1,007	1,008	1,008	1,000	1,000
530202	Community relations	6,562	9,461	1,200	1,200	1,200	1,200
530259	Tools and small equipment	0	0	0	0	1,943	1,943
Total Non-Personal Services		118,651	18,016	18,982	18,982	18,546	18,546
<u>Capital Outlay</u>							
642200	IT equipment	3,354	0	0	0	0	0
Total Capital Outlay		3,354	0	0	0	0	0
Total Office of the Mayor		462,448	165,032	186,429	187,971	185,804	185,804



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. This program is administered by the Office of the City Administrator.

2019 Budget Highlights

The Executive Budget includes the following changes:

- An increase of \$7,000 in Contracted Services for the addition of ClearGov, an electronic citizen transparency portal, as a means to provide access to the city's financial information directly from the city's website.
- An increase of \$5,900 in Non-Personal Services to absorb the cost of additional staff training, document preparation and printing.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
City Administrator	1.00	1.00	1.00	1.00	1.00
Budget Analyst	0.00	1.00	1.00	1.00	1.00
Total Staffing	1.00	2.00	2.00	2.00	2.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	0	237,736	250,269	257,773	266,685
Non-Personal Services	0	19,962	17,032	26,972	30,326
Total Expenditures	0	257,698	267,301	284,745	297,011

Focus Areas: Quality of Life. Governing and Fiscal Management. Communication.

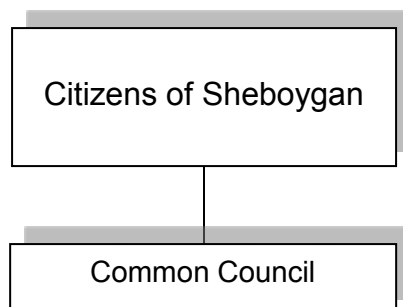
Goal: To keep City residents, the general public, City employees, and the media informed about City issues, programs, and community events. To provide high quality services to the residents and businesses in the City of Sheboygan.



- Objective:**
1. To attain 80% or greater satisfaction (fair, good or excellent) survey rating regarding the availability of information about city program and services.
 2. To achieve an 80% or greater satisfaction (fair, good or excellent) survey rating regarding service efficiency.
 3. To achieve an 80% or greater satisfaction (fair, good or excellent) survey rating regarding overall performance.
 4. To receive the GFOA Distinguished Budget Presentation Award.
 5. To continue receipt of the ICMA Certificate of Distinction in Performance Management.
 6. To receive the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR).
 7. Report Strategic Plan Action Items and Critical Measures on a quarterly basis to the Common Council.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Adopted
<u>Effectiveness</u>					
Resident satisfaction rating with service efficiency	91%	87%	80%	85%	80%
Resident satisfaction rating with communication	87%	97%	80%	87%	80%
Resident satisfaction rating with city performance	93%	94%	80%	95%	80%
GFOA Budget Award	N/A	Yes	Yes	Yes	Yes
ICMA CPM Award	N/A	Yes	Yes	Yes	Yes
GFOA PAFR Award	N/A	No	Yes	Yes	Yes
Number of Strategic Plan quarterly updates	N/A	4	4	4	4

Account Number	OFFICE OF THE CITY ADMINISTRATOR ORG 10112500	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Personal Services</u>							
510110	Full time salaries-regular	0	190,706	195,312	202,440	208,601	208,601
510130	Temporary salaries-regular	0	0	4,000	4,000	4,000	4,000
510310	Social security-FICA	0	10,854	12,357	12,799	13,181	13,181
510311	Social security-medicare	0	2,731	2,894	2,993	3,085	3,085
510320	WI retirement	0	12,892	13,007	13,563	13,584	13,584
510340	Health insurance	0	13,628	15,529	14,808	17,064	17,064
510350	Dental insurance	0	2,255	2,472	2,472	2,472	2,472
510360	Life insurance	0	80	108	108	108	108
510400	Worker compensation	0	4,590	4,590	4,590	4,590	4,590
Total Personal Services		0	237,736	250,269	257,773	266,685	266,685
<u>Non-Personal Services</u>							
521900	Contracted Services	0	3,750	0	7,000	7,000	7,000
523110	Office equipment maintenance	0	1,284	2,650	2,650	1,600	1,600
523125	IT services	0	0	612	612	658	658
525120	Telephone	0	149	0	0	0	0
525125	Mobile telephone	0	515	480	480	480	480
525135	Internet	0	60	62	62	66	66
526100	Publications and subscriptions	0	0	627	627	1,380	1,380
526110	Professional organizations	0	1,620	2,300	2,000	1,700	1,700
526125	Training/Conferences	0	4,508	4,510	4,510	6,967	6,967
527100	Car allowance	0	1,064	1,531	1,531	2,400	2,400
530100	Office supplies	0	5,638	2,400	6,000	5,925	5,925
530202	Community relations	0	1,002	1,000	1,000	1,350	1,350
530259	IT small equipment	0	372	860	500	800	800
Total Non-Personal Services		0	19,962	17,032	26,972	30,326	30,326
Total Office of the City Administrator		0	257,698	267,301	284,745	297,011	297,011



Total Employees: 10.00

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 10 part-time elected officials representing 10 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. This program is administered by the Office of the City Clerk.

2019 Budget Highlight

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Alderspersons	16.00	16.00	10.00	10.00	10.00
Total Staffing	16.00	16.00	10.00	10.00	10.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	75,827	77,158	57,826	56,085	48,280
Non-Personal Services	46,968	48,930	49,610	52,830	54,830
Capital Outlay	0	0	0	0	0
Total Expenditures	122,813	126,088	107,436	108,915	103,110

Focus Areas: Quality of Life. Infrastructure and Public Facilities. Economic Development. Governing and Fiscal Management. Communication.

Goal: Promote quality and sustainable economic and community development. Ensure citizens are well informed and engaged in municipal matters.

Objective:

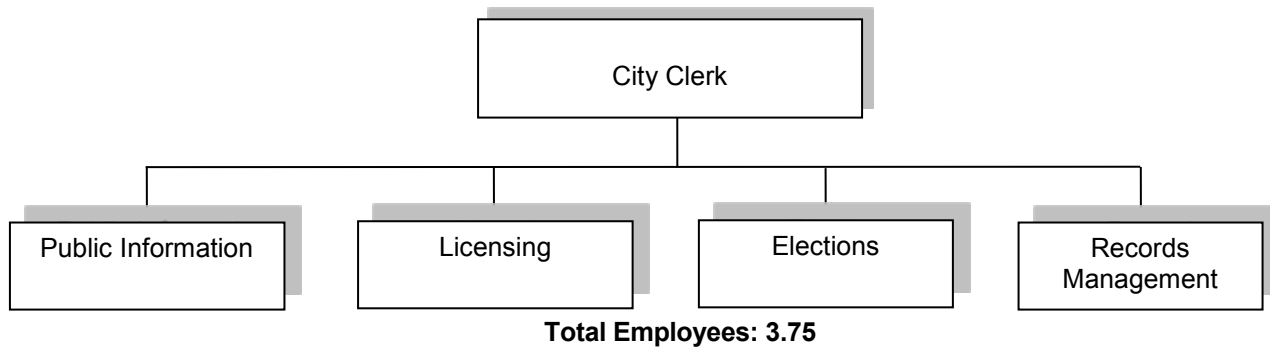
1. Provide commitment to supporting the advancement of the Strategic Plan.
2. Represent the city residents at city meetings and other community events.
3. Build our community image and engender a fuller public appreciation of the city's value.
4. Help retain and attract quality businesses and commerce segments to support our local economy.



Objective: 5. Advance the safety and security of all segments of our community.
 6. To achieve an 80% or greater satisfaction (fair, good or excellent) survey rating from citizens of the City of Sheboygan.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Effectiveness</u>					
Resident satisfaction rating	81%	76%	80%	73%	80%

Account	COMMON COUNCIL	2016	2017	2018	2018	2019	2019
Number	ORG 10110100	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	70,441	71,692	53,574	52,100	44,730	44,730
510310	Social security-FICA	4,365	4,430	3,414	3,230	2,850	2,850
510311	Social security-medicare	1,021	1,036	838	755	700	700
Total Personal Services		75,827	77,158	57,826	56,085	48,280	48,280
	<u>Non-Personal Services</u>						
521900	Contracted services	25,000	27,000	28,000	28,000	28,000	28,000
523120	Computer maintenance	0	0	0	2,700	0	0
523122	Software maintenance	12,000	12,000	12,000	12,000	12,000	12,000
525135	Internet	480	480	480	480	480	480
526110	Professional organizations	8,598	8,510	8,650	8,650	8,650	8,650
526125	Training/Conferences	0	410	0	0	2,000	2,000
530100	Office supplies	908	530	480	1,000	1,000	1,000
530259	IT small equipment	0	0	0	0	2,700	2,700
Total Non-Personal Services		46,986	48,930	49,610	52,830	54,830	54,830
Total Council		122,813	126,088	107,436	108,915	103,110	103,110



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. This program is administered by the Office of the City Clerk.

2019 Budget Highlight

The Executive Budget includes the following change:

- A decrease in Personal Services of \$9,719 due to elimination of .50 FTE in Elections Specialist.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	0.81	1.00	1.00	1.00
Council/Licensing Clerk	1.00	1.00	1.00	1.00	1.00
Elections Specialist	0.50	0.75	1.25	0.75	0.75
Total Staffing	3.50	3.56	4.25	3.75	3.75
	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	263,997	253,270	285,652	254,538	275,607
Non-Personal Services	79,518	71,985	85,158	87,870	90,731
Capital Outlay	346	1,129	0	0	0
Total Expenditures	343,861	326,384	370,810	342,408	366,338

**Focus Area:** Quality of Life.

Goal: To provide quality services in a friendly, welcoming atmosphere, to the Common Council, the city's departments and 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.
4. To achieve an 80% or greater satisfaction (fair, good or excellent) survey rating from citizens of the City of Sheboygan.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Effectiveness</u>					
Resident satisfaction rating	96%	92%	80%	94%	80%

Account Number	OFFICE OF THE CITY CLERK ORG 10113100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Personal Services</u>							
510110	Full time salaries-regular	214,826	208,633	221,997	197,761	216,545	216,545
510310	Social security-FICA	12,961	12,458	13,788	12,261	13,452	13,452
510311	Social security-medicare	3,031	2,913	3,240	2,868	3,166	3,166
510320	WI retirement	14,073	13,846	13,873	13,250	14,046	14,046
510340	Health insurance	14,587	11,206	27,780	23,700	23,700	23,700
510350	Dental insurance	923	692	1,536	1,536	1,536	1,536
510351	Unfunded pension liability	2,652	2,652	2,652	2,652	2,652	2,652
510360	Life insurance	542	468	384	108	108	108
510400	Worker compensation	402	402	402	402	402	402
Total Personal Services		263,997	253,270	285,652	254,538	275,607	275,607
<u>Non-Personal Services</u>							
521900	Contracted services	27,253	9,990	11,550	11,550	11,550	11,550
523110	Office equipment maintenance	5,005	4,713	10,000	10,000	10,000	10,000
523120	Computer maintenance	11,995	12,192	12,192	12,192	12,192	12,192
523125	IT services	17,600	17,600	18,150	18,150	19,526	19,526
525120	Telephone	574	425	0	550	0	0
525125	Mobile telephone	232	0	0	0	550	550
525135	Internet	210	240	240	240	240	240
526105	Books - reference	25	150	204	204	204	204
526110	Professional Organizations	350	390	375	375	375	375
526120	Licenses and permits	0	0	50	50	0	0
526125	Training/Conferences	30	1,929	2,750	1,195	2,490	2,490
526130	Training and education	35	165	0	0	0	0
526145	Codification services	1,610	7,270	10,500	10,500	10,500	10,500
526150	Legal notices	8,820	7,868	10,800	10,800	10,800	10,800
526155	Filing and recording fees	220	90	252	252	252	252
527100	Car allowance	663	994	995	1,440	1,680	1,680
530100	Office supplies	4,896	5,412	6,900	6,900	6,900	6,900
530110	Printing supplies	0	0	200	200	200	200
530259	IT small equipment	0	2,557	0	3,272	3,272	3,272
Total Non-Personal Services		79,518	71,985	85,158	87,870	90,731	90,731
<u>Capital Outlay</u>							
642200	IT equipment	346	1,129	0	0	0	0
Total Capital Outlay		346	1,129	0	0	0	0
Total Clerk		343,861	326,384	370,810	342,408	366,338	366,338



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. This program is administered by the Office of the City Clerk.

2019 Budget Highlight

The Executive Budget includes the following changes:

- A decrease of \$38,424 in Personal Services due to decrease from four elections in 2018 to two elections in 2019.
- A decrease of \$12,600 in Non-Personal Services due to the anticipated reduction in elections.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	83,994	30,517	75,666	75,666	37,242
Non-Personal Services	34,763	25,604	39,720	39,520	27,120
Total Expenditures	118,757	56,121	115,386	115,186	64,362

Focus Area: Quality of Life. Communication.

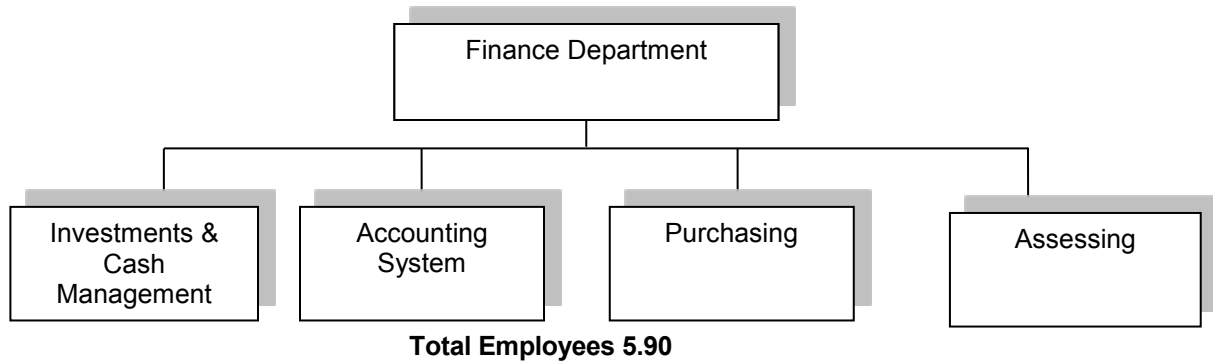
Goal: To ensure stakeholders are well informed and engaged on municipal matters.

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.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
<u>Workload</u>					
Number of elections	4	2	4	4	2
Total votes cast	57,685	9,897	51,000	51,000	10,000
Percent of votes cast by absentee ballot	10%	16%	18%	18%	18%
Registrants	9,977	329	7,500	7,500	300
Percent of voters who were new registrants	20%	58%	25%	25%	25%
<u>Efficiency</u>					
Cost per vote	\$2.06	\$6.35	\$2.26	\$2.26	\$6.00

Account Number	ELECTIONS ORG 10114100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510111	Full time salaries-overtime	3,171	337	3,000	3,000	400	400
510130	Temporary salaries-regular	76,173	27,132	66,158	66,158	33,000	33,000
510140	Interdepartmental labor-regular	2,791	1,664	5,000	5,000	3,000	3,000
510310	Social security-FICA	668	117	496	496	210	210
510311	Social security-medicare	156	27	116	116	50	50
510320	WI retirement	360	136	536	536	222	222
510340	Health insurance	288	682	0	0	0	0
510350	Dental insurance	25	61	0	0	0	0
510360	Life insurance	2	1	0	0	0	0
510400	Worker compensation	360	360	360	360	360	360
Total Personal Services		83,994	30,517	75,666	75,666	37,242	37,242
	<u>Non-Personal Services</u>						
523110	Office equipment maintenance	10,690	9,420	10,690	10,690	10,690	10,690
523120	Computer maintenance	1,080	1,080	1,080	1,080	1,080	1,080
524110	Building exterior maintenance	3,600	1,800	3,600	3,600	2,200	2,200
526150	Legal notices	100	64	300	300	300	300
527100	Car allowance	32	0	500	300	300	300
528150	Vehicle rental	0	550	550	550	550	550
530100	Office supplies	19,261	12,690	23,000	23,000	12,000	12,000
Total Non-Personal Services		34,763	25,604	39,720	39,520	27,120	27,120
Total Elections		118,757	56,121	115,386	115,186	64,362	64,362



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, TID 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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Finance Director/Treasurer	1.00	1.00	1.00	1.00	1.00
Comptroller	1.00	0.00	0.00	0.00	0.00
Auditor/Analyst	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	0.00
Accounts Payable Clerk	0.00	0.00	0.00	0.00	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
Accounting Assistant	0.00	0.00	0.00	0.00	0.40
Total Staffing	6.50	5.50	5.50	5.50	5.90

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	608,741	545,414	535,425	527,530	530,907
Non-Personal Services	288,513	275,551	293,714	287,704	309,610
Capital Outlay	75,739	0	0	0	0
Total Expenditures	972,993	820,965	829,139	815,234	840,517



Focus Area: Governing and Fiscal Management.

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

Objective:

1. To disburse monthly revenue and expenditure reports by the 15th of the following month.
2. To complete reconciliation by the 20th of the following month.
3. Update all policies and procedures to conform to Uniform Grant Guidance.
4. To retain 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	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Workload</u>					
Vendor checks issued	6,029	6,038	5,000	5,500	5,000
Accounts receivable invoices	1,250	1,223	1,250	1,250	1,250
Receipts processed	24,522	27,758	24,500	25,500	24,500
Journal entries posted	4,031	4,712	4,200	4,500	4,200
<u>Effectiveness</u>					
Percent of reports distributed by the 15th	0%	50%	50%	75%	75%
Percent of reconciliations completed by the 20th	0%	25%	50%	75%	75%
Percent of receipts processed within one business day	95%	95%	95%	95%	95%
Uniform Grant Guidance Policies	No	Yes	Yes	Yes	Yes
Received GFOA CAFR Award	No	No	Yes	Yes	Yes
Received unqualified audit opinion	Yes	Yes	Yes	Yes	Yes

Focus Area: Governing and Fiscal Management.

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	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Effectiveness</u>					
Rate of Return on investment	1.51%	1.38%	1.50%	2.00%	2.00%
Basis points above LGIP	0.58%	0.17%	0.25%	0.25%	0.25%



Focus Area: Governing and Fiscal Management.

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	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Efficiency					
% of taxes collected at financial institutions	35.0%	37.6%	40.0%	37.6%	40.0%

Focus Area: Governing and Fiscal Management.

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

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

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Workload					
City Clerk	No	No	No	No	Yes
Finance Department	Yes	Yes	Yes	Yes	Yes
Police Department	Yes	Yes	Yes	Yes	Yes
Building Inspection Division	Yes	Yes	Yes	Yes	Yes
Park Division	No	No	Yes	No	Yes
Effectiveness					
Percent of receipts in Munis	75%	75%	85%	85%	85%

Focus Area: Governing and Fiscal Management.

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

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

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Effectiveness					
Resident satisfaction rating	86%	78%	80%	80%	80%

Account Number	FINANCE ORG 10115100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	421,010	389,727	375,413	375,413	357,592	355,926
510111	Full time salaries-overtime	445	217	0	403	0	0
510310	Social security-FICA	24,835	23,116	23,308	23,308	22,209	22,106
510311	Social security-medicare	5,808	5,406	5,479	5,479	5,222	5,198
510320	WI retirement	27,849	26,172	25,178	25,178	22,359	23,345
510340	Health insurance	90,637	67,736	72,753	72,530	82,272	99,336
510341	Retiree health insurance	11,406	9,207	9,672	1,688	0	0
510350	Dental insurance	6,456	3,643	3,510	3,455	3,876	4,812
510351	Unfunded pension liability	9,274	9,274	9,276	9,276	9,276	9,276
510360	Life insurance	1,289	1,184	1,104	1,068	1,140	1,176
510400	Worker compensation	9,732	9,732	9,732	9,732	9,732	9,732
Total Personal Services		608,741	545,414	535,425	527,530	513,678	530,907
	<u>Non-Personal Services</u>						
521100	Banking fees	-775	20	0	0	0	0
521790	Animal control services	3,257	3,172	3,400	3,200	3,400	3,400
521900	Contracted services	64,245	57,635	59,000	58,710	60,000	60,000
523110	Office equipment maintenance	2,796	4,089	3,300	3,300	3,300	3,300
523120	Computer maintenance	16,500	16,500	16,500	16,500	16,500	16,500
523125	IT services	175,000	175,000	176,320	176,320	189,690	189,690
525120	Telephone	1,248	1,042	0	0	0	0
525125	Mobile telephone	0	0	0	240	480	480
525135	Internet	300	360	360	360	360	360
526110	Professional organizations	595	595	630	630	630	630
526125	Training/Conferences	0	0	4,750	2,000	5,815	5,815
526150	Legal notices	821	175	300	300	300	300
527100	Car allowance	2,183	1,989	1,989	1,989	2,520	2,520
527110	Travel	0	132	0	0	0	0
530100	Office supplies	21,468	13,531	21,460	19,000	21,460	21,460
530200	Program supplies	204	1,192	1,205	655	655	655
530259	IT small equipment	0	-4,234	1,500	1,500	1,500	1,500
590260	Inventory adjustment	671	4,353	3,000	3,000	3,000	3,000
Total Non-Personal Services		288,513	275,551	293,714	287,704	309,610	309,610
	<u>Capital Outlay</u>						
642200	IT equipment	75,739	0	0	0	0	0
Total Capital Outlay		75,739	0	0	0	0	0
Total Finance		972,993	820,965	829,139	815,234	823,288	840,517

521900 Contracted services

Account	FINANCE	2016	2017	2018	2018	2019	2019
Number	ORG 10115100	Actual	Actual	Amended	Estimated	Requested	Executive
	Other post employment study	0	0	8,200	8,200	0	0
	Sheboygan County - Purchasing	56,245	0	57,570	55,500	59,000	59,000
		56,245	0	65,770	63,700	59,000	59,000
<hr/>							
642200	IT equipment						
	Munis software	75,739	0	0	0	0	0
	Computers	0	0	0	0	0	0
		75,739	0	0	0	0	0
		<hr/>					

**Department Purpose**

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

Department Description

The Assessing Division contracts for the service of performing assessment-related valuation of all personal and real property. The contract with Grotta Appraisals LLC ends in December, 2019. Discussions for a long-term contract are being planned. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
City Assessor	1.00	0	0	0	0
Property Appraiser II	2.00	0	0	0	0
Assessment Technician	1.00	0	0	0	0
Total Staffing	4.00	0	0	0	0

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	58,229	19,908	16,127	17,152	5,146
Non-Personal Services	320,013	318,425	319,950	318,675	329,087
Total Expenditures	378,242	338,333	336,077	335,827	324,233

Focus Area: Governing and Fiscal Management.

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)

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Measurements					
Workload					
Cases presented/cases upheld by Board of Review	5	5	5	3	5
Efficiency					
Cost of assessment per parcel	\$22.30	\$19.72	\$19.74	\$19.72	\$19.74
Effectiveness					
Assessment ratio	.9900	.9620	.9400	.9620	.9025

Focus Area: Governing and Fiscal Management.

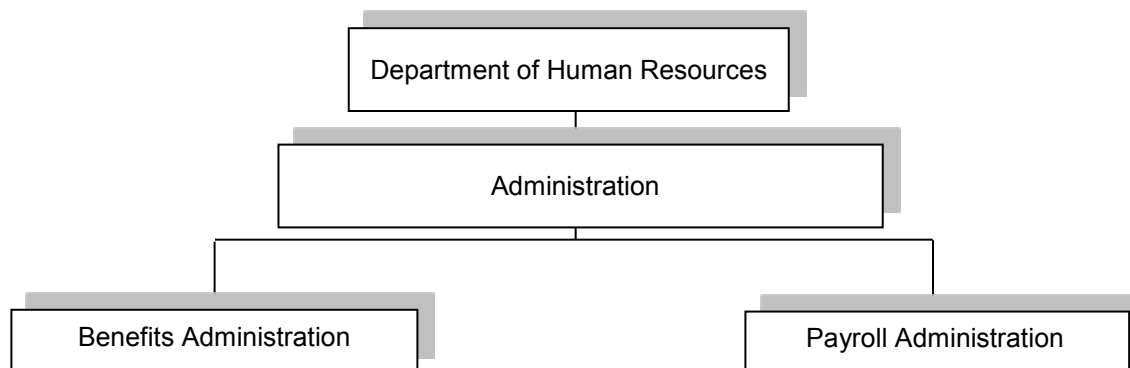
Goal: To Provide high quality service to the residents and businesses of the City of Sheboygan.

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



Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Effectiveness					
Resident satisfaction rating	80%	78%	80%	80%	80%

Account Number	ASSESSING ORG 10115600	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Personal Services</u>							
510110	Full time salaries-regular	32,668	0	0	0	0	0
510111	Full time salaries-overtime	7	0	0	0	0	0
510130	Temporary salaries-regular	0	96	500	500	500	500
510310	Social security-FICA	1,637	6	0	31	31	31
510311	Social security-Medicare	383	1	0	7	7	7
510320	WI retirement	841	0	0	0	0	0
510340	Health insurance	2,911	0	0	0	0	0
510341	Retiree health insurance	14,258	15,197	11,019	11,090	0	0
510350	Dental insurance	219	0	0	219	0	0
510351	Unfunded pension liability	4,608	4,608	4,608	4,608	4,608	4,608
510360	Life insurance	49	0	0	49	0	0
510400	Worker compensation	648	0	0	648	0	0
Total Personal Services		58,229	19,908	16,127	17,152	5,146	5,146
<u>Non-Personal Services</u>							
521900	Contracted services	282,247	281,995	282,000	281,725	290,000	290,000
523110	Office equipment maintenance	1,954	1,152	2,000	2,000	2,000	2,000
523120	Computer maintenance	20,000	20,000	20,000	20,000	20,000	20,000
523125	IT services	14,000	14,000	15,000	14,000	16,137	16,137
525120	Telephone	844	662	0	0	0	0
525135	Internet	180	150	150	150	150	150
526100	Publications & Subscriptions	-33	0	0	0	0	0
527100	Car allowance	55	0	0	0	0	0
530100	Office supplies	766	466	800	800	800	800
Total Non-Personal Services		320,013	318,425	319,950	318,675	329,087	329,087
Total Assessor		378,242	338,333	336,077	335,827	334,233	334,233



Total Employees: 4.60

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 and labor market research, employee relations, labor negotiations, health and wellness administration, and regulatory compliance. This program is administered by the Human Resources Department.

2019 Budget Highlights

The Executive Budget includes the following changes:

- An increase in Personal Services of \$47,000 due to the addition of a Human Resources Generalist.
- An increase in Non-Personal Services of \$8,000 due to an increase in arbitration services.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Director of Human Resources	1.00	1.00	1.00	1.00	1.00
Payroll Administrator	1.00	1.00	1.00	1.00	1.00
Benefits Administrator/Analyst	1.00	1.00	1.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00	1.00	1.00
Human Resources Generalist	0.00	0.00	0.00	0.00	0.60
Total Staffing	4.00	4.00	4.00	4.00	4.60

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	155,737	165,700	168,742	174,822	203,304
Non-Personal Services	114,578	74,854	143,830	151,850	163,557
Capital Outlay	711	0	0	0	0
Total Expenditures	271,026	240,554	312,572	326,672	366,861



Focus Area: Governing and Fiscal Management.

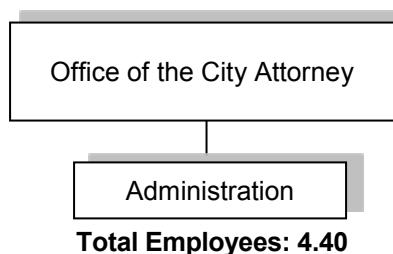
Goal: Ensure quality employee and labor relation services.

Objective:

1. To review policies and procedures for relevancy, outlined expectations and consistent execution.
2. To analyze benefit vendors for optimal quality 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.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Effectiveness					
Resident satisfaction rating	93%	90%	80%	90%	80%

Account Number	HUMAN RESOURCES	2016	2017	2018	2018	2019	2019
	ORG 10118100	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	119,073	123,020	128,359	133,679	157,474	149,984
510111	Full time salaries-overtime	985	1,386	0	0	0	0
510310	Social security-FICA	7,041	7,284	7,980	8,288	9,792	9,330
510311	Social security-medicare	1,647	1,714	1,881	1,938	2,920	2,788
510320	WI retirement	7,802	8,392	8,562	8,957	10,463	9,967
510340	Health insurance	12,652	17,486	15,408	15,408	26,120	22,681
510350	Dental insurance	2,349	2,209	2,292	2,292	4,384	3,994
510351	Unfunded pension liability	2,844	2,844	2,844	2,844	2,844	2,844
510360	Life insurance	168	189	240	240	576	540
510400	Worker compensation	1,176	1,176	1,176	1,176	1,176	1,176
Total Personal Services		155,737	165,700	168,742	174,822	215,749	203,304
	<u>Non-Personal Services</u>						
521210	Negotiation and arbitration service	400	3,922	0	16,000	8,000	8,000
521400	Advertising and marketing	2,950	4,463	8,000	8,000	8,000	8,000
521900	Contracted services	63,249	16,316	35,450	25,450	40,000	40,000
523110	Office equipment maintenance	3,874	2,612	4,100	4,100	4,400	4,400
523120	Computer maintenance	7,000	7,000	7,000	7,000	7,000	7,000
523125	IT services	17,500	17,500	18,700	18,700	20,118	20,118
525120	Telephone	596	457	0	0	0	0
525125	Mobile telephone	356	405	960	480	480	480
525135	Internet	120	120	120	120	120	120
526110	Professional organizations	2,650	1,475	3,000	3,000	2,225	2,225
526125	Training/Conferences	7,434	7,358	16,000	16,000	18,500	18,500
526160	Employee recognition and awards	2,500	3,700	13,000	13,000	12,998	12,998
527100	Car allowance	1,017	994	1,500	1,500	2,400	2,400
527110	Travel	1,665	2,614	0	2,500	0	0
530100	Office supplies	3,267	2,352	6,000	6,000	6,000	6,000
530259	IT small equipment	0	0	0	0	3,316	3,316
550900	Wellness initiative	0	3,566	30,000	30,000	30,000	30,000
Total Non-Personal Services		114,578	74,854	143,830	151,850	163,557	163,557
	<u>Capital Outlay</u>						
642200	IT equipment	711	0	0	0	0	0
Total Capital outlay		711	0	0	0	0	0
Total Human Resources		271,026	240,554	312,572	326,672	379,306	366,861



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. This program is administered by the Office of the City Attorney.

2019 Budget Highlights

The Executive Budget includes the following change:

- An increase of \$34,218 in Personal Services over 2018 Estimated for the addition of a 0.40 FTE Assistant City Attorney II due to an increase in caseload.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney I	1.00	1.00	0.80	1.00	1.00
Assistant City Attorney II	0.00	0.00	0.40	0.00	0.40
Legal Assistant	2.00	2.00	2.00	2.00	2.00
Total Staffing	4.00	4.00	4.20	4.00	4.40

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	372,003	358,673	382,651	410,165	444,952
Non-Personal Services	41,509	41,357	46,038	46,038	48,973
Capital Outlay	343	0	0	0	0
Total Expenditures	413,855	400,030	428,689	456,203	493,925



Focus Area: Governing and Fiscal Management.

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

Objective: 1. To achieve a rating of 80% or higher satisfaction (fair, good or excellent) rating from the citizens who live in the City of Sheboygan

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Workload</u>					
Municipal Court cases prosecuted	N/A	832	832	832	832
Circuit Court cases prosecuted	N/A	6	6	6	6
Abatements	N/A	2	2	2	2
Inspection warrants	N/A	4	4	4	4
Raze orders	N/A	4	4	4	4
Business Development loans	N/A	2	5	5	5
Real estate closings	N/A	6	6	6	6
Lawsuits against city	N/A	3	3	3	3
Foreclosures	N/A	4	4	4	4
Bankruptcies	N/A	18	18	18	18
<u>Effectiveness</u>					
Departments indicating a positive response to promptness	N/A	91%	80%	88%	80%
Departments indicating a positive response to court as an approachable service	N/A	94%	80%	85%	80%
Resident satisfaction rating	91%	83%	80%	85%	80%

Account Number	OFFICE OF THE CITY ATTORNEY ORG 10119100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Personal Services</u>							
510110	Full time salaries-regular	281,359	256,950	270,956	293,630	325,534	325,534
510130	Temporary salaries-regular	0	12,497	14,980	0	0	0
510310	Social security-FICA	16,692	16,002	17,682	18,205	20,218	20,218
510311	Social security-medicare	3,904	3,742	4,162	4,258	4,751	4,751
510320	WI retirement	18,521	17,044	17,930	19,673	21,357	21,357
510340	Health insurance	42,882	39,471	41,124	58,582	64,464	64,464
510341	Retiree health insurance	0	5,395	8,497	8,497	0	0
510350	Dental insurance	3,928	2,936	2,472	2,472	4,008	4,008
510351	Unfunded pension liability	3,744	3,744	3,744	3,744	3,744	3,744
510360	Life insurance	421	340	552	552	324	324
510400	Worker compensation	552	552	552	552	552	552
Total Personal Services		372,003	358,673	382,651	410,165	444,952	444,952
<u>Non-Personal Services</u>							
521205	Witness fees	553	262	700	700	700	700
521900	Contracted services	2,912	3,033	3,000	3,000	3,200	3,200
523110	Office equipment maintenance	1,585	1,429	1,930	1,930	2,150	2,150
523120	Computer maintenance	1,638	1,638	1,638	1,638	1,638	1,638
523125	IT services	17,675	17,675	18,395	18,395	19,790	19,790
525120	Telephone	654	509	0	0	0	0
525125	Mobile telephone	0	40	1,000	1,000	1,000	1,000
525135	Internet	120	120	120	120	120	120
526105	Books - reference	5,263	5,752	6,000	6,000	6,000	6,000
526110	Professional organizations	695	695	700	700	700	700
526120	Licenses and permits	1,076	1,093	1,155	1,155	1,175	1,175
526125	Training/Conferences	3,551	2,049	3,800	3,800	3,800	3,800
526130	Training and education	0	438	0	0	0	0
526155	Filing and recording fees	0	0	50	50	50	50
527100	Car allowance	994	994	1,000	1,000	2,100	2,100
527110	Travel	485	500	0	0	0	0
530100	Office supplies	3,909	3,153	3,000	3,000	3,000	3,000
530110	Printing supplies	308	0	350	350	350	350
530115	Paper	91	172	200	200	200	200
530259	IT small equipment	0	1,805	3,000	3,000	3,000	3,000
Total Non-Personal Services		41,509	41,357	46,038	46,038	48,973	48,973
<u>Capital Outlay</u>							
642200	IT equipment	343	0	0	0	0	0
Total Capital Outlay		343	0	0	0	0	0
Total City Attorney		413,855	400,030	428,689	456,203	493,925	493,925



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. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Executive Budget includes the following change:

- An increase in Capital Outlay of \$10,000 for landscaping the newly renovated City Hall facility.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	87,367	89,943	92,054	92,875	96,243
Non-Personal Services	80,097	95,801	105,158	105,158	101,053
Capital Outlay	44,934	12,650	0	0	10,000
Total Expenditures	221,398	198,394	197,212	198,033	207,296

Focus Area: Infrastructure and Public Facilities.

Goal: To reduce utility costs and to maintain the integrity of city hall.

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 preventative maintenance programs.

Measurements

Workload

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Amount of therms used	17,164	19,957	N/A	N/A	N/A
Utility costs	\$8,455	\$22,000	\$18,000	\$18,000	N/A
Reduce annual maintenance costs	\$40,787	\$40,000	\$45,460	\$45,460	N/A
Number of work orders	16	15	15	15	N/A

Account Number	CITY HALL ORG 10111210	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Personal Services</u>							
510110	Full time salaries-regular	50,393	50,731	49,487	50,228	51,362	51,362
510111	Full time salaries-overtime	1,678	1,474	2,500	2,500	2,500	2,500
510310	Social security-FICA	2,778	2,801	3,232	3,269	3,352	3,352
510311	Social security-medicare	650	655	772	765	791	791
510320	WI retirement	3,435	3,541	3,483	3,533	3,534	3,534
510340	Health insurance	17,642	19,743	21,576	21,576	23,700	23,700
510350	Dental insurance	1,330	1,537	1,536	1,536	1,536	1,536
510351	Unfunded pension liability	1,872	1,872	1,872	1,872	1,872	1,872
510360	Life insurance	53	53	60	60	60	60
510400	Worker compensation	7,536	7,536	7,536	7,536	7,536	7,536
Total Personal Services		87,367	89,943	92,054	92,875	96,243	96,243
<u>Non-Personal Services</u>							
521900	Contracted Services	0	5,016	4,400	4,400	6,000	6,000
523125	IT services	0	0	200	200	255	255
524110	Building exterior maintenance	11,047	20,293	12,000	12,000	5,000	5,000
524120	Electrical maintenance and repair	481	1,672	1,750	1,750	1,250	1,250
524122	Plumbing maintenance and repair	269	184	500	500	500	500
524124	Heating and ventilation maintenance	12,809	4,377	10,000	10,000	5,000	5,000
524125	Carpentry maintenance and repair	5	191	500	500	500	500
524126	Elevator maintenance and repair	8,466	8,750	9,310	9,310	10,000	10,000
524130	Custodial services	2,181	1,986	2,000	2,000	2,000	2,000
524135	Janitorial services	5,458	4,937	5,000	5,000	5,000	5,000
525100	Electric	29,032	31,806	31,000	31,000	31,200	31,200
525105	Water	1,368	1,469	2,000	2,000	1,500	1,500
525110	Sewer	1,230	1,201	2,000	2,000	1,400	1,400
525120	Telephone	95	51	0	0	0	0
525140	Gas - utility	10,639	8,325	18,000	18,000	24,000	24,000
526120	Licenses and permits	100	0	150	150	150	150
527100	Car allowance	663	663	700	700	750	750
528150	Vehicle rental	4,548	4,548	4,548	4,548	4,548	4,548
530255	Tools and small equipment	306	133	600	600	500	500
530500	Fire fighting supplies	400	199	500	500	1,500	1,500
Total Non-Personal Services		89,097	95,801	105,158	105,158	101,053	101,053
<u>Capital Outlay</u>							
621200	Building Improvements	44,934	12,650	0	0	10,000	10,000
Total Capital Outlay		44,934	12,650	0	0	10,000	10,000
Total City Hall		221,398	198,394	197,212	198,033	207,296	207,296

**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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	332,145	270,417	306,065	187,985	311,565
Total Expenditures	332,145	270,417	306,065	187,985	311,565

Account	INSURANCE	2016	2017	2018	2018	2019	2019
Number	ORG 10111010	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Non-Personal Services</u>						
521206	Monies and securities	137	138	137	137	137	137
521500	Administrative services	6,502	1,407	41,000	2,500	41,000	41,000
522110	Vehicle maintenance	16,796	17,234	17,500	17,920	18,000	18,000
524124	Heating and ventilation maintenance	1,502	1,853	1,900	1,900	1,900	1,900
540210	Insurance deductible	164,814	109,649	100,000	20,000	100,000	100,000
540215	Public liability and auto insurance	141,973	139,617	145,000	145,000	150,000	150,000
540218	Flood insurance	421	519	528	528	528	528
Total Non-Personal Services		332,145	270,417	306,065	187,985	311,565	311,565
Total Insurance		332,145	270,417	306,065	187,985	311,565	311,565

**Division Purpose**

To maintain funding for general government employee benefits.

Division Description

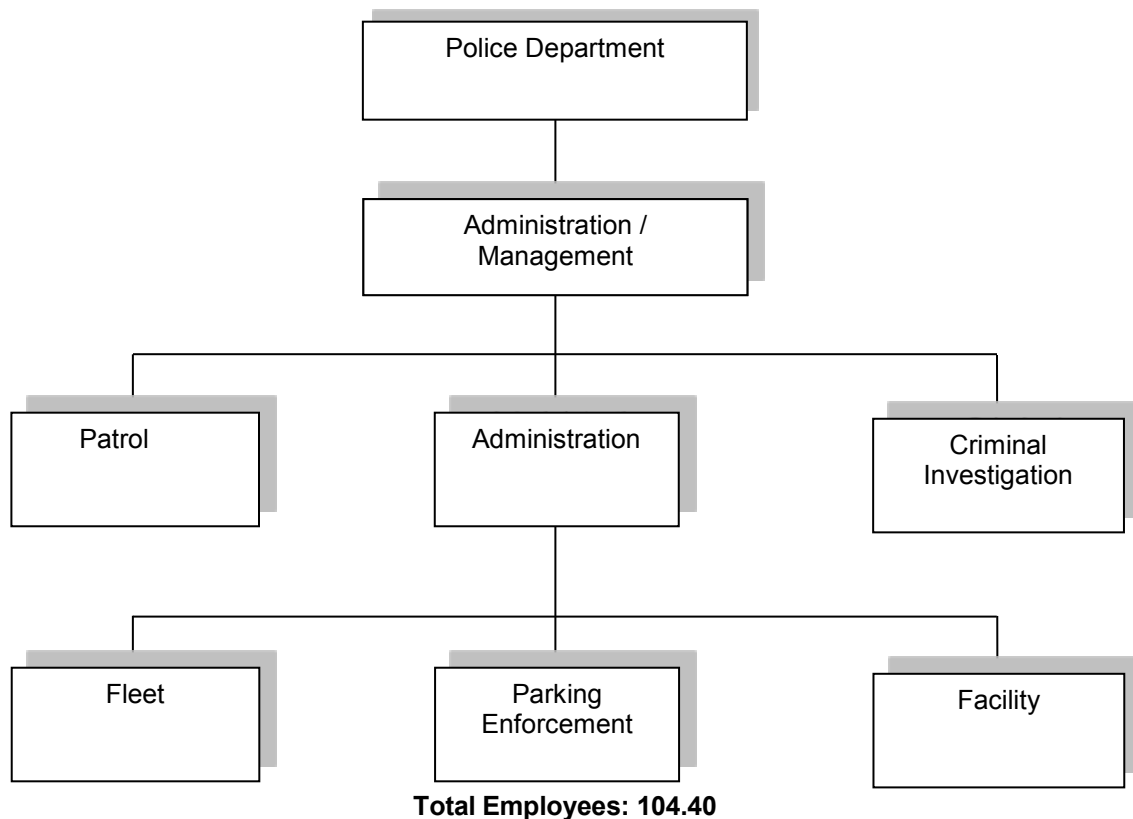
The city annually budgets for employee benefits, primarily payments to employees who retire. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	0	0	340,003	340,003	340,003
Non-Personal Services	150	0	0	0	0
Total Expenditures	150	0	340,003	340,003	340,003

Account Number	EMPLOYEE BENEFITS ORG 10119990	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	0	0	215,891	215,891	215,891	215,891
510310	Social security-FICA	0	0	22,933	22,933	22,933	22,933
510311	Social security-medicare	0	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	0	0	340,003	340,003	340,003	340,003
	<u>Non-Personal Services</u>						
530260	Safety supplies	150	0	0	0	0	0
	Total Non-Personal Services	150	0	0	0	0	0
	Total Employee Benefits	150	0	340,003	340,003	340,003	340,003



Department Purpose

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

Department Description

The Police Administration / Management 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. This program is administered by the Police Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00	1.00
Sergeant	0.00	1.00	1.00	1.00	1.00
Office Supervisor	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00
Department Secretary	1.00	1.00	1.00	1.00	1.00
Court Services Secretary	2.00	2.00	2.00	2.00	2.00
Record Specialist Clerk	8.50	8.00	8.00	8.00	8.00
TIME System Coordinator	1.00	1.00	1.00	1.00	1.00



	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Communication Technician	1.00	1.00	1.00	1.00	1.00
Total Staffing	17.50	18.00	18.00	18.00	18.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	1,425,031	1,466,814	1,533,717	1,601,159	1,563,915
Non-Personal Services	3,029,984	639,417	641,312	645,662	652,847
Capital Outlay	4,989	5,052	0	0	0
Total Expenditures	4,460,004	2,111,283	2,175,029	2,246,821	2,216,762

Focus Area: Quality of Life. Communication.

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 allows the sharing of law enforcement records.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Open Records requests	4,500	3,778	4,000	4,250	4,000
District Attorney requests for digital evidence discovery.	2,750	4,150	2,750	2,750	2,750

Focus Area: Quality of Life. Neighborhood Revitalization. Communication.

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.
8. To achieve a rating of 80% or higher satisfaction (average, good or excellent) rating from the citizens who live in the City of Sheboygan.



Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Workload</u>					
Nixle messages sent	250	263	250	250	250
Press releases	50	25	50	50	50
Tweets	350	298	350	350	350
Facebook "Likes"	6,000	8,045	10,000	10,000	11,000
Reported crime pin maps	104	104	104	104	104
Comparison reports	52	52	52	52	52
Burglary reports	86	86	52	52	52
Intel report	52	52	52	52	52
Monthly crime overview	12	12	12	12	12
Uniform crime reports	12	12	12	12	12
<u>Effectiveness</u>					
Resident satisfaction rating	95%	95%	80%	94%	80%

Account Number	POLICE - ADMINISTRATION	2016	2017	2018	2018	2019	2019
	ORG 10121100	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	990,498	1,027,408	1,057,871	1,115,734	1,083,536	1,083,536
510111	Full time salaries-overtime	4,002	8,868	12,000	12,000	21,000	21,000
510140	Interdepartmental labor-regular	0	0	0	0	0	0
510310	Social security-FICA	58,973	61,863	66,460	69,920	68,605	68,605
510311	Social security-medicare	13,823	14,897	15,635	16,352	16,124	16,124
510320	WI retirement	88,390	78,476	83,719	89,121	81,994	81,994
510340	Health insurance	171,012	173,062	201,156	201,156	197,244	197,244
510341	Retiree health insurance	32,928	40,424	36,048	36,048	36,048	36,048
510350	Dental insurance	19,464	16,083	15,276	15,276	13,740	13,740
510351	Unfunded pension liability	32,712	32,712	32,712	32,712	32,712	32,712
510360	Life insurance	1,725	1,885	2,076	2,076	2,148	2,148
510400	Worker compensation	10,764	10,764	10,764	10,764	10,764	10,764
510410	Unemployment compensation	740	372	0	0	0	0
Total Personal Services		1,425,031	1,466,814	1,533,717	1,601,159	1,563,915	1,563,915
	<u>Non-Personal Services</u>						
521207	Surety bond	225	90	150	150	150	150
521560	Medical services	6,946	8,941	6,000	6,000	6,000	6,000
521564	Laboratory fees	1,776	1,281	2,000	2,000	2,000	2,000
521800	Program services	1,301	11,186	1,200	1,200	1,200	1,200
521900	Contracted services	24,782	15,716	18,000	18,000	18,000	18,000
523110	Office equipment maintenance	10,400	9,398	12,000	11,000	12,000	12,000
523120	Computer maintenance	121,401	142,032	223,582	223,582	225,182	225,182
523125	IT services	169,680	169,680	173,880	173,880	187,065	187,065
523210	Safety equipment maintenance	1,500	1,750	1,750	1,750	1,750	1,750
523310	Communication equipment maintenance	12,748	14,798	18,000	18,000	18,000	18,000
524124	Heating and ventilation maintenance	1,081	823	1,500	1,050	1,050	1,050
525100	Electric	683	747	1,000	840	840	840
525120	Telephone	17,191	11,885	9,300	15,000	15,000	15,000
525125	Mobile telephone	18,392	18,448	21,000	21,000	21,000	21,000
525135	Internet	3,270	2,610	3,000	2,610	2,610	2,610
526100	Publications and subscriptions	73	0	350	0	0	0
526110	Professional organizations	1,999	1,604	2,400	2,400	2,400	2,400
526125	Training/Conferences	43,535	82,008	42,500	42,500	46,000	46,000
526133	Tuition and coursework	0	0	1,200	1,200	0	0
527110	Travel	56	0	0	0	0	0
528150	Vehicle rental	10,000	10,000	10,000	10,000	0	0
530100	Office supplies	19,648	18,942	20,000	20,000	20,000	20,000
530110	Printing supplies	6,141	3,273	4,000	6,000	5,000	5,000
530115	Paper	3,255	3,246	4,000	3,000	3,600	3,600
530127	Audio visual supplies	169	805	0	0	0	0
530200	Program supplies	16,928	13,302	17,000	17,000	17,000	17,000
530210	Operating supplies	34,417	31,734	32,000	32,000	32,000	32,000
530215	Medical supplies	691	1,000	1,000	1,000	1,000	1,000

Account Number	POLICE - ADMINISTRATION ORG 10121100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
530255	Tools and small equipment	1,696	1,147	1,000	1,000	1,000	1,000
530256	Safety equipment	0	0	0	0	0	0
530259	IT small equipment	0	60,064	13,500	13,500	13,000	13,000
590100	Contribution	2,500,000	2,907	0	0	0	0
Total Non-Personal Services		3,029,984	639,417	641,312	645,662	652,847	652,847
<u>Capital Outlay</u>							
642200	IT equipment	4,989	0	0	0	0	0
649100	Other equipment	0	5,052	0	0	0	0
Total Capital Outlay		4,989	5,052	0	0	0	0
Total Police - Administration		4,460,004	2,111,283	2,175,029	2,246,821	2,216,762	2,216,762



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. This program is administered by the Police Department.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Captain	1.00	1.00	1.00	1.00	1.00
Lieutenant	3.00	3.00	3.00	3.00	3.00
Sergeant	8.00	7.00	7.00	7.00	7.00
Police Officer	53.00	53.00	53.00	53.00	53.00
Total Staffing	65.00	64.00	64.00	64.00	64.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Expenditures					
Personal Services	6,829,604	7,083,532	7,053,479	7,189,660	7,343,085
Non-Personal Services	597	0	1,000	1,000	1,000
Total Expenditures	6,830,201	7,083,532	7,054,479	7,190,660	7,344,085

Focus Area: Quality of Life.

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.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Accidents	1,900	1,736	1,500	1,500	1,500
Speed trailer deployments	20	7	20	20	20
HVEE deployments	12	6	12	12	12


Focus Area: Quality of Life.

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 maintain 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.
 6. To achieve a rating of 80% or higher satisfaction (average, good or excellent) rating from the citizens who live in the City of Sheboygan.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Effectiveness</u>					
Percentage of residents feeling very safe/safe walking alone during the day	91%	91%	80%	91%	80%
Percentage of residents feeling very safe/safe walking alone after dark	58%	58%	80%	58%	80%

Account Number	POLICE - PATROL	2016	2017	2018	2018	2019	2019
	ORG 10121120	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	4,562,360	4,668,806	4,617,853	4,737,865	4,833,857	4,833,857
510111	Full time salaries-overtime	343,942	424,745	338,800	338,800	350,000	350,000
510130	Temporary salaries-regular	20,826	20,747	23,000	23,000	21,000	21,000
510310	Social security-FICA	295,991	309,161	313,209	316,179	322,786	322,786
510311	Social security-medicare	69,235	71,874	70,323	73,945	75,781	75,781
510320	WI retirement	467,768	545,314	545,302	554,879	549,657	549,657
510340	Health insurance	796,625	770,981	869,496	869,496	917,820	917,820
510350	Dental insurance	65,148	64,973	66,780	66,780	64,200	64,200
510351	Unfunded pension liability	93,228	93,228	93,228	93,228	93,228	93,228
510360	Life insurance	4,472	4,609	5,280	5,280	4,548	4,548
510400	Worker compensation	105,708	105,708	105,708	105,708	105,708	105,708
510490	Clothing allowance	4,301	3,386	4,500	4,500	4,500	4,500
Total Personal Services		6,829,604	7,083,532	7,053,479	7,189,660	7,343,085	7,343,085
	<u>Non-Personal Services</u>						
530550	Tactical team supplies	597	0	1,000	1,000	1,000	1,000
Total Non-Personal Services		597	0	1,000	1,000	1,000	1,000
Total Police - Patrol		6,830,201	7,083,532	7,054,479	7,190,660	7,344,085	7,344,085



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. This program is administered by the Police Department.

2019 Budget Highlights

The Executive Budget includes the following change:

- An increase of \$10,000 in Non-Personal Services as a result of higher projected gasoline prices.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Fleet Operation Mechanic	1.00	1.00	1.00	1.00	1.00
Total Staffing	1.00	1.00	1.00	1.00	1.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Expenditures					
Personal Services	79,378	81,462	82,281	83,636	86,024
Non-Personal Services	129,472	146,463	170,000	170,000	180,000
Capital Outlay	8,438	0	0	0	0
Total Expenditures	217,288	227,925	252,281	253,636	266,024

Focus Area: Infrastructure and Public Facilities.

Goal: To ensure equipment is satisfactorily maintained in a cost efficient manner and 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	POLICE - FLEET	2016	2017	2018	2018	2019	2019
Number	ORG 10121140	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	58,396	60,108	60,118	61,314	62,697	62,697
510310	Social security-FICA	3,554	3,662	3,733	3,801	3,894	3,894
510311	Social security-medicare	831	856	879	889	915	915
510320	WI retirement	3,852	4,078	4,027	4,108	4,106	4,106
510340	Health insurance	7,435	7,446	8,196	8,196	9,000	9,000
510350	Dental insurance	461	461	468	468	468	468
510351	Unfunded pension liability	1,308	1,308	1,308	1,308	1,308	1,308
510360	Life insurance	109	111	120	120	204	204
510400	Worker compensation	3,432	3,432	3,432	3,432	3,432	3,432
Total Personal Services		79,378	81,462	82,281	83,636	86,024	86,024
	<u>Non-Personal Services</u>						
522110	Vehicle maintenance	38,088	47,400	48,000	48,000	48,000	48,000
530230	Gasoline	84,412	96,394	110,000	110,000	120,000	120,000
530245	Oils and lubricants	1,971	993	2,000	2,000	2,000	2,000
540210	Insurance deductible	5,001	1,676	10,000	10,000	10,000	10,000
Total Non-Personal Services		129,472	146,463	170,000	170,000	180,000	180,000
	<u>Capital Outlay</u>						
994000	Equipment replacement	8,438	0	0	0	0	0
Total Capital Outlay		8,438	0	0	0	0	0
Total Police - Fleet		217,288	227,925	252,281	253,636	266,024	266,024



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. This program is administered by the Police Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Community Service Officer	1.00	1.00	1.00	1.00	1.00
Community Service Officer Trainee	1.00	1.00	1.00	1.00	1.00
Total Staffing	2.00	2.00	2.00	2.00	2.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	90,418	87,606	93,248	93,559	90,569
Non-Personal Services	6,705	7,295	7,000	7,000	7,000
Total Expenditures	97,123	94,901	100,248	100,559	97,569

Focus Areas: Quality of Life. Governing and Fiscal Management.

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 enhanced recruitment and development of sworn personnel.

Objective:

1. To use part-time CSO positions as a pathway for recruitment and development of future sworn personnel.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Workload					
Parking tickets issued	9,842	10,476	9,500	9,500	9,500
Bicycles recovered	200	139	125	125	125

Account Number	POLICE - PARKING ENFORCEMENT ORG 10121150	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	67,306	46,401	46,235	46,228	47,248	47,248
510111	Full time salaries-overtime	198	328	0	227	0	0
510130	Temporary salaries-regular	0	26,900	32,649	32,649	29,126	29,126
510310	Social security-FICA	4,081	4,547	4,902	4,904	4,754	4,754
510311	Social security-medicare	954	1,064	1,153	1,147	1,120	1,120
510320	WI retirement	4,101	3,087	3,017	3,112	3,017	3,017
510340	Health insurance	8,005	0	0	0	0	0
510350	Dental insurance	1,986	1,529	1,536	1,536	1,536	1,536
510351	Unfunded pension liability	600	600	600	600	600	600
510360	Life insurance	67	30	36	36	48	48
510400	Worker compensation	3,120	3,120	3,120	3,120	3,120	3,120
Total Personal Services		90,418	87,606	93,248	93,559	90,569	90,569
	<u>Non-Personal Services</u>						
521900	Contracted services	6,500	7,075	7,000	7,000	7,000	7,000
539999	Miscellaneous expenses	205	220	0	0	0	0
Total Non-Personal Services		6,705	7,295	7,000	7,000	7,000	7,000
Total Police - Parking Enforcement		97,123	94,901	100,248	100,559	97,569	97,569

**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. This program is administered by the Police Department.

2019 Budget Highlights

The Executive Budget includes the following change:

- An increase of \$7,560 in Non-Personal Services for maintenance of interior hardware and fixtures.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	173,803	161,910	170,290	171,940	179,500
Total Expenditures	173,803	161,910	170,290	171,940	179,500

Focus Area: Infrastructure and Public Facilities.

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**

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Community education events at police facility	20	20	20	20	20

Account	POLICE - FACILITY	2016	2017	2018	2018	2019	2019
Number	ORG 10121160	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Non-Personal Services</u>						
521900	Contracted services	7,941	8,717	8,000	8,500	8,250	8,250
524110	Building exterior maintenance	27,469	20,882	21,000	24,000	27,000	27,000
524130	Custodial services	53,400	56,370	58,340	56,640	58,344	58,344
524135	Janitorial services	4,081	2,532	4,000	4,000	4,000	4,000
525100	Electric	61,404	57,687	57,000	57,000	59,856	59,856
525105	Water	1,259	1,143	1,200	1,200	1,200	1,200
525110	Sewer	643	520	750	600	600	600
525140	Gas - utility	17,606	13,807	18,000	18,000	18,250	18,250
530255	Tools and small equipment	0	252	2,000	2,000	2,000	2,000
Total Non-Personal Services		173,803	161,910	170,290	171,940	179,500	179,500
Total Police - Facility		173,803	161,910	170,290	171,940	179,500	179,500



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 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 is responsible for oversight of the MEG unit and the processing and retention of recovered property and evidence. This program is administered by the Police Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
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	6.00	6.00	6.00	6.00
Property Officer	1.00	1.00	1.00	1.00	1.00
Digital Evidence Manager	0.00	1.00	1.00	1.00	1.00
Department Secretary	1.00	1.00	1.00	1.00	1.00
Total Staffing	17.00	19.00	19.00	19.00	19.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	1,918,833	1,961,875	2,166,866	2,196,832	2,269,303
Non-Personal Services	13,732	14,054	24,500	23,510	23,300
Capital Outlay	112	0	0	0	0
Total Expenditures	1,932,677	1,975,929	2,191,366	2,220,342	2,292,603

Focus Area: Quality of Life.

Goal: To 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**

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Uniform crime statistics					
Violent crimes	131	120	125	125	125
Property crimes	1,068	837	1,050	1,050	1,050
Recovery of stolen property	\$240,714	\$184,216	\$150,000	\$150,000	\$150,000

Focus Area: Quality of Life.

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

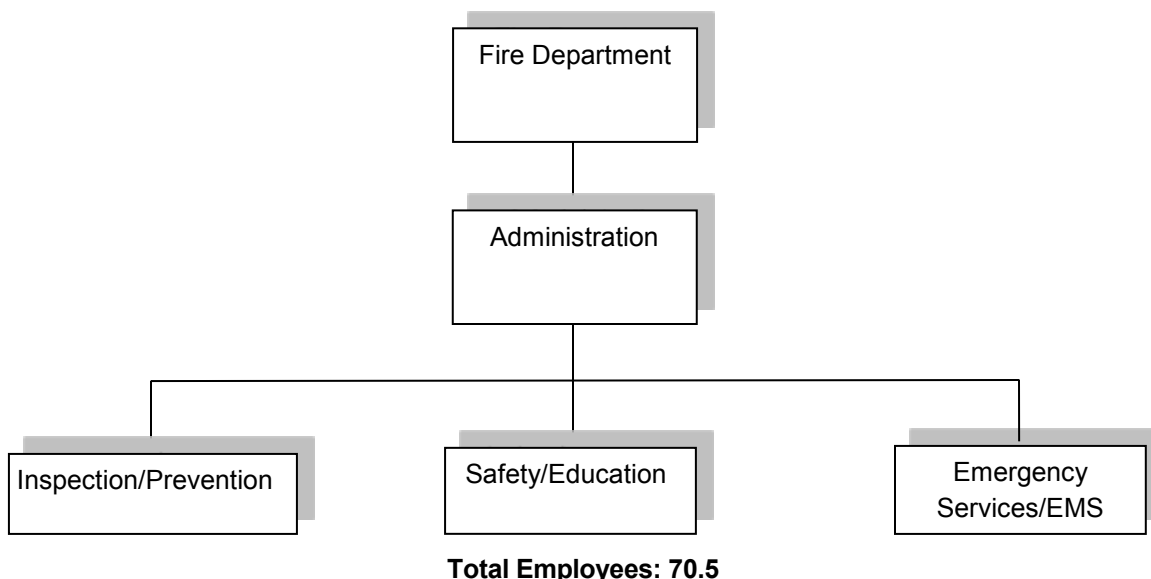
Objective:

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 examination and 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**

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Property and evidence inventoried	3,750	3,594	4,000	4,000	4,000
Evidence purged or returned	N/A	2,492	2,000	2,000	2,000
Items processed at Crime Lab	550	500	550	550	550
Forensic examination of handheld devices	50	373	400	400	400
Search warrants served	119	71	100	100	100
Child interviews at Advocacy Center	N/A	48	60	60	75
Cases assigned to CID	N/A	633	600	600	600
Cases assigned Cleared by arrest	N/A	299	300	300	300
Cases assigned unfounded	N/A	25	20	20	20
Cases assigned closed other	N/A	163	150	150	150

Account Number	POLICE - CRIMINAL INVESTIGATION ORG 10121200	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	1,292,980	1,344,319	1,437,981	1,457,736	1,501,858	1,501,858
510111	Full time salaries-overtime	77,018	35,522	69,996	69,996	70,000	70,000
510310	Social security-FICA	81,761	81,109	93,610	94,719	97,573	97,573
510311	Social security-medicare	19,110	18,969	21,979	22,152	22,927	22,927
510320	WI retirement	128,275	140,277	158,052	166,981	161,409	161,409
510340	Health insurance	243,351	262,827	304,716	304,716	334,716	334,716
510350	Dental insurance	19,450	21,909	23,352	23,352	23,352	23,352
510351	Unfunded pension liability	25,248	25,248	25,248	25,248	25,248	25,248
510360	Life insurance	1,316	1,371	1,608	1,608	1,896	1,896
510400	Worker compensation	30,324	30,324	30,324	30,324	30,324	30,324
Total Personal Services		1,918,833	1,961,875	2,166,866	2,196,832	2,269,303	2,269,303
	<u>Non-Personal Services</u>						
521730	Investigative services	189	1,500	1,500	1,500	1,500	1,500
521800	Program services	3,723	2,701	8,500	8,500	8,500	8,500
526110	Professional organizations	300	250	300	300	300	300
526125	Training/Conferences	0	0	500	10	0	0
526133	Tuition and coursework	0	0	200	200	0	0
527100	Car allowance	830	1,052	2,500	2,000	2,000	2,000
527110	Travel	743	11	0	0	0	0
530127	Audio visual supplies	3,917	4,812	5,000	5,000	5,000	5,000
530200	Program supplies	32	0	1,000	1,000	1,000	1,000
530210	Operating supplies	3,998	3,728	5,000	5,000	5,000	5,000
Total Non-Personal Services		13,732	14,054	24,500	23,510	23,300	23,300
	<u>Capital Outlay</u>						
642200	IT equipment	112	0	0	0	0	0
Total Capital Outlay		112	0	0	0	0	0
Total Police - Criminal Investigation		1,932,677	1,975,929	2,191,366	2,220,342	2,292,603	2,292,603



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). This program is administered by the Fire Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
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	4.00	4.00	4.00	5.00
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	14.00	14.00	14.00	17.00
Confidential Secretary	1.00	1.00	1.00	1.00	1.00



Permanent Staffing - continued	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Office Assistant	0.50	0.50	0.50	0.50	0.50
Total Staffing	70.50	70.50	70.50	70.50	70.50

Expenditures	2016 Actual	2017 Actual	2018 Amended	2017 Estimated	2019 Executive
Personal Services	7,058,643	7,397,245	7,462,094	7,567,587	7,986,946
Non-Personal Services	411,380	446,707	613,995	627,479	562,872
Capital Outlay	9,915	18,508	0	20,000	20,000
Total Expenditures	7,479,938	7,862,460	8,076,089	8,215,066	8,569,818

Focus Area: Quality of Life.

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

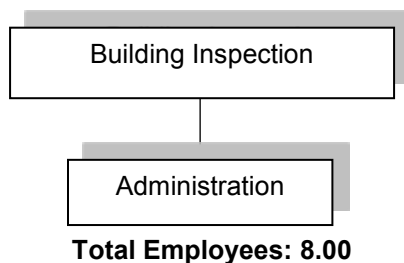
Objective:

1. To respond safely to emergency responses in under 380 seconds
2. To achieve a satisfaction rating of 90 percent or higher (Good, and excellent) from the citizens who live in the City of Sheboygan
3. Improve ISO (Insurance Service Office) rating from 2 to 1

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Workload					
Fire calls	1,075	1,126	1,100	1,100	1,100
Fire inspections	1,440	1,850	1,878	1,878	1,878
Home fire safety programs for students grade K-4	179	182	183	183	183
Fires	138	134	130	130	125
Total fire loss reduction	\$1,158,882	\$403,562	\$400,000	\$400,000	\$400,000
Fire related deaths	1	0	0	0	0
Number of training hours	9,093	11,868	12,000	12,000	12,250
Efficiency					
Fire response 380 seconds or less per NFRIS standards	79%	83%	84%	84%	86%
Effectiveness					
Resident satisfaction rating	98%	99%	90%	90%	90%
ISO rating	2	2	2	2	2
Number of community events	38	38	38	38	38

Account	FIRE	2016	2017	2018	2018	2019	2019
Number	ORG 10122100	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	4,868,695	5,133,104	5,141,489	5,224,092	5,618,952	5,382,230
510111	Full time salaries-overtime	130,154	62,419	50,000	50,000	55,000	55,000
510310	Social security-FICA	4,666	4,859	4,789	4,865	4,985	4,985
510311	Social security-medicare	65,028	70,454	72,610	76,474	79,308	75,840
510320	WI retirement	656,031	776,745	781,997	800,947	860,092	824,467
510340	Health insurance	875,513	901,800	970,313	970,313	1,258,824	1,170,660
510341	Retiree health insurance	99,406	85,055	80,521	80,521	108,856	108,856
510350	Dental insurance	67,487	70,314	69,297	69,297	79,284	73,740
510351	Unfunded pension liability	117,740	117,744	117,744	117,744	117,744	117,744
510360	Life insurance	5,986	6,544	7,362	7,362	7,836	7,452
510400	Worker compensation	165,972	165,972	165,972	165,972	165,972	165,972
510490	Clothing allowance	1,965	2,235	0	0	0	0
Total Personal Services		7,058,643	7,397,245	7,462,094	7,567,587	8,356,853	7,986,946
	<u>Non-Personal Services</u>						
521560	Medical services	15,566	11,590	57,189	57,189	15,000	15,000
521564	Laboratory fees	37	148	1,000	1,000	1,000	1,000
521800	Program services	1,493	0	1,500	1,500	1,000	1,000
521900	Contracted services	1,235	14,315	57,691	57,691	60,003	60,003
522110	Vehicle maintenance	24,316	47,442	36,000	36,000	36,000	36,000
523110	Office equipment maintenance	1,430	1,356	1,500	1,500	1,700	1,700
523120	Computer maintenance	10,438	12,011	17,000	17,000	12,000	12,000
523122	Software maintenance	5,721	11,541	11,500	11,500	12,500	12,500
523125	IT services	169,680	169,680	175,680	175,680	189,001	189,001
523310	Communication equipment maintenance	0	348	1,000	1,000	1,000	1,000
524110	Building exterior maintenance	21,509	21,025	46,000	46,000	46,000	46,000
524135	Janitorial services	5,793	6,919	5,000	5,000	7,000	7,000
524220	Snow removal services	1,184	374	600	600	500	500
525100	Electric	32,346	33,615	31,800	31,800	35,460	35,460
525105	Water	2,073	2,159	2,160	2,160	2,200	2,200
525110	Sewer	1,540	1,726	1,500	1,500	1,800	1,800
525120	Telephone	5,686	4,063	0	0	0	0
525125	Mobile telephone	15,523	11,394	11,000	11,000	12,000	12,000
525135	Internet	1,200	660	1,200	1,200	800	800
525140	Gas - Utility	16,588	11,181	15,000	15,000	11,688	11,688
526100	Publications and subscriptions	0	450	400	400	500	500
526105	Books - reference	94	75	400	400	400	400
526110	Professional organizations	1,203	1,167	1,600	1,600	2,000	2,000
526125	Training/Conferences	11,747	7,443	12,000	12,000	0	0
526130	Training and education	11,592	19,157	33,800	33,800	40,000	40,000
526145	Codification services	1,305	1,346	1,400	1,400	1,600	1,600
527110	Travel	589	375	0	0	0	0

Account Number	FIRE ORG 10122100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
528150	Vehicle rental	2,642	2,642	2,700	2,700	2,700	2,700
530100	Office supplies	3,333	4,299	4,200	4,200	4,300	4,300
530200	Program supplies	4,045	4,000	4,250	4,250	4,000	4,000
530230	Gasoline	14,444	20,806	16,000	24,000	26,400	26,400
530245	Oils and lubricants	51	164	500	500	400	400
530255	Tools and small equipment	257	657	43,050	43,050	10,000	10,000
530256	Safety equipment	7,796	8,687	8,000	8,000	7,000	7,000
530259	IT small equipment	0	0	0	5,484	5,000	5,000
530500	Fire fighting supplies	17,790	12,389	10,000	10,000	10,000	10,000
531105	Hazardous material disposal	103	340	150	150	500	500
540210	Insurance deductible	969	1,000	1,000	1,000	1,000	1,000
590255	Special assessments	62	163	225	225	420	420
Total Non-Personal Services		411,380	446,707	613,995	627,479	562,872	562,872
<u>Capital Outlay</u>							
642200	IT equipment	2,657	3,547	0	0	0	0
649100	Other equipment	7,258	14,961	0	20,000	20,000	20,000
Total Capital Outlay		9,915	18,508	0	20,000	20,000	20,000
Total Fire Department		7,479,938	7,862,460	8,076,089	8,215,066	8,939,725	8,569,818



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. This program is administered by the City Development Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
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/Environmental Inspector	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	0.50	1.00	1.00	1.00	1.00
Building Inspection Specialist	1.00	1.00	1.00	1.00	1.00
Permit Clerk	0.50	1.00	1.00	1.00	1.00
Total Staffing	7.00	8.00	8.00	8.00	8.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	570,427	600,606	621,080	628,996	663,184
Non-Personal Services	92,749	77,591	147,835	140,664	148,066
Capital Outlay	21,310	5,976	0	0	0
Total Expenditures	684,486	684,173	768,915	769,660	811,250

Focus Areas: Quality of Life. Neighborhood Revitalization.

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 inspection 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% or greater (fair, good or excellent) survey rating from citizens who live in the City of Sheboygan.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Workload</u>					
Number of inspections performed	11,000	11,000	11,000	11,000	7500
Number of building permits	2,176	2,126	2,000	2,000	2,000
Number of electrical permits	313	338	340	340	250
Number of plumbing permits	329	540	330	330	250
Number of contractor licenses	364	369	365	365	370
Number of occupancy inspections	40	24	40	40	40
Number of housing code violations	682	1,333	1,200	1,235	1,200
<u>Efficiency</u>					
Percent of residential permits processed in 10 working days	100%	100%	100%	100%	100%
Percent of non-residential permits processed in 15 working days	100%	100%	100%	100%	100%
<u>Effectiveness</u>					
Resident satisfaction rating	93%	75%	80%	88%	80%

Account Number	BUILDING INSPECTION ORG 10123100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	369,984	403,679	407,270	415,146	432,036	432,036
510111	Full time salaries-overtime	3,963	5,198	4,000	3,000	3,000	3,000
510120	Part time salaries-regular	18,503	0	0	0	0	0
510130	Temporary salaries-regular	19,980	33,108	36,000	36,000	36,000	36,000
510310	Social security-FICA	24,600	26,472	27,747	28,157	29,215	29,215
510311	Social security-medicare	5,753	6,191	6,519	6,585	6,870	6,870
510320	WI retirement	25,827	26,731	27,452	28,016	28,395	28,395
510340	Health insurance	75,555	73,813	86,004	86,004	101,100	101,100
510350	Dental insurance	5,596	5,461	5,868	5,868	6,468	6,468
510351	Unfunded pension liability	5,796	5,796	5,796	5,796	5,796	5,796
510360	Life insurance	1,163	1,173	1,440	1,440	1,320	1,320
510400	Worker compensation	12,984	12,984	12,984	12,984	12,984	12,984
510410	Unemployment compensation	723	0	0	0	0	0
	Total Personal Services	570,427	600,606	621,080	628,996	663,184	663,184
	<u>Non-Personal Services</u>						
521800	Program services	0	0	11,000	8,500	11,000	11,000
521900	Contracted services	23,497	18,933	25,000	25,000	25,000	25,000
522110	Vehicle maintenance	9,888	3,725	20,000	18,000	20,000	20,000
523110	Office equipment maintenance	2,271	2,555	2,900	2,900	2,900	2,900
523120	Computer maintenance	9,889	9,889	9,889	9,889	9,889	9,889
523121	PC repayment	0	842	0	0	0	0
523125	IT services	17,675	17,675	18,875	18,875	20,306	20,306
523310	Communication equipment maintenance	0	91	150	150	150	150
524210	Nuisance property control	759	2,725	35,000	35,000	35,000	35,000
525120	Telephone	1,131	897	0	0	0	0
525125	Mobile telephone	2,554	2,429	3,360	3,000	3,360	3,360
525135	Internet	323	300	300	300	300	300
526105	Books - reference	720	659	500	250	1,000	1,000
526110	Professional organizations	140	75	200	200	200	200
526120	Licenses and permits	1,302	1,122	1,000	1,000	1,200	1,200
526125	Training/Conferences	1,207	2,410	5,361	4,700	5,361	5,361
526130	Training and education	-336	2,383	0	0	0	0
526150	Legal notices	667	367	600	500	600	600
527110	Travel	1,461	1,672	0	0	0	0
528150	Vehicle rental	13,500	0	0	0	0	0
530100	Office supplies	5,023	7,096	6,400	6,000	7,000	7,000
530110	Printing supplies	250	102	250	250	250	250
530115	Paper	0	0	250	250	250	250
530255	Tools and small equipment	37	193	1,800	1,000	300	300
530259	IT small equipment	0	-452	2,800	2,800	2,000	2,000
530260	Safety supplies	0	0	200	100	0	0
530275	Signage	791	1,903	2,000	2,000	2,000	2,000
	Total Non-Personal Services	92,749	77,591	147,835	140,664	148,066	148,066

Account	BUILDING INSPECTION	2016	2017	2018	2018	2019	2019
Number	ORG 10123100	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Capital Outlay</u>						
642200	IT equipment	5,446	0	0	0	0	0
642300	Communication equipment	15,864	0	0	0	0	0
649200	Equipment replacement	0	5,976	0	0	0	0
Total Capital Outlay		21,310	5,976	0	0	0	0
Total Building Inspection		684,486	684,173	768,915	769,660	811,250	811,250



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 eight sites throughout the City of Sheboygan. This program is managed by the Public Works Department.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	0	0	0	0	0
Non-Personal Services	5,366	5,378	4,200	4,200	4,836
Total Expenditures	5,366	5,378	4,200	4,200	4,836

Focus Area: Quality of Life.

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.

Measurements

Workload

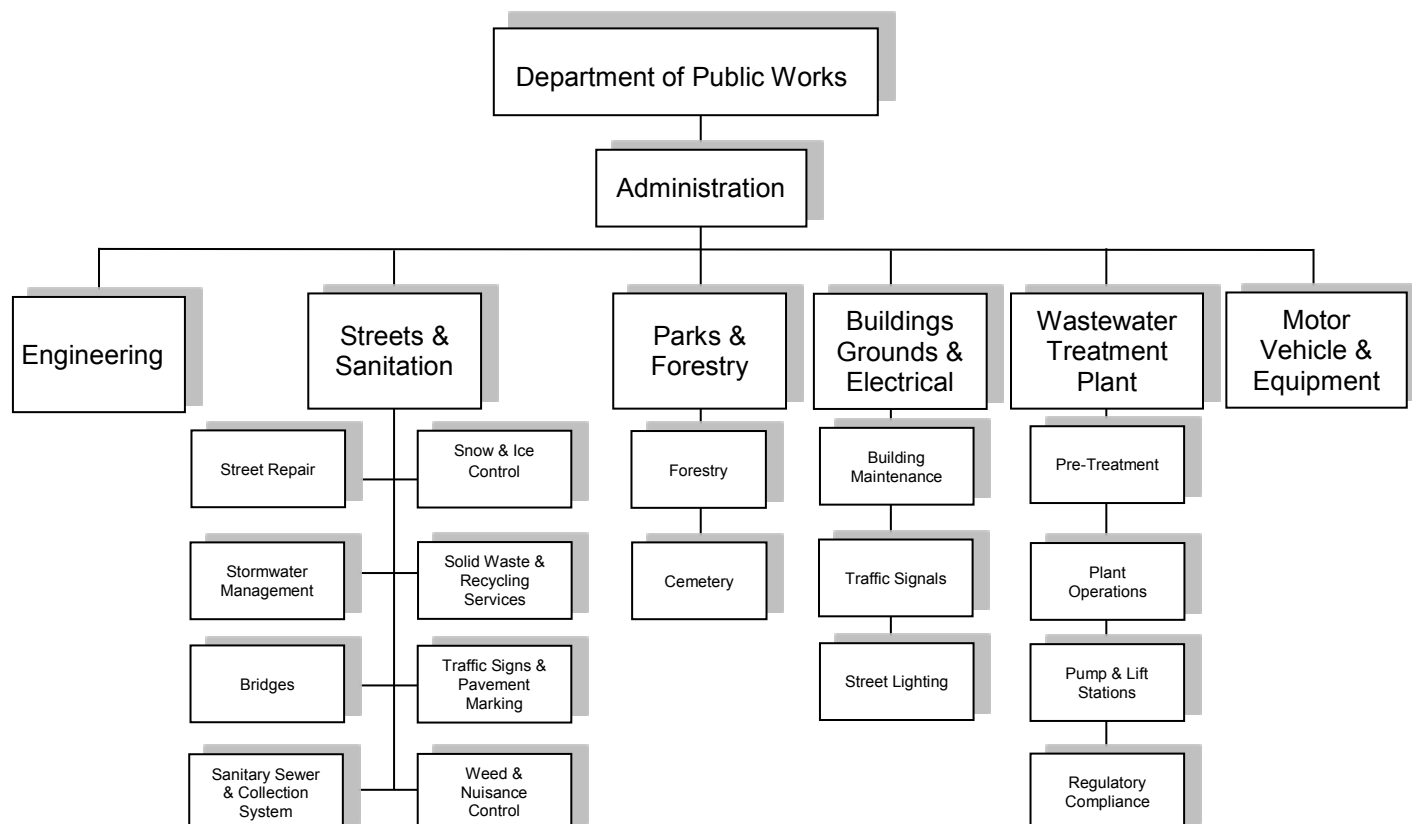
Sirens operational percentage

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Sirens operational percentage	83%	75%	75%	100%	100%

Account	CIVIL DEFENSE	2016	2017	2018	2018	2019	2019
Number	ORG 10125100	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Non-Personal Services</u>						
521900	Contracted services	0	0	2,400	2,400	3,000	3,000
525100	Electric	262	361	300	300	384	384
525120	Telephone	4,140	4,056	0	0	0	0
528150	Vehicle rental	250	250	250	250	252	252
530255	Tools and small equipment	0	0	1,000	1,000	1,000	1,000
530256	Safety equipment	714	711	250	250	200	200
Total Non-Personal Services		5,366	5,378	4,200	4,200	4,836	4,836
Total Civil Defense		5,366	5,378	4,200	4,200	4,836	4,836



NOTES



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). This program is administered by the Department of Public Works.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.00	1.00	1.00	1.00	1.00
Confidential Secretary/ Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Clerk 1	0.00	2.00	2.00	2.00	2.00
Total Staffing	2.00	4.00	4.00	4.00	4.00



	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	174,142	213,448	266,970	274,374	289,589
Non-Personal Services	69,784	73,900	78,990	78,990	83,531
Capital Outlay	47	5,444	0	0	0
Total Expenditures	243,973	292,792	345,960	353,364	373,120

Focus Area: Quality of Life.

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 valuing employee contributions to the community. Improve the effectiveness, efficiency, and quality of Public Works 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.
2. To achieve a rating of 80% or higher satisfaction (fair, good or excellent) rating from the citizens who live in the City of Sheboygan.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Measurements					
<u>Efficiency</u>					
Budget Expenditures vs. Actual Expenditures	90%	90%	80%	90%	80%
<u>Effectiveness</u>					
Resident satisfaction rating	92%	92%	80%	92%	80%

Account Number	PUBLIC WORKS ADMINISTRATION ORG 10131100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	124,704	155,746	201,957	210,737	221,952	221,952
510111	Full time salaries-overtime	1,931	484	2,400	0	0	0
510130	Temporary salaries	0	3,765	0	0	0	0
510310	Social security-FICA	7,563	9,588	12,627	13,066	13,712	13,712
510311	Social security-medicare	1,769	2,242	2,968	3,056	3,221	3,221
510320	WI retirement	8,362	10,577	13,622	14,119	14,476	14,476
510340	Health insurance	23,234	24,142	27,720	27,720	30,456	30,456
510350	Dental insurance	2,327	2,612	1,284	1,284	1,284	1,284
510351	Unfunded pension liability	3,576	3,576	3,576	3,576	3,576	3,576
510360	Life insurance	160	200	300	300	396	396
510400	Worker compensation	516	516	516	516	516	516
Total Personal Services		174,142	213,448	266,970	274,374	289,589	289,589
	<u>Non-Personal Services</u>						
521900	Contracted services	5,065	5,086	7,000	7,000	7,000	7,000
523110	Office equipment maintenance	0	1,293	1,400	1,400	1,400	1,400
523125	IT services	42,000	42,211	43,400	43,400	46,691	46,691
525120	Telephone	923	761	0	0	0	0
525125	Mobile telephone	529	787	900	900	900	900
525135	Internet	60	90	90	90	90	90
526100	Publications and subscriptions	231	142	350	350	200	200
526105	Books - reference	0	227	350	350	500	500
526110	Professional organizations	1,791	270	2,000	2,000	2,000	2,000
526125	Training/Conferences	1,443	3,250	4,000	4,000	3,750	3,750
527110	Travel	0	0	0	0	0	0
528150	Vehicle rental	14,140	14,146	14,140	14,140	14,140	14,140
530100	Office supplies	3,602	5,637	5,360	5,360	5,360	5,360
530259	IT small equipment	0	0	0	0	1,500	1,500
Total Non-Personal Services		69,784	73,900	78,990	78,990	83,531	83,531
	<u>Capital Outlay</u>						
642200	IT equipment	47	5,444	0	0	0	0
Total Capital Outlay		47	5,444	0	0	0	0
Total Public Works Administration		243,973	292,792	345,960	353,364	373,120	373,120



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. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Executive Budget includes the following changes:

- The staff addition of an Engineer Technician position as a result of a transfer of staff from Wastewater Utility.
- An increase of \$10,000 in Capital Outlay in support of a GPS mapping upgrade and utilization of consultants related to various infrastructure improvements in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
City Engineer	1.00	1.00	1.00	1.00	1.00
Environmental Engineer	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer/Surveyor	1.00	1.00	1.00	1.00	1.00
Senior Engineer Technician	1.00	1.00	1.00	1.00	1.00
Senior Engineer Aide/CAD Operator	1.00	1.00	0.00	0.00	0.00
GIS Project Specialist	0.00	0.00	1.00	1.00	1.00
Civil Engineer/Project Manager	0.00	1.00	1.00	1.00	1.00
Engineer Technician	1.00	1.00	1.00	1.00	2.00
Total Staffing	6.00	7.00	7.00	7.00	8.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	525,240	552,885	590,826	607,763	641,619
Non-Personal Services	71,954	87,288	114,870	114,870	128,231
Capital Outlay	6,112	8,698	20,000	20,000	10,000
Total Expenditures	603,306	648,871	725,696	742,633	779,850

Focus Area: Infrastructure and Public Facilities.

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.

**Measurements****Workload**

Budget Expenditures vs Actual Expenditures
 Number of plans reviewed within two weeks
 of submission
 City maps updated annually

2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
100%	80%	80%	80%	90%
75	150	150	150	150
14	14	14	14	14

Account Number	ENGINEERING ORG 10132100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	366,512	396,541	411,403	426,269	448,816	448,816
510111	Full time salaries-overtime	2,367	0	0	0	0	0
510310	Social security-FICA	21,891	23,445	25,543	26,429	27,860	27,860
510311	Social security-medicare	5,120	583	5,998	6,181	6,549	6,549
510320	WI retirement	24,220	26,678	27,558	28,560	29,394	29,394
510340	Health insurance	73,600	75,269	89,208	89,208	97,992	97,992
510350	Dental insurance	5,483	5,412	5,976	5,976	5,976	5,976
510351	Unfunded pension liability	7,584	7,584	7,584	7,584	7,584	7,584
510360	Life insurance	673	693	876	876	768	768
510400	Worker compensation	16,680	16,680	16,680	16,680	16,680	16,680
510410	Unemployment compensation	1,110	0	0	0	0	0
	Total Personal Services	525,240	552,885	590,826	607,763	641,619	641,619
	<u>Non-Personal Services</u>						
521900	Contracted services	0	0	0	0	10,000	10,000
523110	Office equipment maintenance	0	0	1,200	1,200	1,200	1,200
523120	Computer maintenance	500	500	500	500	600	600
523125	IT services	36,000	36,000	37,800	37,800	40,666	40,666
523310	Communication equipment maintenance	17,717	15,320	35,000	35,000	35,000	35,000
525120	Telephone	1,214	938	0	0	0	0
525125	Mobile telephone	2,752	3,706	3,000	3,000	4,800	4,800
525135	Internet	270	270	270	270	270	270
526120	Licenses and permits	1,337	516	1,000	1,000	2,000	2,000
526125	Training/Conferences	0	5,902	9,000	9,000	8,195	8,195
526130	Training and education	1,925	2,412	0	0	0	0
527100	Car allowance	1,256	1,122	3,000	3,000	2,500	2,500
527110	Travel	780	488	0	0	0	0
530100	Office supplies	5,137	3,247	6,900	6,900	6,900	6,900
530255	Tools and small equipment	3,066	7,543	7,000	7,000	7,500	7,500
530259	IT small equipment	0	9,324	10,000	10,000	8,600	8,600
530260	Safety supplies	0	0	200	200	0	0
	Total Non-Personal Services	71,954	87,288	114,870	114,870	128,231	128,231
	<u>Capital Outlay</u>						
642200	IT equipment	6,112	0	0	0	0	0
649100	Other equipment	0	8,698	20,000	20,000	10,000	10,000
	Total Capital Outlay	6,112	8,698	20,000	20,000	10,000	10,000
	Total Engineering	603,306	648,871	725,696	742,633	779,850	779,850



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 Municipal Service Building was constructed in 1966. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Executive Budget includes the following change:

- An increase of \$2,600 in Non-Personal Services for computer replacement.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Superintendent–Facilities/Traffic	1.00	1.00	1.00	1.00	1.00
Supervisor – Streets/Sanitation	1.00	3.00	3.00	3.00	3.00
Total Staffing	2.00	4.00	4.00	4.00	4.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	323,078	327,897	333,708	347,645	363,516
Non-Personal Services	12,417	10,278	14,566	14,566	17,166
Capital Outlay	148	25	0	0	0
Total Expenditures	335,643	338,200	348,274	362,211	380,682

Focus Area: Infrastructure and Public Facilities.

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

1. Continue to fund the necessary resources to provide preventative maintenance.
2. Develop a needs assessment that identifies the future space and facility requirements for the MSB site including energy conservation programs.

Objective:

1. Establish an effective energy conservation program.
2. Oversee major and minor repairs, including mechanical systems.

Account Number	MSB OPERATIONS - ADMINISTRATION ORG 10133100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	197,451	208,068	208,082	220,307	230,561	230,561
510310	Social security-FICA	11,791	12,495	12,925	13,659	14,312	14,312
510311	Social security-medicare	2,757	2,922	3,038	3,194	3,352	3,352
510320	WI retirement	13,029	14,122	13,939	14,761	15,104	15,104
510340	Health insurance	48,409	42,899	46,848	46,848	51,468	51,468
510341	Retiree health insurance	30,994	29,172	30,636	30,636	30,347	30,347
510350	Dental insurance	3,633	3,200	3,204	3,204	3,204	3,204
510351	Unfunded pension liability	4,068	4,068	4,068	4,068	4,068	4,068
510360	Life insurance	170	175	192	192	324	324
510400	Worker compensation	10,776	10,776	10,776	10,776	10,776	10,776
Total Personal Services		323,078	327,897	333,708	347,645	363,516	363,516
	<u>Non-Personal Services</u>						
523110	Office equipment maintenance	6,956	5,809	7,000	7,000	7,000	7,000
525135	Internet	750	660	660	660	660	660
528150	Vehicle rental	2,256	2,256	2,256	2,256	2,256	2,256
530100	Office supplies	2,455	1,553	4,150	4,150	4,150	4,150
530259	IT small equipment	0	0	0	0	2,600	2,600
530260	Safety supplies	0	0	500	500	500	500
Total Non-Personal Services		12,417	10,278	14,566	14,566	17,166	17,166
	<u>Capital Outlay</u>						
642200	IT equipment	148	25	0	0	0	0
Total Capital Outlay		148	25	0	0	0	0
Total MSB Operations - Administration		335,643	338,200	348,274	362,211	380,682	380,682



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. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Executive Budget includes the following change:

- An increase of \$15,000 in Capital Outlay due to a network upgrade to an HTML - user interface for the HVAC system.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Maintenance Craftsman	3.00	3.00	2.00	2.00	2.00
Janitor	2.00	2.00	1.00	1.00	1.00
Laborer II	1.00	1.00	1.00	1.00	1.00
Total Staffing	6.00	6.00	4.00	4.00	4.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Expenditures					
Personal Services	378,662	360,954	372,240	375,864	369,843
Non-Personal Services	180,920	152,006	186,257	189,256	194,813
Capital Outlay	1,732	0	9,800	9,800	15,000
Total Expenditures	561,314	512,960	568,297	574,920	579,656

Focus Area: Infrastructure and Public Facilities.

Goal: To reduce facility depreciation, equipment and structural failures, and maintenance costs through improved preventive maintenance programs.

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 preventative maintenance programs.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Amount of therms used	41,533	43,343	43,343	N/A	N/A
Utility costs	\$20,430	\$42,000	\$36,000	\$36,000	\$36,000
Annual maintenance costs	\$39,456	\$46,750	\$57,310	\$57,310	\$57,310
Number of work orders	9	11	11	11	11

Account Number	MSB OPERATIONS-MAINTENANCE ORG 10133110	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Personal Services</u>							
510110	Full time salaries-regular	253,465	245,047	253,618	256,770	244,210	244,210
510111	Full time salaries-overtime	13,366	13,763	10,000	10,000	13,000	13,000
510310	Social security-FICA	15,634	15,366	16,379	16,540	15,983	15,983
510311	Social security-medicare	3,656	3,594	3,856	3,868	3,766	3,766
510320	WI retirement	17,480	17,474	17,575	17,874	16,768	16,768
510340	Health insurance	56,867	48,515	53,508	53,508	58,764	58,764
510350	Dental insurance	4,823	3,827	3,876	3,876	3,876	3,876
510351	Unfunded pension liability	3,975	3,975	3,984	3,984	3,984	3,984
510360	Life insurance	420	417	468	468	516	516
510400	Worker compensation	8,976	8,976	8,976	8,976	8,976	8,976
Total Personal Services		378,662	360,954	372,240	375,864	369,843	369,843
<u>Non-Personal Services</u>							
521500	Administrative services	1,067	750	1,000	1,000	1,000	1,000
521700	Security services	651	0	504	504	510	510
521900	Contracted services	0	3,889	9,110	9,110	12,000	12,000
522130	Heavy equipment maintenance	1,409	1,330	1,700	1,700	1,700	1,700
523120	Computer maintenance	11,093	11,093	11,093	11,093	11,400	11,400
523125	IT services	0	0	4,000	4,000	4,303	4,303
524110	Building exterior maintenance	43,933	14,835	17,500	17,500	17,500	17,500
524115	Building equipment maintenance	3,692	1,436	4,000	4,000	2,500	2,500
524120	Electrical maintenance and repair	1,398	2,572	2,500	2,500	2,500	2,500
524122	Plumbing maintenance and repair	3,816	3,496	4,500	4,500	5,000	5,000
524124	Heating and ventilation maintenance	3,860	3,217	5,000	5,000	5,000	5,000
524130	Custodial services	1,692	3,214	3,000	3,000	3,000	3,000
524135	Janitorial services	10,167	9,482	10,000	10,000	10,000	10,000
525100	Electric	41,175	42,662	41,000	43,000	45,750	45,750
525105	Water	3,745	3,853	4,200	4,200	3,900	3,900
525110	Sewer	1,753	1,528	2,000	2,000	2,000	2,000
525120	Telephone	3,200	2,453	0	0	0	0
525125	Mobile telephone	6,643	8,885	7,000	7,000	10,100	10,100
525140	Gas - utility	25,167	17,860	36,000	36,000	32,400	32,400
526120	Licenses and permits	170	0	250	250	250	250
528150	Vehicle rental	15,000	15,000	15,000	15,000	15,000	15,000
530255	Tools and small equipment	592	438	1,000	1,999	4,000	4,000
530259	IT small equipment	0	3,490	4,900	4,900	4,000	4,000
530500	Fire fighting supplies	697	523	1,000	1,000	1,000	1,000
Total Non-Personal Services		180,920	152,006	186,257	189,256	194,813	194,813
<u>Capital Outlay</u>							
621200	Building improvements	1,341	0	9,800	9,800	15,000	15,000
642200	IT equipment	391	0	0	0	0	0
Total Capital Outlay		1,732	0	9,800	9,800	15,000	15,000
Total MSB Operations - Maintenance		561,314	512,960	568,297	574,920	579,656	579,656



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. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Executive Budget includes in the following changes:

- An increase of \$10,000 in Personal Services as a result of an increased demand for labor due to the enhanced street paving program.
- An increase in \$40,000 in Capital Outlay for a land purchase related to the street / alley paving program.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Superintendent-					
Streets/Sanitation	1.00	1.00	1.00	1.00	1.00
Street Maintenance Worker I	10.00	11.00	11.00	11.00	11.00
Street Maintenance Worker II	19.00	19.00	19.00	19.00	19.00
Street Maintenance Worker III	11.00	11.00	11.00	11.00	11.00
Street Maintenance Worker IV	0.00	1.00	1.00	1.00	1.00
Street Sweeper	1.00	0.00	0.00	0.00	0.00
Total Staffing	42.00	43.00	43.00	43.00	43.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	1,459,117	717,576	847,055	862,411	1,010,628
Non-Personal Services	686,733	903,793	691,744	691,744	694,144
Capital Outlay	0	0	0	0	40,000
Total Expenditures	2,145,850	1,621,369	1,538,799	1,554,155	1,744,772

Focal Area: Infrastructure and Public Facilities.

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 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.
4. To achieve a rating of 80% or higher satisfaction (fair, good or excellent) rating from the citizens who live in the City of Sheboygan.

PUBLIC WORKS**STREETS, ALLEYS AND SIDEWALK**

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Workload</u>					
Crack and joint filling footages (LF)	17,094	36,534	25,000	33,000	25,000
Yards of concrete installed	1,200	1,200	1,200	1,200	1,200
Tons of asphalt installed	4,334	13,509	9,000	9,000	9,000
Potholes – cold mix (Tons)	127	123	130	130	130
Potholes – hot mix (Tons)	93	524	170	170	170
Linear feet of streets improved	20,592	32,313			
<u>Effectiveness</u>					
Resident satisfaction rating	28%	92%	80%	80%	80%
Increase PASER rating	5.93	6.10	6.50	6.50	6.50
Respond to pothole repair requests within 2 days	N/A	100%	80%	80%	80%

Account Number	STREETS/ALLEYS/SIDEWALKS ORG 10133140	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Personal Services</u>							
510110	Full time salaries-regular	917,605	431,488	497,485	513,088	589,842	589,842
510111	Full time salaries-overtime	99,889	30,326	25,000	25,000	30,000	30,000
510130	Temporary salaries-regular	0	31,816	40,000	40,000	40,000	40,000
510310	Social security-FICA	59,635	29,153	34,971	35,841	41,002	41,002
510311	Social security-medicare	13,947	6,818	10,647	8,382	9,842	9,842
510320	WI retirement	65,329	31,074	34,904	36,052	41,882	41,882
510340	Health insurance	238,767	108,489	156,864	156,864	208,476	208,476
510341	Retiree health insurance	9,505	4,511	0	0	0	0
510350	Dental insurance	18,733	8,838	12,000	12,000	14,280	14,280
510351	Unfunded pension liability	7,860	7,860	7,860	7,860	7,860	7,860
510360	Life insurance	1,003	359	480	480	600	600
510400	Worker compensation	26,844	26,844	26,844	26,844	26,844	26,844
510410	Unemployment compensation	0	0	0	0	0	0
Total Personal Services		1,459,117	717,576	847,055	862,411	1,010,628	1,010,628
<u>Non-Personal Services</u>							
521900	Contracted services	118,696	71,322	150,000	150,000	150,000	150,000
523121	PC repayment	0	0	700	700	700	700
528150	Vehicle rental	154,004	150,000	154,044	154,044	154,044	154,044
530255	Tools and small equipment	5,161	5,836	6,000	6,000	5,800	5,800
530259	IT small equipment	0	0	0	0	2,600	2,600
530270	Traffic control supplies	2,040	3,830	5,000	5,000	5,000	5,000
530290	Construction materials	406,832	672,805	376,000	376,000	376,000	376,000
Total Non-Personal Services		686,733	903,793	691,744	691,744	694,144	694,144
<u>Capital Outlay</u>							
611100	Land	0	0	0	0	40,000	40,000
Total Capital Outlay		0	0	0	0	40,000	40,000
Total Streets/Alleys/Sidewalks		2,145,850	1,621,369	1,538,799	1,554,155	1,744,772	1,744,772



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. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Executive Budget includes the following changes:

- An increase of \$5,000 in Contracted Services for emergency repair expense.
- An increase of \$8,000 in Hazardous Material Disposal resulting from increased volume of material dropped off at the recycling center.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	89,485	356,403	332,468	337,925	353,248
Non-Personal Services	224,593	268,365	275,910	275,910	291,700
Total Expenditures	314,078	624,768	608,378	613,835	644,948

Focus Area: Infrastructure and Public Facilities.

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

Measurements

Workload

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Catch basins debris removed (Tons)	229	186	200	200	200
Storm sewer jetting footages (LF)	44,253	74,375	35,000	35,000	35,000
Storm sewer televising footages (LF)	25,568	34,665	20,000	20,000	20,000
Number of catch basins replaced	33	45	30	30	30

Effectiveness

Resident satisfaction rating	92%	92%	80%	92%	80%
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Account Number	STORM WATER MANAGEMENT ORG 10133150	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	44,043	205,104	185,542	190,438	202,706	202,706
510111	Full time salaries-overtime	5,339	29,604	25,000	25,000	30,000	30,000
510310	Social security-FICA	2,910	13,625	13,125	13,357	14,501	14,501
510311	Social security-medicare	681	3,187	3,134	3,124	3,446	3,446
510320	WI retirement	3,261	15,954	14,095	14,434	15,235	15,235
510340	Health insurance	12,136	63,196	66,168	66,168	62,628	62,628
510350	Dental insurance	919	5,380	4,992	4,992	4,308	4,308
510351	Unfunded pension liability	5,076	5,076	5,076	5,076	5,076	5,076
510360	Life insurance	36	193	252	252	264	264
510400	Worker compensation	15,084	15,084	15,084	15,084	15,084	15,084
Total Personal Services		89,485	356,403	332,468	337,925	353,248	353,248
	<u>Non-Personal Services</u>						
521900	Contracted services	0	49,914	20,000	20,000	25,000	25,000
525100	Electric	3,259	3,270	3,658	3,658	3,900	3,900
525140	Gas - utility	254	218	252	252	300	300
526120	Licenses and permits	7,500	9,470	7,500	7,500	10,000	10,000
528150	Vehicle rental	90,000	90,000	90,000	90,000	90,000	90,000
530255	Tools and small equipment	1,982	2,342	2,500	2,500	2,500	2,500
530290	Construction materials	121,598	106,416	150,000	150,000	150,000	150,000
531105	Hazardous waste disposal	0	6,735	2,000	2,000	10,000	10,000
Total Non-Personal Services		224,593	268,365	275,910	275,910	291,700	291,700
Total Storm Water Management		314,078	624,768	608,378	613,835	644,948	644,948



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. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Adopted Budget includes the following change:

- An increase of \$5,000 in Non-Personal Services - Electrical resulting from additions and updates to the street lighting infrastructure.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	35,697	73,479	74,359	80,017	81,824
Non-Personal Services	339,708	333,272	379,120	364,120	381,620
Total Expenditures	375,405	406,751	453,479	444,137	463,444

Focus Areas: Infrastructure and Public Facilities. Neighborhood Revitalization.

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 by 10% annually.
2. To work with law enforcement to identify lighting needs as a crime-prevention strategy.

Measurements

Workload

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Utility costs	\$271,235	\$300,000	\$300,000	\$300,000	\$300,000
Reduce annual utility costs by 10%	N/A	N/A	10%	10%	10%

Account Number	STREET LIGHTS ORG 10133160	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Personal Services</u>							
510110	Full time salaries-regular	28,292	59,055	59,879	64,761	66,195	66,195
510111	Full time salaries-overtime	1,482	3,140	3,000	3,000	3,300	3,300
510310	Social security-FICA	1,832	3,847	3,903	4,201	4,313	4,313
510311	Social security-medicare	428	900	917	983	1,013	1,013
510320	WI retirement	1,967	4,137	4,128	4,540	4,471	4,471
510340	Health insurance	90	8	0	0	0	0
510350	Dental insurance	641	1,405	1,536	1,536	1,536	1,536
510351	Unfunded pension liability	432	432	432	432	432	432
510360	Life insurance	17	39	48	48	48	48
510400	Worker compensation	516	516	516	516	516	516
Total Personal Services		35,697	73,479	74,359	80,017	81,824	81,824
<u>Non-Personal Services</u>							
524120	Electrical maintenance and repair	11,023	5,999	12,500	12,500	12,500	12,500
525100	Electric	271,236	277,435	300,000	285,000	300,000	300,000
528150	Vehicle rental	12,133	12,120	12,120	12,120	12,120	12,120
530255	Tools and small equipment	45,316	37,718	52,500	52,500	55,000	55,000
530259	IT small equipment	0	0	2,000	2,000	2,000	2,000
Total Non-Personal Services		339,708	333,272	379,120	364,120	381,620	381,620
Total Street Lights		375,405	406,751	453,479	444,137	463,444	463,444



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, seven on the north and nine on the south side of the city, 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. This program is administered by the Department of Public Works.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	35,708	34,963	38,084	38,084	38,081
Non-Personal Services	30,401	43,307	44,594	34,594	44,559
Total Expenditures	66,109	78,270	82,678	82,678	82,680

Focus Area: Infrastructure and Public Facilities.

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 alternating north and south side annually.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Number of bridges inspected	16	16	16	16	16
Number of bridges sealed	9	7	9	9	7

Account Number	BRIDGES ORG 10133170	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Personal Services</u>							
510110	Full time salaries-regular	852	169	0	0	0	0
510111	Full time salaries-overtime	310	0	2,000	2,000	2,000	2,000
510130	Temporary salaries-regular	29,022	29,539	30,500	30,500	30,500	30,500
510310	Social security-FICA	1,868	1,842	2,015	2,015	2,015	2,015
510311	Social security-medicare	437	431	471	471	471	471
510320	WI retirement	67	11	134	134	131	131
510340	Health insurance	167	0	0	0	0	0
510350	Dental insurance	20	6	0	0	0	0
510351	Unfunded pension liability	300	300	300	300	300	300
510360	Life insurance	1	1	0	0	0	0
510400	Worker compensation	2,664	2,664	2,664	2,664	2,664	2,664
Total Personal Services		35,708	34,963	38,084	38,084	38,081	38,081
<u>Non-Personal Services</u>							
521900	Contracted services	4,771	8,800	20,000	20,000	20,000	20,000
524135	Janitorial services	0	27	200	200	200	200
525100	Electric	11,088	13,638	15,000	15,000	15,000	15,000
525105	Water	173	186	200	200	200	200
525110	Sewer	116	141	150	150	155	155
525120	Telephone	0	0	0	0	0	0
528150	Vehicle rental	4,044	4,044	4,044	4,044	4,044	4,044
530290	Construction materials	10,209	16,471	5,000	5,000	5,000	5,000
Total Non-Personal Services		30,401	43,307	44,594	44,594	44,599	44,599
Total Bridges		66,109	78,270	82,678	82,678	82,680	82,680



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. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Executive Budget contains the following change:

- An increase of \$40,000 in Non-Personal Services due to a 14 percent increase in the cost of sand and salt as well as early fills requirements.

Expenditures	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Personal Services	142,909	269,329	399,425	407,560	393,214
Non-Personal Services	561,886	555,881	498,700	498,700	538,900
Total Expenditures	704,795	825,210	898,125	906,260	934,114

Focal Area: Infrastructure and Public Facilities.

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

Objective:

- To reduce the amount of salt by 15% during the snow and ice season.
- To achieve a rating of 80% or higher satisfaction (fair, good or excellent) rating from citizens who live in the City of Sheboygan.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Workload					
Number of operations	22	17	25	25	25
Salt used (Tons)	4,552	3,630	3,484	3,840	3,840
Average snowfall per event (Inches)	2.09	2.5	2.00	2.00	2.00
Efficiency					
Average hours per event	7	19	9	9	9
Effectiveness					
Resident satisfaction rating	79%	92%	80%	92%	80%
Reduce amount of salt used by 15%	N/A	21%	9.7%	13%	9.7%
Percentage of operations in which snow is removed within 24 hours after the event	N/A	80%	80%	80%	80%

Account	SNOW AND ICE CONTROL	2016	2017	2018	2018	2019	2019
Number	ORG 10133180	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	64,975	107,265	174,218	181,486	172,080	172,080
510111	Full time salaries-overtime	36,431	89,555	100,000	100,000	100,000	100,000
510310	Social security-FICA	5,826	11,826	17,061	17,452	16,928	16,928
510311	Social security-medicare	1,363	2,766	4,042	4,082	3,994	3,994
510320	WI retirement	6,489	13,372	18,424	18,860	17,856	17,856
510340	Health insurance	13,426	28,632	67,284	67,284	64,584	64,584
510350	Dental insurance	898	2,391	4,692	4,692	4,068	4,068
510351	Unfunded pension liability	2,532	2,532	2,532	2,532	2,532	2,532
510360	Life insurance	61	82	264	264	264	264
510400	Worker compensation	10,908	10,908	10,908	10,908	10,908	10,908
Total Personal Services		142,909	269,329	399,425	407,560	393,214	393,214
	<u>Non-Personal Services</u>						
521900	Contracted services	18,947	10,275	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	299,910	302,128	235,000	235,000	275,000	275,000
530255	Tools and small equipment	629	1,078	800	800	1,000	1,000
Total Non-Personal Services		561,886	555,881	498,700	498,700	538,900	538,900
Total Snow and Ice Control		704,795	825,210	898,125	906,260	932,114	932,114



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, edge line, bike lane and crosswalk painting. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Executive Budget includes the following change:

- An increase of \$12,000 in Capital Outlay resulting from the implementation of a traffic sign GPS system.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Expenditures					
Personal Services	266,861	325,317	388,124	324,525	330,558
Non-Personal Services	112,245	134,775	150,700	150,700	147,700
Capital Outlay	0	15,320	0	0	12,000
Total Expenditures	379,106	475,412	538,824	475,225	490,258

Focal Area: Infrastructure and Public Facilities.

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.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Number of signs replaced	929	1,010	1,000	1,000	1,000
Number of new signs	1,325	1,300	1,300	1,300	1,300
Damaged mailboxes repaired/replaced	34	53	50	50	50
Traffic Arrow/Stop-Bars/Crosswalk painted	1,732	1,700	1,730	1,730	1,730

Account	TRAFFIC CONTROL SIGNS	2016	2017	2018	2018	2019	2019
Number	ORG 10133200	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	173,675	219,237	255,619	208,348	208,681	208,681
510111	Full time salaries-overtime	12,955	8,556	10,000	10,000	10,000	10,000
510310	Social security-FICA	11,000	13,736	16,496	13,538	13,585	13,585
510311	Social security-medicare	2,572	3,212	3,882	3,166	3,202	3,202
510320	WI retirement	11,523	14,676	17,707	14,629	14,246	14,246
510340	Health insurance	33,430	41,878	59,364	50,369	56,400	56,400
510350	Dental insurance	2,371	4,603	5,520	5,059	5,076	5,076
510351	Unfunded pension liability	5,292	5,292	5,292	5,292	5,292	5,292
510360	Life insurance	363	447	564	444	396	396
510400	Worker compensation	13,680	13,680	13,680	13,680	13,680	13,680
Total Personal Services		266,861	325,317	388,124	324,525	330,558	330,558
	<u>Non-Personal Services</u>						
521900	Contracted services	0	23,996	35,000	35,000	35,000	35,000
526125	Training/Conferences	0	0	2,000	2,000	1,000	1,000
526130	Training and education	0	0	0	0	0	0
528150	Vehicle rental	60,000	60,000	60,000	60,000	60,000	60,000
530255	Tools and small equipment	2,334	1,467	1,700	1,700	1,700	1,700
530259	IT small equipment	0	0	2,000	2,000	0	0
530270	Traffic control supplies	49,911	49,312	50,000	50,000	50,000	50,000
Total Non-Personal Services		112,245	134,775	150,700	150,700	147,700	147,700
	<u>Capital Outlay</u>						
649100	Other equipment	0	15,320	0	0	12,000	12,000
Total Capital Outlay		0	15,320	0	0	12,000	12,000
Total Traffic Control Signs		379,106	475,412	538,824	475,225	490,258	490,258



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. This program is administered by the Department of Public Works.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	37,126	81,293	81,052	86,793	91,427
Non-Personal Services	98,304	87,722	104,600	104,600	105,600
Total Expenditures	135,430	169,015	185,652	191,393	197,027

Focal Area: Infrastructure and Public Facilities.

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	TRAFFIC CONTROL SIGNALS	2016	2017	2018	2018	2019	2019
Number	ORG 10133250	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	28,564	57,727	58,533	63,561	64,995	64,995
510111	Full time salaries-overtime	1,509	5,100	3,000	3,000	5,000	5,000
510310	Social security-FICA	1,849	3,809	3,821	4,127	4,344	4,344
510311	Social security-medicare	433	891	899	965	1,020	1,020
510320	WI retirement	1,987	4,263	4,119	4,460	4,584	4,584
510340	Health insurance	141	7,021	8,196	8,196	9,000	9,000
510350	Dental insurance	658	475	468	468	468	468
510351	Unfunded pension liability	372	372	372	372	372	372
510360	Life insurance	17	39	48	48	48	48
510400	Worker compensation	1,596	1,596	1,596	1,596	1,596	1,596
Total Personal Services		37,126	81,293	81,052	86,793	91,427	91,427
	<u>Non-Personal Services</u>						
523122	Software maintenance	0	0	4,000	4,000	4,000	4,000
525100	Electric	31,077	31,484	37,000	37,000	38,000	38,000
528150	Vehicle rental	8,100	8,100	8,100	8,100	8,100	8,100
530255	Tools and small equipment	59,127	48,102	51,000	51,000	51,000	51,000
530259	IT small equipment	0	0	2,000	2,000	2,000	2,000
530290	Construction materials	0	36	2,500	2,500	2,500	2,500
Total Non-Personal Services		98,304	87,722	104,600	104,600	105,600	105,600
Total Traffic Control Signals		135,430	169,015	185,652	191,393	197,027	197,027



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. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Executive Budget includes the following changes:

- An increase of \$10,000 in Non-Personal Services - Transfer Station Tipping resulting from an increase in fees and the addition of a neighborhood cleanup program.

Expenditures	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Personal Services	591,653	650,507	650,125	661,760	738,017
Non-Personal Services	939,407	957,264	980,150	984,150	994,950
Total Expenditures	1,531,060	1,607,771	1,630,275	1,645,910	1,732,967

Focal Area: Quality of Life.

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% material recovery rate by promoting and providing recycling services.
3. To achieve a rating of 80% or higher satisfaction (fair, good or excellent) rating from citizens who live in the City of Sheboygan.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Workload</u>					
Garbage collected (Tons)	11,248	11,260	10,000	10,000	10,000
Recycling collected (Tons)	3,207	3,037	3,000	3,000	3,000
<u>Effectiveness</u>					
Material recovery rate	30%	27%	30%	30%	30%
Resident satisfaction rating	90%	92%	80%	92%	80%

Account Number	SOLID WASTE AND RECYCLING	2016	2017	2018	2018	2019	2019
	ORG 10134001	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	385,195	438,768	423,560	433,783	462,282	462,282
510111	Full time salaries-overtime	29,236	13,419	30,000	30,000	18,000	18,000
510310	Social security-FICA	24,794	27,003	28,163	28,755	29,837	29,837
510311	Social security-medicare	5,798	6,315	6,655	6,725	7,017	7,017
510320	WI retirement	27,021	30,540	30,323	31,073	31,389	31,389
510340	Health insurance	78,668	92,865	90,660	90,660	143,688	143,688
510350	Dental insurance	5,643	6,272	5,364	5,364	10,104	10,104
510351	Unfunded pension liability	8,424	8,424	8,424	8,424	8,424	8,424
510360	Life insurance	270	297	372	372	672	672
510400	Worker compensation	26,604	26,604	26,604	26,604	26,604	26,604
Total Personal Services		591,653	650,507	650,125	661,760	738,017	738,017
	<u>Non-Personal Services</u>						
521900	Contracted services	68,905	75,095	71,000	75,000	75,000	75,000
526120	Licenses and permits	407	407	450	450	450	450
528150	Vehicle rental	325,000	325,000	325,000	325,000	325,000	325,000
530100	Office supplies	16	668	1,000	1,000	1,000	1,000
530255	Tools and small equipment	9,201	8,992	7,700	7,700	8,500	8,500
531115	Transfer station tipping	535,878	547,102	575,000	575,000	585,000	585,000
Total Non-Personal Services		939,407	957,264	980,150	984,150	994,950	994,950
Total Solid Waste and Recycling		1,531,060	1,607,771	1,630,275	1,645,910	1,732,967	1,732,967



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. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Executive Budget includes the following change:

- A decrease of \$77,000 in Personal Services resulting from realignment of staff and a reduction in overtime salaries.

Expenditures	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Personal Services	165,395	246,791	241,244	244,443	166,941
Non-Personal Services	206,644	206,186	215,200	215,200	215,200
Total Expenditures	372,039	452,977	456,444	459,643	382,141

Focal Area: Infrastructure and Public Facility.

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 six weeks during the spring, summer and fall.
2. To provide leaf collection as needed during the fall.
3. To achieve a rating of 80% or higher satisfaction (fair, good or excellent) rating from citizens who live in the City of Sheboygan.

Measurements	2016 Actual	2017 Actual	2018 Amended	2017 Estimated	2019 Executive
Workload					
Miles swept	6,229	5,132	5,000	6,300	5,000
Tons of debris collected	678	651	750	900	750
Efficiency					
Percent of streets swept every 6 weeks	N/A	100%	100%	100%	100%
Effectiveness					
Resident satisfaction rating	91%	92%	80%	92%	80%

Account	STREET CLEANING	2016	2017	2018	2018	2019	2019
Number	ORG 10134120	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	100,035	151,819	142,054	144,891	101,747	101,747
510111	Full time salaries-overtime	3,945	9,113	15,000	15,000	12,000	12,000
510310	Social security-FICA	6,016	9,409	9,759	9,913	7,058	7,058
510311	Social security-medicare	1,410	2,200	2,297	2,318	1,664	1,664
510320	WI retirement	6,835	10,908	10,526	10,713	7,452	7,452
510340	Health insurance	34,934	50,148	48,768	48,768	26,064	26,064
510350	Dental insurance	2,618	3,541	3,180	3,180	1,404	1,404
510351	Unfunded pension liability	2,364	2,364	2,364	2,364	2,364	2,364
510360	Life insurance	218	269	276	276	168	168
510400	Worker compensation	7,020	7,020	7,020	7,020	7,020	7,020
Total Personal Services		165,395	246,791	241,244	244,443	166,941	166,941
	<u>Non-Personal Services</u>						
528150	Vehicle rental	175,000	175,000	175,000	175,000	175,000	175,000
530255	Tools and small equipment	124	186	200	200	200	200
531110	Street sweeping disposal	31,520	31,000	40,000	40,000	40,000	40,000
Total Non-Personal Services		206,644	206,186	215,200	215,200	215,200	215,200
Total Street Cleaning		372,039	452,977	456,444	459,643	382,141	382,141



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. This program is administered by the Department of Public Works.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	0	0	0	0	0
Non-Personal Services	9,337	7,450	14,000	14,000	14,000
Total Expenditures	9,337	7,450	14,000	14,000	14,000

Focal Area: Quality of Life.

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

Objective: 1. To respond to citizens' complaints in a timely manner.
2. To reduce the number on noncompliant report offenders.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Nuisance notices issued	200	326	200	200	200
Number of non-compliant lots cut by city staff	25	27	25	20	25

Account	WEED CONTROL	2016	2017	2018	2018	2019	2019
Number	ORG 10134130	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Non-Personal Services</u>						
521900	Contracted services	5,037	3,450	10,000	10,000	10,000	10,000
528150	Vehicle rental	4,300	4,000	4,000	4,000	4,000	4,000
Total Non-Personal Services		9,337	7,450	14,000	14,000	14,000	14,000
Total Weed Control		9,337	7,450	14,000	14,000	14,000	14,000



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 5,000 gallons of waste oil annually. In addition, the drop-off site collects metals that are also not collected at the curbside. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Executive Budget contains the following change:

- An increase of \$14,000 in Non-Personal Services – Contracted Services and Transfer Station Tipping resulting from an increase in fees and higher volume at the recycling center.

Expenditures	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Personal Services	52,717	100,472	91,495	85,597	84,585
Non-Personal Services	109,347	107,845	113,831	121,331	135,331
Total Expenditures	162,064	208,317	205,326	206,928	219,916

Focal Area: Quality of Life.

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.
2. To achieve a rating of 80% or higher satisfaction (fair, good or excellent) from citizens who live in the City of Sheboygan.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Workload					
Yard waste hauled (Tons)	2,238	2,755	2,500	2,500	2,500
Tire disposal	99	153	95	95	95
Scrap metals collected (Tons)	217	196	140	140	140
Oil collected (Gallons)	8,325	6,750	5,000	5,000	5,000
Branch grinding (Dollars)	\$14,250	\$8,700	\$12,000	\$12,000	\$12,000
Effectiveness					
Resident satisfaction rating	94%	92%	80%	92%	80%

Account Number	RESIDENTIAL DROP-OFF ORG 10134150	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	28,885	57,586	49,256	44,122	40,916	40,916
510111	Full time salaries-overtime	2,192	3,762	3,500	3,500	4,000	4,000
510310	Social security-FICA	1,814	3,295	3,277	2,953	2,796	2,796
510311	Social security-medicare	424	771	781	691	661	661
510320	WI retirement	2,051	4,163	3,541	3,191	2,948	2,948
510340	Health insurance	8,793	21,315	21,576	21,576	23,700	23,700
510350	Dental insurance	674	1,555	1,536	1,536	1,536	1,536
510351	Unfunded pension liability	1,176	1,176	1,176	1,176	1,176	1,176
510360	Life insurance	48	189	192	192	192	192
510400	Worker compensation	6,660	6,660	6,660	6,660	6,660	6,660
Total Personal Services		52,717	100,472	91,495	85,597	84,585	84,585
	<u>Non-Personal Services</u>						
521900	Contracted services	0	10,771	12,000	12,000	23,500	23,500
528150	Vehicle rental	87,850	70,000	81,831	81,831	81,831	81,831
531115	Transfer station tipping	21,497	27,074	20,000	27,500	30,000	30,000
Total Non-Personal Services		109,347	107,845	113,831	121,331	135,331	135,331
Total Residential Drop off		162,064	208,317	205,326	206,928	219,916	219,916



NOTES



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 1850's. 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. This program is administered by the Department of Public Works.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	175,360	174,292	133,790	134,950	140,807
Non-Personal Services	58,091	47,334	53,900	53,900	60,530
Capital Outlay	0	0	4,750	4,750	0
Total Expenditures	233,451	221,626	192,440	193,600	201,337

Focal Area: Quality of Life.

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.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Linear feet of road re-paved	N/A	1,270	1,570	1,270	1,270
Number of trees removed	N/A	14	10	10	10
Number of trees planted	N/A	14	10	10	10

Account Number	CEMETERY ORG 10143100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Personal Services</u>							
510110	Full time salaries-regular	93,420	78,496	52,418	53,452	54,661	54,661
510111	Full time salaries-overtime	6,378	4,571	7,000	7,000	6,500	6,500
510130	Temporary salaries-regular	31,230	50,382	43,500	43,500	47,500	47,500
510310	Social security-FICA	7,893	8,150	6,390	6,445	6,752	6,752
510311	Social security-medicare	1,846	1,906	1,505	1,507	1,585	1,585
510320	WI retirement	6,568	5,518	3,981	4,050	4,009	4,009
510340	Health insurance	15,088	12,061	8,196	8,196	9,000	9,000
510350	Dental insurance	2,610	2,059	1,536	1,536	1,536	1,536
510351	Unfunded pension liability	2,412	2,412	2,412	2,412	2,412	2,412
510360	Life insurance	272	237	192	192	192	192
510400	Worker compensation	6,660	6,660	6,660	6,660	6,660	6,660
510410	Unemployment compensation	983	1,840	0	0	0	0
Total Personal Services		175,360	174,292	133,790	134,950	140,807	140,807
<u>Non-Personal Services</u>							
524110	Building exterior maintenance	12,049	118	5,000	5,000	10,000	10,000
525100	Electric	523	595	800	800	780	780
525105	Water	893	1,297	1,500	1,500	1,500	1,500
525110	Sewer	11	0	0	0	100	100
525140	Gas - utility	549	409	600	600	600	600
528150	Vehicle rental	40,400	40,415	40,400	40,400	40,400	40,400
530100	Office supplies	11	17	50	50	50	50
530210	Operating supplies	1,521	3,479	3,500	3,500	4,000	4,000
530245	Oils and lubricants	18	0	0	0	0	0
530255	Tools and small equipment	176	350	50	50	100	100
530295	Landscaping supplies	1,940	654	2,000	2,000	3,000	3,000
Total Non-Personal Services		58,091	47,334	53,900	53,900	60,530	60,530
<u>Capital Outlay</u>							
631100	Improvements other than buildings	0	0	4,750	4,750	0	0
Total Capital Outlay		0	0	4,750	4,750	0	0
Total Cemetery		233,451	221,626	192,440	193,600	201,337	201,337



Division Purpose

To maintain, improve and make accessible all 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 36 parks totaling over 700 acres, 18 playgrounds, six enclosed rentable shelters, 12 open rentable shelters, two miles of beaches, 24 miles of public sidewalks, 6.5 miles of multi-use paved trails, two 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. This program is administered by the Department of Public Works.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Superintendent - Parks and Forestry	1.00	1.00	1.00	1.00	1.00
Tree Trimmer Leadman	1.00	1.00	1.00	1.00	1.00
Tree Trimmer	2.00	1.00	1.00	1.00	1.00
Arborist / Tree Trimmer	0.00	1.00	1.00	1.00	1.00
Parks Maintenance Worker II	9.00	9.00	9.00	9.00	9.00
Parks Maintenance Worker III	4.00	4.00	4.00	4.00	4.00
Parks Maintenance Worker IV	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	0.00	0.00	0.00
Total Staffing	20.00	20.00	19.00	19.00	19.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	1,469,936	1,473,805	1,518,942	1,545,091	1,600,419
Non-Personal Services	693,914	716,922	733,365	733,115	750,338
Capital Outlay	87,610	50,441	40,000	40,000	25,000
Total Expenditures	2,251,460	2,241,348	2,292,307	2,318,206	2,375,757

Focal Area: Quality of Life. Infrastructure and Public Facilities.

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

Objective:

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.



Division Purpose

To maintain, improve and make accessible all 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 36 parks totaling over 700 acres, 18 playgrounds, six enclosed rentable shelters, 12 open rentable shelters, two miles of beaches, 24 miles of public sidewalks, 6.5 miles of multi-use paved trails, two 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. This program is administered by the Department of Public Works.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Superintendent - Parks and Forestry	1.00	1.00	1.00	1.00	1.00
Tree Trimmer Leadman	1.00	1.00	1.00	1.00	1.00
Tree Trimmer	2.00	1.00	1.00	1.00	1.00
Arborist / Tree Trimmer	0.00	1.00	1.00	1.00	1.00
Parks Maintenance Worker II	9.00	9.00	9.00	9.00	9.00
Parks Maintenance Worker III	4.00	4.00	4.00	4.00	4.00
Parks Maintenance Worker IV	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	0.00	0.00	0.00
Total Staffing	20.00	20.00	19.00	19.00	19.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	1,469,936	1,473,985	1,518,942	1,545,091	1,600,419
Non-Personal Services	693,914	716,922	733,365	733,115	750,338
Capital Outlay	87,610	50,441	40,000	40,000	25,000
Total Expenditures	2,251,460	2,241,348	2,292,307	2,318,206	2,375,757

Focal Areas: Quality of Life. Infrastructure and Public Facilities.

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

Objective:

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	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Workload					
Number of parks	35	36	36	36	36
Acres of mowed public land	N/A	700	700	700	700
Miles of paved off-road trails	6.5	6.5	6.5	6.5	9.6
New trees planted in parks	50	500	500	500	500

Focal Areas: Quality of Life. Infrastructure and Public Facilities.

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 Emerald Ash Borer beetle in the city in 2016. 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. Chemically 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.
7. To achieve a rating of 80% or higher satisfaction (fair, good or excellent) rating from citizens who live in the City of Sheboygan.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Workload					
Trees planted (Street)	N/A	500	500	500	500
Trees removed (Street)	334	600	600	600	600
Trees elevated (Street)	2,000	2,000	2,000	2,000	2,000
Efficiency					
Percent of trees trimmed once every 8 years	100%	100%	100%	100%	100%
Effectiveness					
Tree City USA designation	Yes	Yes	Yes	Yes	Yes
Resident satisfaction rating	91%	92%	80%	92%	80%

Account Number	PARKS AND FORESTRY ORG 10153000	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	835,800	849,143	840,754	863,477	888,822	888,822
510111	Full time salaries-overtime	61,696	39,035	50,000	50,000	50,000	50,000
510130	Temporary salaries-regular	90,994	101,611	116,320	116,320	116,000	116,000
510310	Social security-FICA	57,851	57,861	62,385	63,847	65,339	65,339
510311	Social security-medicare	13,529	13,532	14,662	14,932	15,350	15,350
510320	WI retirement	57,899	59,589	59,509	61,203	61,313	61,313
510340	Health insurance	227,096	234,931	255,708	255,708	280,872	280,872
510341	Retiree health insurance	30,931	24,277	25,488	25,488	28,559	28,559
510350	Dental insurance	18,482	19,228	19,236	19,236	19,236	19,236
510351	Unfunded pension liability	20,076	20,076	20,076	20,076	20,076	20,076
510360	Life insurance	1,422	1,506	1,608	1,608	1,656	1,656
510400	Worker compensation	53,196	53,196	53,196	53,196	53,196	53,196
510410	Unemployment compensation	964	0	0	0	0	0
	Total Personal Services	1,469,936	1,473,985	1,518,942	1,545,091	1,600,419	1,600,419
	<u>Non-Personal Services</u>						
521900	Contracted services	44,291	67,638	69,000	69,000	69,000	69,000
523110	Office equipment maintenance	0	6	0	0	0	0
523125	IT services	0	0	500	500	538	538
523410	Recreation equipment maintenance	17,371	15,972	15,000	15,000	15,000	15,000
524110	Building exterior maintenance	64,240	49,424	50,000	50,000	55,000	55,000
524120	Electrical maintenance and repair	6,619	10,566	9,500	9,500	10,000	10,000
524130	Custodial services	3,662	2,651	3,000	3,000	3,000	3,000
524230	Sidewalks and trail maintenance	565	5,026	20,000	20,000	20,000	20,000
525100	Electric	123,073	129,731	120,000	120,000	130,000	130,000
525105	Water	29,536	28,762	26,000	26,000	30,000	30,000
525110	Sewer	12,486	12,185	12,000	12,000	13,300	13,300
525120	Telephone	722	592	0	0	0	0
525125	Mobile telephone	104	0	0	0	0	0
525140	Gas - utility	5,877	4,548	6,000	6,000	5,000	5,000
526110	Professional organizations	0	150	640	640	600	600
526125	Training/Conferences	0	94	4,300	4,300	4,400	4,400
526130	Training and education	1,759	3,347	0	0	0	0
527110	Travel	0	0	0	0	0	0
528150	Vehicle rental	350,000	350,000	350,000	350,000	350,000	350,000
530100	Office supplies	331	165	500	500	500	500
530210	Operating supplies	1,286	742	1,500	1,250	1,500	1,500
530255	Tools and small equipment	2,290	1,626	2,200	2,200	2,000	2,000
530259	IT small equipment	0	3,485	3,825	3,825	850	850
530295	Landscaping supplies	18,455	20,613	28,400	28,400	28,500	28,500
530500	Fire fighting supplies	183	0	0	0	0	0
531115	Transfer station tipping	11,064	9,599	11,000	11,000	11,000	11,000
540215	General public officials and auto	0	0	0	0	150	150
	Total Non-Personal Services	693,914	716,922	733,365	733,115	750,338	750,338

Account	PARKS AND FORESTRY	2016	2017	2018	2018	2019	2019
Number	ORG 10153000	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Capital Outlay</u>						
631100	Improvements other than buildings	87,436	50,441	40,000	40,000	25,000	25,000
642200	IT equipment	174	0	0	0	0	0
Total Capital Outlay		87,610	50,441	40,000	40,000	25,000	25,000
Total Parks		2,251,460	2,241,348	2,292,307	2,318,206	2,375,757	2,375,757



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. This program is administered by the Department of Public Works.

2019 Budget Highlights

There are no notable changes for 2019.

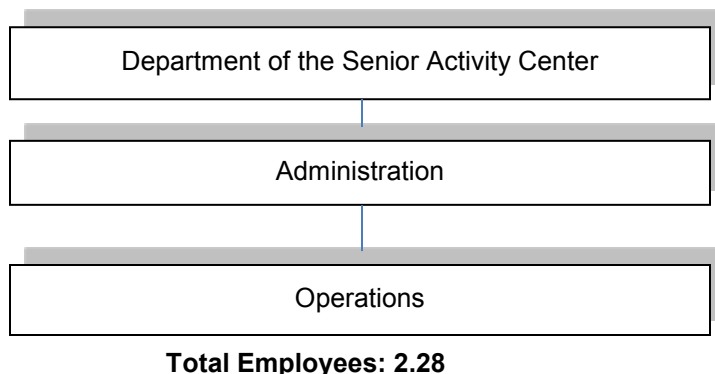
	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	0	0	0	0	0
Non-Personal Services	93,215	92,423	93,900	93,900	93,900
Total Expenditures	93,215	92,423	93,900	93,900	93,900

Focal Area: Quality of Life.

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	PARKS - MAYWOOD	2016	2017	2018	2018	2019	2019
Number	ORG 10153110	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Non-Personal Services</u>						
523125	IT services	0	0	400	400	430	430
524110	Building exterior maintenance	5,125	5,883	4,500	4,500	4,500	4,500
524120	Electrical maintenance and repair	20	36	250	250	250	250
524135	Janitorial services	257	495	500	500	500	500
525100	Electric	5,510	5,011	6,000	6,000	6,000	6,000
525120	Telephone	303	239	0	0	0	0
525140	Gas - utility	3,074	2,074	3,500	3,500	3,500	3,500
528150	Vehicle rental	12,000	12,000	12,000	12,000	12,000	12,000
530127	Audio visual supplies	1,289	1,132	1,200	1,200	1,200	1,200
530255	Tools and small equipment	65	53	50	50	50	50
530500	Fire fighting supplies	72	0	0	0	0	0
590100	Contributions	65,500	65,500	65,500	65,500	65,500	65,500
Total Non-Personal Services		93,215	92,423	93,900	93,900	93,930	93,930
Total Parks - Maywood		93,215	92,423	93,900	93,900	93,930	93,930



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. This program is administered by the Senior Activity Center.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
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
Wellness Coordinator	0.50	0.50	0.00	0.00	0.00
Administrative Assistant	0.50	0.50	0.00	0.00	0.00
Cleaner	0.28	0.28	0.28	0.28	0.28
Total Staffing	2.28	2.28	2.28	2.28	2.28

	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Executive
Expenditures					
Personal Services	130,754	136,498	143,013	148,160	163,424
Non-Personal Services	45,798	31,859	37,004	39,181	40,067
Capital Outlay	650	0	0	0	0
Total Expenditures	177,202	168,358	180,017	187,341	203,491

Focal Areas: Quality of Life. Governing and Fiscal Management. Communication.

Goal: To engage the community, gather information and identify priorities for Age Friendly /Livable Community Initiative.

Objective:

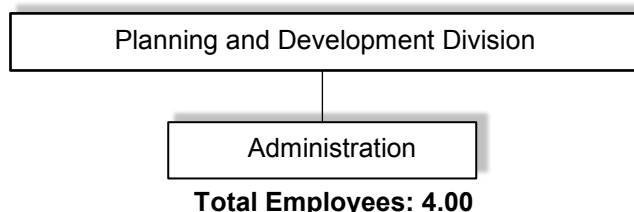
1. Continue to be a resource facility to create a senior community offering educational and recreational opportunities.
2. Expand community partnerships initiated by Senior Activity Center staff



3. Increase the number of community presentations made by staff of the Senior Activity Center.
4. Engage Senior Activity Center members in Age Friendly / Livable Community planning and proposal process.
5. Expand intergenerational opportunities.
6. To achieve a rating of 80% or higher satisfaction (fair, good or excellent) from citizens who live in the City of Sheboygan.

Measurements	2016	2017	2018	2018	2019
<u>Workload</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Executive</u>
Total attendance	33,556	43,052	36,500	36,500	37,750
Average daily attendance	114	169	146	146	151
Friends membership	660	653	630	630	660
Social event attendance	8,582	9,957	8,730	8,730	9,166
Health/ Wellness programs	10/13,304	20/12,562	15/13,000	18/12,562	15/13,650
Educational programs	12/1,020	19/1,689	15/1,000	19/1,689	15/1,050
Volunteer program leaders	20	20	20	22	20
Number of rentals	0	3	3	2	4
Community partnerships	N/A	17	16	14	17
Community presentations	N/A	14	8	6	9
Community events attended	N/A	16	11	9	11
Intergenerational events	0	5	3	2	3
Number of volunteers participating in Age Friendly / Livable Community working group	N/A	N/A	N/A	24	25
<u>Effectiveness</u>					
Resident satisfaction rating	97%	98%	80%	96%	80%
Member satisfaction rating	N/A	100%	80%	100%	80%

Account Number	SENIOR ACTIVITY CENTER ORG 10156100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	87,076	90,363	93,127	97,270	101,655	101,655
510130	Temporary salaries-regular	2,840	2,531	4,009	4,009	3,228	3,228
510310	Social security-FICA	5,295	5,455	6,044	6,279	6,521	6,521
510311	Social security-medicare	1,238	1,276	1,429	1,469	1,532	1,532
510320	WI retirement	5,318	5,682	5,788	6,517	6,200	6,200
510340	Health insurance	25,063	27,077	28,488	28,488	39,460	39,460
510350	Dental insurance	1,790	1,972	1,980	1,980	2,558	2,558
510351	Unfunded pension liability	1,740	1,740	1,740	1,740	1,740	1,740
510360	Life insurance	10	18	24	24	146	146
510400	Worker compensation	384	384	384	384	384	384
Total Personal Services		130,754	136,498	143,013	148,160	163,424	163,424
	<u>Non-Personal Services</u>						
521900	Contracted services	2,496	2,336	3,506	3,506	2,880	2,880
523110	Office equipment maintenance	2,018	2,334	2,172	1,230	2,172	2,172
523125	IT service	6,997	6,996	7,500	7,500	8,069	8,069
524110	Building exterior maintenance	13,854	5,076	6,000	6,000	6,000	6,000
524135	Janitorial services	1,006	1,307	1,600	1,600	1,600	1,600
525100	Electric	12,730	7,762	7,588	9,788	9,800	9,800
525105	Water	728	697	712	712	700	700
525110	Sewer	401	376	396	396	396	396
525120	Telephone	530	418	0	0	0	0
525135	Internet	120	120	180	120	120	120
525140	Gas - utility	4,025	1,968	4,000	5,200	5,250	5,250
527100	Car allowance	182	580	500	580	780	780
530100	Office supplies	711	784	850	800	800	800
530200	Program supplies	0	250	250	0	250	250
530259	IT small equipment	0	855	1,500	1,749	1,000	1,000
539999	Miscellaneous expense	0	0	250	0	250	250
Total Non-Personal Services		45,798	31,859	37,004	39,181	40,067	40,067
	<u>Capital Outlay</u>						
642200	IT equipment	650	0	0	0	0	0
Total Capital Outlay		650	0	0	0	0	0
Total Senior Activity Center		177,202	168,357	180,017	187,341	203,491	203,491



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. This program is administered by the City Development Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
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

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	217,853	234,532	235,098	233,598	248,281
Non-Personal Services	35,682	117,441	97,911	96,611	99,647
Capital Outlay	3,782	294,505	0	0	0
Total Expenditures	257,317	646,478	333,009	330,209	347,928

Focal Areas: Quality of Life. Economic Development. 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 two weeks of plan submittal.
 3. Recommend amendments to the Zoning Code to promote quality development and redevelopment.
 4. To achieve an 80% 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.
 3. To achieve an 80% or greater satisfaction (fair, good or excellent) survey rating from citizens who live in the city.

Measurements

Workload

	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Adopted
Existing businesses assisted	N/A	N/A	40	40	40
Start-up businesses assisted	N/A	N/A	35	35	35
Commission applications approved	126	88	125	120	125
Comprehensive plan/ordinance amendments adopted	N/A	N/A	10	10	10
Special projects	N/A	N/A	10	10	10
Sign permits issued	N/A	N/A	100	80	80
New neighborhood associations created	N/A	N/A	3	2	2

Effectiveness

Percent of administration applications reviewed within two weeks	N/A	100%	100%	100%	100%
Percent of complaints received on commission applications	N/A	0%	0%	0%	0%
Resident satisfaction rating	N/A	84%	80%	75%	80%

Account Number	PLANNING AND DEVELOPMENT ORG 10161100	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Personal Services</u>						
510110	Full time salaries-regular	158,606	169,462	167,168	171,972	175,674	175,674
510310	Social security-FICA	9,406	10,108	10,452	10,662	11,018	11,018
510311	Social security-medicare	2,200	2,364	2,465	2,494	2,597	2,597
510320	WI retirement	10,480	11,517	11,225	11,522	11,532	11,532
510340	Health insurance	31,132	34,773	37,440	30,912	41,124	41,124
510350	Dental insurance	2,301	2,580	2,592	2,280	2,592	2,592
510351	Unfunded pension liability	2,820	2,820	2,820	2,820	2,820	2,820
510360	Life insurance	128	128	156	156	144	144
510400	Worker compensation	780	780	780	780	780	780
Total Personal Services		217,853	234,532	235,098	233,598	248,281	248,281
	<u>Non-Personal Services</u>						
521900	Contracted services	0	83,341	60,000	60,000	60,000	60,000
523110	Office equipment maintenance	4,450	4,569	4,500	4,500	4,500	4,500
523120	Computer maintenance	115	115	115	115	115	115
523125	IT services	21,210	21,210	21,906	21,906	23,567	23,567
525120	Telephone	753	568	0	0	0	0
525135	Internet	120	180	240	240	240	240
526100	Publications and subscriptions	100	105	150	150	150	150
526105	Books - reference	70	0	250	200	250	250
526110	Professional organizations	988	516	1,000	600	1,000	1,000
526125	Training/Conferences	0	0	1,000	900	2,000	2,000
526150	Legal notices	601	635	500	500	500	500
527100	Car allowance	1,338	1,482	1,500	1,500	1,900	1,900
527110	Travel	379	257	0	0	0	0
530100	Office supplies	5,524	3,862	4,750	4,000	4,750	4,750
530259	IT small equipment	34	601	2,000	2,000	675	675
Total Non-Personal Services		35,682	117,441	97,911	96,611	99,647	99,647
	<u>Capital Outlay</u>						
611100	Land	3,782	294,505	0	0	0	0
Total Capital Outlay		3,782	294,505	0	0	0	0
Total City Development		257,317	646,478	333,009	330,209	347,928	347,928

NOTES

**Division Purpose**

To transfer funds to other funds.

Division Description

This fund accounts for transfer of funds to other funds. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Expenditures					
Non-Personal Services	2,992	7,859	2,601	5,523,904	7,682
Total Expenditures	2,992	7,859	2,601	5,523,904	7,682

Account	INTERFUND TRANSFERS	2016	2017	2018	2018	2019	2019
Number	ORG 10181000	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Interfund Transfers</u>						
811202	Interfund transfer-Police MEG Fund	961	4,930	0	5,000	5,000	5,000
811305	Interfund transfer-TIF 5 Debt Service	0	0	0	16,303	0	0
811400	Interfund transfer-Capital Project Fund	0	0	0	5,500,000	0	0
811650	Interfund transfer-Parking Fund	2,031	2,929	2,601	2,601	2,682	2,682
Total Interfund Transfers		2,992	7,859	2,601	5,523,904	7,682	7,682
Total Interfund Transfers		2,992	7,859	2,601	5,523,904	7,682	7,682



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. This program is administered by the Finance Department.

2019 Budget Highlight

The Executive Budget includes the following changes:

- A decrease in Non-Personal Services - Reserve for Contingency as all wage adjustments are absorbed within their respective departmental budget.

Expenditures	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Non-Personal Services	595,129	110,567	1,364,677	190,854	186,400
Total Expenditures	595,129	110,567	1,364,677	190,854	186,400

Account	UNCLASSIFIED	2016	2017	2018	2018	2019	2019
Number	ORG 10199020	Actual	Actual	Amended	Estimated	Requested	Executive
	<u>Non-Personal Services</u>						
590250	Taxroll adjustments	481,321	21,620	21,400	25,854	21,400	21,400
590300	Sundry unclassified	113,808	88,947	15,000	0	15,000	15,000
810103	Reserve for contingency	0	0	150,000	10,000	150,000	150,000
810111	Wage adjustment reserve	0	0	1,178,277	0	0	0
Total Non-Personal Services		595,129	110,567	1,364,677	35,854	186,400	186,400
Total Unclassified		595,129	110,567	1,364,677	35,854	186,400	186,400

NOTE: The amounts shown in the first schedule on this page as "2016 Actual" reflect the actual expenditures charged to the Reserve for Contingency and Wage Adjustment Reserve accounts.

**SPECIAL REVENUE FUNDS
BUDGET SUMMARY**

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Amended</u>	2018 <u>Estimated</u>	2019 <u>Requested</u>	2019 <u>Executive</u>
Revenue						
Taxes	3,851,767	4,010,842	3,927,829	3,928,051	3,991,321	3,991,321
Licenses and Permits	598,520	642,712	625,000	610,000	610,000	610,000
Intergovernmental Revenue	0	0	0	0	0	0
Intergovernmental Charges for Services	859,923	1,157,416	1,305,075	1,704,556	1,836,171	1,836,171
Charges for Services	1,907,070	2,202,458	1,923,750	1,959,559	2,034,740	2,034,740
Fines and Forfeitures	732,004	705,477	902,000	750,000	750,000	750,000
Miscellaneous Revenue	1,322,890	1,145,138	867,469	768,944	668,569	668,569
Interfund Transfers	92,636	750,844	0	225,000	225,000	225,000
Total Revenue	9,364,810	10,614,887	9,551,123	9,946,110	10,115,801	10,115,801
Expenditures						
General Government	1,101,831	1,410,411	1,212,179	1,057,979	903,447	903,447
Public Safety	1,146,979	1,257,486	1,084,974	1,256,623	1,237,643	1,237,643
Public Works	8	15,878	8,804	18,812	59,000	59,000
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	5,169,208	5,306,060	5,435,635	5,501,954	5,778,852	5,778,852
Conservation and Development	1,965,969	1,451,011	1,123,542	1,731,435	1,352,824	1,352,824
Transfers and other expenses	875,683	1,519,222	867,930	875,000	875,000	875,000
Total Expenditures	10,259,678	10,960,068	9,733,064	10,441,803	10,206,766	10,206,766
Excess of revenues over (under) expenditures	-894,868	-345,181	-181,941	-495,693	-90,965	-90,965
Fund Balance, Beginning Year	3,084,515	2,189,647	1,844,466	1,844,466	1,348,773	1,348,773
Fund Balance, Ending Year	2,189,647	1,844,466	1,662,525	1,348,773	1,257,808	1,257,808



Fund Purpose

To provide joint drug investigations with city and county 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. This program is administered by the Police Department.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Unit Secretary	0.40	0.40	0.40	0.40	0.40
Total Staffing	0.40	0.40	0.40	0.40	0.40

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Intergovernmental Revenue	26,691	29,638	53,827	53,827	53,827
Miscellaneous Revenue	24	316	0	0	0
Interfund Transfers	961	4,931	0	0	0
Total Revenues	27,676	34,885	53,827	53,827	53,827

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	14,047	17,273	21,822	21,822	21,822
Non-Personal Services	14,445	12,725	32,005	32,005	32,005
Total Expenditures	28,492	29,998	53,827	53,827	53,827

Focal Areas: Quality of Life. Neighborhood Revitalization.

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.

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

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Opiate Arrests	13	15	15	15	15
Marijuana Arrests	16	10	10	10	10
Methamphetamine Arrests	2	5	5	5	5
Educational Presentations	31	15	15	15	15
Search Warrants	17	10	10	10	10
Target Team Meetings	5	24	24	24	24

Account Number	MEG UNIT FUND 202	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Intergovernment Revenue</u>							
437221	Intergovernmental revenue	26,691	29,638	53,827	53,827	53,827	53,827
Total Intergovernmental Revenue		26,691	29,638	53,827	53,827	53,827	53,827
<u>Miscellaneous Revenue</u>							
469999	Other miscellaneous revenue	24	316	0	0	0	0
Total Miscellaneous Revenue		24	316	0	0	0	0
<u>Interfund Transfers</u>							
492101	Interfund transfer-General Fund	961	4,931	0	0	0	0
Total Interfund Transfers		961	4,931	0	0	0	0
Total Revenues		27,676	34,885	53,827	53,827	53,827	53,827
<u>Expenditures</u>							
<u>Personal Services</u>							
510111	Full time salaries-overtime	7,824	3,421	10,000	10,000	10,000	10,000
510130	Temporary salaries-regular	4,884	12,403	8,600	8,600	8,600	8,600
510310	Social security-FICA	645	936	1,150	1,150	1,150	1,150
510311	Social security-medicare	151	219	276	276	276	276
510320	WI retirement	543	294	1,796	1,796	1,796	1,796
Total Personal Services		14,047	17,273	21,822	21,822	21,822	21,822
<u>Non-Personal Services</u>							
521900	Contracted Services	4,398	7,152	19,505	19,505	19,505	19,505
522110	Vehicle maintenance	1,702	1,047	2,500	2,500	2,500	2,500
523110	Office equipment maintenance	975	857	1,000	1,000	1,000	1,000
525125	Mobile telephone	2,076	1,825	4,000	4,000	4,000	4,000
527110	Travel	2,247	553	2,000	2,000	2,000	2,000
530100	Office supplies	3,047	834	3,000	3,000	3,000	3,000
530259	IT small equipment	0	457	0	0	0	0
Total Non-Personal Services		14,445	12,725	32,005	32,005	32,005	32,005
Total Expenditures		28,492	29,998	53,827	53,827	53,827	53,827
Excess of revenues and other sources over expenditures and other uses							
		-816	4,887	0	0	0	0
Fund Balance - Beginning Year		20,161	19,345	24,232	24,232	24,232	24,232
Fund Balance - Ending Year		19,345	24,232	24,232	24,232	24,232	24,232

Account	MEG UNIT FUND 202	2016	2017	2018	2018	2019	2019
Number		Actual	Actual	Amended	Estimated	Requested	Executive

Ending Fund Balance consists of:

Assigned	19,345	24,232	24,232	24,232	24,232	24,232
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**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. Most of the funds are passed through the city to other organizations and activities as identified in the HUD 5-year Consolidated Plan.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Intergovernmental Revenue	0	277,694	467,471	867,998	867,998
Total Revenues	0	277,694	467,471	867,998	867,998

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	0	118,560	163,494	453,798	328,798
Capital Outlay	0	159,134	521,411	414,200	539,200
Total Expenditures	0	277,694	684,905	867,998	867,998

Focal Areas: Infrastructure and Public Facilities. Economic Development. Neighborhood Revitalization.

Goal: Allocating up to 95 percent 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 218	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Intergovernmental Revenue</u>							
431901	Federal grant	0	277,694	467,471	867,998	867,998	867,998
Total Intergovernmental Revenue		0	277,694	467,471	867,998	867,998	867,998
Total Revenues		0	277,694	467,471	867,998	867,998	867,998
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administration	0	31,067	93,494	173,599	173,599	173,599
521900	Contractor services	0	0	0	125,000	0	0
590100	Public Service contributions	0	87,493	70,000	155,199	155,199	155,199
Total Non-Personal Services		0	118,560	163,494	453,798	328,798	328,798
<u>Capital Outlay</u>							
611100	Land	0	0	217,434	90,000	0	0
631100	Improvements other than buildings	0	141,000	303,977	304,200	238,300	238,300
631200	Street improvements	0	0	0	0	300,900	300,900
649100	Other equipment	0	18,134	0	20,000	0	0
Total Capital Outlay		0	159,134	521,411	414,200	539,200	539,200
Total Expenditures		0	277,694	684,905	867,998	867,998	867,998
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



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 administered by the Department of City Development. The Historic/Housing Rehabilitation Commission is the approving entity of the disbursement of the funds.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Miscellaneous Revenue	472,855	336,643	312,378	216,778	256,753
Total Revenues	472,855	336,643	312,378	216,778	256,753

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	151,438	126,475	81,978	81,978	127,753
Non-personal Services	96,034	112,282	120,000	100,000	105,000
Total Expenditures	247,472	238,757	201,978	181,978	232,753

Focal Area: Neighborhood Revitalization.

Goal: To stabilize neighborhoods by providing safe and affordable housing.

Objective:

1. To provide an alternate funding source to complete repairs ordered by the Building Inspection Division.
2. To issue new deferred and low interest loans to qualifying applicants.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
Loan funds available (as of December 31)	\$157,427	\$180,000	\$180,000	\$180,000	\$180,000
Outstanding loan amount (as of December 31)	\$2,915,442	\$2,890,000	\$2,850,000	\$2,890,000	\$2,850,000
Number of new loans	6	7	2	2	5

Account Number	HOUSING REVOLVING LOAN FUND 223	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Miscellaneous Revenue</u>							
432903	Interest income	8,650	12,762	9,600	9,800	9,000	9,000
432905	Principal repayments	312,767	197,406	220,800	125,000	120,000	120,000
434216	Federal grant	151,438	126,475	81,978	81,978	127,753	127,753
Total Miscellaneous Revenue		472,855	336,643	312,378	216,778	256,753	256,753
Total Revenue		472,855	336,643	312,378	216,778	256,753	256,753
<u>Expenditures</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	114,861	95,290	61,089	61,089	95,322	95,322
510310	Social security-FICA	6,821	4,605	3,802	3,802	5,929	5,929
510311	Social security-medicare	1,595	1,228	906	906	1,399	1,399
510320	WI retirement	7,662	5,150	4,102	4,102	6,256	6,256
510340	Health insurance	19,155	18,788	11,148	11,148	17,580	17,580
510350	Dental insurance	1,306	1,142	720	720	1,044	1,044
510360	Life insurance	38	272	36	36	48	48
510400	Worker compensation	0	0	175	175	175	175
Total Personal Services		151,438	126,475	81,978	81,978	127,753	127,753
<u>Non-Personal Services</u>							
540110	Housing Rehabilitation Loans	96,034	112,282	120,000	100,000	105,000	105,000
Total Non-Personal Services		96,034	112,282	120,000	100,000	105,000	105,000
Total Expenditures		247,472	238,757	201,978	181,978	232,753	232,753
Excess of revenues and other sources over expenditures and other uses		225,383	97,886	110,400	34,800	24,000	24,000
Fund Balance - Beginning Year		192,122	417,505	515,391	515,391	550,191	550,191
Fund Balance - Ending Year		417,505	515,391	625,791	550,191	574,191	574,191
Ending Fund Balance consists:							
Assigned		417,505	515,391	625,791	550,191	574,191	574,191



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 administered by the Department of City Development. The Redevelopment Authority is the approving entity of the disbursement of the funds.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Miscellaneous Revenue	426,516	294,693	190,000	250,000	190,000
Total Revenues	426,516	294,693	190,000	250,000	190,000

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	1,690,000	75,000	150,000	500,000	190,000
Total Expenditures	1,690,000	75,000	150,000	500,000	190,000

Focal Area: Economic Development.

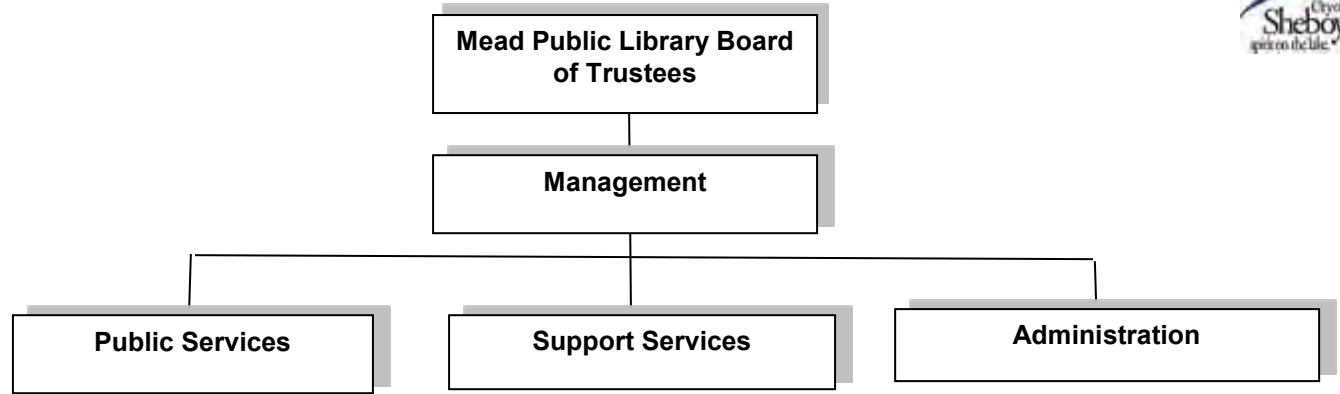
Goal: To assist local businesses through issuance of new low interest rate loans to create new FTE jobs.

Objective:

1. To meet with interested individuals and businesses to review and approve, as appropriate, loans.
2. To monitor existing loans to verify financial condition and creation of new positions as pledged.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
Loan funds available (as of December 31)	\$1,760,257	\$1,760,257	\$261,809	\$261,809	\$261,809
Outstanding loan amount (as of December 31)	\$2,675,165	\$3,795,165	\$3,755,165	\$3,795,165	\$3,755,165
Workload					
Number of new loans	7	1	2	2	2
Number of new jobs created	25	10	5	29	10

Account Number	BUSINESS REVOLVING LOAN FUND 224	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Miscellaneous Revenue</u>							
461141	Interest income	50,650	56,389	40,000	50,000	40,000	40,000
432905	Principal repayments	375,866	238,304	150,000	200,000	150,000	150,000
Total Miscellaneous Revenue		426,516	294,693	190,000	250,000	190,000	190,000
Total Revenues		426,516	294,693	190,000	250,000	190,000	190,000
<u>Expenditures</u>							
Non-Personal Services							
540100	Business Loans	1,690,000	75,000	150,000	500,000	190,000	190,000
Total Non-Personal Services		1,690,000	75,000	150,000	500,000	190,000	190,000
Total Expenditures		1,690,000	75,000	150,000	500,000	190,000	190,000
Excess of revenues and other sources over expenditures and other uses		-1,263,484	219,693	40,000	-250,000	0	0
Fund Balance - Beginning Year		1,762,447	498,963	718,656	718,656	468,656	468,656
Fund Balance - Ending Year		498,963	718,656	758,656	468,656	468,656	468,656
Ending Fund Balance consists:							
Assigned		498,963	718,656	758,656	468,656	468,656	468,656



Total Employees: 38.00

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 Monarch 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 three 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.

2019 Budget Highlights

The Executive Budget includes the following change:

- Increase of \$126,975 in Personal Services for adjustments in wages and insurance costs, and the shift of security services from an outside agency to an internal position.

Permanent Staffing	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Director	1.00	1.00	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00	1.00	1.00
Manager	2.00	2.00	2.00	2.00	2.00
Librarian II	2.00	2.00	0.00	0.00	0.00
Librarian I	5.75	4.75	0.00	0.00	0.00
Librarian	0.00	0.00	6.75	6.75	7.75
Page Supervisor	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00	0.00
Public Information Specialist II	1.00	1.00	0.00	0.00	0.00
IT Specialist	1.00	1.00	1.00	1.00	1.00
Business Specialist	1.00	0.00	0.00	0.00	0.00
Communications Specialist	0.00	0.00	1.00	1.00	1.00
Maintenance Technician	0.00	0.00	0.00	0.00	2.00

SPECIAL REVENUE FUNDS**MEAD PUBLIC LIBRARY FUND**

Permanent Staffing Cont.	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Administrative	0.00	0.00	1.00	1.00	1.00
Assistant/Volunteer Coordinator					
Administrative Assistant I	1.00	1.00	0.00	0.00	0.00
Maintenance Technician I	1.00	1.00	0.00	0.00	0.00
Library Assistant III	4.00	5.00	0.00	0.00	0.00
Library Assistant II	1.75	1.00	0.00	0.00	0.00
Library Assistant I	5.00	5.75	0.00	0.00	0.00
Cataloger	0.00	0.00	0.00	0.00	3.00
Public Safety Specialist	0.00	0.00	0.00	1.00	1.00
Library Assistant	0.00	0.00	10.25	10.25	9.25
Technical Library Assistant	0.00	0.00	3.00	3.00	0.00
Cleaner	0.00	1.50	2.00	2.00	1.00
Library Page	8.25	9.50	8.50	8.50	6.00
Total Staffing	37.75	39.50	39.50	40.50	38.00

Revenues	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Taxes	2,305,741	2,305,741	2,335,829	2,335,829	2,399,321
Intergovernmental Revenue	650,769	689,879	689,299	692,023	786,593
Public Charges for Services	59,880	43,670	62,800	39,909	47,800
Miscellaneous Revenue	68,627	51,389	66,000	89,300	80,000
Total Revenues	3,085,017	3,090,679	3,153,928	3,157,061	3,313,714

Expenditures	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Adopted
Personal Services	1,977,300	2,145,494	2,274,471	2,383,221	2,401,446
Non-Personal Services	892,491	893,740	859,957	873,627	886,768
Capital Outlay	25,490	35,884	19,500	19,000	25,500
Total Expenditures	2,895,281	3,075,118	3,153,928	3,275,848	3,313,714

Focal Areas: Quality of Life. Communication.

Goal: To provide quality services, resources and lifelong learning opportunities to create a foundation for educational success.

Objective:

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 provide 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.

Objective:

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 assist citizens in building 21st century job skills.
6. To offer increased opportunities for civic engagement.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Workload</u>					
Visits (gate count)	335,999	319,693	304,728	304,728	304,728
Mead Public Library card holders	43,571	41,514	49,453	49,453	49,453
Checkout of physical materials	570,709	561,312	563,524	563,524	580,348
Checkout of digital content	70,860	78,272	79,121	79,121	79,759
Internet sessions - via library computers	64,801	47,818	49,726	49,726	52,000
Internet sessions - via wireless network	79,877	156,659	71,193	71,193	75,000
Classes and events – number held	752	748	1,390	1,390	1,425
Classes and events – attendance	19,018	19,285	38,328	38,329	42,000
Number of youth enrichment classes/events	N/A	N/A	N/A	N/A	TBD
Number of adult enrichment classes/events	N/A	N/A	N/A	N/A	TBD
<u>Efficiency</u>					
FTE Library staff per 1,000 population	.76	.78	.78	.78	.78
Check out per FTE staff hours worked	19,000	21,738	21,840	21,840	21,840
Number of square feet of library building improvements	N/A	22,000	22,000	N/A	TBD
<u>Effectiveness</u>					
Resident satisfaction rating	97%	97%%	97%	97%	97%

Account Number	MEAD PUBLIC LIBRARY FUND 255	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Property tax levy	2,305,741	2,305,741	2,335,829	2,335,829	2,399,321	2,399,321
Total Taxes		2,305,741	2,305,741	2,335,829	2,335,829	2,399,321	2,399,321
<u>Intergovernmental Revenue</u>							
431216	Federal grant	13,000	0	0	0	0	0
431709	Monarch - Sheboygan County	523,580	540,666	540,666	545,158	639,728	639,728
431710	Monarch - Ozaukee County	8,304	11,181	11,181	10,459	10,459	10,459
431711	Monarch - Backup reference	53,114	100,000	100,000	100,000	100,000	100,000
431712	Monarch - Adjacent counties	41,908	37,479	37,452	36,406	36,406	36,406
431722	State LSTA grant program	700	0	0	0	0	0
434211	State grant	10,163	553	0	0	0	0
Total Intergovernmental Revenue		650,769	689,879	689,299	692,023	786,593	786,593
<u>Public Charges for Services</u>							
447606	Photocopies	7,667	7,233	10,000	8,286	10,000	10,000
447626	Discarded book sales	1	0	0	0	0	0
447636	Late book charges	44,823	29,975	45,000	25,000	30,000	30,000
447641	Lost book penalties	6,437	5,218	6,500	5,323	6,500	6,500
447699	Miscellaneous revenue	0	2	0	0	0	0
449801	Vending machine commission	952	1,242	1,300	1,300	1,300	1,300
Total Public Charges for Services		59,880	43,670	62,800	39,909	47,800	47,800
<u>Miscellaneous Revenue</u>							
467101	Contribution	67,702	51,389	66,000	89,300	80,000	80,000
469101	Sale of equipment	925	0	0	0	0	0
Total Miscellaneous Revenue		68,627	51,389	66,000	89,300	80,000	80,000
Total Revenues		3,085,017	3,090,679	3,153,928	3,157,061	3,313,714	3,313,714
<u>Expenditures - Administration</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	240,295	266,083	281,875	288,829	299,126	299,126
510310	Social security-FICA	14,230	16,082	17,476	17,907	18,546	18,546
510311	Social security-medicare	3,328	3,761	4,087	4,188	4,337	4,337
510320	WI retirement	15,783	17,454	18,886	19,352	19,593	19,593
510340	Health insurance	37,437	27,586	42,968	44,946	35,087	35,087
510341	Retiree health insurance	3,941	14,873	4,000	15,710	0	0
510350	Dental insurance	2,777	4,906	4,587	4,587	3,589	3,589
510351	Unfunded pension liability	29,650	29,650	29,650	29,650	29,650	29,650
510360	Life insurance	514	323	399	399	720	720
510400	Worker compensation	125	118	131	131	139	139

Account Number	MEAD PUBLIC LIBRARY FUND 255	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
510410	Unemployment compensation	2,221	0	0	0	0	0
Total Personal Services		350,301	380,836	404,059	425,699	410,787	410,787
<u>Non-Personal Services</u>							
521100	Banking fees	1,579	1,623	1,200	1,200	1,200	1,200
521110	Financial services fees	1,800	1,801	3,700	3,700	3,900	3,900
521400	Advertising and marketing	6,620	8,334	9,400	9,400	9,400	9,400
521420	Duplication services	6,627	0	0	0	0	0
521510	Billing services	4,257	0	0	0	0	0
521900	Contracted services	0	16,536	20,200	20,200	22,720	22,720
523110	Office equipment maintenance	2,663	0	0	0	0	0
525155	Professional development	2,487	4,482	3,820	2,400	4,000	4,000
527100	Car allowance	9,991	11,029	11,000	10,635	11,000	11,000
527110	Travel	1,510	2,456	2,000	1,600	2,000	2,000
530100	Office supplies	6,588	8,654	9,500	8,600	9,500	9,500
530130	Postage and delivery	486	5,419	4,500	4,500	4,500	4,500
538001	Donated purchases	11,222	5,164	1,000	5,600	2,000	2,000
539999	Miscellaneous expense	97	0	100	100	100	100
540215	Public liability and auto insurance	0	0	3,000	1,000	3,000	3,000
590255	Special assessments	672	1,782	3,000	4,020	4,050	4,050
Total Non-Personal Services		56,599	67,280	72,420	72,955	77,370	77,370
Total Mead - Administration		406,900	448,116	476,479	498,654	488,157	488,157
<u>Expenditures - Public Service</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	731,109	738,315	788,573	897,408	895,235	895,235
510310	Social security-FICA	43,846	44,171	48,892	53,551	55,505	55,505
510311	Social security-medicare	10,255	10,330	11,434	12,524	12,980	12,980
510320	WI retirement	44,898	47,079	50,894	55,405	56,395	56,395
510340	Health insurance	105,598	123,877	154,988	169,704	160,095	160,095
510350	Dental insurance	9,327	8,735	10,731	12,674	9,597	9,597
510360	Life insurance	1,319	1,092	700	1,079	1,330	1,330
510400	Worker compensation	360	313	367	417	416	416
Total Personal Services		946,712	973,912	1,066,579	1,202,762	1,191,553	1,191,553
<u>Non-Personal Services</u>							
521800	Programming supplies	8,460	10,765	10,000	10,000	10,000	10,000
521900	Contracted services	0	21,218	30,000	34,505	30,375	30,375
523110	Office equipment maintenance	3,800	0	0	0	0	0
525155	Professional development	2,294	10,082	5,000	5,000	7,000	7,000
530205	Displays	0	0	1,100	1,100	1,100	1,100
538001	Donated purchases	77,693	72,386	55,000	83,700	64,000	64,000

Account Number	MEAD PUBLIC LIBRARY FUND 255	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
538002	Materials - all categories	351,381	373,415	364,234	364,234	364,234	364,234
538003	Young people's book	463	0	0	0	0	0
538100	Other content	61,568	53,509	53,600	53,600	68,450	68,450
Total Non-Personal Services		505,659	541,375	518,934	552,139	545,159	545,159
<u>Capital Outlay</u>							
649200	Equipment replacement	0	22,130	0	0	6,000	6,000
Total Capital Outlay		0	22,130	0	0	6,000	6,000
Total Mead - Public Service		1,452,371	1,537,417	1,585,513	1,754,901	1,742,712	1,742,712
<u>Expenditures - Support</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	532,720	613,788	610,729	563,037	578,809	578,809
510310	Social security-FICA	32,093	36,142	37,865	34,908	35,886	35,886
510311	Social security-medicare	7,506	8,452	8,856	8,164	8,392	8,392
510320	WI retirement	29,532	33,054	26,134	24,850	27,836	27,836
510340	Health insurance	72,288	91,600	105,685	111,748	138,810	138,810
510350	Dental insurance	4,930	6,686	12,405	9,491	7,874	7,874
510360	Life insurance	944	733	1,875	2,300	1,230	1,230
510400	Worker compensation	274	291	284	262	269	269
Total Personal Services		680,287	790,746	803,833	754,760	799,106	799,106
<u>Non-Personal Services</u>							
521700	Security services	19,298	19,987	33,000	12,468	0	0
521900	Contracted services	0	18,109	17,203	35,818	48,813	48,813
523110	Office equipment maintenance	6,535	0	0	0	0	0
523122	Software maintenance	31,771	22,743	30,000	25,000	30,000	30,000
524110	Building exterior maintenance	29,582	77,737	20,000	19,800	20,000	20,000
524124	Heating and ventilation maintenance	7,987	1,129	3,000	2,500	3,000	3,000
524126	Elevator maintenance and repair	8,829	415	1,000	1,000	1,000	1,000
524135	Janitorial services	60,088	0	0	0	0	0
525100	Electric	91,218	83,069	93,800	90,000	94,000	94,000
525105	Water	1,454	1,264	1,400	1,400	1,400	1,400
525110	Sewer	1,300	1,536	1,400	1,400	1,400	1,400
525120	Telephone	3,990	2,010	4,000	3,000	4,000	4,000
525140	Gas - utility	15,802	21,712	32,550	27,000	33,000	33,000
525155	Professional development	0	0	0	0	400	400
530135	Shipping and handling	8,891	0	0	0	0	0
530200	Program supplies	25,329	18,821	20,000	18,000	12,076	12,076
530210	Operating supplies	1,405	1,076	1,100	1,095	0	0
530222	Janitorial supplies	7,347	5,022	5,000	5,000	5,000	5,000
530255	Tools and small equipment	69	50	150	100	150	150

Account Number	MEAD PUBLIC LIBRARY FUND 255	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
540200	Insurance	9,338	10,405	5,000	4,952	10,000	10,000
Total Non-Personal Services		330,233	285,085	268,603	248,533	264,239	264,239
<u>Capital Outlay</u>							
642200	IT equipment	25,490	13,754	19,500	19,000	19,500	19,500
Total Capital Outlay		25,490	13,754	19,500	19,000	19,500	19,500
Total Mead - Support		1,036,010	1,089,585	1,091,936	1,022,293	1,082,845	1,082,845
Total Expenditures		2,895,281	3,075,118	3,153,928	3,275,848	3,313,714	3,313,714
Excess of revenues and other sources over expenditures and other uses							
		189,736	15,561	0	-118,787	0	0
Fund Balance - Beginning Year		868,607	1,058,343	1,073,904	1,073,904	955,117	955,117
Fund Balance - Ending Year		1,058,343	1,073,904	1,073,904	955,117	955,117	955,117
Ending Fund Balance consists of:							
Assigned		749,184	755,540	755,540	574,913	574,913	574,913
Unassigned		309,159	318,364	318,364	380,204	380,204	380,204
		1,058,343	1,073,904	1,073,904	955,117	955,117	955,117
Assigned Fund Balance							
GASB54 Reserve		549,913	549,913	549,913	549,913	549,913	549,913
Donations		4,965	11,321	11,321	0	0	0
General Liability Insurance Reserve		25,000	25,000	25,000	25,000	25,000	25,000
Sick Leave Liability Reserve Fund		169,306	169,306	169,306	0	0	0
		749,184	755,540	755,540	574,913	574,913	574,913



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 eight percent 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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	1,523,458	1,572,735	1,460,000	1,460,000	1,460,000
Fines and Forfeitures	0	20	0	0	0
Miscellaneous Revenue	3,824	9,528	3,000	5,000	5,000
Total Revenues	1,527,282	1,582,283	1,463,000	1,465,000	1,465,000

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	43,601	54,709	114,666	114,686	88,210
Non-Personal Services	517,344	533,435	482,650	508,250	526,250
Capital Outlay	40,364	0	0	0	50,000
Interfund Transfers	875,683	1,519,222	867,930	875,000	875,000
Total Expenditures	1,476,992	2,107,366	1,465,246	1,497,936	1,539,460

Focus Area: Economic Development.

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

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

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Effectiveness					
Percentage spent on promotion	70%	70%	70%	70%	70%

Account Number	TOURISM FUND 260	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
414100	Motel tax	702,439	723,288	650,000	650,000	650,000	650,000
414111	Blue Harbor room tax	821,019	849,447	810,000	810,000	810,000	810,000
Total Taxes		1,523,458	1,572,735	1,460,000	1,460,000	1,460,000	1,460,000
<u>Fines and Forfeitures</u>							
451411	Penalty fees	0	20	0	0	0	0
Total Fines and Forfeitures		0	20	0	0	0	0
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	3,824	9,528	3,000	5,000	5,000	5,000
Total Miscellaneous Revenue		3,824	9,528	3,000	5,000	5,000	5,000
Total Revenues		1,527,282	1,582,283	1,463,000	1,465,000	1,465,000	1,465,000
<u>Expenditures - International Committee</u>							
<u>Non-Personal Services</u>							
527110	Travel	500	500	500	500	500	500
530100	Office supplies	150	175	150	150	150	150
530202	Community relations	971	795	1,500	1,500	1,500	1,500
Total Non-Personal Services		1,621	1,470	2,150	2,150	2,150	2,150
Total Tourism - International Committee		1,621	1,470	2,150	2,150	2,150	2,150
<u>Expenditures - Mayor</u>							
<u>Non-Personal Services</u>							
526125	Training/Conferences	0	0	0	0	20,000	20,000
530202	Community relations	1,350	1,210	2,500	2,500	2,500	2,500
Total Non-Personal Services		1,350	1,210	2,500	2,500	22,500	22,500
Total Tourism - Mayor		1,350	1,210	2,500	2,500	22,500	22,500
<u>Expenditures - Police</u>							
<u>Personal Services</u>							
510111	Full time salaries-overtime	24,534	25,780	26,296	26,296	27,000	27,000
510310	Social security-FICA	1,521	1,598	1,630	1,630	1,674	1,674
510311	Social security-medicare	356	374	381	381	391	391
510320	WI retirement	2,328	2,784	2,840	2,840	2,951	2,951
Total Personal Services		28,739	30,536	31,147	31,147	32,016	32,016

Account Number	TOURISM FUND 260	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	Total Tourism - Police	28,739	30,536	31,147	31,147	32,016	32,016
	<u>Expenditures - Parks</u>						
	<u>Capital Outlay</u>						
611100	Land	40,364	0	0	0	0	0
	Total Capital Outlay	40,364	0	0	0	0	0
	Total Tourism - Parks	40,364	0	0	0	0	0
	<u>Expenditures - Tourism Contract</u>						
	<u>Non-Personal Services</u>						
521400	Advertising and marketing	9,982	13,925	5,000	15,000	25,000	25,000
521900	Contracted services	491,707	510,336	465,000	465,000	465,000	465,000
590100	Contribution	0	0	0	12,000	0	0
524120	Electrical maintenance and repairs	8,000	0	0	0	0	0
	Total Non-Personal Services	509,689	524,261	470,000	492,000	490,000	490,000
	Total Tourism - Tourism Contract	509,689	524,261	470,000	492,000	490,000	490,000
	<u>Expenditures - Tourism Celebrations</u>						
	<u>Personal Services</u>						
510110	Full time salaries-regular	4,117	9,929	21,700	21,700	21,700	21,700
510111	Full time salaries-overtime	6,467	6,872	10,000	10,000	10,000	10,000
510120	Part time salaries-regular	0	0	2,500	2,500	0	0
510130	Temporary salaries-regular	1,477	1,710	0	0	0	0
510310	Social security-FICA	726	1,110	2,120	2,120	1,965	1,965
510311	Social security-medicare	170	260	496	496	460	460
510320	WI retirement	699	1,142	2,124	2,124	2,076	2,076
510340	Health insurance	762	2,572	7,044	7,044	7,044	7,044
510350	Dental insurance	72	199	468	488	468	468
510360	Life insurance	2	9	36	36	36	36
510400	Worker compensation	370	370	372	372	372	372
	Total Personal Services	14,862	24,173	46,860	46,880	44,121	44,121
	<u>Non-Personal Services</u>						
528150	Vehicle rental	0	0	0	3,600	3,600	3,600
530210	Operating supplies	4,684	6,494	8,000	8,000	8,000	8,000
	Total Non-Personal Services	4,684	6,494	8,000	11,600	11,600	11,600

Account Number	TOURISM FUND 260	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Capital Outlay</u>							
631100	Improvements other than buildings	0	0	0	0	50,000	50,000
Total Capital Outlay		0	0	0	0	50,000	50,000
Total Tourism - Tourism Celebrations		19,546	30,667	54,860	58,480	105,721	105,721
<u>Expenditures - City Development</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	0	0	26,749	26,749	8,613	8,613
510310	Social security-FICA	0	0	1,676	1,676	541	541
510311	Social security-medicare	0	0	403	403	134	134
510320	WI retirement	0	0	1,812	1,812	570	570
510340	Health insurance	0	0	5,448	5,448	1,896	1,896
510350	Dental insurance	0	0	372	372	132	132
510360	Life insurance	0	0	24	24	12	12
510400	Worker compensation	0	0	175	175	175	175
Total Personal Services		0	0	36,659	36,659	12,073	12,073
Total Tourism - City Development		0	0	36,659	36,659	12,073	12,073
<u>Interfund Transfers</u>							
811101	Interfund transfer-General Fund	54,664	57,930	57,930	65,000	65,000	65,000
811301	Interfund transfer-GO Debt Fund	821,019	791,292	810,000	810,000	810,000	810,000
811400	Interfund transfer-Capital Project Fund	0	670,000	0	0	0	0
Total Interfund Transfers		875,683	1,519,222	867,930	875,000	875,000	875,000
Total Expenditures		1,476,992	2,107,366	1,465,246	1,497,936	1,539,460	1,539,460
Excess of revenues and other sources over expenditures and other uses		50,290	-525,083	-2,246	-32,936	-74,460	-74,460
Fund Balance - Beginning Year		680,910	731,200	206,117	206,117	173,181	173,181
Fund Balance - Ending Year		731,200	206,117	203,871	173,181	98,721	98,721
Ending Fund Balance consists of:							
Assigned		731,200	206,117	203,871	173,181	98,721	98,721
		731,200	206,117	203,871	173,181	98,721	98,721



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 was new in 2017. This program is administered by the Department of Public Works.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	0	110,000	110,000	110,000	110,000
Intergovernmental Revenue	0	25,000	12,500	0	0
Miscellaneous Revenue	0	701	0	500	500
Total Revenues	0	135,701	122,500	110,500	110,500
	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Capital Outlay	0	72,414	122,500	122,500	110,000
Total Expenditures	0	72,414	122,500	122,500	110,000

Focal Area: Quality of Life.

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

Objective: 1. Support the construction of a Splash Pads.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Number of parks with Splash Pads	2	2	3	3	3

Focal Area: Infrastructure and Public Facilities.

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.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Number of non-Ash gap street trees planted	N/A	500	500	500	500
Number of non-Ash street trees removed	N/A	500	500	500	500
Number of Ash trees removed	N/A	300	750	750	750
Number of Ash trees treated	N/A	1,200	800	800	800

Account Number	PARK, FORESTRY & OPEN SPACE FUND 265	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Property tax levy	0	110,000	110,000	110,000	110,000	110,000
Total Taxes		0	110,000	110,000	110,000	110,000	110,000
<u>Intergovernment Revenue</u>							
434211	State grant	0	25,000	12,500	0	0	0
Total Intergovernmental Revenue		0	25,000	12,500	0	0	0
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	0	701	0	500	500	500
Total Miscellaneous Revenue		0	701	0	500	500	500
Total Revenues		0	135,701	122,500	110,500	110,500	110,500
<u>Expenditures</u>							
<u>Capital Outlay</u>							
631100	Improvements other than buildings	0	72,414	122,500	122,500	110,000	110,000
Total Capital Outlay		0	72,414	122,500	122,500	110,000	110,000
Total Expenditures		0	72,414	122,500	122,500	110,000	110,000
Excess of revenues and other sources over expenditures and other uses		0	63,287	0	-12,000	500	500
Fund Balance - Beginning Year		0	0	63,287	63,287	51,287	51,287
Fund Balance - Ending Year		0	63,287	63,287	51,287	51,787	51,787
Ending Fund Balance consists of:							
Assigned		0	63,287	63,287	51,287	51,787	51,787
		0	63,287	63,287	51,287	51,787	51,787



Fund Purpose

To account for the expenditures associated with the increased demand for new, expanded or improved park facilities relative to new development.

Fund Description

The city completed a public facilities needs assessment to identify new facilities and improvements to existing facilities required to serve new development. The needs assessment defines service areas and service standards as required by WI Statutes 66.0617. The study forecast future new development that will drive the need for new, expanded or improved park facilities. This fund was new in 2017. This program is administered by the Department of Public Works.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Intergovernmental Revenue	0	72,751	0	40,000	40,000
Miscellaneous Revenue	0	73	0	50	50
Total Revenues	0	72,824	0	40,050	40,050

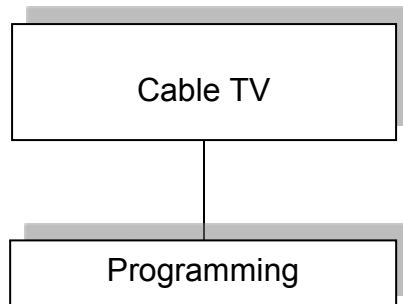
	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Capital Outlay	0	0	40,000	40,000	40,000
Total Expenditures	0	0	40,000	40,000	40,000

Focal Area: Quality of Life.

Goal: To provide adequate park facilities to serve new development.

Objective: 1. To adequately address the current facilities for expansion or improvements to enhance and maintain new development by adding to the quality of parks and trails.
2. To identify new facilities to serve new development.

Account Number	PARK IMPACT FEE FUND 266	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Licenses and Permits</u>							
422151	Fees	0	72,751	0	40,000	40,000	40,000
Total Licenses and Permits		0	72,751	0	40,000	40,000	40,000
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	0	73	0	50	50	50
Total Miscellaneous Revenue		0	73	0	50	50	50
Total Revenues		0	72,824	0	40,050	40,050	40,050
<u>Expenditures</u>							
<u>Capital Outlay</u>							
631100	Improvements other than buildings	0	0	15,000	15,000	15,000	15,000
631300	Sidewalk improvements	0	0	25,000	25,000	25,000	25,000
Total Capital Outlay		0	0	40,000	40,000	40,000	40,000
Total Expenditures		0	0	40,000	40,000	40,000	40,000
Excess of revenues and other sources over expenditures and other uses		0	72,824	-40,000	50	50	50
Fund Balance - Beginning Year		0	0	72,824	72,824	72,874	72,874
Fund Balance - Ending Year		0	72,824	32,824	72,874	72,924	72,924
Ending Fund Balance consists of:							
Assigned		0	72,824	32,824	72,874	72,924	72,924
		0	72,824	32,824	72,874	72,924	72,924



Total Employees: 1.25

Fund Purpose

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

Fund Description

This program is administered by the Information Technology Department. As a customer service based and quality focused department, the Cable TV Division provides media production and distribution services to support 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 organization(s) 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.

2019 Budget Highlights

The Executive Budget includes the following changes:

- A decrease in Personal Services of \$14,000 associated with a staffing cost reduction effective July 1, 2019 to discontinue school-related programming.
- An increase of \$171,000 in Capital Outlay for broadcasting equipment located in the Common Council chambers of the newly renovated City Hall.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Program Director	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	0.00	0.00	0.00	0.00
Production Technician	0.00	0.50	0.50	0.50	0.25
Total Staffing	2.00	1.50	1.50	1.50	1.25

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Licenses and Permits	598,520	569,961	625,000	570,000	570,000
Public Charges for Service	1,225	707	650	650	640
Miscellaneous Revenue	6,736	5,883	4,500	4,500	5,000

SPECIAL REVENUE FUNDS**CABLE TV FUND**

Total Revenues	606,481	576,551	630,150	575,150	575,640
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	2016 Actual	2017 Actual	2018 Amended	2017 Estimated	2018 Executive
Expenditures					
Personal Services	151,236	133,034	148,266	148,266	129,255
Non-Personal Services	13,204	25,772	60,981	61,110	81,134
Capital Outlay	80,303	49,541	106,000	0	171,348
Interfund Transfers	375,529	425,000	425,000	425,000	425,000
Total Expenditures	620,272	633,347	740,247	634,376	806,737

Focal Area: Communication.

Goal: To provide open & transparent coverage of municipal meetings, and quality community programs to viewers.

Objective: 1. Maintain the number of programs produced.
2. Maintain Internet viewership.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Number of programs produced	746	338	500	500	500
Hours of locally produced content	N/A	N/A	N/A	N/A	300
Effectiveness					
On-Demand viewing	9,100	9,500	9,975	8,400	8,400
On-Demand unique visitors	3,400	3,500	3,675	3,500	3,500

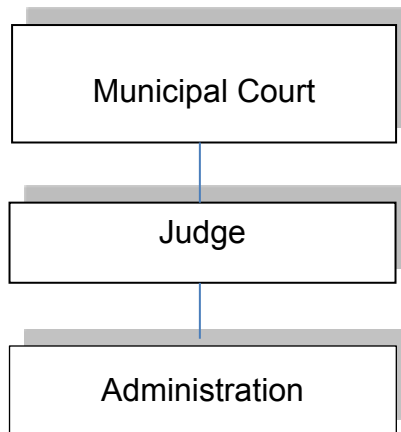
Focal Area: Communication.

Goal: To ensure quality TV programming is provided to its viewers.

Objective: 1. Install an network based (NAS) program archive solution
2. Complete fiber optic (City) network, improving signal quality and reliability

Account Number	CABLE TV FUND 270	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Licenses and Permits</u>							
422941	Franchise Fee	598,520	569,961	625,000	570,000	570,000	570,000
Total Licenses and Permits		598,520	569,961	625,000	570,000	570,000	570,000
<u>Public Charges for Services</u>							
443911	Public relation ads	41	326	50	50	300	300
449916	Tape reproductions	1,154	341	500	500	300	300
449921	Film productions	30	40	100	100	40	40
Total Public Charges for Services		1,225	707	650	650	640	640
<u>Miscellaneous Revenue</u>							
461101	Interest on Investments	5,177	5,883	4,500	4,500	5,000	5,000
467101	Contributions	1,000	0	0	0	0	0
469999	Other miscellaneous revenue	559	0	0	0	0	0
Total Miscellaneous Revenue		6,736	5,883	4,500	4,500	5,000	5,000
Total Revenues		606,481	576,551	630,150	575,150	575,640	575,640
<u>Expenditures</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	97,015	73,808	78,859	78,859	72,498	72,498
510130	Temporary salaries-regular	11,226	16,139	26,400	26,400	13,400	13,400
510310	Social security-FICA	6,446	5,257	6,544	6,544	5,326	5,326
510311	Social security-medicare	1,508	1,230	1,534	1,534	1,246	1,246
510320	WI retirement	6,408	5,016	5,300	5,300	4,762	4,762
510340	Health insurance	23,218	19,743	21,576	21,576	23,700	23,700
510341	Retiree health insurance	1,349	8,092	4,285	4,285	4,555	4,555
510350	Dental insurance	1,676	1,529	1,536	1,536	1,536	1,536
510351	Unfunded pension liability	1,236	1,236	1,236	1,236	1,236	1,236
510360	Life insurance	206	36	48	48	48	48
510400	Worker compensation	948	948	948	948	948	948
Total Personal Services		151,236	133,034	148,266	148,266	129,255	129,255
<u>Non-Personal Services</u>							
521400	Advertising and marketing	571	545	2,400	2,400	2,640	2,640
521900	Contracted services	7	60	27,296	27,296	11,760	11,760
522110	Vehicle maintenance	0	0	480	480	1,920	1,920
523110	Office equipment maintenance	692	1,400	1,440	1,440	1,440	1,440
523125	IT services	7,000	7,000	7,200	7,200	20,622	20,622
525120	Telephone	2,615	2,281	3,520	3,520	400	400
525135	Internet	210	330	0	0	3,720	3,720
526125	Training/Conferences	0	0	4,335	4,395	1,890	1,890

Account Number	CABLE TV FUND 270	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
526130	Training and education	754	380	0	0	0	0
527100	Car allowance	105	0	600	600	920	920
527110	Travel	154	154	0	0	0	0
530100	Office supplies	560	415	240	240	600	600
530230	Gasoline	467	323	420	420	420	420
530255	Tools and small equipment	0	7,126	11,300	11,300	31,700	31,700
530259	IT small equipment	0	5,695	1,750	1,750	3,032	3,032
540210	Insurance deductible	69	63	0	69	70	70
Total Non-Personal Services		13,204	25,772	60,981	61,110	81,134	81,134
<u>Capital Outlay</u>							
642300	Communication equipment	78,879	18,950	0	0	0	0
642400	Audio visual equipment	1,424	30,591	106,000	0	171,348	171,348
Total Capital Outlay		80,303	49,541	106,000	0	171,348	171,348
<u>Interfund Transfers</u>							
811101	Interfund transfer-General Fund	375,529	425,000	425,000	425,000	425,000	425,000
Total Interfund Transfers		375,529	425,000	425,000	425,000	425,000	425,000
Total Expenditures		620,272	633,347	740,247	634,376	806,737	806,737
Excess of revenues and other sources over expenditures and other uses		-13,791	-56,796	-110,097	-59,226	-231,097	-231,097
Fund Balance - Beginning Year		894,361	880,570	823,774	823,774	764,548	764,548
Fund Balance - Ending Year		880,570	823,774	713,677	764,548	533,451	533,451
Ending Fund Balance consists of:							
Assigned		880,570	823,774	713,677	764,548	533,451	533,451



Total Employees: 2.50

Fund Purpose

To account for the collection of forfeitures owed to 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 City of Sheboygan State of Wisconsin and Sheboygan County per Wisconsin Statute 800. This program is administered by the Municipal Court Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
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	0.63	1.00	1.00	1.00	1.00
Total Staffing	2.13	2.50	2.50	2.50	2.50

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Public Charges for Services	5,533	3,300	5,000	2,800	2,800
Fines and Forfeitures	732,004	705,457	902,000	750,000	750,000
Miscellaneous Revenue	604	545	0	0	0
Total Revenues	738,141	709,302	907,000	752,800	752,800

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	167,238	171,835	179,369	187,089	187,089
Non-Personal Services	290,437	262,877	363,653	287,036	305,885
Interfund Transfers	296,161	274,197	363,978	278,675	260,823
Total Expenditures	753,836	708,909	907,000	752,800	753,797



Focal Area: Quality of Life.

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

	2016 Actual	2017 Actual	2018 Estimated	2018 Estimated	2019 Executive
Number of cases	5,975	7,074	6,000	7,000	7,000

Account Number	MUNICIPAL COURT FUND 275	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Public Charges for Services</u>							
444801	Kohler court reimbursement	5,533	3,300	5,000	2,800	2,800	2,800
Total Public Charges for Services		5,533	3,300	5,000	2,800	2,800	2,800
<u>Fines and Forfeitures</u>							
451101	Court penalty fines	726,127	704,183	900,000	750,000	750,000	750,000
451116	Writ fee	4,664	1,274	1,000	0	0	0
451121	Detention fee	1,213	0	1,000	0	0	0
Total Fines and Forfeitures		732,004	705,457	902,000	750,000	750,000	750,000
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	604	545	0	0	0	0
Total Miscellaneous Revenue		604	545	0	0	0	0
Total Revenues		738,141	709,302	907,000	752,800	752,800	752,800
<u>Expenditures</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	123,411	136,992	139,349	144,050	144,050	144,050
510111	Full time salaries-overtime	4,891	0	0	0	0	0
510130	Temporary salaries-regular	1,325	470	4,000	4,800	4,800	4,800
510310	Social security-FICA	7,796	8,344	8,651	9,243	9,243	9,243
510311	Social security-medicare	1,823	1,951	2,035	2,175	2,175	2,175
510320	WI retirement	8,437	9,229	9,266	9,361	9,361	9,361
510340	Health insurance	17,748	12,862	14,052	15,444	15,444	15,444
510350	Dental insurance	1,375	1,529	1,536	1,536	1,536	1,536
510351	Unfunded pension liability	144	144	144	144	144	144
510360	Life insurance	120	146	168	168	168	168
510400	Worker compensation	168	168	168	168	168	168
Total Personal Services		167,238	171,835	179,369	187,089	187,089	187,089
<u>Non-Personal Services</u>							
521207	Surety bonds	0	0	0	350	350	350
521720	Jail services	7,975	0	15,000	5,000	5,000	5,000
521900	Contracted services	0	0	0	0	2,250	2,250
523120	Computer maintenance	433	433	432	450	450	450
523122	Software maintenance	7,247	6,875	8,501	8,756	8,756	8,756
524110	Building exterior maintenance	4,000	4,000	4,000	4,000	4,000	4,000
525120	Telephone	413	458	420	420	420	420
525135	Internet	120	120	120	120	120	120
526105	Books - reference	700	325	300	300	300	300
526110	Professional organizations	180	180	180	190	190	190

Account Number	MUNICIPAL COURT FUND 275	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
526125	Training/Conferences	1,471	1,174	2,700	2,700	2,918	2,918
526155	Filing and recording fees	230	230	2,000	2,000	2,400	2,400
527100	Car allowance	0	20	0	0	0	0
530100	Office supplies	10,524	9,638	15,000	12,750	12,750	12,750
530259	IT small equipment	0	0	0	0	981	981
590100	Contributions	257,144	239,424	315,000	250,000	265,000	265,000
Total Non-Personal Services		290,437	262,877	363,653	287,036	305,885	305,885
<u>Interfund Transfers</u>							
811101	Interfund transfer-General Fund	296,161	274,197	363,978	278,675	260,823	260,823
Total Interfund Transfers		296,161	274,197	363,978	278,675	260,823	260,823
Total Expenditures		753,836	708,909	907,000	752,800	753,797	753,797
Excess of revenues and other sources over expenditures and other uses		-15,695	393	0	0	-997	-997
Fund Balance - Beginning Year		16,299	604	997	997	997	997
Fund Balance - Ending Year		604	997	997	997	0	0
Ending Fund Balance consists of:							
Assigned		604	997	997	997	0	0



Fund Purpose

To account for the revenue and expenses related to the emergency and non-emergency paramedic-level EMS transport services provided by the Sheboygan Fire Department.

Fund Description

The Sheboygan Fire Department Emergency Medical Services (EMS) 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. This program is administered by the Fire Department.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Firefighter/Paramedic	4.00	4.00	4.00	4.00	4.00
Total Staffing	4.00	4.00	4.00	4.00	4.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Intergovernmental Revenue	9,461	8,730	0	8,730	0
Public Charges for Services	1,003,708	1,317,886	1,000,000	1,100,000	1,150,000
Miscellaneous Revenue	13,955	1,875	0	1,800	1,800
Total Revenues	1,027,124	1,328,491	1,000,000	1,100,530	1,151,800

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Expenditures					
Personal Services	346,433	374,109	402,261	402,261	435,645
Non-Personal Services	267,610	286,442	294,456	318,286	302,456
Interfund Transfers	475,705	536,401	303,283	451,102	413,699
Total Expenditures	1,089,748	1,196,952	1,000,000	1,171,649	1,151,800

Focal Area: Quality of Life.

- Goals:**
- 1) Provide high quality response, care, and medical transport to the residents and visitors of the City of Sheboygan.
 - 2) Work collaboratively with community partners to reduce illness and injury through education and prevention efforts.
- Objective:**
- 1) Respond safely to 90% of emergent medical responses at or less than 360 seconds.
 - 2) Achieve annual customer satisfaction rating at or above 80%.

SPECIAL REVENUE FUNDS**AMBULANCE FUND**

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Workload</u>					
Total calls	4,040	4,040	4,050	4,050	4,050
<u>Efficiency</u>					
Average of EMS response time (Seconds)	260	261	261	261	261
EMS emergent responses under 360 seconds	79%	78%	90%	90%	90%
<u>Effectiveness</u>					
Resident satisfaction rating	N/A	96%	80%	98%	80%

Account Number	AMBULANCE FUND 280	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Intergovernmental Revenue</u>							
431246	State Grant	9,461	8,730	0	8,730	0	0
Total Intergovernmental Revenue		9,461	8,730	0	8,730	0	0
<u>Public Charges for Services</u>							
442636	Ambulance	1,003,708	1,317,886	1,000,000	1,100,000	1,150,000	1,150,000
Total Public Charges for Services		1,003,708	1,317,886	1,000,000	1,100,000	1,150,000	1,150,000
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	544	1,875	0	1,800	1,800	1,800
469101	Sale of capital assets	13,411	0	0	0	0	0
Total Miscellaneous Revenue		13,955	1,875	0	1,800	1,800	1,800
Total Revenues		1,027,124	1,328,491	1,000,000	1,110,530	1,151,800	1,151,800
<u>Expenditures</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	233,686	254,652	269,565	269,565	292,728	292,728
510111	Full time salaries-overtime	9,437	4,286	5,400	5,400	5,500	5,500
510311	Social security-medicare	3,276	3,493	4,086	4,086	4,349	4,349
510320	WI retirement	32,266	38,846	42,186	42,186	44,856	44,856
510340	Health insurance	60,361	64,931	72,924	72,924	80,100	80,100
510350	Dental insurance	4,451	4,921	5,076	5,076	5,076	5,076
510360	Life insurance	100	124	168	168	180	180
510400	Worker compensation	2,856	2,856	2,856	2,856	2,856	2,856
Total Personal Services		346,433	374,109	402,261	402,261	435,645	435,645
<u>Non-Personal Services</u>							
521900	Contracted services	76,503	89,318	95,000	95,000	95,000	95,000
522110	Vehicle maintenance	7,345	7,637	10,000	20,000	10,000	10,000
525125	Mobile telephone	454	490	500	500	500	500
526125	Training/Conferences	0	0	2,500	2,500	2,500	2,500
526130	Training and education	932	206	0	0	0	0
528150	Vehicle rental	106,456	106,456	106,456	106,456	106,456	106,456
530215	Medical supplies	59,662	60,200	60,000	65,000	68,000	68,000
530230	Gasoline	14,120	13,351	15,000	15,000	15,000	15,000
530255	Tools and small equipment	0	6,146	1,500	10,230	1,500	1,500
530256	Safety equipment	170	640	1,500	1,500	1,500	1,500
540215	Public liability and auto insurance	1,968	1,998	2,000	2,100	2,000	2,000
Total Non-Personal Services		267,610	286,442	294,456	318,286	302,456	302,456

Account Number	AMBULANCE FUND 280	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Interfund Transfers</u>							
811101	Interfund transfer-General Fund	475,705	536,401	303,283	451,102	413,699	413,699
Total Interfund Transfers		475,705	536,401	303,283	451,102	413,699	413,699
Total Expenditures		1,089,748	1,196,952	1,000,000	1,171,649	1,151,800	1,151,800
Excess of revenues and other sources over expenditures and other uses		-62,624	131,539	0	-61,119	0	0
Fund Balance - Beginning Year		317,204	254,580	386,119	386,119	325,000	325,000
Fund Balance - Ending Year		254,580	386,119	386,119	325,000	325,000	325,000
Ending Fund Balance consists of:							
Assigned		317,204	317,204	386,119	325,000	325,000	325,000



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 benefitting 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. This program is administered by the Finance Department.

2019 Budget Highlights

The Executive Budget includes the following change:

- An interfund transfer of \$125,000 to Capital Projects Fund for sidewalk improvements.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenue					
Special Assessments	208,188	434,350	257,606	173,444	147,719
Miscellaneous Revenue	16,138	30,820	15,963	5,000	5,000
Total Revenues	224,326	465,170	273,569	178,444	152,719

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Interfund Transfers	345,024	698,822	300,529	300,529	125,000
Total Expenditures	345,024	698,822	300,529	300,529	125,000

Focal Areas: Infrastructure and Public Facilities. Governing and Fiscal Management.

Goal: To bill benefitting properties in a timely manner for public infrastructure projects.

Objective: 1. To bill 100% of benefitting properties in the year of improvements.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
<u>Workload</u>					
Sidewalks	100	100	100	100	100
Paving	7	50	50	50	50
Resurfacing	200	150	150	150	150
<u>Efficiency</u>					
Timely billing – same year	35%	100%	100%	100%	100%

Account Number	SPECIAL ASSESSMENT FUND 285	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Special Assessments</u>							
463101	Paving assessments	157,663	114,746	47,374	44,704	41,879	41,879
463116	Sidewalk assessments	43,426	75,566	164,145	79,317	64,145	64,145
463121	Resurfacing assessments	7,099	244,038	46,087	49,423	41,695	41,695
Total Special Assessments		208,188	434,350	257,606	173,444	147,719	147,719
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	16,138	29,718	15,963	5,000	5,000	5,000
469999	Other miscellaneous revenue	0	1,102	0	0	0	0
Total Miscellaneous Revenue		16,138	30,820	15,963	5,000	5,000	5,000
Total Revenues		224,326	465,170	273,569	178,444	152,719	152,719
<u>Expenditures</u>							
<u>Interfund Transfers</u>							
811301	Interfund transfer-GO Debt Fund	345,024	310,134	88,029	88,029	0	0
811400	Interfund transfer-Capital Projects Fund	0	388,688	212,500	212,500	125,000	125,000
Total Interfund Transfers		345,024	698,822	300,529	300,529	125,000	125,000
Total Expenditures		345,024	698,822	300,529	300,529	125,000	125,000
Excess of revenues and other sources over expenditures and other uses		-120,698	-233,652	-26,960	-122,085	27,719	27,719
Fund Balance - Beginning Year		1,359,728	1,239,030	1,005,378	1,005,378	883,293	883,293
Fund Balance - Ending Year		1,239,030	1,005,378	978,418	883,293	911,012	911,012
Ending Fund Balance consists of:							
Assigned		1,239,030	1,005,378	978,418	883,293	911,012	911,012

**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 F3 Marina.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	139	144	0	0	0
Intergovernmental Revenue	21,564	0	0	0	0
Public Charges for Services	826,173	816,946	854,100	815,000	815,000
Miscellaneous Revenue	54,415	1,887	0	1,800	1,800
Interfund Transfers	91,675	745,913	0	225,000	225,000
Total Revenues	993,966	1,564,890	854,100	1,041,800	1,041,800

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	1,058,460	744,361	814,100	838,750	787,680
Capital Outlay	0	225,892	40,000	40,000	125,000
Total Expenditures	1,058,460	970,253	854,100	878,750	912,680

Focal Areas: Economic Development.

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.
2. Increase the number of slip rentals over last year.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Increase the number of slip rentals	12	10	10	10	10

Account Number	HARBOR CENTRE MARINA FUND 290	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
414106	State sales tax commission	139	144	0	0	0	0
Total Taxes		139	144	0	0	0	0
<u>Intergovernmental Revenue</u>							
434211	State grant	21,564	0	0	0	0	0
Total Intergovernmental Revenue		21,564	0	0	0	0	0
<u>Public Charges for Services</u>							
447747	Marina receipts	826,173	816,946	854,100	815,000	815,000	815,000
Total Public Charges for Services		826,173	816,946	854,100	815,000	815,000	815,000
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	2,069	1,887	0	1,800	1,800	1,800
469999	Other miscellaneous revenue	52,346	0	0	0	0	0
Total Miscellaneous Revenue		54,415	1,887	0	1,800	1,800	1,800
<u>Interfund Transfers</u>							
492314	Interfund transfer-Convention Center Fund	0	745,913	0	225,000	225,000	225,000
492611	Interfund transfer-Boat Facility Fund	91,675	0	0	0	0	0
Total Interfund Transfers		91,675	745,913	0	225,000	225,000	225,000
Total Revenues		993,966	1,564,890	854,100	1,041,800	1,041,800	1,041,800
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521900	Contracted services	281,849	79,852	80,000	80,000	80,000	80,000
525120	Telephone	1,412	1,093	0	1,100	1,100	1,100
526120	Licenses and permits	0	74	0	0	0	0
539998	Marina operations	662,655	657,060	727,650	700,000	700,000	700,000
539999	Miscellaneous expense	1,970	0	0	0	0	0
540215	Public liability and auto insurance	2,415	2,529	2,450	2,550	2,580	2,580
543999	Winterization	93,026	0	0	51,100	0	0
726101	Interest on advances	15,133	3,753	4,000	4,000	4,000	4,000
Total Non-Personal Services		1,058,460	744,361	814,100	838,750	787,680	787,680
<u>Capital Outlay</u>							
621200	Building improvements	0	225,892	0	0	0	0
631100	Improvements other than buildings	0	0	40,000	40,000	0	0
649100	Other equipment	0	0	0	0	125,000	125,000
Total Capital Outlay		0	225,892	40,000	40,000	125,000	125,000
Total Expenditures		1,058,460	970,253	854,100	878,750	912,680	912,680

Account Number	HARBOR CENTRE MARINA FUND 290	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
Excess of revenues and other sources over expenditures and other uses		-64,494	594,637	0	163,050	129,120	129,120
Fund Balance - Beginning Year		-3,255,112	-3,319,606	-2,724,969	-2,724,969	-2,561,919	-2,561,919
Fund Balance - Ending Year		-3,319,606	-2,724,969	-2,724,969	-2,561,919	-2,432,799	-2,432,799

Ending Fund Balance consists of:

Inventory	18,162	36,405	36,405	36,405	36,405	36,405
Advances*	3,473,016	2,820,364	2,820,364	2,820,364	2,820,364	2,820,364
Unassigned	-6,810,784	-5,581,738	-5,581,738	-5,418,688	-5,289,568	-5,289,568
	-3,319,606	-2,724,969	-2,724,969	-2,561,919	-2,432,799	-2,432,799

*Advances

Advance from General Fund	215,522	8,783	8,783	8,783	8,783	8,783
Advance from Debt Service Fund	2,811,581	2,811,581	2,811,581	2,811,581	2,811,581	2,811,581
Advance from Boat Facilities Fund	445,913	0	0	0	0	0
	3,473,016	2,820,364	2,820,364	2,820,364	2,820,364	2,820,364



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. This program is administered by the Department of City Development.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	22,429	22,222	22,000	22,000	22,000
Miscellaneous Revenue	201,382	102,156	100,000	102,050	102,000
Total Revenues	223,811	124,378	122,000	124,272	124,000

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	28,497	27,769	50,000	44,800	50,000
Capital Outlay	0	69	0	100,000	0
Total Expenditures	28,497	859,560	50,000	144,800	50,000

Focal Area: Economic Development.

Goal: Establish funding mechanisms through local and federal funds to complete the revitalization plan. Continue to implement downtown revitalization through the elimination of blight and slum properties.

Objective: 1. Purchase and redevelop up to four properties in the identified redevelopment area.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Redevelopment of existing properties	N/A	4	4	2	2

Account Number	REDEVELOPMENT AUTHORITY FUND 295	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411300	Payment in lieu of tax	22,429	22,222	22,000	22,222	22,000	22,000
Total Taxes		22,429	22,222	22,000	22,222	22,000	22,000
<u>Miscellaneous Revenue</u>							
432905	Loan principal payment	200,000	100,000	100,000	100,000	100,000	100,000
461101	Interest on investments	1,282	2,006	0	2,000	2,000	2,000
462115	Other city rentals	100	150	0	50	0	0
Total Miscellaneous Revenue		201,382	102,156	100,000	102,050	102,000	102,000
Total Revenues		223,811	124,378	122,000	124,272	124,000	124,000
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521900	Contracted services	595	9,800	15,000	9,800	15,000	15,000
524200	Landscaping services	12,392	15,282	20,000	20,000	20,000	20,000
524220	Snow removal services	5,963	1,613	5,000	5,000	5,000	5,000
590255	Special assessments	9,547	1,074	10,000	10,000	10,000	10,000
Total Non-Personal Services		28,497	27,769	50,000	44,800	50,000	50,000
<u>Capital Outlay</u>							
611100	Land	0	831,722	0	100,000	0	0
631100	Improvements other than buildings	0	69	0	0	0	0
Total Capital Outlay		0	831,791	0	100,000	0	0
Total Expenditures		28,497	859,560	50,000	144,800	50,000	50,000
Excess of revenues and other sources over expenditures and other uses		195,314	-735,182	72,000	-20,528	74,000	74,000
Fund Balance - Beginning Year		114,698	310,012	-425,170	-425,170	-445,698	-445,698
Fund Balance - Ending Year		310,012	-425,170	-353,170	-445,698	-371,698	-371,698
Ending Fund Balance consists of:							
Advance from General Fund		0	0	500,000	500,000	500,000	500,000
Advance from Capital Project Fund		0	0	75,000	75,000	75,000	75,000
Unassigned		310,012	-425,170	-928,170	-1,020,698	-946,698	-946,698
		310,012	-425,170	-353,170	-445,698	-371,698	-371,698

**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. This program is administered by the Department of Public Works.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Public Charges for Services	4,452	19,949	1,200	1,200	18,500
Miscellaneous Revenue	552	754	0	700	700
Total Revenues	5,004	20,703	1,200	1,900	19,200

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Expenditures					
Non-Personal Services	8	8,342	8,804	8,812	9,000
Capital Outlay	0	7,536	0	10,000	50,000
Total Expenditures	8	15,878	8,804	18,812	59,000

Focal Areas: Infrastructure and Public Facilities.

Goal: Implement 2015 Storm Water Management Plan Goals as well as WI DNR mandated 2013 Storm Water Permit requirements.

Objective: 1. Installation of joint storm water project with surrounding municipalities.

Account Number	STORM WATER FUND 605	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Public Charges for Services</u>							
441621	Erosion control fee	4,452	19,949	1,200	1,200	18,500	18,500
Total Public Charges for Services		4,452	19,949	1,200	1,200	18,500	18,500
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	552	754	0	700	700	700
Total Miscellaneous Revenue		552	754	0	700	700	700
Total Revenues		5,004	20,703	1,200	1,900	19,200	19,200
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521900	Contracted services	0	8,342	8,804	8,804	9,000	9,000
590250	Collection disbursement	8	0	0	8	0	0
Total Non-Personal Services		8	8,342	8,804	8,812	9,000	9,000
<u>Capital Outlay</u>							
631500	Storm Sewer Infrastructure	0	7,536	0	10,000	50,000	50,000
Total Capital Outlay		0	7,536	0	10,000	50,000	50,000
Total Expenditures		8	15,878	8,804	18,812	59,000	59,000
Excess of revenues and other sources over expenditures and other uses		4,996	4,825	-7,604	-16,912	-39,800	-39,800
Fund Balance - Beginning Year		94,105	99,101	103,926	103,926	87,014	87,014
Fund Balance - Ending Year		99,101	103,926	96,322	87,014	47,214	47,214
Ending Fund Balance consists of:							
Unassigned		99,101	103,926	96,322	87,014	47,214	47,214



NOTES

**DEBT SERVICE FUNDS
BUDGET SUMMARY**

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Amended</u>	2018 <u>Estimated</u>	2019 <u>Requested</u>	2019 <u>Executive</u>
Revenue						
Taxes	6,216,284	6,167,633	6,775,665	6,665,058	7,358,181	7,358,181
Licenses and Permits	0	0	0	0	0	0
Intergovernmental Revenues	25,017	20,995	21,556	21,556	19,825	19,825
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	7,680,552	694,580	561,029	9,456,867	540,465	540,465
Interfund Transfers	2,344,678	1,596,780	1,313,054	1,303,054	1,117,132	1,117,132
Total Revenue	16,266,531	8,479,988	8,671,304	17,446,535	9,035,603	9,035,603
Expenditures						
General Government	420,938	53,090	1,350	4,200	1,500	1,500
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
Culture and Recreation	0	0	0	0	0	0
Conservation and Development	904,745	1,111,733	298,939	322,003	197,069	197,069
Transfers and other expenses	15,542,344	8,501,664	8,105,001	8,372,480	15,650,511	15,650,511
Total Expenditures	16,868,027	9,666,487	8,405,290	8,698,683	15,849,080	15,849,080
Excess of revenues over (under) expenditures	-601,496	-1,186,499	266,014	8,747,852	-6,813,477	-6,813,477
Fund Balance, Beginning Year	10,415,973	9,814,477	8,627,978	8,627,978	17,375,830	17,375,830
Fund Balance, Ending Year	9,814,477	8,627,978	8,893,992	17,375,830	10,562,353	10,562,353



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 program is administered by the Finance Department.

2019 Budget Highlights

The Executive Budget includes the following change:

- An increase of \$225,000 in Property Tax Levy for 2019 debt service associated with the City Hall renovation project.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	2,886,889	2,886,889	3,196,889	3,196,889	3,421,889
Miscellaneous Revenue	602,740	624,106	507,965	522,965	517,965
Long Term Debt	0	0	0	5,020,000	0
Interfund Transfers	1,166,043	1,101,426	898,029	898,029	810,000
Total Revenues	4,655,672	4,612,421	4,602,883	9,627,883	4,749,854

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	64,534	41,950	0	0	0
Principal	3,420,279	3,438,666	3,452,996	3,452,996	8,167,502
Interest	819,916	753,315	1,209,887	839,887	1,206,852
Interfund Transfers	968,916	0	0	390,000	0
Total Expenditures	5,273,645	4,233,931	4,662,883	4,682,883	9,374,354

Focal Area: Governing and Fiscal Management.

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% of the state statutory limit – five percent of property base.
2. To maintain or improve rating, and if necessary make presentation to rating service.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Source					
Outstanding GO Debt at year end	\$34,834,532	\$35,174,579	\$39,955,492	\$44,334,675	\$50,508,249
Percent of statutory debt capacity	28.48%	20.85%	24.50%	25.18%	29.57%
Percent of non-TID debt	66.33%	70.36%	70.36%	77.92%	67.15%
Equalized tax rate of needed tax levy	\$1.26	\$1.24	\$1.28	\$1.28	\$1.29
Effectiveness					
Moody's Investors Service Rating	Aa2	Aa2	Aa2	Aa2	Aa2

Account Number	GENERAL OBLIGATION DEBT FUND 301	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Property tax levy	2,886,889	2,886,889	3,196,889	3,196,889	3,421,889	3,421,889
Total Taxes		2,886,889	2,886,889	3,196,889	3,196,889	3,421,889	3,421,889
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	37,881	40,994	15,000	30,000	25,000	25,000
467121	Unfunded pension liability	492,964	494,482	492,965	492,965	492,965	492,965
469999	Other miscellaneous revenue	71,895	88,630	0	0	0	0
Total Miscellaneous Revenue		602,740	624,106	507,965	522,965	517,965	517,965
<u>Long Term Debt</u>							
493501	Revenue bond anticipation	0	0	0	5,020,000	0	0
Total Long Term Debt		0	0	0	5,020,000	0	0
<u>Interfund Transfers</u>							
492260	Interfund transfer-Tourism Fund	821,019	791,292	810,000	800,000	810,000	810,000
492285	Interfund transfer-Special Assessment	345,024	310,134	88,029	88,029	0	0
Total Interfund Transfers		1,166,043	1,101,426	898,029	888,029	810,000	810,000
Total Revenues		4,655,672	4,612,421	4,602,883	9,627,883	4,749,854	4,749,854
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521900	Contracted services	0	450	0	0	0	0
540117	Issuance expense	64,534	41,500	0	0	0	0
Total Non-Personal Services		64,534	41,950	0	0	0	0
<u>Principal</u>							
711763	Convention center debt	780,000	795,000	800,000	800,000	0	0
711798	G O corporate bond 2007	275,000	300,000	500,000	500,000	675,000	675,000
712936	Promissory note 2011	135,000	0	0	0	0	0
712937	G O promissory note 2012	450,000	460,000	470,000	470,000	480,000	480,000
713909	Rescue vehicle	46,240	48,510	50,892	50,892	53,391	53,391
713910	G O bond 2010	205,000	210,000	220,000	220,000	225,000	225,000
713911	Fire truck	63,265	65,156	67,104	67,104	69,111	69,111
713939	G O promissory note 2015	1,150,000	785,000	310,000	310,000	325,000	325,000
713940	G O promissory note 2016	0	475,000	300,000	300,000	250,000	250,000
713941	G O promissory note 2017	0	0	425,000	425,000	100,000	100,000
713942	G O promissory note 2018	0	0	0	0	250,000	250,000
713950	City hall note	0	0	0	0	5,415,000	5,415,000
713973	State trust fund loan 2006	25,774	0	0	0	0	0

Account Number	GENERAL OBLIGATION DEBT FUND 301	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
713976	Unfunded pension liability	290,000	300,000	310,000	310,000	325,000	325,000
719031	Prom note 2003 tax exempt	0	0	0	0	0	0
Total Principal		3,420,279	3,438,666	3,452,996	3,452,996	8,167,502	8,167,502
<u>Interest</u>							
721763	Convention center debt	31,973	17,950	10,000	10,000	0	0
722916	G O corporate bond 2007	353,188	340,813	327,312	327,312	302,312	302,312
722936	Promissory note 2011	2,363	0	0	0	0	0
722937	G O promissory note 2012	62,213	54,237	44,938	44,938	35,438	35,438
722939	G O promissory note 2015	100,341	63,625	47,925	47,925	41,724	41,724
722940	G O promissory note 2016	21,187	47,375	42,625	42,625	39,626	39,626
722941	G O promissory note 2017	0	0	151,037	151,037	104,813	104,813
722942	G O promissory note 2018	0	0	0	0	212,083	212,083
722950	City hall note	0	0	370,000	0	280,544	280,544
723909	Rescue vehicle	12,523	10,252	7,870	7,870	5,372	5,372
723910	G O bond 2010	25,232	20,695	22,897	22,897	14,216	14,216
723911	Fire truck	12,233	10,341	8,393	8,393	6,386	6,386
723973	State trust fund loan 2006	1,034	0	0	0	0	0
723976	Unfunded pension liability	197,629	188,027	176,890	176,890	164,338	164,338
729031	Prom note 2003 tax exempt	0	0	0	0	0	0
Total Interest		819,916	753,315	1,209,887	839,887	1,206,852	1,206,852
<u>Interfund Transfers</u>							
811314	Interfund transfer-Convention Center	968,916	0	0	0	0	0
811400	Interfund transfer-Capital Projects Fund	0	0	0	390,000	0	0
Total Interfund Transfers		968,916	0	0	390,000	0	0
Total Expenditures		5,273,645	4,233,931	4,662,883	4,682,883	9,374,354	9,374,354
Excess of revenues and other sources over expenditures and other uses		-617,973	378,490	-60,000	4,945,000	-4,624,500	-4,624,500
Fund Balance - Beginning Year		5,404,816	4,786,843	5,165,333	5,165,333	10,110,333	10,110,333
Fund Balance - Ending Year		4,786,843	5,165,333	5,105,333	10,110,333	5,485,833	5,485,833
Ending Fund Balance consists of:							
Interfund receivables		2,811,581	2,811,581	2,811,581	2,811,581	2,811,581	2,811,581
Development loan		0	0	0	390,000	390,000	390,000
Restricted		1,975,262	2,353,752	2,293,752	6,908,752	2,284,252	2,284,252
		4,786,843	5,165,333	5,105,333	10,110,333	5,485,833	5,485,833

**COMPUTATION OF LEGAL DEBT MARGIN
AS OF DECEMBER 31, 2018**

Equalized Value of Real and Personal Property		<u><u>\$2,809,902,500</u></u>
Real Property	\$2,717,791,000	
Personal Property	\$92,111,500	
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)		\$140,495,125
<u>Amount of Debt Applicable to Debt Limitation:</u>		
Total General Obligation Bonds, Notes Outstanding December 31, 2018	\$44,334,675	
Less: Amounts available for financing	\$8,960,830	
Net outstanding general obligation debt		<u><u>\$35,373,845</u></u>
Remaining Legal Debt Margin		<u><u>\$105,121,280</u></u>
Percent of Legal Debt Used		25.18%
Percent of Legal Debt Available		74.82%

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.

TAXABLE NANS, SERIES 2018

The proceeds of the \$5,020,000 note funded a portion of the City Hall renovations. The NANS will be refinanced in 2018 and paid in full in January 2019.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2018

The proceeds of the \$5,000,000 note funded the 2018 Capital Improvement Program including the acquisition of motor vehicles and fire truck, fire station Improvements, street improvements and transit rolling stock.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2017A

The proceeds of the \$5,000,000 note funded the 2017 Capital Improvement Program including the acquisition of motor vehicles, fire truck, sirens and controllers, bridge and street improvements, and transit rolling stock.

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 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

Issue	Revenues			Expenditures		
	Property	Other	Total	2019	2019	Total
	Taxes	Sources		Principal Payment	Interest Payment	
G.O. Corporate Bonds - 2007B	\$977,313	\$0	\$977,313	\$675,000	\$302,313	\$977,313
G.O. Promissory Notes - 2010A	239,216	0	239,216	225,000	14,216	239,216
G.O. Refunding Bonds - 2010B	489,338	0	489,338	325,000	164,338	489,338
G.O. Promissory Notes - 2012A	515,438	0	515,438	480,000	35,438	515,438
G.O. Promissory Notes - 2015	366,725	0	366,725	325,000	41,725	366,725
G.O. Promissory Notes - 2016	289,625	0	289,625	250,000	39,625	289,625
G.O. Promissory Notes - 2017A	204,813	0	204,813	100,000	104,813	204,813
G.O. Promissory Notes - 2018	339,421	122,662	462,083	250,000	212,083	462,083
Taxable NANS - 2018		5,120,400	5,120,400	5,020,000	100,400	5,120,400
Lease - Rescue Vehicle	0	58,762	58,762	53,390	5,372	58,762
Lease - Fire Truck	0	75,497	75,497	69,111	6,386	75,497
	<u>\$3,421,889</u>	<u>\$5,377,321</u>	<u>\$8,799,210</u>	<u>\$7,772,501</u>	<u>\$1,026,709</u>	<u>\$8,799,210</u>

**CITY OF SHEBOYGAN, WISCONSIN
GENERAL OBLIGATION DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2018**

<u>Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt</u>	<u>Revenue From Other Sources</u>	<u>Tax Levy</u>
2019	7,650,000	1,014,951	8,664,951	5,243,062	3,421,889
2020	2,785,000	766,867	3,551,867	129,978	3,421,889
2021	2,860,000	675,244	3,535,244	113,355	3,421,889
2022	2,935,000	583,419	3,518,419	96,530	3,421,889
2023	3,020,000	489,078	3,509,078	87,189	3,421,889
2024	3,080,000	388,054	3,468,054	46,165	3,421,889
2025	3,165,000	283,744	3,448,744	26,855	3,421,889
2026	3,165,000	171,641	3,336,641	0	3,336,641
2027	2,490,000	57,113	2,547,113	0	2,547,113
	<u>\$31,150,000</u>	<u>\$4,430,111</u>	<u>\$35,580,111</u>	<u>\$5,743,134</u>	<u>\$29,836,977</u>

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 2007B		\$2,045,000 G. O.Prom. Notes Series Series 2010A		\$5,790,000 G. O. Bonds Taxable Series 2010B	
	Principal	Interest	Principal	Interest	Principal	Interest
	(10/01)		(04/01)		(04/01)	
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
	<u>\$6,225,000</u>	<u>\$1,382,689</u>	<u>\$455,000</u>	<u>\$19,046</u>	<u>\$3,605,000</u>	<u>\$862,141</u>
Year Due	\$4,745,000 G. O. Prom. Notes Series 2012A		\$4,310,000 G. O. Prom. Notes Series 2015		\$3,000,000 G.O. Prom. Notes Series 2016A	
	Principal	Interest	Principal	Interest	Principal	Interest
	(04/01)		(10/01)		(10/01)	
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
	<u>\$1,980,000</u>	<u>\$82,432</u>	<u>\$2,065,000</u>	<u>\$149,350</u>	<u>\$2,225,000</u>	<u>\$170,813</u>

**DEBT SERVICE REQUIREMENTS
OF OUTSTANDING G.O. BONDS AND NOTES**

Continued

Year Due	\$5,000,000 G. O. Prom. Notes Series 2017A		\$5,000,000 G. O. Prom. Notes Series 2018		\$5,020,000 Taxable NANS Series 2018	
	Principal	Interest	Principal	Interest	Principal	Interest
	(04/01)		(12/01)		(1/02)	
2019	100,000	104,813	250,000	212,083	5,020,000	100,400
2020	100,000	103,062	275,000	142,500		
2021	225,000	99,813	350,000	134,250		
2022	225,000	95,312	375,000	123,750		
2023	575,000	86,594	500,000	112,500		
2024	650,000	72,813	500,000	97,500		
2025	800,000	56,500	750,000	82,500		
2026	1,000,000	35,000	900,000	60,000		
2027	900,000	11,250	1,100,000	33,000		
	<u>\$4,575,000</u>	<u>\$665,157</u>	<u>\$5,000,000</u>	<u>\$998,083</u>	<u>\$5,020,000</u>	<u>\$100,400</u>



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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Miscellaneous Revenue	9,833	21,320	0	0	0
Interfund transfers	968,916	0	0	0	0
Total Revenues	978,749	21,320	0	0	0
Expenditures					
Interfund transfers	0	745,913	382,379	607,379	499,486
Total Expenditures	0	745,913	382,379	607,379	499,486

Focal Area: Governing and Fiscal Management.

Goal: To comply with the Wisconsin Statute 67.03 limit and City policy regarding debt service.

Objective: 1. To fund the debt on the convention center.

Account Number	CONVENTION CENTER DEBT FUND 314	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Miscellaneous Revenue</u>							
461101	Interest earnings	9,833	21,320	0	0	0	0
Total Miscellaneous Revenue		9,833	21,320	0	0	0	0
<u>Interfund Transfers</u>							
492301	Interfund transfer-Debt Service	968,916	0	0	0	0	0
Total Interfund Transfers		968,916	0	0	0	0	0
Total Revenues		978,749	21,320	0	0	0	0
<u>Expenditures</u>							
<u>Interfund Transfers</u>							
811290	Interfund transfer-Harbor Centre Marina	0	745,913	0	225,000	225,000	225,000
811319	Interfund transfer-TID 16 Debt Service	0	0	382,379	382,379	274,486	274,486
Total Interfund Transfers		0	745,913	382,379	607,379	499,486	499,486
Total Expenditures		0	745,913	382,379	607,379	499,486	499,486
Excess of revenues and other sources over expenditures and other uses		978,749	-724,593	-382,379	-607,379	-499,486	-499,486
Fund Balance - Beginning Year		1,686,508	2,665,257	1,940,664	1,940,664	1,333,285	1,333,285
Fund Balance - Ending Year		2,665,257	1,940,664	1,558,285	1,333,285	833,799	833,799
Ending Fund Balance consists of:							
Restricted		2,665,257	1,940,664	1,558,285	1,333,285	833,799	833,799



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. This program is administered by the Finance Department.

2019 Budget Highlights

The mandatory close out date of the district was May 6, 2018.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	1,556	513	513	513	0
Intergovernmental Revenue	1,731	1,168	1,731	1,731	0
Miscellaneous Revenue	21	4	13,530	16,380	0
Total Revenues	3,308	1,685	15,774	18,624	0

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	150	150	0	2,850	0
Interest	895	147	0	0	0
Interfund Transfers	0	0	0	0	0
Total Expenditures	1,045	297	0	2,850	0

Focal Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Paper Box area.

Objective: 1. To increase the tax base by encouraging commercial development.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
District Current Value	\$1,106,600	\$1,069,800	\$1,140,200	\$1,140,200	\$0
Value Increment	\$56,000	\$89,200	\$89,600	\$89,600	\$0

Focal Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2018.

Objective: 1. To repay outstanding debt as scheduled.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
Advance	\$17,455	\$15,802	\$0	\$0	\$0

Account Number	TID 5 DEBT SERVICE FUND 305	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Increment	1,556	513	513	513	0	0
Total Taxes		1,556	513	513	513	0	0
<u>Intergovernmental Revenue</u>							
435201	State aid-exempt property	1,731	1,168	1,731	1,731	0	0
Total Intergovernmental Revenue		1,731	1,168	1,731	1,731	0	0
<u>Miscellaneous Revenue</u>							
461101	Interest on investment	21	4	0	0	0	0
469999	Other miscellaneous revenue	0	0	13,530	16,380	0	0
Total Miscellaneous Revenue		21	4	13,530	16,380	0	0
Total Revenues		3,308	1,685	15,774	18,624	0	0
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	150	150	0	2,850	0	0
Total Non-Personal Services		150	150	0	2,850	0	0
<u>Interest</u>							
726101	Interest on advances	895	147	0	0	0	0
Total Interest		895	147	0	0	0	0
Total Expenditures		1,045	297	0	2,850	0	0
Excess of revenues and other sources over expenditures and other uses		2,263	1,388	15,774	15,774	0	0
Fund Balance - Beginning Year		-19,425	-17,162	-15,774	-15,774	0	0
Fund Balance - Ending Year		-17,162	-15,774	0	0	0	0
Ending Fund Balance consists of:							
Restricted		-17,162	-15,774	0	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 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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	1,259,635	1,281,141	1,363,762	1,323,199	1,500,237
Intergovernmental Revenue	3,426	2,914	2,914	2,914	2,914
Miscellaneous Revenue	65,054	10,744	20,000	5,000	5,000
Long Term Debt	6,545,000	-5,000	0	0	0
Interfund Transfers	104,890	264,999	0	0	0
Total Revenues	7,978,005	1,554,798	1,386,676	1,331,113	1,508,151

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	61,518	650	150	150	150
Principal	7,694,951	1,254,951	1,264,951	1,264,951	1,244,951
Interest	386,472	116,454	77,020	77,020	65,373
Interfund Transfers	1,100,000	125,000	0	0	0
Total Expenditures	9,242,941	1,497,055	1,342,121	1,342,121	1,310,474

Focal Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Harbor Centre area.

Objective: 1. To increase the tax base by encouraging commercial development.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
District Current Value	\$55,833,800	\$70,092,900	\$67,547,100	\$78,098,400	\$78,098,400
Value Increment	\$35,740,900	\$50,000,000	\$47,968,100	\$58,519,400	\$58,519,400



Focal Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2023.

Objective: 1. To repay outstanding debt as scheduled.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
Outstanding TID 6 Debt at year end:					
Land Recycling Loan 2002	\$480,774	\$400,645	\$320,516	\$320,516	\$240,387
Land Recycling Loan 2004	\$278,576	\$238,934	\$199,111	\$199,111	\$159,289
GO Prom Note 2016B	\$4,240,000	\$3,475,000	\$2,720,000	\$2,720,000	\$1,995,000
GO Refunding Bond 2016C	\$2,300,000	\$1,930,000	\$1,540,000	\$1,540,000	\$1,140,000

Account Number	TID 6 DEBT SERVICE FUND 304	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Increment	993,034	1,199,924	1,282,542	1,241,979	1,419,017	1,419,017
419150	South Pier in lieu of tax	266,601	81,217	81,220	81,220	81,220	81,220
Total Taxes		1,259,635	1,281,141	1,363,762	1,323,199	1,500,237	1,500,237
<u>Intergovernmental Revenue</u>							
435201	State aid-exempt property	3,426	2,914	2,914	2,914	2,914	2,914
Total Intergovernmental Revenue		3,426	2,914	2,914	2,914	2,914	2,914
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	22,504	-917	15,000	0	0	0
469999	Other miscellaneous revenue	42,550	11,661	5,000	5,000	5,000	5,000
Total Miscellaneous Revenue		65,054	10,744	20,000	5,000	5,000	5,000
<u>Interfund Transfers</u>							
492311	Interfund transfer - TID 11 Debt Service	104,890	264,999	0	0	0	0
Total Interfund Transfers		104,890	264,999	0	0	0	0
<u>Long Term Debt</u>							
493501	Revenue bond anticipation	6,545,000	-5,000	0	0	0	0
Total Long Term Debt		6,545,000	-5,000	0	0	0	0
Total Revenues		7,978,005	1,554,798	1,386,676	1,331,113	1,508,151	1,508,151
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	61,518	650	150	150	150	150
Total Non-Personal Services		61,518	650	150	150	150	150
<u>Principal</u>							
711766	G O refunding bond 2006-T/E	2,675,000	370,000	0	0	0	0
711767	G O refunding bond 2006-TAX	4,900,000	0	0	0	0	0
712940	G O refunding bond 2016	0	765,000	755,000	755,000	725,000	725,000
712941	G O refunding bond 2016C	0	0	390,000	390,000	400,000	400,000
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		7,694,951	1,254,951	1,264,951	1,264,951	1,244,951	1,244,951
<u>Interest</u>							
721766	G O refunding bond 2006-T/E	97,525	33,605	0	0	0	0
721767	G O refunding bond 2006-TAX	284,550	0	0	0	0	0
722940	G O refunding bond 2016	0	79,051	46,972	46,972	39,423	39,423

Account Number	TID 6 DEBT SERVICE FUND 304	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
722941	G O refunding bond 2016C	0	0	26,850	26,850	22,950	22,950
723875	DNR seawall loan	4,397	3,798	3,198	3,198	3,000	3,000
Total Interest		386,472	116,454	77,020	77,020	65,373	65,373
<u>Interfund Transfers</u>							
811411	Interfund transfer-TID 6 Capital Fund	1,100,000	125,000	0	0	0	0
Total Interfund Transfers		1,100,000	125,000	0	0	0	0
Total Expenditures		9,242,941	1,497,055	1,342,121	1,342,121	1,310,474	1,310,474
Excess of revenues and other sources over expenditures and other uses		-1,264,936	57,743	44,555	-11,008	197,677	197,677
Fund Balance - Beginning Year		1,286,312	21,376	79,119	79,119	68,111	68,111
Fund Balance - Ending Year		21,376	79,119	123,674	68,111	265,788	265,788
Ending Fund Balance consists of:							
Restricted		21,376	79,119	123,674	68,111	265,788	265,788

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 Principal (05/01)	\$756,625 Land Recycling Principal (05/01)
2019	80,129	39,822
2020	80,129	39,823
2021	80,129	39,822
2022	80,129	39,822
2023	39,822	39,822
	<u>\$320,516</u>	<u>\$199,111</u>

Year Due	\$4,240,000 Promissory Notes Series 2016B		\$2,300,000 Refunding Bonds Series 2016C	
	Principal (10/01)	Interest	Principal (10/01)	Interest
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				
	<u>\$2,720,000</u>	<u>\$103,393</u>	<u>\$1,540,000</u>	<u>\$62,400</u>



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. This program is administered by the Finance Department.

2019 Budget Highlights

Not applicable as fund closed in 2016.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	148,673	0	0	0	0
Intergovernmental Revenue	2,517	0	0	0	0
Interfund Transfers	104,829	0	0	0	0
Total Revenues	256,019	0	0	0	0

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	6,029	0	0	0	0
Interest	10,075	0	0	0	0
Overlying District Payment	277,574	0	0	0	0
Total Expenditures	293,678	0	0	0	0

Focal Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Nemschoff area.

Objective: 1. To increase the tax base by encouraging commercial development.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
District Current Value	\$8,464,100	\$0	\$0	\$0	\$0
Value Increment	\$5,351,000	\$0	\$0	\$0	\$0

Focal Area: Governing and Fiscal Management

Goal: To repay outstanding debt prior to the district closing in 2021.

Objective: 1. To repay outstanding debt as scheduled.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Resource					
Outstanding TID 7 Debt at year end					
Advance	\$0	\$0	\$0	\$0	\$0

Account Number	TID 7 DEBT SERVICE FUND 307	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Increment	148,673	0	0	0	0	0
Total Taxes		148,673	0	0	0	0	0
<u>Intergovernmental Revenue</u>							
435201	State aid-exempt property	2,517	0	0	0	0	0
Total Intergovernmental Revenue		2,517	0	0	0	0	0
<u>Miscellaneous Revenue</u>							
461101	Interest on investment	0	0	0	0	0	0
Total Miscellaneous Revenue		0	0	0	0	0	0
<u>Interfund Transfers</u>							
492407	Interfund transfer-Industrial Park Fund	104,829	0	0	0	0	0
Total Interfund Transfers		104,829	0	0	0	0	0
Total Revenues		256,019	0	0	0	0	0
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	6,029	0	0	0	0	0
590100	Overlay district payments	277,574	0	0	0	0	0
Total Non-Personal Services		283,603	0	0	0	0	0
<u>Interest</u>							
721768	Promissory note 2006	10,075	0		0	0	0
726101	Interest on advances	0	0		0	0	0
Total Interest		10,075	0	0	0	0	0
Total Expenditures		293,678	0	0	0	0	0
Excess of revenues and other sources over expenditures and other uses		-37,659	0	0	0	0	0
Fund Balance - Beginning Year		37,659	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



Fund Purpose

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs for TID No. 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 TID 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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	272,388	257,794	271,184	262,607	263,377
Intergovernmental Revenue	436	406	406	406	436
Miscellaneous Revenue	2,206	690	1,500	500	500
Total Revenues	275,030	258,890	273,090	263,513	264,283

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	150	650	150	150	150
Principal	35,000	40,000	40,000	40,000	0
Interest	54,646	9,004	40,760	8,997	6,000
Total Expenditures	89,796	49,654	80,910	49,147	6,150

Focal Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Water Street area.

Objective: 1. To increase the tax base by encouraging commercial development.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
District Current Value	\$13,054,300	\$12,892,300	\$13,393,100	\$14,112,100	\$14,112,100
Value Increment	\$9,803,700	\$9,641,700	\$10,142,500	\$10,861,500	\$10,861,500

Focal Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2024.

Objective: 1. To repay outstanding debt as scheduled.

DEBT SERVICE FUNDS**TID 10 DEBT SERVICE FUND****Measurements****Resource**Outstanding TID 10 Debt at
year end

GO Bonds Series 2010A

Advance

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Outstanding TID 10 Debt at year end					
GO Bonds Series 2010A	\$80,000	\$40,000	\$0	\$0	\$0
Advance	\$805,132	\$611,908	\$612,952	\$590,766	\$332,633

Account Number	TID 10 DEBT SERVICE FUND 310	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Increment	272,388	257,794	271,184	262,607	263,377	263,377
Total Taxes		272,388	257,794	271,184	262,607	263,377	263,377
<u>Intergovernmental Revenue</u>							
435201	State aid-exempt property	436	406	406	406	406	406
Total Intergovernmental Revenue		436	406	406	406	406	406
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	2,206	690	1,500	500	500	500
Total Miscellaneous Revenue		2,206	690	1,500	500	500	500
Total Revenues		275,030	258,890	273,090	263,513	264,283	264,283
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	150	650	150	150	150	150
Total Non-Personal Services		150	650	150	150	150	150
<u>Principal</u>							
713810	G O refunding principal	35,000	40,000	40,000	40,000	0	0
Total Principal		35,000	40,000	40,000	40,000	0	0
<u>Interest</u>							
723810	G O refunding interest	3,446	2,220	760	2,220	0	0
726101	Interest on advances	51,200	6,784	40,000	6,777	6,000	6,000
Total Interest		54,646	9,004	40,760	8,997	6,000	6,000
Total Expenditures		89,796	49,654	80,910	49,147	6,150	6,150
Excess of revenues and other sources over expenditures and other uses		185,234	209,236	192,180	214,366	258,133	258,133
Fund Balance - Beginning Year		-987,701	-802,467	-593,231	-593,231	-378,865	-378,865
Fund Balance - Ending Year		-802,467	-593,231	-401,051	-378,865	-120,732	-120,732
Ending Fund Balance consists of:							
Restricted		-802,467	-593,231	-401,051	-378,865	-120,732	-120,732
Interfund							
Advance from General Fund		805,132	611,908	612,952	590,766	332,633	332,633



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 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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	494,882	577,391	634,174	614,115	621,818
Intergovernmental Revenue	2,845	4,853	4,853	4,853	4,853
Long Term Debt	415,000	5,000	0	0	0
Miscellaneous Revenue	19,791	19,408	10,000	10,000	10,000
Total Revenues	932,518	606,652	649,027	628,968	636,671
Expenditures					
Non-Personal Services	8,283	650	150	150	150
Principal	545,000	130,000	145,000	130,000	145,000
Interest	11,380	4,620	2,900	4,620	1,450
Interfund Transfers	104,890	1,137,818	0	0	0
Total Expenditures	669,553	1,273,088	148,050	134,770	146,600

Focal Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Washington Square area.

Objective: 1. To increase the tax base by encouraging commercial development.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
District Current Value	\$21,197,800	\$27,104,800	\$27,104,800	\$29,029,600	\$29,029,600
Value Increment	\$17,811,600	\$23,718,600	\$23,718,600	\$25,643,400	\$25,643,400

Focal Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2021.

Objective: 1. To repay outstanding debt as scheduled.

DEBT SERVICE FUNDS**TID 11 DEBT SERVICE FUND****Measurements****Resource**Outstanding TID 11 Debt at
year end

GO Bonds Series 2010C

GO Ref Bonds Series 2016C

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
GO Bonds Series 2010C	\$420,000	\$0	\$0	\$0	\$0
GO Ref Bonds Series 2016C	\$0	\$290,000	\$145,000	\$145,000	\$0

Account Number	TID 11 DEBT SERVICE FUND 311	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Increment	494,882	577,391	634,174	614,115	621,818	621,818
Total Taxes		494,882	577,391	634,174	614,115	621,818	621,818
<u>Intergovernmental Revenue</u>							
435201	State aid-exempt property	2,845	4,853	4,853	4,853	4,853	4,853
Total Intergovernmental Revenue		2,845	4,853	4,853	4,853	4,853	4,853
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	13,261	19,407	10,000	10,000	10,000	10,000
469999	Miscellaneous revenue	6,530	1	0	0	0	0
Total Miscellaneous Revenue		19,791	19,408	10,000	10,000	10,000	10,000
<u>Long Term Debt</u>							
493501	Revenue bond anticipation	415,000	5,000	0	0	0	0
Total Long Term Debt		415,000	5,000	0	0	0	0
Total Revenues		932,518	606,652	649,027	628,968	636,671	636,671
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	8,283	650	150	150	150	150
Total Non-Personal Services		8,283	650	150	150	150	150
<u>Principal</u>							
719012	2001 promissory note principal	545,000	130,000	145,000	130,000	145,000	145,000
Total Principal		545,000	130,000	145,000	130,000	145,000	145,000
<u>Interest</u>							
722011	2001 promissory note interest	11,380	4,620	2,900	4,620	1,450	1,450
Total Interest		11,380	4,620	2,900	4,620	1,450	1,450
<u>Interfund Transfers</u>							
811304	Interfund transfer- TID 6 Debt	104,890	264,999	0	0	0	0
811411	Interfund transfer-TID 6 Capital	0	872,819	0	0	0	0
Total Interfund Transfers		104,890	1,137,818	0	0	0	0
Total Expenditures		669,553	1,273,088	148,050	134,770	146,600	146,600
Excess of revenues and other sources over expenditures and other uses		262,965	-666,436	500,977	494,198	490,071	490,071

Account Number	TID 11 DEBT SERVICE FUND 311	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
Fund Balance - Beginning Year		1,990,713	2,253,678	1,587,242	1,587,242	2,081,440	2,081,440
Fund Balance - Ending Year		2,253,678	1,587,242	2,088,219	2,081,440	2,571,511	2,571,511
Ending Fund Balance consists of:							
Restricted		2,253,678	1,587,242	2,088,219	2,081,440	2,571,511	2,571,511

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.

Year Due	\$420,000 Refunding Bonds Series 2016C	
	Principal (10/01)	Interest
2019	145,000	1,450
	<u>\$145,000</u>	<u>\$1,450</u>



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 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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Revenues					
Taxes	135,695	152,379	169,705	164,337	170,102
Intergovernmental Revenue	2,809	1,925	1,925	1,925	1,925
Miscellaneous Revenue	3,663	3,439	2,500	2,500	2,500
Total Revenues	142,167	157,743	174,130	168,762	174,527

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	775	650	150	150	150
Principal	155,000	155,000	90,000	155,000	0
Interest	11,170	6,134	1,710	6,134	0
Interfund Transfers	19,000	300,000	0	0	0
Total Expenditures	185,945	461,784	91,860	161,284	150

Focal Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the downtown area.

Objective: 1. To increase the tax base by encouraging commercial development.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
District Current Value	\$8,709,600	\$10,172,800	\$10,172,800	\$10,840,600	\$10,840,600
Value Increment	\$4,883,900	\$6,347,100	\$6,347,100	\$7,014,900	\$7,014,900

Focal Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2027.

Objective: 1. To repay outstanding debt as scheduled.

DEBT SERVICE FUNDS**TID 12 DEBT SERVICE FUND****Measurements****Resource**

Outstanding TID 12 Debt at
year end

GO Bonds Series 2010B

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
GO Bonds Series 2010B	\$245,000	\$90,000	\$0	\$0	\$0

Account Number	TID 12 DEBT SERVICE FUND 312	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Increment	135,695	152,379	169,705	164,337	170,102	170,102
Total Taxes		135,695	152,379	169,705	164,337	170,102	170,102
<u>Intergovernmental Revenue</u>							
435201	State aid-exempt property	2,809	1,925	1,925	1,925	1,925	1,925
Total Intergovernmental Revenue		2,809	1,925	1,925	1,925	1,925	1,925
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	3,663	3,439	2,500	2,500	2,500	2,500
Total Miscellaneous Revenue		3,663	3,439	2,500	2,500	2,500	2,500
Total Revenues		142,167	157,743	174,130	168,762	174,527	174,527
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	775	650	150	150	150	150
Total Non-Personal Services		775	650	150	150	150	150
<u>Principal</u>							
713910	G O 2010 bond principal	155,000	155,000	90,000	155,000	0	0
Total Principal		155,000	155,000	90,000	155,000	0	0
<u>Interest</u>							
723910	G O 2010 bond interest	11,170	6,134	1,710	6,134	0	0
Total Interest		11,170	6,134	1,710	6,134	0	0
<u>Interfund Transfers</u>							
811411	Interfund transfer- TID 6 Capital	19,000	0	0	0	0	0
811422	Interfund transfer- TID 12 Capital	0	300,000	0	0	0	0
Total Interfund Transfers		19,000	300,000	0	0	0	0
Total Expenditures		185,945	461,784	91,860	161,284	150	150
Excess of revenues and other sources over expenditures and other uses		-43,778	-304,041	82,270	7,478	174,377	174,377
Fund Balance - Beginning Year		551,537	507,759	203,718	203,718	211,196	211,196
Fund Balance - Ending Year		507,759	203,718	285,988	211,196	385,573	385,573
Ending Fund Balance consists of:							
Restricted		507,759	203,718	285,988	211,196	385,573	385,573



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 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. TID 13 was amended in 2017 to include the Founder's Club development incentive. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	298,044	292,614	342,260	331,434	378,303
Miscellaneous Revenue	2,034	1,184	2,034	1,000	1,000
Interfund Transfers	0	112,175	0	0	0
Total Revenues	300,078	405,973	344,294	332,434	379,303

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	431,563	653,643	150	150	42,332
Total Expenditures	431,563	653,643	150	150	42,332

Focal Area: Economic Development. Governing and Fiscal Management.

Goal: To promote quality and sustainable economic and community development in the Sheboygan Senior Community area.

Objective: 1. To increase the tax base by encouraging commercial development.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
District Current Value	\$11,021,500	\$13,095,200	\$13,095,200	\$15,895,400	\$15,895,400
Value Increment	\$10,727,100	\$12,800,800	\$12,800,800	\$15,601,000	\$15,601,000

Focal Areas: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2032.

Objective: 1. To repay outstanding debt as scheduled.

DEBT SERVICE FUNDS**TID 13 DEBT SERVICE FUND****Measurements****Resource**Outstanding TID 13 Debt at
year endOutstanding development
incentive

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Outstanding TID 13 Debt at year end					
Outstanding development incentive	\$263,353	\$0	\$0	\$0	\$0

Account Number	TID 13 DEBT SERVICE FUND 316	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Increment	298,044	292,614	342,260	331,434	378,303	378,303
Total Taxes		298,044	292,614	342,260	331,434	378,303	378,303
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	2,034	1,184	2,034	1,000	1,000	1,000
Total Miscellaneous Revenue		2,034	1,184	2,034	1,000	1,000	1,000
<u>Interfund Transfers</u>							
492101	Interfund transfer- General Fund	0	112,175	0	0	0	0
Total Interfund Transfers		0	112,175	0	0	0	0
Total Revenues		300,078	405,973	344,294	332,434	379,303	379,303
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	150	290	150	150	150	150
530212	Development incentive	431,413	653,353	0	0	42,182	42,182
Total Non-Personal Services		431,563	653,643	150	150	42,332	42,332
Total Expenditures		431,563	653,643	150	150	42,332	42,332
Excess of revenues and other sources over expenditures and other uses		-131,485	-247,670	344,144	332,284	336,971	336,971
Fund Balance - Beginning Year		267,572	136,087	-111,583	-111,583	220,701	220,701
Fund Balance - Ending Year		136,087	-111,583	232,561	220,701	557,672	557,672
Ending Fund Balance consists of:							
Restricted		136,087	-111,583	232,561	220,701	557,672	557,672
Interfund							
Advance from General Fund		0	112,175	0	0	0	0



Fund Purpose

To account for the accumulation of resources for the payment of incentive obligations and related costs. It is the city's mission to manage obligations 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. It is anticipated an amendment to the district will be filed for inclusion of the Meijer Store property. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	476,319	419,635	438,389	424,523	467,432
Intergovernmental Revenue	5,418	5,305	5,305	5,305	5,305
Miscellaneous Revenue	2,676	4,787	2,500	2,500	2,500
Total Revenues	484,413	429,727	446,194	432,328	475,237

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	324,337	307,672	167,266	167,266	150
Principal	0	0	0	0	80,000
Interest	0	0	0	0	32,449
Interfund Transfers	0	0	735,000	735,000	0
Total Expenditures	324,337	307,672	902,266	902,266	112,599

Focal Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Taylor Drive Shopping area.

Objective: 1. To increase the tax base by encouraging commercial development.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
District Current Value	\$26,066,200	\$25,318,800	\$25,318,800	\$40,470,400	\$40,470,400
Value Increment	\$17,143,500	\$16,396,100	\$16,396,100	\$19,276,600	\$19,276,600

Focal Area: Governing and Fiscal Management.

Goal: To repay outstanding obligations prior to the district closing in 2031.

Objective: 1. To repay outstanding obligations as scheduled.

DEBT SERVICE FUNDS**TID 14 DEBT SERVICE FUND**

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
Outstanding TID 14 Debt at year end	\$0	\$0	\$765,000	\$765,000	\$685,000
Outstanding development incentive	\$461,932	\$159,160	\$0	\$0	\$0

Account Number	TID 14 DEBT SERVICE FUND 317	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Increment	476,319	419,635	438,389	424,523	467,432	467,432
Total Taxes		476,319	419,635	438,389	424,523	467,432	467,432
<u>Intergovernmental Revenue</u>							
435201	State aid-exempt property	5,418	5,305	5,305	5,305	5,305	5,305
Total Intergovernmental Revenue		5,418	5,305	5,305	5,305	5,305	5,305
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	2,676	4,787	2,500	2,500	2,500	2,500
Total Miscellaneous Revenue		2,676	4,787	2,500	2,500	2,500	2,500
Total Revenues		484,413	429,727	446,194	432,328	475,237	475,237
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	775	4,900	150	150	150	150
530212	Development incentive	323,562	302,772	167,116	167,116	0	0
Total Non-Personal Services		324,337	307,672	167,266	167,266	150	150
<u>Principal</u>							
713942	G O promissory note - 2018	0	0	0	0	80,000	80,000
Total Principal		0	0	0	0	80,000	80,000
<u>Interest</u>							
722942	G O promissory note - 2018	0	0	0	0	32,449	32,449
Total Interest		0	0	0	0	32,449	32,449
<u>Interfund Transfers</u>							
811424	Interfund transfer- TID 14 Capital Fund	0	33,700	735,000	735,000	0	0
Total Interfund Transfers		0	33,700	735,000	735,000	0	0
Total Expenditures		324,337	341,372	902,266	902,266	112,599	112,599
Excess of revenues and other sources over expenditures and other uses		160,076	88,355	-456,072	-469,938	362,638	362,638
Fund Balance - Beginning Year		205,291	365,367	453,722	453,722	-16,216	-16,216
Fund Balance - Ending Year		365,367	453,722	-2,350	-16,216	346,422	346,422
Ending Fund Balance consists of:							
Restricted		365,367	453,722	-2,350	-16,216	346,422	346,422

TID 14 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 2018

The proceeds of the \$765,000 notes financed a portion of the street improvements on Taylor Drive.

Year Due	\$765,000 Promissory Notes Series 2018	
	Principal (12/01)	Interest
2019	80,000	32,449
2020	80,000	20,550
2021	80,000	18,150
2022	85,000	15,750
2023	85,000	13,200
2024	85,000	10,650
2025	90,000	8,100
2026	90,000	5,400
2027	90,000	2,700
	<u>\$765,000</u>	<u>\$126,949</u>



Fund Purpose

To account for the accumulation of resources for the payment of incentive obligations and related costs. It is the city's mission to manage obligation 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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	207,098	184,477	158,194	153,191	164,251
Intergovernmental Revenue	5,490	3,802	3,802	3,802	3,802
Miscellaneous Revenue	1,222	1,712	1,000	1,000	1,000
Total Revenues	213,810	189,991	162,996	157,993	169,053

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	150,545	158,508	131,973	155,037	155,037
Interfund Transfers	40,500	0	0	0	0
Total Expenditures	191,045	158,508	131,973	155,037	155,037

Focal Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Southside Pick 'n Save area.

Objective: 1. To increase the tax base by encouraging commercial development.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
District Current Value	\$19,888,700	\$18,351,500	\$18,351,500	\$19,208,500	\$19,208,500
Value Increment	\$7,453,800	\$5,916,600	\$5,916,600	\$6,773,600	\$6,773,600

Focal Area: Governing and Fiscal Management.

Goal: To repay outstanding obligations prior to the district closing in 2031.

Objective: 1. To repay outstanding obligations as scheduled.

DEBT SERVICE FUNDS**TID 15 DEBT SERVICE FUND**

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
Outstanding TID 15 Debt at year end:					
Outstanding development incentive	\$1,112,239	\$962,469	\$824,808	\$801,745	\$646,858

Account Number	TID 15 DEBT SERVICE FUND 318	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Increment	207,098	184,477	158,194	153,191	164,251	164,251
Total Taxes		207,098	184,477	158,194	153,191	164,251	164,251
<u>Intergovernmental Revenue</u>							
435201	State aid-exempt property	5,490	3,802	3,802	3,802	3,802	3,802
Total Intergovernmental Revenue		5,490	3,802	3,802	3,802	3,802	3,802
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	1,222	1,712	1,000	1,000	1,000	1,000
Total Miscellaneous Revenue		1,222	1,712	1,000	1,000	1,000	1,000
Total Revenues		213,810	189,991	162,996	157,993	169,053	169,053
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	775	2,900	150	150	150	150
530212	Development incentive	149,770	155,608	131,823	154,887	154,887	154,887
Total Non-Personal Services		150,545	158,508	131,973	155,037	155,037	155,037
<u>Interfund Transfers</u>							
811101	Interfund transfer-General Fund	40,500	0	0	0	0	0
Total Interfund Transfers		40,500	0	0	0	0	0
Total Expenditures		191,045	158,508	131,973	155,037	155,037	155,037
Excess of revenues and other sources over expenditures and other uses		22,765	31,483	31,023	2,956	14,016	14,016
Fund Balance - Beginning Year		101,616	124,381	155,864	155,864	158,820	158,820
Fund Balance - Ending Year		124,381	155,864	186,887	158,820	172,836	172,836
Ending Fund Balance consists of:							
Restricted		124,381	155,864	186,887	158,820	172,836	172,836



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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	0	920	82,081	79,485	255,819
Intergovernmental Revenue	0	32,646	32,646	32,646	32,646
Interfund Transfers	0	85,534	382,379	382,379	274,486
Miscellaneous Revenue	11,312	7,168	0	0	0
Total Revenues	11,312	126,286	497,106	494,510	562,951

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	0	150	150	150	150
Principal	0	86,641	435,000	435,000	505,000
Interest	3,172	0	61,956	61,956	102,840
Total Expenditures	3,172	86,791	497,106	497,106	607,990

Focal Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Downtown area.

Objective: 1. To increase the tax base by encouraging commercial development.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Measurements					
Resource					
District Current Value	\$0	\$25,529,100	\$25,529,100	\$33,009,000	\$33,009,000
Value Increment	\$0	\$3,069,900	\$3,069,900	\$10,549,800	\$10,549,800



Focal Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2035.

Objective: 1. To repay outstanding debt as scheduled.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Resource					
Outstanding TID 16 Debt at year end					
GO Prom Notes Series 2016A	\$0	\$400,000	\$355,000	\$355,000	\$305,000
GO Prom Notes Series 2016B	\$0	\$3,285,000	\$2,895,000	\$2,895,000	\$2,500,000
State Trust Fund Loan	\$0	\$0	\$0	\$0	\$400,000
GO Prom Notes Series 2018	\$0	\$0	\$0	\$570,000	\$510,000

Account Number	TID 16 DEBT SERVICE FUND 319	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Increment	0	920	82,081	79,485	255,819	255,819
Total Taxes		0	920	82,081	79,485	255,819	255,819
<u>Intergovernmental Revenue</u>							
435201	State aid-exempt property	0	32,646	32,646	32,646	32,646	32,646
Total Intergovernmental Revenue		0	32,646	32,646	32,646	32,646	32,646
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	11,312	7,186	0	0	0	0
Total Miscellaneous Revenue		11,312	7,186	0	0	0	0
<u>Interfund Transfers</u>							
492314	Interfund transfer-Conference Center Fd	0	0	382,379	382,379	274,486	274,486
492407	Interfund transfer-Industrial Park Fund	0	85,534	0	0	0	0
Total Interfund Transfers		0	85,534	382,379	382,379	274,486	274,486
Total Revenues		11,312	126,286	497,106	494,510	562,951	562,951
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	0	150	150	150	150	150
530212	Development incentive	0	0	0	0	0	0
Total Non-Personal Services		0	150	150	150	150	150
<u>Principal</u>							
711771	G O promissory note 2016A	0	6,758	45,000	45,000	50,000	50,000
711772	G O promissory note taxable	0	79,883	390,000	390,000	395,000	395,000
713942	G O promissory note - 2018	0	0	0	0	60,000	60,000
Total Principal		0	86,641	435,000	435,000	505,000	505,000
<u>Interest</u>							
721771	G O promissory note 2016A	0	0	6,758	6,758	6,307	6,307
721772	G O promissory note taxable	3,172	0	55,198	55,198	51,298	51,298
722942	G O promissory note - 2018	0	0	0	0	24,177	24,177
723979	State trust fund loan	0	0	0	0	21,058	21,058
Total Interest		3,172	0	61,956	61,956	102,840	102,840
Total Expenditures		3,172	86,791	497,106	497,106	607,990	607,990
Excess of revenues and other sources							
over expenditures and other uses		8,140	39,495	0	-2,596	-45,039	-45,039

Account Number	TID 16 DEBT SERVICE FUND 319	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
Fund Balance - Beginning Year		0	8,140	47,635	47,635	45,039	45,039
Fund Balance - Ending Year		8,140	47,635	47,635	45,039	0	0
Ending Fund Balance consists of:							
Advance from Industrial Park Fund		0	85,534	85,534	88,130	88,136	88,136
Restricted		8,140	-37,899	-37,899	-43,091	-88,136	-88,136
		8,140	47,635	47,635	45,039	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 2018

The proceeds of the \$570,000 notes fund street lighting LED upgrade and renovation of the Halprin Fountain and adjacent plaza including sidewalks and lighted bollards..

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2016A

The proceeds of the \$400,000 notes fund the greenspace on South Eighth Street.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2016B

The proceeds of the \$3,725,000 notes will fund developer incentives for market rate housing

STATE TRUST FUND LOAN, SERIES 2017

The proceeds of the \$400,000 loan will fund developer incentives for market rate housing.

**TID 16 DEBT SERVICE REQUIREMENTS
OF OUTSTANDING G.O. BONDS AND NOTES**

Year Due	\$400,000 Promissory Notes Series 2016A		\$3,285,000 Promissory Notes Series 2016B	
	Principal	Interest	Principal	Interest
	(10/01)		(10/01)	
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
	<u>\$355,000</u>	<u>\$25,628</u>	<u>\$2,895,000</u>	<u>\$231,871</u>

Year Due	\$400,000 State Trust Fund Series 2017		\$570,000 Promissory Notes Series 2018	
	Principal	Interest	Principal	Interest
	(10/01)		(12/01)	
2019	\$0	\$ 21,058	\$60,000	\$ 24,177
2020	0	14,038	60,000	15,300
2021	200,000	14,000	60,000	13,500
2022	0	7,000	65,000	11,700
2023	0	7,000	65,000	9,750
2024	0	7,019	65,000	7,800
2025	0	7,000	60,000	5,850
2026	0	7,000	65,000	4,050
2027	200,000	7,000	70,000	2,100
	<u>\$400,000</u>	<u>\$91,115</u>	<u>\$570,000</u>	<u>\$94,227</u>



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 2023.

Fund Description

The TID 18 Debt Service Fund serves to administer debt service for all projects approved within the project plan of the expansion of the SouthPointe Enterprise Campus as well as other public improvements. The district was created in 2018 and the eligible expenditure period ends in January, 2043. There have been no amendments. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Miscellaneous Revenue	0	0	0	0	0
Long Term Debt	0	0	0	3,875,022	0
Total Revenues	0	0	0	3,875,022	0

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	0	0	0	0	150
Principal	0	0	0	0	3,395,000
Interest	0	0	0	0	198,108
Total Expenditures	0	0	0	0	3,593,258

Focal Area: Economic Development.

Goal: To promote quality and sustainable economic development opportunities in the business park area.

Objective: 1. To increase the tax base by encouraging commercial development.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Measurements					
Resource					
District Current Value	\$0	\$0	\$0	\$0	\$0
Value Increment	\$0	\$0	\$0	\$0	\$0

Focal Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2039.

Objective: 1. To repay outstanding debt as scheduled.

DEBT SERVICE FUNDS**TID 18 DEBT SERVICE FUND**

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
Outstanding TID 18 Debt at year end	\$0	\$0	\$0	\$0	\$0
Taxable NAN's	\$0	\$0	\$3,395,000	\$3,395,000	\$3,395,000
NAN's	\$0	\$0	\$10,490,000	\$10,490,000	\$10,490,000

Account Number	TID 18 DEBT SERVICE FUND 321	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
493501	Note anticipation note	0	0	0	3,875,022	0	0
Total Long Term Debt		0	0	0	3,875,022	0	0
Total Revenues		0	0	0	3,875,022	0	0
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	0	0	0	0	150	150
Total Non-Personal Services		0	0	0	0	150	150
<u>Principal</u>							
719108	G O note anticipation note - 2018	0	0	0	0	3,395,000	3,395,000
Total Principal		0	0	0	0	3,395,000	3,395,000
<u>Interest</u>							
729108	G O note anticipation note - 2018	0	0	0	0	198,108	198,108
Total Interest		0	0	0	0	198,108	198,108
Total Expenditures		0	0	0	0	3,593,258	3,593,258
Excess of revenues and other sources over expenditures and other uses		0	0	0	3,875,022	-3,593,258	-3,593,258
Fund Balance - Beginning Year		0	0	0	0	3,875,022	3,875,022
Fund Balance - Ending Year		0	0	0	3,875,022	281,764	281,764
Ending Fund Balance consists of:							
Restricted		0	0	0	3,875,022	281,764	281,764

TID 18 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.

TAXABLE NANS, SERIES 2018

The proceeds of the \$3,395,000 note funded a portion of the 92 acre land acquisition, grading, engineering and inspection costs. The NANS will be refinanced in 2018 and paid in full in January 2019.

NANS, SERIES 2018

The proceeds of the \$3,395,000 note funded a portion of the 92 acre land acquisition, roads and public utilities, grading, engineering, inspection, landscaping and signage, and to provide interest on the NAN's due in 2018 and 2019.

	\$3,395,000 Taxable NAN'S Series 2018		\$10,490,000 NAN'S Series 2018	
Year	Principal	Interest	Principal	Interest
Due	(1/02)		(6/01)	
2019	3,395,000	67,900	0	380,262
2020			0	380,262
2021			0	380,263
2022			0	380,263
2023			10,490,000	190,131
	<u>\$3,395,000</u>	<u>\$67,900</u>	<u>\$10,490,000</u>	<u>\$1,711,181</u>



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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	35,105	113,880	118,514	114,765	114,953
Intergovernmental Revenue	345	622	620	620	620
Miscellaneous Revenue	0	0	0	0	0
Total Revenues	35,450	114,502	119,134	115,385	115,573

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	225	150	150	150	150
Principal	145,000	155,000	160,000	160,000	0
Interest	16,082	9,301	5,442	3,540	500
Total Expenditures	161,307	164,451	165,592	163,690	650

Focal Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2025.

Objective: 1. To repay outstanding debt as scheduled.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
District Current Value	\$6,123,800	\$6,297,100	\$6,297,100	\$6,605,200	\$0
Value Increment	\$4,259,200	\$4,462,500	\$4,432,500	\$4,740,600	\$0
Advances	\$60,275	\$110,227	\$110,227	\$110,227	\$0

Account Number	ENVIRONMENTAL TID DEBT FUND 313	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Increment	35,105	113,880	118,514	114,765	114,953	114,953
Total Taxes		35,105	113,880	118,514	114,765	114,953	114,953
<u>Intergovernmental Revenue</u>							
435201	State aid-exempt property	345	622	620	620	620	620
Total Intergovernmental Revenue		345	622	620	620	620	620
Total Revenues		35,450	114,502	119,134	115,385	115,573	115,573
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	225	150	150	150	150	150
Total Non-Personal Services		225	150	150	150	150	150
<u>Principal</u>							
713810	G O refunding bond principal	145,000	155,000	160,000	160,000	0	0
Total Principal		145,000	155,000	160,000	160,000	0	0
<u>Interest</u>							
723810	G O refunding bond interest	13,680	8,794	3,040	3,040	0	0
726101	Interest on advances	2,402	507	2,402	500	500	500
Total Interest		16,082	9,301	5,442	3,540	500	500
Total Expenditures		161,307	164,451	165,592	163,690	650	650
Excess of revenues and other sources over expenditures and other uses		-125,857	-49,949	-46,458	-48,305	114,923	114,923
Fund Balance - Beginning Year		-108,925	-234,782	-284,731	-284,731	-333,036	-333,036
Fund Balance - Ending Year		-234,782	-284,731	-331,189	-333,036	-218,113	-218,113
Ending Fund Balance consists of:							
Advance from Capital Project Fund		60,275	110,227	110,227	110,227	0	0
Restricted		-295,057	-394,958	-441,416	-443,263	-218,113	-218,113
		-234,782	-284,731	-331,189	-333,036	-218,113	-218,113

NOTES



NOTES

**CAPITAL IMPROVEMENT FUNDS
BUDGET SUMMARY**

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Amended</u>	2018 <u>Estimated</u>	2019 <u>Requested</u>	2019 <u>Executive</u>
Revenue						
Taxes	1,746,546	1,681,879	1,728,257	1,728,257	1,690,775	1,690,775
Licenses and Permits	0	0	0	0	0	0
Intergovernmental Revenue	400,461	1,640,314	1,674,641	547,000	8,359,913	8,359,913
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	7,673,086	6,399,047	17,923,763	25,553,500	11,247,026	11,247,026
Interfund Transfers	<u>1,119,000</u>	<u>3,132,962</u>	<u>3,608,692</u>	<u>8,718,692</u>	<u>150,000</u>	<u>150,000</u>
Total Revenue	10,939,093	12,854,202	24,935,353	36,547,449	21,447,714	21,447,714
Expenditures						
General Government	0	65,373	7,625,021	7,550,000	3,280,000	3,280,000
Public Safety	195,470	676,349	2,723,182	2,379,350	691,025	691,025
Public Works	2,892,844	5,700,150	9,797,282	4,181,048	12,363,429	12,363,429
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	724,466	281,040	276,896	232,388	229,770	229,770
Conservation and Development	2,983,218	5,683,144	6,521,029	17,736,424	6,867,917	6,867,917
Transfers and other expenses	<u>1,111,492</u>	<u>956,087</u>	<u>2,852,887</u>	<u>2,919,882</u>	<u>2,654,817</u>	<u>2,654,817</u>
Total Expenditures	7,907,490	13,362,143	29,796,297	34,999,092	26,086,958	26,086,958
Excess of revenues over (under) expenditures	3,031,603	-507,941	-4,860,944	1,548,357	-4,639,244	-4,639,244
Fund Balance, Beginning Year	3,717,967	6,749,570	6,241,629	6,241,629	7,789,986	7,789,986
Fund Balance, Ending Year	<u>6,749,570</u>	<u>6,241,629</u>	<u>1,380,685</u>	<u>7,789,986</u>	<u>3,150,742</u>	<u>3,150,742</u>



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. This program is administered by the Finance Department.

2019 Budget Highlights

The Executive Budget includes the following changes:

- See project listing below.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	1,742,826	1,674,879	1,721,257	1,721,257	1,683,775
Intergovernmental Revenue	400,461	790,314	1,024,641	430,000	8,359,913
Miscellaneous Revenue	35,799	74,637	5,121,000	86,000	446,000
Interfund Transfers	0	1,058,688	212,500	5,712,500	125,000
Total Revenues	2,179,086	3,598,518	8,079,398	7,949,757	10,614,688

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	131,333	38,102	0	0	30,000
Capital Outlay	845,882	2,543,286	10,627,018	4,868,286	14,769,098
Total Expenditures	977,215	2,581,388	10,627,018	4,868,286	14,799,098

Focal Area: Governing and Fiscal Management.

Goal: To fund projects utilizing sources other than borrowing.

Objective: 1. To maximize grants and contributions.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Resource					
Grants	\$400,461	\$790,314	\$613,641	\$619,000	\$7,933,323
Miles of street improvement	3.20	6.25	3.75	3.75	3.75

Significant Capital Projects

The following is a list of the projects for 2019:

1. Butzen Sports Complex**

Project Description:

This project promotes development of a recreational facility operated by a local nonprofit organization.



Butzen Sports Complex** (continued)

Project Origin/Background:

The city is making a contribution to the sports organization to develop a sports complex on land leased by the City of Sheboygan.

2019 Project Cost: \$590,000

Total Project Cost: \$590,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel or other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

2. Georgia Avenue (South Ninth Street to South 14th Street)*

Project Description:

This project will reconstruct the existing concrete pavement on Georgia Avenue from South Ninth Street to South 14th Street.

Project Origin/Background:

Due to the deterioration/failing of the existing concrete pavement, the project will consist of a three inch asphalt overlay and new curb and gutter.

2019 Project Cost: \$354,000

Total Project Cost: \$354,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

3. Wildwood Baseball Park (Sheboygan A's)***

Project Description:

This project completes necessary improvements to the baseball facility constructed in the 1980's.

Project Origin/Background:

Improvements and upgrades, i.e. field lighting, to the overall facility are required due to age of buildings and grounds.

2019 Project Cost: \$330,000

Total Project Cost: \$330,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

*Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019



4. North Avenue (Calumet Drive to North 21st Street)*

Project Description:

This project will reconstruct concrete pavement on North Avenue from Calumet Drive to North 21st Street.

Project Origin/Background:

The complete urban reconstruction involves new concrete pavement, sidewalk, curb and gutter, new street lighting and an upgraded trunk storm sewer.

2019 Project Cost: \$2,785,581

Total Project Cost: \$3,907,656

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

5. Superior Avenue (North 29th Street to Taylor Drive)*

Project Description:

This project will reconstruct the existing concrete pavement on Superior Avenue from North 29th Street to Taylor Drive.

Project Origin/Background:

This reconstruction project involves the asphalt resurfacing along with curb and gutter.

2019 Project Cost: \$848,545

Total Project Cost: \$1,137,106

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

6. Fixed Route Revenue Buses (3)**

Project Description:

This project will replace three vehicles in the Transit fleet.

Project Origin/Background:

The Federal Transit Association has identified three vehicles exceeding the useful life in mileage and years. Federal grant funds have been secured for 80 percent of the purchase.

2019 Project Cost: \$1,080,000

Total Project Cost: \$1,350,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

*Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019



7. Saint Clair Avenue (North Ninth Street to North 14th Street)*

Project Description:

This project will reconstruct the existing concrete pavement on Saint Clair Avenue from North Ninth Street to North 14th Street.

Project Origin/Background:

Due to the deterioration/failing of the existing concrete pavement, the project will consist of a three inch asphalt overlay, new curb, gutter and storm sewer.

2019 Project Cost: \$200,000

Total Project Cost: \$200,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

8. Municipal Service Building – Women's Locker Room***

Project Description:

This project involves adding a women's locker room and shower stalls.

Project Origin/Background:

The current facility has no accommodations for female employees.

2019 Project Cost: \$200,000

Total Project Cost: \$220,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

9. Pennsylvania Avenue Bridge*

Project Description:

This improvement involves the rehabilitation of road decking with concrete overlay.

Project Origin/Background:

The concrete grider ends located at the abutments will be repaired. The guardrail is substandard and will be replaced. The approaches on the east and west sides, 40 feet of each side respectively, will be repaired as well.

2019 Project Cost: \$3,762,088 (\$3,009,197 Grant funding)

Total Project Cost: \$3,762,088

Estimated 5 Year Maintenance and Operating Impact: -\$0 – No addition personnel and other operating costs, i.e. maintenance or utility savings.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.

10. Geele Avenue (Calumet Drive to North 23rd Street)***Project Description:**

This improvement repairs an existing street with seven inch concrete pavement with three inch asphalt overlay.

Project Origin/Background:

This reconstruction project removes the existing asphalt, replacing three inches of new asphalt.

2019 Project Cost: \$848,545

Total Project Cost: \$848,545

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

11. City Hall Renovation**

Project Description:

This project involves renovation of the 102 year old City Hall building.

Project Origin/Background:

This project will renovate the existing City Hall building with comprehensive changes to the floor plan for improvement departmental collaboration and productivity.

2019 Project Cost: \$3,000,000

Total Project Cost: \$10,500,000

Estimated 5 Year Maintenance and Operating Impact: \$35,000 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	-\$5,000	-\$10,000	-\$10,000	-\$10,000	-\$10,000	-\$35,000

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019

Account Number	CAPITAL PROJECT FUND 400	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
411100	Property tax levy	1,064,250	929,507	929,507	929,507	892,025	892,025
413100	Vehicle registration fees	678,576	745,372	791,750	791,750	791,750	791,750
Total Taxes		1,742,826	1,674,879	1,721,257	1,721,257	1,683,775	1,683,775
<u>Intergovernmental Revenue</u>							
431401	Grants	400,461	412,266	613,641	19,000	7,933,323	7,933,323
434221	State Grant	0	378,048	0	0	0	0
437221	County sales tax	0	0	411,000	411,000	426,590	426,590
Total Intergovernmental Revenue		400,461	790,314	1,024,641	430,000	8,359,913	8,359,913
<u>Miscellaneous Revenue</u>							
461101	Interest earnings	9,547	20,216	0	20,000	20,000	20,000
467101	Contribution	240	21,082	5,055,000	0	377,000	377,000
469101	Sale of equipment	512	33,336	51,000	51,000	49,000	49,000
469999	Other miscellaneous revenue	25,500	3	15,000	15,000	0	0
Total Miscellaneous Revenue		35,799	74,637	5,121,000	86,000	446,000	446,000
<u>Interfund Transfers</u>							
492101	Interfund transfer-General Fund	0	0	0	5,500,000	0	0
492260	Interfund transfer-Tourism Fund	0	670,000	0	0	0	0
492285	Interfund transfer-Special Assessment	0	388,688	212,500	212,500	125,000	125,000
492301	Interfund transfer-Debt Service Fund	0	0	0	0	0	0
Total Interfund Transfers		0	1,058,688	212,500	5,712,500	125,000	125,000
Total Revenues		2,179,086	3,598,518	8,079,398	7,949,757	10,614,688	10,614,688
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521900	Contracted services	131,333	17,258	0	0	30,000	30,000
590300	Sundry Unclassified	0	20,844	0	0	0	0
Total Non-Personal Services		131,333	38,102	0	0	30,000	30,000
<u>Capital Outlay</u>							
611100	Land	2,994	1,875	0	62,452	0	0
621200	Building improvements	0	65,373	2,575,021	2,623,561	3,260,000	3,260,000
631100	Improvements other than buildings	197,817	340,275	5,777,782	113,819	3,929,197	3,929,197
631200	Street improvements	352,296	1,582,761	1,602,750	1,481,639	5,606,876	5,606,876
631300	Sidewalk improvements	77,787	86,254	212,500	151,565	125,000	125,000
631500	Storm water infrastructure	46,591	0	250,000	226,235	0	0
641100	Vehicles	155,000	166,710	165,750	165,800	1,261,900	1,261,900

Account Number	CAPITAL PROJECT FUND 400	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
642200	IT equipment	0	30,500	0	0	0	0
649100	Other equipment	13,397	269,538	43,215	43,215	586,125	586,125
Total Capital Outlay		845,882	2,543,286	10,627,018	4,868,286	14,769,098	14,769,098
Total Expenditures		977,215	2,581,388	10,627,018	4,868,286	14,799,098	14,799,098
Excess of revenues and other sources over expenditures and other uses		1,201,871	1,017,130	-2,547,620	3,081,471	-4,184,410	-4,184,410
Fund Balance - Beginning Year		655,425	1,857,296	2,874,426	2,874,426	5,955,897	5,955,897
Fund Balance - Ending Year		1,857,296	2,874,426	326,806	5,955,897	1,771,487	1,771,487
Ending Fund Balance consists of:							
	Committed - Environmental TID Fund	60,275	110,227	110,227	110,227	110,227	110,227
	Committed - Redevelopment Authority	0	75,000	75,000	75,000	75,000	75,000
	Committed - Butzen Sports Complex	0	590,000	0	590,000	0	0
	Committed - Wildwood Baseball	0	80,000	0	80,000	0	0
	Committed - Civil Defense	10,000	0	0	0	0	0
	Committed - Playground	50,141	0	0	0	0	0
	Committed - Police vehicles	0	0	0	164,000	0	0
	Committed - City Hall renovations	0	0	0	3,000,000	0	0
	Unassigned	1,736,880	2,019,199	141,579	1,936,670	1,586,260	1,586,260
		1,857,296	2,874,426	326,806	5,955,897	1,771,487	1,771,487
521900	Contracted services						
	ADA Compliance	0	0	0	0	30,000	30,000
	Design the Sheboygan River	131,333	0	0	0	0	0
		131,333	0	0	0	30,000	30,000
611100	Land						
	Future development	2,994	0	0	62,452	0	0
621200	Building improvements						
	Senior Activity Center Roof	0	12,000	0	0	0	0
	Municipal Service Building	0	45,000	0	0	250,000	250,000
	Police Department water heater	0	0	20,021	20,021	0	0
	Police Department air conditioning	0	0	0	0	10,000	10,000
	Evergreen Park shelter	0	0	55,000	55,000	0	0
	City Hall remodeling	0	0	2,500,000	2,548,540	3,000,000	3,000,000
	Comfort Station - Vollrath Park	0	35,000	0	0	0	0
		0	92,000	2,575,021	2,623,561	3,260,000	3,260,000

Account Number	CAPITAL PROJECT FUND 400	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
631100	Improvements other than buildings						
	Pennsylvania Ave Bridge	0	0	0	0	3,009,197	3,009,197
	Urban Forest Management	0	75,000	10,000	10,000	0	0
	Butzen Sports Complex	0	0	4,000,000	0	590,000	590,000
	Wildwood Baseball (Sheboygan A's)	0	0	1,000,000	0	330,000	330,000
	Wildwood Softball Complex Concession	0	0	10,000	0	0	0
	Evergreen Park Bike/Ski Trail	0	0	20,000	0	0	0
	Evergreen Park Bridge	0	25,000	375,000	0	0	0
	Entrance Sign	0	0	97,500	0	0	0
	Skate Park	0	211,375	0	0	0	0
	Civil Defense Sirens	0	94,750	0	0	0	0
	Evergreen Park Area two parking	0	0	157,282	0	0	0
	Tennis courts	0	0	68,000	0	0	0
	Splash pad	0	0	10,000	73,819	0	0
	Deland Park	197,817	0	0	0	0	0
	LED Upgrade	0	30,000	30,000	30,000	0	0
	LED Upgrade-Eighth St Downtown	0	0	0	0	0	0
		197,817	436,125	5,777,782	113,819	3,929,197	3,929,197
631200	Street improvements						
	South 7th Street	0	0	0	0	275,000	275,000
	South 17th Street	352,296	0	0	0	0	0
	Georgia Ave	0	900,000	0	0	116,750	116,750
	North 10th Street	0	277,750	0	0	411,000	411,000
	Broughton Drive	0	125,000	0	0	0	0
	Evans Street	0	0	200,000	131,889	0	0
	Heller Avenue	0	0	100,000	82,000	0	0
	Mehrtens Avenue	0	0	100,000	65,000	0	0
	Washington Avenue	0	0	1,202,750	1,202,750	0	0
	Superior Avenue	0	0	0	0	848,545	848,545
	Geele Avenue	0	0	0	0	700,000	700,000
	Saint Clair Avenue	0	0	0	0	200,000	200,000
	North Avenue	0	0	0	0	2,905,581	2,905,581
	Asphalt Chip Seal	0	0	0	0	150,000	150,000
		352,296	1,302,750	1,602,750	1,481,639	5,606,876	5,606,876
631300	Sidewalk improvements						
	Sidewalks	77,787	76,250	212,500	151,565	125,000	125,000
631500	Storm water infrastructure						
	Storm water management	0	0	200,000	200,000	0	0
	Mini storm sewers	0	0	50,000	26,235	0	0
	South 8th Street	0	0	0	0	0	0

Account Number	CAPITAL PROJECT FUND 400	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	South 17th Street	46,591	0	0	0	0	0
		46,591	0	250,000	226,235	0	0
641100	Vehicles						
	Marked Police Squad	155,000	155,000	165,750	165,800	142,400	142,400
	Unmarked Squad Replacement	0	41,900	0	0	39,500	39,500
	CSO Vehicle	0	30,500	0	0	0	0
	Radio Technician Vehicle	0	36,000	0	0	0	0
	Mechanic Vehicle	0	33,000	0	0	0	0
	Fixed Route Buses	0	0	0	0	1,080,000	1,080,000
		155,000	296,400	165,750	165,800	1,261,900	1,261,900
642200	IT Equipment						
	Fire technology	0	30,500	0	0	0	0
649100	Other equipment						
	Training room furniture	13,397	5,000	0	0	0	0
	Extrication equipment	0	35,000	25,000	25,000	19,000	19,000
	Police body cameras	0	107,995	0	0	0	0
	Automated external defibrillators	0	26,000	0	0	0	0
	Police dictation equipment	0	44,816	0	0	0	0
	Mobile arrest reporting	0	0	18,215	18,215	0	0
	Audio visual equipment	0	0	0	0	250,000	250,000
	Body armor	0	0	0	0	32,000	32,000
	Police handguns	0	0	0	0	45,125	45,125
	Modernize fiber optic equipment	0	0	0	0	50,000	50,000
	Street lighting equipment	0	0	0	0	30,000	30,000
	Transit bus wash	0	0	0	0	160,000	160,000
	Speed Measurement Device	0	14,000	0	0	0	0
		13,397	232,811	43,215	43,215	586,125	586,125
	Interfund Receivables						
	Committed-Advance to Redevelopment Au	0	0	75,000	75,000	75,000	75,000



Fund Purpose

To account for the expenditures associated with capital projects funded through borrowing.

Fund Description

The Capital Improvement Fund serves to administer expenditures of capital projects included in the review process of the Capital Improvements Commission and funded through General Obligation Bonds. This program is administered by the Finance Department.

2019 Budget Highlights

The Executive Budget includes the following changes:

- See project listing below.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Intergovernmental Revenue	0	600,000	117,000	117,000	0
Miscellaneous Revenue	3,000,000	5,000,000	10,335,863	10,125,000	5,397,126
Total Revenues	3,000,000	5,000,000	10,335,863	10,125,000	5,412,126

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Adopted
Expenditures					
Non-Personal Services	0	304,350	0	0	0
Capital Outlay	2,828,559	4,143,399	9,795,363	9,544,500	4,315,126
Interfund transfers	1,000,000	949,000	940,500	949,000	1,097,000
Total Expenditures	3,838,559	5,092,399	10,735,863	10,493,500	5,412,126

Significant Capital Projects

The following is a list of the projects for 2019:

1. North Avenue (Calumet Drive to North 21st Street)*

Project Description:

This project will reconstruct concrete pavement on North Avenue from Calumet Drive to North 21st Street.

Project Origin/Background:

The complete urban reconstruction involves new concrete pavement, sidewalk, curb and gutter, new street lighting and an upgraded trunk storm sewer.

2019 Project Cost: \$1,002,075

Total Project Cost: \$3,907,656

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.



2. Pennsylvania Avenue Bridge*

Project Description:

This improvement involves the rehabilitation of road decking with concrete overlay.

Project Origin/Background:

The concrete girder ends located at the abutments will be repaired. The guardrail is substandard and will be replaced. The approaches on the east and west sides, 40 feet of each side respectively will be repaired as well.

2019 Project Cost: \$3,762,088 (\$752,891 net city cost)

Total Project Cost: \$3,762,088

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

3. Fire Station 1 Repair***

Project Description:

This improvement involves tuck pointing, foundation, mortar and brick repair, including the chimney, hose tower, parapet wall and cornice.

Project Origin/Background:

The City contracted with ZS, LLC for an assessment report on the repairs needed at Fire Station 1.

2019 Project Cost: \$278,000

Total Project Cost: \$1,103,100

Estimated 5 Year Maintenance and Operating Impact: \$-12,500 – Updates will improve operating efficiencies, reduce maintenance and energy costs.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$12,500

4. Fixed Route Revenue Buses (3)**

Project Description:

This project will replace three vehicles in the Transit fleet.

Project Origin/Background:

The Federal Transit Association has identified three vehicles exceeding the useful life in mileage and years. Federal grant funds have been secured for 80 percent of the purchase.

2019 Project Cost: \$270,000

Total Project Cost: \$1,350,000

Estimated 5 Year Maintenance and Operating Impact: -\$50,000 – Annual savings on operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	-\$10,000	-\$10,000	-\$10,000	-\$10,000	-\$10,000	-\$50,000

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.



5. Indiana Avenue Trail**

Project Description:

This project will extend the trail westbound on Indiana Avenue from South 8th Street to South 13th Street and southbound to South Business Drive and Union Avenue.

Project Origin/Background:

This project will acquire the remaining railroad right-of-way from South 10th Street to Union Avenue for phase one of the project. Construction of the trail is included in the 2020 Capital Improvement requests.

2019 Project Cost: \$2,500,000 (\$1,000,000 net city cost)

Total Project Cost: \$5,000,000

Estimated 5 Year Maintenance and Operating Impact: -\$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

6. Bus Wash*

Project Description:

This improvement replaces the existing high capacity indoor power wash.

Project Origin/Background:

The current power wash system is 40 years old. It facilitates daily cleaning of the bus fleet in an effort to prolong the lives of the vehicles.

2019 Project Cost: \$40,000 (Net city cost)

Total Project Cost: \$160,000

Estimated 5 Year Maintenance and Operating Impact: -\$2,500 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	-\$500	-\$500	-\$500	-\$500	-\$500	-\$2,500

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.

Account Number	CAPITAL IMPROVEMENT FUND 478	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Intergovernmental Revenue</u>							
434211	State Grant	0	0	117,000	117,000	0	0
437221	Local Grant	0	600,000	0	0	0	0
Total Intergovernmental Revenue		0	600,000	117,000	117,000	0	0
<u>Miscellaneous Revenue</u>							
469101	Sale of equipment	0	0	85,000	125,000	15,000	15,000
493501	General Obligation Note - City Hall	0	0	5,000,000	5,000,000	0	0
493502	General Obligation Notes	3,000,000	5,000,000	5,250,863	5,000,000	5,397,126	5,397,126
Total Miscellaneous Revenue		3,000,000	5,000,000	10,335,863	10,125,000	5,412,126	5,412,126
Total Revenues		3,000,000	5,600,000	10,452,863	10,242,000	5,412,126	5,412,126
<u>Expenditures</u>							
<u>Capital Outlay</u>							
621100	Buildings	0	0	5,050,000	5,050,000	0	0
621200	Building improvements	0	324,579	984,217	733,354	384,770	384,770
631100	Improvements other than buildings	279,834	234,349	170,000	170,000	1,875,891	1,875,891
631200	Street improvements	1,807,186	3,418,409	1,784,250	1,784,250	1,589,465	1,589,465
641100	Vehicles	27,073	154,560	1,530,000	1,530,000	395,000	395,000
649100	Other equipment	724,466	11,502	276,896	276,896	70,000	70,000
Total Capital Outlay		2,838,559	4,143,399	9,795,363	9,544,500	4,315,126	4,315,126
<u>Interfund Transfers</u>							
811701	Interfund transfer-Motor Vehicle Fund	1,000,000	949,000	940,500	949,000	1,097,000	1,097,000
Total Interfund Transfers		1,000,000	949,000	940,500	949,000	1,097,000	1,097,000
Total Expenditures		3,838,559	5,092,399	10,735,863	10,493,500	5,412,126	5,412,126
Excess of revenues and other sources over expenditures and other uses		-838,559	507,601	-283,000	-251,500	0	0
Fund Balance - Beginning Year		1,992,287	1,153,728	1,661,329	1,661,329	1,409,829	1,409,829
Fund Balance - Ending Year		1,153,728	1,661,329	1,378,329	1,409,829	1,409,829	1,409,829

Account Number	CAPITAL IMPROVEMENT FUND 478	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
Ending Fund Balance consists of:							
	Committed - Street improvements	383,660	383,660	0	142,979	0	0
	Committed - Bridge improvements	112,919	112,919	508,485	743,727	96,546	96,546
	Committed - Storm sewer infrastructure	31,622	31,622	0	0	0	0
	Committed - Civil defense sirens	66,600	66,600	0	0	0	0
	Committed - Transit vehicle	208,927	208,927	388,927	388,927	0	0
	Committed - City hall renovations	350,000	350,000	0	0	1,000,000	1,000,000
	Committed - Fire station 1 renovations	0	0	106,803	106,803	106,803	106,803
	Committed - Mead Library	0	0	103,913	103,913	0	0
	Unassigned	0	0	270,201	-76,520	206,480	206,480
		<u>1,153,728</u>	<u>1,153,728</u>	<u>1,378,329</u>	<u>1,409,829</u>	<u>1,409,829</u>	<u>1,409,829</u>
621100	Buildings						
	City Hall	0	0	5,000,000	5,000,000	0	0
	Lakefront maintenance garage	0	0	50,000	50,000	50,000	50,000
		<u>0</u>	<u>0</u>	<u>5,050,000</u>	<u>5,050,000</u>	<u>50,000</u>	<u>50,000</u>
621200	Building improvements						
	Fire Station 1	0	51,000	778,725	527,862	278,000	278,000
	Fire Station 2	0	35,200	0	0	0	0
	Mead Public Library Boiler Phase 3	0	99,887	0	0	0	0
	Mead Public Library cooler	0	0	100,000	100,000	0	0
	Mead Public Library Internal Security	0	25,000	0	0	0	0
	Municipal Service Building	0	0	65,000	65,000	0	0
	Mead Public Library carpeting	0	40,492	40,492	40,492	40,492	40,492
	Mead Public Library HVAC	0	0	0	0	66,278	66,278
	MSB Camera Surveillance System	0	46,000	0	0	0	0
	MSB Locker Room Renovation	0	27,000	0	0	0	0
		<u>0</u>	<u>324,579</u>	<u>984,217</u>	<u>733,354</u>	<u>384,770</u>	<u>384,770</u>
631100	Improvements other than buildings						
	Pennsylvania Ave Bridge	0	55,880	0	0	752,891	752,891
	Eighth St Bridge	81,067	178,469	0	0	0	0
	Storm water management	198,767	0	0	0	0	0
	Playground renovations	0	0	35,000	35,000	0	0
	Splash pads	0	0	75,000	75,000	0	0
	Tennis courts	0	0	0	0	58,000	58,000
	Urban forestry management	0	0	0	0	65,000	65,000
	Indiana Avenue trail	0	0	0	0	1,000,000	1,000,000
	ADA certified canoe/kayak launch	0	0	60,000	60,000	0	0
		<u>279,834</u>	<u>234,349</u>	<u>170,000</u>	<u>170,000</u>	<u>1,875,891</u>	<u>1,875,891</u>
631200	Street improvements						
	Street Improvements	1,807,186	802,630	0	0	0	0

Account Number	CAPITAL IMPROVEMENT FUND 478	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	Camelot Blvd	0	310,118	0	0	0	0
	North 15th St	0	1,424,782	0	0	0	0
	Calumet Dr	0	75,600	0	0	0	0
	North Ave	0	50,000	0	0	1,002,075	1,002,075
	Ashland Ave	0	130,279	0	0	0	0
	North 12th St	0	325,000	0	0	0	0
	Michigan Ave	0	300,000	0	0	0	0
	North Third St	0	0	700,000	700,000	0	0
	North Seventh St	0	0	200,000	200,000	0	0
	North 13th St	0	0	200,000	200,000	0	0
	North 17th St	0	0	637,000	637,000	0	0
	Geele Avenue	0	0	0	0	288,561	288,561
	Georgia Avenue	0	0	0	0	285,029	285,029
	North 10th St	0	0	0	0	13,800	13,800
	Washington Ave	0	0	47,250	47,250	0	0
		1,807,186	3,418,409	1,784,250	1,784,250	1,589,465	1,589,465
641100	Vehicles						
	Fire truck	0	154,560	1,080,000	1,080,000	0	0
	Fire pick-up truck	0	0	0	0	45,000	45,000
	Fire Battalion vehicle	0	0	0	0	50,000	50,000
	Fire education van	0	0	0	0	30,000	30,000
	Transit Bus	27,073	0	450,000	450,000	270,000	270,000
		27,073	154,560	1,530,000	1,530,000	395,000	395,000
649100	Other equipment						
	Traffic control	0	0	50,000	50,000	30,000	30,000
	Revaluation	0	0	0	0	0	0
	IT equipment	32,333	11,502	0	0	0	0
	Civil Defense	0	0	0	0	0	0
	Police Department	182,000	0	0	0	0	0
	Fire Department	400,133	0	30,000	30,000	0	0
	Mead Public Library phone upgrade	0	0	26,896	26,896	0	0
	Transit forklift	0	0	40,000	40,000	0	0
	Engineering GIS software	0	0	100,000	100,000	0	0
	Fareboxes	0	0	30,000	30,000	0	0
	Bus wash	0	0	0	0	40,000	40,000
	Public works communication equipment	110,000	110,000	0	0	0	0
		724,466	121,502	276,896	276,896	70,000	70,000

Account Number	CAPITAL IMPROVEMENT FUND 478	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
General Obligation Notes							
	Fire three quarter ton pick-up					40,000	40,000
	Fie battalion chief vehicle					45,000	45,000
	Fire public education van					25,000	25,000
	Fire station one improvements					278,000	278,000
	Traffic control upgrade/replacement					30,000	30,000
	Superior Ave (North 29th St to Taylor Dr)					288,561	288,561
	Georgia Ave (South 9th St to South 14th St)					237,250	237,250
	North 10th St (North Ave to Pershing Ave)					13,800	13,800
	South 8th St (Union Ave to Wilson Ave)					564,300	564,300
	North Ave (North 15th St to North 21st St)					1,002,075	1,002,075
	Pennsylvania Ave Bridge					236,370	236,370
	Urban Forestry Management Plan					65,000	65,000
	Vollrath Park tennis courts reconstruction					58,000	58,000
	Indiana Ave trail project - phase 1					1,000,000	1,000,000
	Motor Vehicle						
	Snow blower					170,000	170,000
	Replacement dump box - slide in salter					85,000	0
	Single axle dump truck with slide in salter					235,000	0
	Tar kettle					40,000	0
	Chipper truck					55,000	0
	Bucket truck - forestry department					225,000	0
	Black top hot patcher					55,000	0
	One ton four wheel drive dump truck					107,000	0
	Three quarter ton two wheel drive pick-up					62,000	0
	Three quarter ton four wheel drive pickup					63,000	0
	Garbage Trucks						927,000
	Mead Library carpet replacement					40,492	40,492
	Mead Library HVAC control replacement					66,278	66,278
	Shoreline Metro bus wash					40,000	40,000
	Shoreline Metro fixed route buses (3)					270,000	270,000
						<u>5,397,126</u>	<u>5,397,126</u>

**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. This program is administered by the Department of City Development.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Taxes	3,720	7,000	7,000	7,000	7,000
Miscellaneous Revenue	943,780	718,614	42,500	42,500	7,500
Total Revenues	947,500	725,611	49,500	49,500	14,500

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	0	36,630	75,000	75,000	0
Capital Outlay	11,555	445,484	225,000	225,000	0
Interfund Transfers	111,492	7,086	1,912,387	1,900,882	7,817
Total Expenditures	123,047	489,200	2,212,387	2,200,882	7,817

Focal Area: Economic Development.

Goal: To provide a business park where businesses can locate and expand.

Objective: 1. To sell land at a rate of 10 acres annually.
2. To encourage business park businesses to collectively construct 50,000 square feet of building space annually.

Account Number	INDUSTRIAL PARK FUND 407	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
419150	In lieu of tax	3,720	7,000	7,000	7,000	7,000	7,000
Total Taxes		3,720	7,000	7,000	7,000	7,000	7,000
<u>Intergovernmental Revenue</u>							
431246	State Grant	0	0	0	0	0	0
Total Intergovernmental Revenue		0	0	0	0	0	0
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	9,829	20,304	7,500	7,500	7,500	7,500
462700	Rental income	0	1,860	0	0	0	0
467101	Contribution	0	0	35,000	35,000	0	0
469111	Sale of land	933,951	696,450	0	0	0	0
Total Miscellaneous Revenue		943,780	718,614	42,500	42,500	7,500	7,500
Total Revenues		947,500	725,614	49,500	49,500	14,500	14,500
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521900	Contracted services	0	36,630	75,000	75,000	0	0
Total Non-Personal Services		0	36,630	75,000	75,000	0	0
<u>Capital Outlay</u>							
611100	Land	0	100,079	0	0	0	0
611200	Land improvements	11,555	345,405	225,000	225,000	0	0
Total Capital Outlay		11,555	445,484	225,000	225,000	0	0
<u>Interfund Transfers</u>							
492305	Interfund transfer-TID 5 Debt Service Fund	0	0	11,505	0	0	0
811307	Interfund transfer-TID 7 Debt Service	104,829	0	0	0	0	0
811426	Interfund transfer-TID 16 Capital Fund	0	0	0	0	0	0
811428	Interfund transfer-TID 18 Capital Fund	0	0	1,896,192	1,896,192	0	0
811650	Interfund transfer-Parking Utility	6,663	7,086	4,690	4,690	7,817	7,817
Total Interfund Transfers		111,492	7,086	1,912,387	1,900,882	7,817	7,817
Total Expenditures		123,047	489,200	2,212,387	2,200,882	7,817	7,817
Excess of revenues and other sources over expenditures and other uses		824,453	236,414	-2,162,887	-2,151,382	6,683	6,683
Fund Balance - Beginning Year		909,455	1,733,908	1,970,322	1,970,322	-181,060	-181,060
Fund Balance - Ending Year		1,733,908	1,970,322	-192,565	-181,060	-174,377	-174,377

Account Number	INDUSTRIAL PARK FUND 407	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
Ending Fund Balance consists of:							
Interfund Receivables		17,455	288,989	2,180,181	2,167,726	2,167,726	2,167,726
Unassigned		1,716,453	1,867,333	-2,372,746	-2,348,786	-2,342,103	-2,342,103
		<u>1,733,908</u>	<u>2,156,322</u>	<u>-192,565</u>	<u>-181,060</u>	<u>-174,377</u>	<u>-174,377</u>
Interfund Receivables							
Committed-Advance to TID 5 Debt Fund		17,455	17,455	12,455	0	0	0
Committed-Advance to TID 16 Debt Fund		0	85,534	85,534	85,534	85,534	85,534
Committed-Advance to TID 18 Debt Fund		0	186,000	2,082,192	2,082,192	2,082,192	2,082,192
Total Committed Fund Balance		<u>17,455</u>	<u>288,989</u>	<u>2,180,181</u>	<u>2,167,726</u>	<u>2,167,726</u>	<u>2,167,726</u>

**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, 2017. This program is administered by the Department of City Development.

2019 Budget Highlights

Not applicable.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Interfund Transfers	1,119,000	997,819	0	0	0
Total Revenues	1,119,000	997,819	0	0	0

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	952,452	819,744	0	0	0
Capital Outlay	64,488	280,135	0	0	0
Total Expenditures	1,016,940	1,099,879	0	0	0

Focal Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objective: 1. To maintain updated schedules of eligible dates.

Account Number	TID 6 CAPITAL PROJECT FUND 411	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Interfund Transfers</u>							
492304	Interfund transfer-TID 6 Debt Service	1,100,000	125,000	0	0	0	0
492311	Interfund transfer-TID 11 Debt Service	0	872,819	0	0	0	0
492312	Interfund transfer-TID 12 Debt Service	19,000	0	0	0	0	0
Total Interfund Transfers		1,119,000	997,819	0	0	0	0
Total Revenues		1,119,000	997,819	0	0	0	0
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521900	Contracted services	19,716	0	0	0	0	0
530295	Landscaping supplies	0	42,464	0	0	0	0
590100	Development incentive	932,736	777,280	0	0	0	0
Total Non-Personal Services		952,452	819,744	0	0	0	0
<u>Capital Outlay</u>							
611200	Land improvements	64,488	165,174	0	0	0	0
631200	Street improvements	0	114,961	0	0	0	0
Total Capital Outlay		64,488	280,135	0	0	0	0
Total Expenditures		1,016,940	1,099,879	0	0	0	0
Excess of revenues and other sources over expenditures and other uses		102,060	-102,060	0	0	0	0
Fund Balance - Beginning Year		0	102,060	0	0	0	0
Fund Balance - Ending Year		102,060	0	0	0	0	0
Ending Fund Balance consists of:							
Assigned		102,060	0	0	0	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. This program is administered by the Department of City Development.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Interfund Transfers	0	300,000	0	0	0
Total Revenues	0	300,000	0	0	0

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Capital Outlay	93,223	305,829	0	0	0
Total Expenditures	93,223	305,829	0	0	0

Focal Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objective: 1. To maintain updated schedules of eligible dates.

Account Number	TID 12 CAPITAL PROJECT FUND 422	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Interfund Transfers</u>							
492312	Interfund transfer-TID 12 Debt Service	0	300,000	0	0	0	0
Total Interfund Transfers		0	300,000	0	0	0	0
Total Revenues		0	300,000	0	0	0	0
<u>Expenditures</u>							
<u>Capital Outlay</u>							
611200	Land improvements	0	305,829	0	0	0	0
649100	Other equipment	93,223	0	0	0	0	0
Total Capital Outlay		93,223	305,829	0	0	0	0
Total Expenditures		93,223	305,829	0	0	0	0
Excess of revenues and other sources over expenditures and other uses		-93,223	-5,829	0	0	0	0
Fund Balance - Beginning Year		160,800	67,577	61,748	61,748	61,748	61,748
Fund Balance - Ending Year		67,577	61,748	61,748	61,748	61,748	61,748
Ending Fund Balance consists of:							
Assigned		67,577	61,748	61,748	61,748	61,748	61,748



Fund Purpose

To account for the expenditures associated with TID 14 eligible expenditures.

Fund Description

The TID 14 Capital Project Fund serves to administer expenditures associated with the revitalization of Taylor Heights development which includes the Meijer development. The eligible expenditure period ends in January, 2026. This program is administered by the Department of City Development.

2019 Budget Highlights

The Executive Budget includes the following change:

- Installation of enhanced city entrance signage at a cost of \$50,000.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
General Obligation Notes	0	0	765,000	765,000	50,000
Miscellaneous Revenue	0	0	765,000	0	0
Total Revenues	0	33,700	1,500,000	1,500,000	50,000

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Contracted Services	0	13,517	0	0	0
Capital Outlay	0	0	1,500,000	1,500,000	50,000
Total Expenditures	0	13,517	1,500,000	1,500,000	50,000

Focal Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objective: 1. To maintain updated schedules of eligible dates.

Significant Capital Projects

The following is a 2019 project:

1. City Entrance Signage*

Project Description:

Enhanced city entrance signage.

Project Origin/Background:

In anticipation of the 2020 Ryder Cup event, enhanced city entrance signage is being installed along the Kohler Memorial Drive / Highway 23 entrance to the city.

2019 Project Cost: \$50,000

Total Project Cost: \$150,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.

Account Number	TID 14 CAPITAL PROJECT FUND 424	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Miscellaneous Revenue</u>							
493502	General Obligation Notes	0	0	765,000	765,000	50,000	50,000
Total Miscellaneous Revenue		0	0	765,000	765,000	50,000	50,000
<u>Interfund Transfers</u>							
492317	Interfund transfer-TID 14 Debt Service	0	33,700	735,000	735,000	0	0
Total Interfund Transfers		0	33,700	735,000	735,000	0	0
Total Revenues		0	33,700	1,500,000	1,500,000	50,000	50,000
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521900	Contracted services	0	13,517	0	0	0	0
Total Non-Personal Services		0	13,517	0	0	0	0
<u>Capital Outlay</u>							
631200	Street improvements	0	0	1,500,000	1,500,000	0	0
631100	Improvements other than buildings	0	0	0	0	50,000	50,000
Total Capital Outlay		0	0	1,500,000	1,500,000	50,000	50,000
Total Expenditures		0	13,517	1,500,000	1,500,000	50,000	50,000
Excess of revenues and other sources over expenditures and other uses		0	20,183	0	0	0	0
Fund Balance - Beginning Year		0	0	20,183	20,183	20,183	20,183
Fund Balance - Ending Year		0	20,183	20,183	20,183	20,183	20,183
Ending Fund Balance consists of:							
Assigned		0	20,183	20,183	20,183	20,183	20,183



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. This program is administered by the Department of City Development.

2019 Budget Highlights

The Executive Budget includes the following changes:

- See the project listing below.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Intergovernmental Revenue	0	250,000	0	0	0
Miscellaneous Revenue	3,693,507	1,148,051	571,400	570,000	171,400
Total Revenues	3,693,507	1,148,051	571,400	570,000	171,400
Expenditures					
Personal Services	0	12,727	0	0	0
Non-Personal Services	1,508,619	2,265,456	0	0	0
Capital Outlay	349,887	1,005,080	438,837	171,400	571,400
Total Expenditures	1,858,506	3,283,262	438,837	171,400	571,400

Focal Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objective: 1. To maintain updated schedules of eligible dates.

Significant Capital Projects

The following is a list of the projects for 2019:

1. Street Lighting LED Upgrade**

Project Description:

This project involves replaces and upgrade of current light poles to Lumec LED light poles in the downtown.

Project Origin/Background:

A multi-year project to upgrade aging Sternberg light poles.

2019 Project Cost: \$171,400

Total Project Cost: \$857,000

Estimated 5 Year Maintenance and Operating Impact: -\$18,500 – A cost savings of \$3,700 annually in utility costs will be realized.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$-3,700	\$-3,700	\$-3,700	\$-3,700	\$-3,700	\$18,500

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.



2. Halprin Fountain*

Project Description:

This project involves renovating the Halprin Fountain

Project Origin/Background:

The Halprin Fountain located at the entrance to the Mead Public Library will undergo renovation.

2019 Project Cost: \$400,000

Total Project Cost: \$400,000

Estimated 5 Year Maintenance and Operating Impact: \$0. No cost savings will be realized.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Account Number	TID 16 CAPITAL PROJECT FUND 426	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Intergovernmental Revenue</u>							
435201	State WHEDA grant	0	250,000	0	0	0	0
Total Intergovernmental Revenue		0	250,000	0	0	0	0
<u>Miscellaneous Revenue</u>							
467101	Contributions	0	205,796	0	0	0	0
469111	Sale of land	0	0	400,000	0	0	0
469999	Miscellaneous revenue	8,507	0	0	0	0	0
492101	Interfund transfer-General Fund	0	542,255	0	0	0	0
493502	General Obligation Notes	3,685,000	400,000	171,400	570,000	171,400	171,400
Total Miscellaneous Revenue		3,693,507	1,148,051	571,400	570,000	171,400	171,400
Total Revenues		3,693,507	1,398,051	571,400	570,000	171,400	171,400
<u>Expenditures</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	0	9,459	0	0	0	0
510310	Social security-FICA	0	562	0	0	0	0
510311	Social security-medicare	0	132	0	0	0	0
510320	WI retirement	0	643	0	0	0	0
510340	Health insurance	0	1,773	0	0	0	0
510350	Dental insurance	0	155	0	0	0	0
510360	Life insurance	0	3	0	0	0	0
Total Personal Services		0	12,727	0	0	0	0
<u>Non-Personal Services</u>							
521900	Contracted services	8,305	90,456	0	0	0	0
530212	Developer incentive	1,457,674	2,175,000	0	0	0	0
540117	Debt issuance expense	42,640	0	0	0	0	0
Total Non-Personal Services		1,508,619	2,265,456	0	0	0	0
<u>Capital Outlay</u>							
611100	Land	0	6,580	17,437	0	0	0
611200	Land improvements	349,887	998,500	250,000	0	400,000	400,000
631100	Improvements other than buildings	0	0	171,400	171,400	171,400	171,400
Total Capital Outlay		349,887	1,005,080	438,837	171,400	571,400	571,400
Total Expenditures		1,858,506	3,283,263	438,837	171,400	571,400	571,400
Excess of revenues and other sources over expenditures and other uses		1,835,001	-1,885,212	132,563	398,600	-400,000	-400,000

Account Number	TID 16 CAPITAL PROJECT FUND 426	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
Fund Balance - Beginning Year		0	1,835,001	-50,211	-50,211	348,389	348,389
Fund Balance - Ending Year		1,835,001	-50,211	82,352	348,389	-51,611	-51,611
Ending Fund Balance consists of:							
Interfund Receivables		0	542,255	542,255	542,255	542,255	542,255
Assigned		1,835,001	-592,466	-459,903	-193,866	-593,866	-593,866
		1,835,001	-50,211	82,352	348,389	-51,611	-51,611
521900	Contracted services						
	Downtown Parking Study	0	65,456	0	0	0	0
	Downtown Building Appraisal	8,305	0	0	0	0	0
	SCEDC Contribution	0	25,000	0	0	0	0
		8,305	90,456	0	0	0	0
611100	Land						
	Taxes	0	6,580	17,437	0	0	0
611200	Land improvement						
	Halprin Fountain Repairs/Sidewalk/Bollard	0	0	250,000	0	400,000	400,000
	Soil remediation	0	0	0	0	0	0
	City Green plaza	349,887	998,500	0	0	0	0
	Armory demolition	0	0	0	0	0	0
		349,887	998,500	250,000	0	400,000	400,000
631100	Improvements other than buildings						
	LED Upgrade-Eighth St Downtown	0	0	171,400	171,400	171,400	171,400
Interfund Receivables							
	Committed - Advance from General Fund	0	0	0	30,000	30,000	30,000



Fund Purpose

To account for the expenditures associated with TID 17 eligible expenditures.

Fund Description

The TID 17 Capital Project Fund serves to administer expenditures associated with the Indiana Avenue development. The district will be created in 2018 and the eligible expenditure period ends in January, 2023. This program is administered by the Department of City Development.

2019 Budget Highlights

The Executive Budget includes the following changes:

- See project listing below.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Intergovernmental Revenue	0	0	533,000	0	0
Miscellaneous Revenue	0	0	558,000	0	4,500,000
Interfund Transfer	0	14,500	0	25,000	25,000
Total Revenues	0	14,500	1,091,000	25,000	4,525,000

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Contracted Services	0	0	25,000	39,500	25,000
Capital Outlay	0	0	1,066,000	0	4,500,000
Total Expenditures	0	0	1,091,000	39,500	4,525,000

Focal Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objective: 1. To maintain updated schedules of eligible dates.

Significant Capital Projects

The following is a list of 2019 projects:

1. Innovation District Infrastructure Improvements*

Project Description:

This project involves new utilities and street paving to the area designated as the future Innovation District.

Project Origin/Background:

Improvements will replace original infrastructure located adjacent to the former Coakley Building in anticipation of development of the Innovation District.

2019 Project Cost: \$2,500,000

Total Project Cost: \$2,500,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0



2. Indiana Avenue Trail Project – Phase 1**

Project Description:

This improvement involves a land acquisition of railroad right-of-way for future construction of the Shoreland 400 Trail.

Project Origin/Background:

This project extends westbound on Indiana Avenue from the Sprecher property to South 13th Street, then southbound to the intersection of South Business Drive and Union Avenue. This is phase one of a two phase project.

2019 Project Cost: \$2,500,000 (\$1,000,000 net city cost)

Total Project Cost: \$2,500,000

Estimated 5 Year Maintenance and Operating Impact: \$12,500 – Trail will need to be maintained, including snow and ice removal.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$12,500

3. Innovation District Parking Structure – Phase 1**

Project Description:

This project involves analysis and design of a multi-deck parking structure.

Project Origin/Background:

The master plan for the Innovation District includes a multi-deck parking structure. This is Phase one of a two phase project.

2019 Project Cost: \$500,000

Total Project Cost: \$500,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.

Account Number	TID 17 CAPITAL PROJECT FUND 427	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Intergovernmental Revenue</u>							
435201	State grant	0	0	533,000	0	0	0
Total Intergovernmental Revenue		0	0	533,000	0	0	0
<u>Miscellaneous Revenue</u>							
492101	Interfund transfer-General Fund	0	14,500	0	25,000	25,000	25,000
493502	General Obligation Notes	0	0	558,000	0	4,500,000	4,500,000
Total Miscellaneous Revenue		0	14,500	558,000	25,000	4,525,000	4,525,000
Total Revenues		0	14,500	1,091,000	25,000	4,525,000	4,525,000
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521900	Contracted services	0	0	25,000	39,500	25,000	25,000
Total Non-Personal Services		0	0	25,000	39,500	25,000	25,000
<u>Capital Outlay</u>							
611100	Land	0	0	1,066,000	0	0	0
631100	Improvements other than buildings	0	0	0	0	4,500,000	4,500,000
Total Capital Outlay		0	0	1,066,000	0	4,500,000	4,500,000
Total Expenditures		0	0	1,091,000	39,500	4,525,000	4,525,000
Excess of revenues and other sources over expenditures and other uses		0	14,500	0	-14,500	0	0
Fund Balance - Beginning Year		0	0	14,500	14,500	0	0
Fund Balance - Ending Year		0	14,500	14,500	0	0	0
Ending Fund Balance consists of:							
Interfund Receivables		0	14,500	542,255	542,255	542,255	542,255
Assigned		0	0	-527,755	-542,255	-542,255	-542,255
		0	14,500	14,500	0	0	0
521900	Contracted services						
	SCEDC Contribution	0	0	25,000	25,000	0	0
	TID planning	0	0	0	14,500	0	0
		0	0	25,000	39,500	0	0

Account Number	TID 17 CAPITAL PROJECT FUND 427	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
611200	Land						
	Trail project	0	0	1,066,000	0	0	0
631100	Improvements other than buildings						
	infrastructure improvements	0	0	0	0	2,500,000	2,500,000
	Parking structure	0	0	0	0	500,000	500,000
	Indiana Avenue trail project	0	0	0	0	1,500,000	1,500,000
		0	0	0	0	4,500,000	4,500,000



Fund Purpose

To account for the expenditures associated with TID 18 eligible expenditures.

Fund Description

The TID 18 Capital Project Fund serves to administer expenditures associated with the expansion of SouthPointe Enterprise Campus. The district will be created in 2018 and the eligible expenditure period ends in January, 2023. This program is administered by the Department of City Development.

2019 Budget Highlights

The Executive Budget includes the following changes:

- Construction of a stormwater retention pond at a cost of \$250,000.
- Installation of enhanced city entrance signage at a cost of \$50,000.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Miscellaneous Revenue	0	0	1,295,000	13,965,000	600,000
Interfund Transfers	0	186,000	1,896,192	1,896,192	0
Total Revenues	0	186,000	3,191,192	15,861,192	600,000

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	0	4,816	41,192	41,192	36,517
Non-Personal Services	0	491,785	25,000	36,000	25,000
Capital Outlay	0	67	3,125,000	15,298,332	600,000
Total Expenditures	0	496,668	3,191,192	15,375,524	661,517

Focal Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objective: 1. To maintain updated schedules of eligible dates.

Significant Capital Projects

The following is a list of the projects for 2019:

1. SouthPointe Enterprise Campus Signage and Landscaping*

Project Description:

Enhanced signage and landscaping for completion of SouthPointe Enterprise Campus.

Project Origin/Background:

After utilities and grading are complete, signage, street trees and final landscaping items are needed.

2019 Project Cost: \$300,000

Total Project Cost: \$300,000

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.



1. SouthPointe Enterprise Campus Signage and Landscaping* - continued

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

2. Detention Pond Construction*

Project Description:

This project involves construction of a stormwater retention pond on the City's southwest side.

Project Origin/Background:

In conjunction with the planned development of a residential subdivision, this detention pond is required to manage stormwater holding needs.

2019 Project Cost: \$250,000

Total Project Cost: \$250,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

*Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.

Account Number	TID 18 CAPITAL PROJECT FUND 428	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Miscellaneous Revenue</u>							
469111	Sale of land	0	0	0	1	0	0
493502	General Obligation Notes	0	0	1,295,000	13,965,000	600,000	600,000
Total Miscellaneous Revenue		0	0	1,295,000	13,965,000	600,000	600,000
<u>Interfund Transfers</u>							
492101	Interfund transfer-General Fund	0	186,000	0	0	0	0
492407	Interfund transfer-Industrial Park Fund	0	0	1,896,192	1,896,192	0	0
Total Interfund Transfers		0	186,000	1,896,192	1,896,192	0	0
Total Revenues		0	186,000	3,191,192	15,861,192	600,000	600,000
<u>Expenditures</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	0	3,656	30,633	30,633	27,305	27,305
510310	Social security-FICA	0	216	1,918	1,918	1,712	1,712
510311	Social security-medicare	0	51	464	464	415	415
510320	WI retirement	0	248	2,070	2,070	1,806	1,806
510340	Health insurance	0	622	5,568	5,568	4,824	4,824
510350	Dental insurance	0	21	360	360	276	276
510360	Life insurance	0	2	24	24	24	24
510400	Worker compensation	0	0	155	155	155	155
Total Personal Services		0	4,816	41,192	41,192	36,517	36,517
<u>Non-Personal Services</u>							
521900	Contracted services	0	491,785	25,000	36,000	25,000	25,000
Total Non-Personal Services		0	491,785	25,000	36,000	25,000	25,000
<u>Capital Outlay</u>							
611100	Land	0	67	3,125,000	3,125,000	0	0
611200	Land improvements	0	0	0	12,173,332	50,000	50,000
631100	Improvements other than buildings	0	0	0	0	550,000	550,000
Total Capital Outlay		0	67	3,125,000	15,298,332	600,000	600,000
Total Expenditures		0	496,668	3,191,192	15,375,524	661,517	661,517
Excess of revenues and other sources							
over expenditures and other uses		0	-310,668	0	485,668	-61,517	-61,517
Fund Balance - Beginning Year		0	0	-310,668	-310,668	175,000	175,000
Fund Balance - Ending Year		0	-310,668	-310,668	175,000	113,483	113,483

Account Number	TID 18 CAPITAL PROJECT FUND 428	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
Ending Fund Balance consists of:							
	Interfund Receivables	0	186,000	2,082,192	2,082,192	2,082,192	2,082,192
	Assigned	0	-496,668	-2,392,860	-1,907,192	-1,968,709	-1,968,709
		0	-310,668	-310,668	175,000	113,483	113,483
521900	Contracted services						
	SCEDC Contribution	0	0	25,000	25,000	25,000	25,000
	Engineering services	0	491,785	0	0	0	0
	TID planning	0	0	0	11,000	0	0
		0	491,785	25,000	36,000	25,000	25,000
611200	Land						
	Future development	0	0	3,125,000	3,125,000	0	0
611200	Land improvements						
	Business park construction	0	0	0	12,173,332	0	0
	City entrance sign	0	0	0	0	50,000	50,000
		0	0	0	12,173,332	50,000	50,000
631100	Improvements other than buildings						
	Detention pond - Werner Subdivision	0	0	0	0	250,000	250,000
	Landscaping and signage	0	0	0	0	300,000	300,000
		0	0	0	0	550,000	550,000



Fund Purpose

To account for the expenditures associated with TID 19 eligible expenditures.

Fund Description

The TID 19 Capital Project Fund serves to administer expenditures associated with the redevelopment of the west side of the Sheboygan River. The boundaries associated with this area are Pennsylvania Avenue north to Niagara Avenue and the Sheboygan River west to North 15th Street. The district will be created in 2018 and the eligible expenditure period ends in January, 2024. This program is administered by the Department of City Development.

2019 Budget Highlights

The Executive Budget includes the following changes:

- Establishing a development plan for the area at a cost of \$100,000.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Miscellaneous Revenue	0	0	350,000	60,000	60,000
Total Revenues	0	0	350,000	60,000	60,000
Expenditures					
Non-Personal Services	0	0	350,000	60,000	60,000
Total Expenditures	0	0	350,000	60,000	60,000

Focal Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objective: 1. To maintain updated schedules of eligible dates.

Significant Capital Projects

The following is a list of the projects for 2019:

- West Side Development Plan*

Project Description:

This project involves creation of a development plan within the designated area as a result of recently abandoned industrial property.

Project Origin/Background:

A plan for redevelopment of this area will be established.

2019 Project Cost: \$100,000

Total Project Cost: \$100,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.

Account Number	TID 19 CAPITAL PROJECT FUND 429	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Miscellaneous Revenue</u>							
492101	Interfund transfer-General Fund	0	0	0	350,000	0	0
493502	General Obligation Notes	0	0	0	0	60,000	60,000
Total Miscellaneous Revenue		0	0	0	350,000	60,000	60,000
Total Revenues		0	0	0	350,000	60,000	60,000
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521900	Contracted services	0	0	0	0	60,000	60,000
530212	Development incentive	0	0	0	350,000	0	0
Total Non-Personal Services		0	0	0	350,000	60,000	60,000
Total Expenditures		0	0	0	350,000	60,000	60,000
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
Ending Fund Balance consists of:							
Interfund Receivables		0	0	0	350,000	350,000	350,000
Assigned		0	0	0	-350,000	-350,000	-350,000
		0	0	0	0	0	0
521900	Contracted services						
	Master plan	0	0	0	0	60,000	60,000

**PROPRIETARY FUNDS
BUDGET SUMMARY**

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Amended</u>	2018 <u>Estimated</u>	2019 <u>Requested</u>	2019 <u>Executive</u>
Revenue						
Taxes	511,547	511,547	511,547	511,547	511,547	511,547
Licenses and Permits	17,000	31,800	32,000	34,200	34,200	34,200
Intergovernmental	2,627,871	2,800,772	2,737,272	2,762,270	2,926,478	2,926,478
Intergovernmental Charges for Services	9,577,403	9,571,693	10,127,783	9,848,752	10,758,426	10,758,426
Charges for Services	16,339,600	16,660,227	17,371,940	18,305,297	18,318,476	18,318,476
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	1,478,258	1,150,119	1,006,291	1,075,935	1,499,822	1,499,822
Interfund Transfers	1,008,694	959,015	947,790	956,291	1,107,499	1,107,499
Total Revenue	31,560,373	31,685,173	32,734,623	33,494,292	35,156,448	35,156,448
Expenditures						
General Government	8,333,770	8,765,077	9,543,244	9,262,848	9,944,667	9,750,499
Public Safety	0	0	0	0	0	0
Public Works	13,793,911	16,311,951	19,622,824	19,133,275	20,113,782	20,113,782
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	0	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	7,372,875	7,403,265	7,017,528	7,271,864	7,601,270	7,601,270
Total Expenditures	29,500,556	32,480,293	36,183,596	35,667,987	37,659,719	37,465,551
Excess of revenues over (under) expenditures	2,059,817	-795,120	-3,448,973	-2,173,695	-2,503,271	-2,309,103
Fund Balance, Beginning Year	83,947,387	86,007,204	85,212,084	85,212,084	83,038,389	83,038,389
Fund Balance, Ending Year	86,007,204	85,212,084	81,763,111	83,038,389	80,535,118	80,729,286



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 in 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. This program is administered by the Department of Public Works.

2019 Budget Highlights

The Executive Budget includes in the following change:

- Increase of \$156,500 in Interfund transfer-Capital Improvement Fund to purchase replacement vehicles.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Equipment Service Supervisor	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	1.00	1.00	1.00	1.00	1.00
Maintenance Worker IV	6.00	6.00	3.00	3.00	3.00
Maintenance Worker V	0.00	0.00	1.00	1.00	1.00
Total Staffing	8.00	8.00	6.00	6.00	6.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Intergovernmental Revenue	1,818,302	1,811,338	1,815,220	1,815,220	1,815,220
Miscellaneous Revenue	359,908	110,083	82,900	82,900	83,000
Interfund Transfers	1,000,000	949,000	940,500	949,000	1,097,000
Total Revenues	3,178,210	2,870,421	2,838,620	2,847,120	2,995,220

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	572,313	531,296	540,956	544,937	544,664
Non-Personal Services	844,832	970,116	968,627	966,777	988,910
Capital Outlay	6,893	503	0	0	0
Interfund Transfers	125,000	125,000	125,000	125,000	125,000
Depreciation	813,964	833,047	813,964	813,964	833,047
Total Expenditures	2,363,002	2,459,962	2,448,547	2,450,678	2,491,621

Focal Areas: Infrastructure and Public Facilities.

Goal: Ensure equipment is adequately supplied and maintained in a cost effective manner.

Objective: 1. Maintain an 85% completion rate on equipment preventative maintenance.



Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Workload					
Preventive maintenance completion rate	85%	85%	85%	85%	85%
Age of fleet (Years)	11.0	9.7	9.6	9.6	9.5

Significant Capital Projects

The following is a list of the projects for 2019:

1. Garbage and recycling vehicles (6)*

Project Description:

This project involves replacement of eight existing rear-loader vehicles with six automated side loader (ASL) garbage and recycling vehicles.

Project Origin/Background:

The current garbage collection (bags) system will be replaced with automated trucks capable of lifting carts into the disposal bins. The new system will improve garbage pick-up and improve safety for residents and city employees.

2019 Project Cost: \$1,650,000

Total Project Cost: \$1,650,000

Estimated 5 Year Maintenance and Operating Impact: -\$5,000 – Reduced operating costs, i.e. maintenance or utility savings.

Operating Impact	2019	2020	2021	2022	2023	Total
	-\$1,000	-\$1,000	-\$1,000	-\$1,000	-\$1,000	-\$5,000

1. Snow Blower*

Project Description:

This improvement replaces an inoperable snow blower.

Project Origin/Background:

The current 44 year old Klauer MP-3D snow blower is inoperable. This equipment is used to clear snow from the business areas following substantial snowfall events.

2019 Project Cost: \$172,000

Total Project Cost: \$172,000

Estimated 5 Year Maintenance and Operating Impact: -\$8,000 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	-\$1,200	-\$1,700	-\$1,700	-\$1,700	-\$1,700	-\$8,000

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.

Account Number	MOTOR VEHICLE FUND 701	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Intergovernmental Revenue</u>							
449201	Equipment rental-operations	1,814,262	1,810,774	1,814,020	1,814,020	1,814,020	1,814,020
449206	Sale of gasoline	4,040	564	1,200	1,200	1,200	1,200
Total Intergovernmental Revenue		1,818,302	1,811,338	1,815,220	1,815,220	1,815,220	1,815,220
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	15,125	16,769	15,000	15,000	15,000	15,000
469101	Sale of equipment	344,096	89,243	67,000	67,000	67,000	67,000
469911	Fuel tax refund	687	927	900	900	1,000	1,000
469999	Other miscellaneous revenue	0	3,144	0	0	0	0
Total Miscellaneous Revenue		359,908	110,083	82,900	82,900	83,000	83,000
<u>Interfund Transfers</u>							
492476	Interfund transfer-Capital Improvement Fund	1,000,000	949,000	940,500	949,000	1,097,000	1,097,000
Total Interfund Transfers		1,000,000	949,000	940,500	949,000	1,097,000	1,097,000
Total Revenues		3,178,210	2,870,421	2,838,620	2,847,120	2,995,220	2,995,220
<u>Expenditures</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	384,540	336,213	349,360	352,841	346,397	346,397
510111	Full time salaries-overtime	26,720	23,009	40,000	40,000	40,000	40,000
510310	Social security-FICA	24,530	21,566	24,173	24,356	23,992	23,992
510311	Social security-medicare	5,737	5,044	5,688	5,696	5,649	5,649
510320	WI retirement	43,861	57,448	26,011	26,320	25,234	25,234
510340	Health insurance	66,882	68,776	76,392	76,392	83,892	83,892
510350	Dental insurance	6,093	5,246	5,280	5,280	5,280	5,280
510351	Unfunded pension liability	6,108	6,108	6,108	6,108	6,108	6,108
510360	Life insurance	522	566	624	624	792	792
510400	Worker compensation	7,320	7,320	7,320	7,320	7,320	7,320
Total Personal Services		572,313	531,296	540,956	544,937	544,664	544,664
<u>Non-Personal Services</u>							
521900	Contracted services	0	31,389	30,000	30,000	30,000	30,000
522110	Vehicle maintenance	430,871	478,353	475,200	475,200	491,500	491,500
522130	Heavy equipment maintenance	863	1,471	1,500	1,500	1,500	1,500
523310	Communication equipment maintenance	8,214	14,755	10,500	10,500	18,000	18,000
524110	Building exterior maintenance	79,000	79,000	79,080	79,080	79,000	79,000
525120	Telephone	303	239	360	360	360	360
526105	Books - reference	212	262	750	750	750	750
526120	Licenses and permits	1,337	1,714	1,800	1,800	1,800	1,800
526125	Training/Conferences	0	0	1,850	0	1,000	1,000

Account Number	MOTOR VEHICLE FUND 701	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
526130	Training and education	1,786	0	0	0	0	0
528150	Vehicle rental	20,200	20,200	20,200	20,200	20,400	20,400
530100	Office supplies	1,438	1,362	1,515	1,515	1,500	1,500
530230	Gasoline	225,487	249,585	275,000	275,000	275,000	275,000
530245	Oil and lubricants	18,702	12,730	19,000	19,000	15,000	15,000
530255	Tools and small equipment	5,983	6,685	7,000	7,000	7,000	7,000
530259	IT small equipment	0	83	0	0	0	0
530260	Safety supplies	745	407	505	505	1,000	1,000
530500	Fire fighting supplies	259	253	750	750	1,000	1,000
540210	Insurance deductible	11,706	28,262	0	0	0	0
540215	Public liability and auto insurance	37,726	43,366	43,617	43,617	44,100	44,100
Total Non-Personal Services		844,832	970,116	968,627	966,777	988,910	988,910
<u>Capital Outlay</u>							
641100	Equipment	6,830	0	0	0	0	0
641400	Heavy equipment	63	503	0	0	0	0
Total Capital Outlay		6,893	503	0	0	0	0
<u>Depreciation</u>							
994000	Depreciation-machinery	813,964	833,047	813,964	813,964	833,047	833,047
Total Depreciation		813,964	833,047	813,964	813,964	833,047	833,047
<u>Interfund Transfers</u>							
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		2,363,002	2,459,962	2,448,547	2,450,678	2,491,621	2,491,621
Excess of revenues and other sources over expenditures and other uses		815,208	410,459	390,073	396,442	503,599	503,599
Net Position - Beginning Year		5,994,091	6,809,299	7,219,758	7,219,758	7,616,200	7,616,200
Net Position - Ending Year		6,809,299	7,219,758	7,609,831	7,616,200	8,119,799	8,119,799
Net Position consists of:							
Net investment in capital assets		4,616,846	4,761,771	5,105,307	5,105,307	5,421,260	6,094,260
Restricted for pension benefits		93,169	71,923	71,923	71,923	71,923	71,923
Unrestricted		2,099,284	2,386,064	2,432,601	2,438,970	2,626,616	1,953,616
		6,809,299	7,219,758	7,609,831	7,616,200	8,119,799	8,119,799

Account Number	MOTOR VEHICLE FUND 701	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
NET INVESTMENT IN CAPITAL ASSET							
641100	Equipment						
	Leaf pro plus wagons	191,187	0	0	0	0	0
	Articulated tractor	121,430	0	0	0	0	0
	Bobcat toolcat	49,329	50,830	0	0	0	0
	Floor sweeper/scrubber	54,973	0	0	0	0	0
	Mower	102,761	53,786	0	0	0	0
	Chipper truck	0	0	0	0	57,000	0
	One half ton pickup trucks	0	129,420	58,500	31,000	0	0
	One half ton 2wd pickup trucks	0	0	0	0	0	0
	Three quarter ton pickup truck	0	0	0	94,500	125,000	0
	Forestry bucket truck	0	0	0	0	232,500	0
	Step van	0	0	47,000	47,000	0	0
	Utility service vehicle	0	10,954	13,000	13,000	0	0
		519,680	244,990	118,500	185,500	414,500	0
641400	Heavy equipment						
	Tandem axle dump truck	480,320	96,113	275,000	280,926	350,000	0
	One ton four wheel drive dump truck	0	0	0	0	107,000	0
	Garbage trucks	0	0	0	0	0	1,650,000
	Wheeled loader	0	0	233,500	216,194	0	0
		480,320	96,113	508,500	497,120	457,000	1,650,000
649100	Other equipment						
	Asphalt tack machine	0	29,315	0	0	0	0
	Asphalt paver machine	0	358,900	0	0	0	0
	Smithco super rake	0	0	18,500	18,500	0	0
	Lawn tractor	0	0	21,500	21,500	0	0
	Zero turn mowers	0	0	28,000	28,000	0	0
	Tractor	0	54,278	0	0	0	0
	Patcher	0	0	62,500	62,500	0	0
	Trailer	0	0	60,000	60,000	0	0
	Smithco groomer	0	13,695	0	0	0	0
	Wood chipper	0	0	123,000	123,000	0	0
	Blitzscreed	0	13,615	0	0	0	0
	Snow blower	0	0	0	0	172,000	172,000
	Black top hot patcher	0	0	0	0	62,500	0
	Tar kettle	0	0	0	0	43,000	0
	Fork lift	0	29,315	0	0	0	0
		0	499,118	313,500	313,500	277,500	172,000
Total Net Investment in Capital Asset		1,000,000	840,221	940,500	996,120	1,149,000	1,822,000


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. This program is administered by the Human Resources Department.

2019 Budget Highlights

The Executive Budget includes the following changes:

- An increase in premium of 10% to be shared with employees.
- Increase in Personal Services of \$28,000 due to the addition of a Human Resources Generalist.
- Increase in Claims of \$559,437 due to anticipated increase in usage and increase in medical costs.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Intergovernmental Revenue	6,157,071	6,037,897	6,284,269	6,294,376	6,863,265
Miscellaneous Revenue	43,464	40,728	140,177	140,177	50,000
Total Revenues	6,200,535	6,078,625	6,424,446	6,434,553	6,913,265

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	116,613	124,006	123,327	126,611	154,379
Non-Personal Services	6,211,070	7,090,979	7,190,367	7,246,600	7,405,737
Total Expenditures	6,327,683	7,214,985	7,313,694	7,373,211	7,560,116

Focal Area: Governing and Fiscal Management.

Goal: To ensure quality employee and labor relations services.

Objective:

1. Review policies and procedures for relevancy, outlined expectations and consistent execution.
2. Analyze benefit vendors for optimal quality 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	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Intergovernmental Revenue</u>							
441911	Health premiums-active	5,054,792	5,007,892	5,249,717	5,249,717	5,833,048	5,833,048
441921	Dental premiums-employee	442,132	433,292	431,520	431,520	431,520	431,520
441951	Health premiums-without Medicare	334,742	257,051	296,586	286,693	286,693	286,693
441956	Health premiums-with Medicare	15,536	27,653	28,396	28,396	30,000	30,000
441961	Health premiums-retirees	278,036	276,372	246,462	266,462	250,000	250,000
441971	Health premiums-COBRA	31,833	35,637	31,588	31,588	32,004	32,004
Total Intergovernmental Revenue		6,157,071	6,037,897	6,284,269	6,294,376	6,863,265	6,863,265
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	38,223	39,519	110,177	110,177	40,000	40,000
469999	Other miscellaneous revenue	5,241	1,209	30,000	30,000	10,000	10,000
Total Miscellaneous Revenue		43,464	40,728	140,177	140,177	50,000	50,000
Total Revenues		6,200,535	6,078,625	6,424,446	6,434,553	6,913,265	6,913,265
<u>Expenditures</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	83,213	85,569	86,686	89,608	111,528	104,638
510111	Full time salaries-overtime	291	479	0	0	100	100
510310	Social security-FICA	4,886	5,004	5,394	5,556	6,955	6,493
510311	Social security-medicare	1,143	1,170	1,280	1,299	2,078	1,947
510320	WI retirement	9,657	11,507	5,823	6,004	7,471	6,974
510340	Health insurance	15,089	17,907	21,732	21,732	32,867	29,432
510350	Dental insurance	1,642	1,670	1,692	1,692	4,200	3,811
510360	Life insurance	92	100	120	120	420	384
510400	Worker compensation	600	600	600	600	600	600
Total Personal Services		116,613	124,006	123,327	126,611	166,219	154,379
<u>Non-Personal Services</u>							
521500	Administrative services	288,603	251,515	280,000	280,000	283,000	283,000
521900	Contracted services	16,284	18,315	19,000	19,000	19,000	19,000
526125	Training/Conferences	0	0	500	500	0	0
526130	Training and education	0	0	0	0	0	0
530100	Office supplies	41	98	100	100	100	100
540205	Claims	4,099,131	5,060,307	4,735,000	5,100,000	5,294,437	5,294,437
540206	Stop loss	391,809	488,165	568,317	547,000	680,000	680,000
540207	Prescriptions	780,648	820,087	1,200,000	950,000	900,000	900,000
550900	Wellness Initiative	0	27,116	0	0	0	0
590100	HSA Contributions	634,554	425,376	387,450	350,000	229,200	229,200
Total Non-Personal Services		6,211,070	7,090,979	7,190,367	7,246,600	7,405,737	7,405,737

Account Number	HEALTH INSURANCE FUND 704	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
Total Expenditures		6,327,683	7,214,985	7,313,694	7,373,211	7,571,956	7,560,116
Excess of revenues and other sources over expenditures and other uses		-127,148	-1,136,360	-889,248	-938,658	-658,691	-646,851
Net Position - Beginning Year		5,849,017	5,721,869	4,585,509	4,585,509	3,646,851	3,646,851
Net Position - Ending Year		5,721,869	4,585,509	3,696,261	3,646,851	2,988,160	3,000,000
Net Position consists of:							
Restricted		5,721,869	4,585,509	3,696,261	3,646,851	2,988,160	3,000,000



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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes in 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Intergovernmental Revenue	141,318	258,621	530,000	248,657	525,200
Miscellaneous Revenue	62,944	64,415	63,000	66,312	63,000
Total Revenues	204,262	323,036	593,000	314,969	588,200
	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	177,708	265,788	598,200	327,778	588,200
Total Expenditures	177,708	265,788	598,200	327,778	588,200

Focal Area: Governing and Fiscal Management.

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	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Intergovernmental Revenue</u>							
437306	Claims charged to departments	45,708	162,371	400,000	150,000	400,000	400,000
437311	Premiums charged to departments	95,610	96,250	130,000	98,657	125,200	125,200
Total Intergovernmental Revenue		141,318	258,621	530,000	248,657	525,200	525,200
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	1,627	2,873	1,500	2,500	1,500	1,500
469999	Other miscellaneous revenue	61,317	61,542	61,500	63,812	61,500	61,500
Total Miscellaneous Revenue		62,944	64,415	63,000	66,312	63,000	63,000
Total Revenues		204,262	323,036	593,000	314,969	588,200	588,200
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521500	Administrative services	1,418	1,704	2,500	2,500	2,500	2,500
521900	Contracted services	7,300	97,047	40,000	44,354	40,000	40,000
526125	Training/Conferences	0	0	700	0	700	700
527110	Travel	23	0	0	0	0	0
540210	Insurance deductible	36,968	34,511	400,000	150,000	400,000	400,000
540215	Public liability and auto insurance	131,999	132,526	155,000	130,924	145,000	145,000
Total Non-Personal Services		177,708	265,788	598,200	327,778	588,200	588,200
Total Expenditures		177,708	265,788	598,200	327,778	588,200	588,200
Excess of revenues and other sources over expenditures and other uses		26,554	57,248	-5,200	-12,809	0	0
Net Position - Beginning Year		2,450,594	2,477,148	2,534,396	2,534,396	2,521,587	2,521,587
Net Position - Ending Year		2,477,148	2,534,396	2,529,196	2,521,587	2,521,587	2,521,587
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		271,483	328,731	323,531	315,922	315,922	315,922
		2,477,148	2,534,396	2,529,196	2,521,587	2,521,587	2,521,587



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 workers 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. This program is administered by the Human Resources Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Intergovernmental Revenue	606,455	610,360	610,000	610,000	610,000
Miscellaneous Revenue	8,685	13,884	25,871	13,871	13,871
Interfund Transfers	0	0	0	0	0
Total Revenues	615,140	624,244	635,871	623,871	623,871

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	129,145	139,975	133,600	136,679	140,640
Non-Personal Services	385,758	318,151	509,000	509,000	509,000
Total Expenditures	514,903	458,126	642,600	645,679	649,640

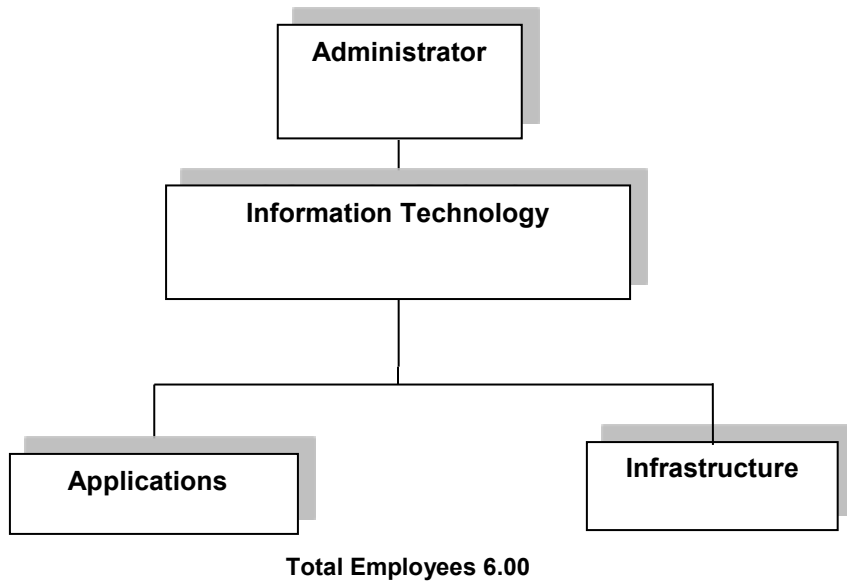
Focal Area: Governing and Fiscal Management.

Goal: To ensure quality employee and labor relations services.

Objective:

1. Review policies and procedures for relevancy, outlined expectations and consistent execution.
2. Analyze benefit vendors for optimal quality 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	WORKERS COMPENSATION FUND 706	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Intergovernmental Revenue</u>							
437311	Premiums charged to departments	606,455	610,360	610,000	610,000	610,000	610,000
Total Intergovernmental Revenue		606,455	610,360	610,000	610,000	610,000	610,000
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	8,684	12,749	22,000	10,000	10,000	10,000
469999	Other miscellaneous revenue	1	1,135	3,871	3,871	3,871	3,871
Total Miscellaneous Revenue		8,685	13,884	25,871	13,871	13,871	13,871
Total Revenues		615,140	624,244	635,871	623,871	623,871	623,871
<u>Expenditures</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	62,492	64,409	63,885	66,127	68,794	68,794
510111	Full time salaries-overtime	307	528	0	500	100	100
510310	Social security-FICA	3,688	3,750	3,980	4,130	4,299	4,299
510311	Social security-medicare	863	877	949	966	1,021	1,021
510320	WI retirement	5,863	8,645	4,294	4,464	4,530	4,530
510340	Health insurance	8,149	11,428	14,052	14,052	15,432	15,432
510350	Dental insurance	1,238	1,151	1,116	1,116	1,116	1,116
510351	Unfunded pension liability	192	192	192	192	192	192
510360	Life insurance	91	98	132	132	156	156
510400	Worker compensation	46,262	48,897	45,000	45,000	45,000	45,000
Total Personal Services		129,145	139,975	133,600	136,679	140,640	140,640
<u>Non-Personal Services</u>							
521200	Legal services	0	0	1,000	1,000	1,000	1,000
521500	Administrative services	23,536	19,754	25,000	25,000	25,000	25,000
540205	Claims	362,222	298,397	483,000	483,000	483,000	483,000
Total Non-Personal Services		385,758	318,151	509,000	509,000	509,000	509,000
Total Expenditures		514,903	458,126	642,600	645,679	649,640	649,640
Excess of revenues and other sources over expenditures and other uses		100,237	166,118	-6,729	-21,808	-25,769	-25,769
Net Position - Beginning Year		1,496,833	1,597,070	1,763,188	1,763,188	1,741,380	1,741,380
Net Position - Ending Year		1,597,070	1,763,188	1,756,459	1,741,380	1,715,611	1,715,611
Net Position consists of:							
Unrestricted		1,597,070	1,763,188	1,756,459	1,741,380	1,715,611	1,715,611



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 current and future technology goals and the strategic plan focus areas of the City of Sheboygan. This program is administered by the Information Technology Department.

2019 Budget Highlights

The Executive Budget includes the following change:

- An increase in Personal Services of \$56,045 due to the addition of a full time Network Administrator on July 1, 2019.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
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 Administrator	0.00	1.00	1.00	1.00	2.00
Network Specialist	1.00	0.00	0.00	0.00	0.00
PC Specialist	1.00	1.00	1.00	1.00	1.00
Total Staffing	5.00	5.00	5.00	5.00	6.00

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Intergovernmental Revenue	0	0	8,116	0	8,116
Charges for Services	854,257	853,477	880,178	880,499	936,625
Miscellaneous Revenue	7,342	6,946	10,000	5,600	6,000
Interfund Transfers	0	0	0	0	0
Total Revenues	861,599	860,423	898,294	886,099	950,741



	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2018 Executive
Expenditures					
Personal Services	554,005	503,621	559,497	554,428	648,153
Non-Personal Services	256,063	284,973	429,252	361,752	304,390
Capital Outlay	503,408	37,513	0	0	0
Depreciation	44,145	24,958	44,145	24,958	24,958
Total Expenditures	1,357,621	851,136	1,032,895	941,138	977,501

Focal Area: Governing and Fiscal Management.

Goal: To deliver technical services in a timely manner.

Objective: 1. Close all Critical/High IT Help Request tickets within a 5 day window.
2. Close all tickets for current year.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Average days to close for critical/high IT help request types	N/A	N/A	5	5	5
Efficiency					
Percent of IT help request	N/A	N/A	90%	90%	90%

Focal Area: Governing and Fiscal Management.

Goal: Keep technology components current.

Objective: 1. Maintain the firmware and software on all core servers and network switches to be the most current level or one revision back from what is publicly available.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Core servers/network switches maintained	N/A	N/A	100%	100%	100%

Focal Area: Governing and Fiscal Management.

Goal: To reduce the areas of risk where a security breach may occur.

Objective: 1. Deploy the FortiClient anti-virus on city computers.
2. Conduct regular security assessments by an outside firm.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Percentage of antivirus software installed	75%	100%	100%	100%	100%
Number of security assessments performed	1	2	2	2	2



Focal Area: Governing and Fiscal Management.

Goal: To provide employees and citizens access to city applications.

Objective: Provide internal and external system availability of 99 percent.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Workload					
Internal system availability	N/A	N/A	99%	99%	99%
External system availability	N/A	N/A	99%	99%	99%

Significant Capital Projects

The following is a list of the projects for 2019:

1. Data Center – City Hall

Project Description:

This project will serve as the primary data center for the City of Sheboygan organization to ensure back up in the event of an emergency.

Project Origin/Background:

In conjunction with the relocation back into the newly renovated City Hall in 2019, a primary data center will be installed. (A secondary data center was installed in 2018 at the wastewater treatment plant.).

2019 Project Cost: \$207,000*

Total Project Cost: \$207,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

2. Enterprise Backup System

Project Description:

This project will allow the City to fully backup its computer data.

Project Origin/Background:

The current core backup system does not have the capacity to fully support the data backup needs of the City.

2019 Project Cost: \$115,000*

Total Project Cost: \$115,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.

Account Number	INFORMATION TECHNOLOGY FUND 707	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Intergovernmental Revenue</u>							
437221	Intergovernmental revenue	0	0	8,116	0	8,116	8,116
Total Intergovernmental Revenue		0	0	8,116	0	8,116	8,116
<u>Charges for Services</u>							
441701	IT equipment rental	132,911	132,911	132,910	132,911	132,912	132,912
441725	IT services charge	712,016	712,016	738,718	739,118	795,163	795,163
441726	Internet access	9,330	8,550	8,550	8,470	8,550	8,550
Total Charges for Services		854,257	853,477	880,178	880,499	936,625	936,625
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	7,060	5,616	10,000	5,600	6,000	6,000
469101	Sale of equipment	51	1,330	0	0	0	0
469999	Other miscellaneous revenue	231	0	0	0	0	0
Total Miscellaneous Revenue		7,342	6,946	10,000	5,600	6,000	6,000
Total Revenues		861,599	860,423	898,294	886,099	950,741	950,741
<u>Expenditures</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	375,123	348,753	419,558	414,502	478,905	478,905
510111	Full time salaries-overtime	0	71	0	0	0	0
510130	Temporary salaries-regular	0	8,405	9,600	9,600	12,000	12,000
510310	Social security-FICA	22,594	21,524	26,635	26,294	30,471	30,471
510311	Social security-medicare	5,284	5,034	6,255	6,149	7,152	7,152
510320	WI retirement	61,694	52,940	27,982	28,415	31,248	31,248
510340	Health insurance	70,093	49,332	51,348	51,348	68,250	68,250
510341	Retiree health insurance	6,474	6,474	6,804	6,804	7,833	7,833
510350	Dental insurance	5,166	3,675	3,540	3,540	4,308	4,308
510351	Unfunded pension liability	6,360	6,360	6,360	6,360	6,360	6,360
510360	Life insurance	749	656	948	948	1,158	1,158
510400	Worker compensation	468	468	468	468	468	468
Total Personal Services		554,005	503,692	559,498	554,428	648,153	648,153
<u>Non-Personal Services</u>							
521900	Contracted services	52,209	60,069	82,128	82,128	176,728	33,800
523120	Computer maintenance	31,816	51,528	61,878	61,878	46,878	46,878
523122	Software maintenance	155,577	141,561	219,282	151,782	189,188	160,788
525120	Telephone	9,679	19,480	21,864	21,864	21,864	21,864
525125	Mobile telephone	1,130	602	900	900	1,800	1,800
525135	Internet	180	180	0	0	0	0
526125	Training/Conferences	0	0	15,550	15,550	14,310	14,310

Account Number	INFORMATION TECHNOLOGY FUND 707	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
526130	Training and education	1,181	1,126	0	0	0	0
527100	Car allowance	2,248	1,671	2,400	2,400	3,000	3,000
527110	Travel	1,201	1,045	0	0	0	0
530100	Office supplies	328	647	600	600	600	600
530115	Paper	514	201	0	0	0	0
530255	Tools and small equipment	0	1,079	2,000	2,000	2,000	2,000
530259	IT small equipment	0	5,784	22,650	22,650	30,350	19,350
Total Non-Personal Services		256,063	284,973	429,252	361,752	486,718	304,390

Capital Outlay

642200	IT equipment	13,417	1,381	0	0	0	0
642300	Communication equipment	479,742	32,238	0	0	0	0
649100	Other equipment	7,136	637	0	0	0	0
980099	Replacement costs	3,113	3,257	0	0	0	0
Total Capital Outlay		503,408	37,513	0	0	0	0

Depreciation

994000	Depreciation-machinery	44,145	24,958	44,145	24,958	24,958	24,958
Total Depreciation		44,145	24,958	44,145	24,958	24,958	24,958

Total Expenditures	1,357,621	851,136	1,032,895	941,138	1,159,829	977,501
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Excess of revenues and other sources over expenditures and other uses	-496,022	9,287	-134,601	-55,039	-209,088	-26,760
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Net Position - Beginning Year	1,583,739	1,087,717	1,097,004	1,097,004	1,041,965	1,041,965
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Net Position - Ending Year	1,087,717	1,097,004	962,403	1,041,965	832,877	1,015,205
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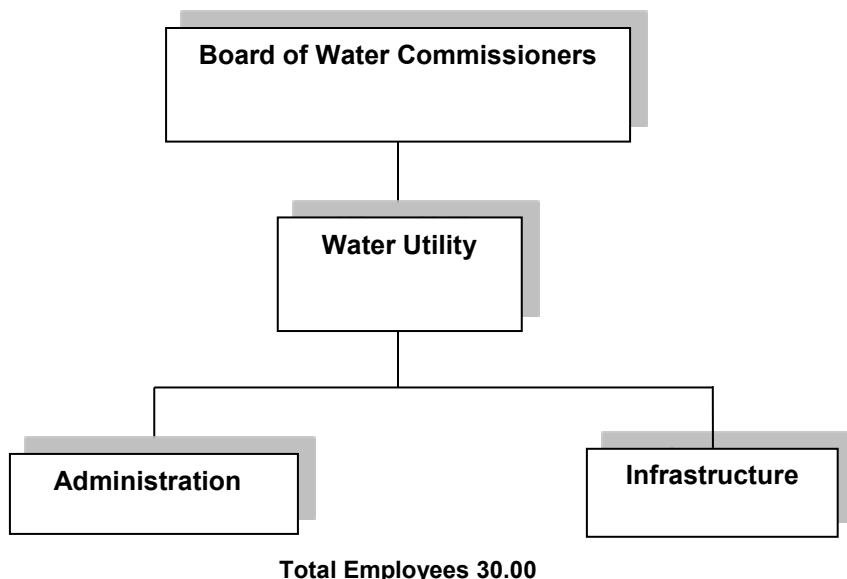
Net Position consists of:

Net investment in capital assets	115,185	189,309	295,164	314,351	768,693	611,393
Restricted for pension benefits	84,385	67,384	67,384	67,384	67,384	67,384
Unrestricted	888,147	840,311	599,855	660,230	-3,200	336,428
	1,087,717	1,097,004	962,403	1,041,965	832,877	1,015,205

NET INVESTMENT IN CAPITAL ASSET

649100	<u>Other equipment</u>					
	Backup Expansion	30,751	47,592	0	0	0
	Network switches	0	22,500	0	0	0
	Disaster recovery	0	0	130,000	130,000	0
	Disk storage	0	0	20,000	20,000	0

Account Number	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
INFORMATION TECHNOLOGY FUND 707						
Data Center - City Hall	0	0	0	0	207,000	207,000
Enterprise Backup System	0	0	0	0	115,000	115,000
Asset Management System - DPW	0	0	0	0	90,300	0
Microsoft Office Upgrade	0	0	0	0	67,000	0
IP Phone System Expansion	120,400	0	0	0	0	0
Total Net Investment in Capital Asset	151,151	70,092	150,000	150,000	479,300	322,000



Fund Purpose:

To provide potable water, exceeding all standards, to the community at an economical price.

Fund Description:

This program is administered by the Water Utility. 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.

2019 Budget Highlights

There are no notable changes for 2019.

PROPRIETARY FUNDS**WATER UTILITY FUND**

Permanent Staffing	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 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
Lead Distribution Technician	0.00	0.00	0.00	1.00	1.00
Distribution Technician	6.00	6.00	6.00	5.00	5.00
Lead Operations Technician	1.00	1.00	1.00	1.00	1.00
Operator	5.00	5.00	5.00	5.00	5.00
Operations 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	3.00	3.00	3.00	3.00	3.00
Total Staffing	30.00	30.00	30.00	30.00	30.00

Revenues	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Charges for Services	8,324,714	8,484,209	8,575,109	8,653,321	8,735,000
Intergovernmental Revenue	0	198,036	220,000	200,000	220,000
Miscellaneous Revenue	406,035	431,208	173,581	200,000	826,000
Total Revenues	8,730,749	9,113,453	8,968,690	9,053,321	9,781,000

Expenditures	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Personal Services	2,066,805	2,047,290	2,213,500	2,070,089	2,256,869
Non-Personal Services	2,949,954	3,314,488	3,381,843	3,037,299	3,456,503
Capital Outlay	1,294,046	3,133,910	5,327,000	4,981,819	5,337,000
Debt Service	263,837	301,998	283,686	349,228	335,000
Total Expenditures	6,574,642	8,797,686	11,206,029	10,438,435	11,385,372

Significant Capital Projects

The following is a list of the projects for 2019:

1. Georgia Avenue Pump Station Upgrades and Generator*

Project Description:

This project includes the addition of a 150 horsepower pump and replacement/upgrade of the station backup generator.

Project Origin/Background:

The current pump station on Georgia Avenue serves the Utility's southwest boosted pressure zone, and needs upgrades for ongoing growth including the SouthPointe Enterprise Campus.

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.



1. Georgia Avenue Pump Station Upgrades and Generator* - continued

2019 Project Cost: \$910,000

Total Project Cost: \$910,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

2. South 12th Street Water Main Extension*

Project Description:

This project will extend water main on South 12th Street to Stahl Road.

Project Origin/Background:

At the request of a developer who recently annexed into the City, water main will be extended from its current South 12th Street terminus to Stahl Road.

2019 Project Cost: \$670,000 (\$35,000 net cost)

Total Project Cost: \$670,000 (\$35,000 net cost)

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.

WATER UTILITY FUND 804

	2016	2017	2018	2018	2019	2019
	Actual	Actual	Amended	Estimated	Requested	Executive
<u>Revenues</u>						
<u>Charges for Services</u>						
Sales of water	6,442,286	6,677,239	6,695,043	6,824,701	6,886,000	6,886,000
Fire protection	922,576	907,699	972,020	926,620	935,000	935,000
Sales to public authorities	112,833	104,699	101,760	102,000	104,000	104,000
Sales to other municipalities	847,019	794,572	806,286	800,000	810,000	810,000
Total Charges for Services	8,324,714	8,484,209	8,575,109	8,653,321	8,735,000	8,735,000
<u>Intergovernmental Revenue</u>						
Federal subsidy	0	198,036	220,000	200,000	220,000	220,000
Total Intergovernment Revenue	0	198,036	220,000	200,000	220,000	220,000
<u>Miscellaneous Revenue</u>						
Late payment charges	50,843	56,491	38,000	40,000	42,000	42,000
Miscellaneous sales	39,179	50,544	36,000	38,000	45,000	45,000
Rental income	21,493	22,138	22,581	22,000	23,000	23,000
Billing and collecting charge to City	40,440	32,504	37,000	70,000	40,000	40,000
Interest income	15,281	19,531	20,000	21,000	21,000	21,000
Contributions in aid of construction	238,799	250,000	20,000	9,000	655,000	655,000
Total Miscellaneous Revenue	406,035	431,208	173,581	200,000	826,000	826,000
Total Revenue	8,730,749	9,113,453	8,968,690	9,053,321	9,781,000	9,781,000
<u>Expenditures - Operations</u>						
Labor	857	25	1,500	1,500	1,500	1,500
Intakes	1,000	5,383	18,000	18,000	18,000	18,000
Total Operations	1,857	5,408	19,500	19,500	19,500	19,500
<u>Expenditures - Pumping</u>						
Labor	139,227	153,833	144,000	143,167	145,369	145,369
Electricity & natural gas	479,292	471,067	500,000	455,000	500,000	500,000
Pumping equipment	9,110	17,180	18,120	15,000	20,120	20,120
Miscellaneous	15,819	24,732	15,000	16,463	15,806	15,806
Utilities	30,579	34,505	34,000	37,357	34,000	34,000
Structures	10,833	1,602	4,000	2,500	3,000	3,000
Total Pumping	684,860	702,919	715,120	669,487	718,295	718,295
<u>Expenditures - Water Treatment</u>						
Labor	521,459	560,594	524,000	482,951	521,000	521,000
Water treatment equipment	279,976	268,571	287,000	275,000	290,000	290,000
Chemicals	227,542	212,750	275,000	240,000	275,000	275,000
Miscellaneous	11,719	6,387	10,000	6,548	55,000	55,000

WATER UTILITY FUND 804

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
Utilities	12,321	12,308	21,000	15,998	21,000	21,000
Structures	13,951	5,904	50,000	25,000	50,000	50,000
Total Water Treatment	1,066,968	1,066,514	1,167,000	1,045,497	1,212,000	1,212,000

Expenditures - Transmission & Distribution

Labor	473,439	403,432	475,000	436,643	485,000	485,000
Reservoirs and standpipes	48,298	251,959	17,000	5,773	22,000	22,000
Mains and hydrants	97,621	87,908	90,000	89,840	90,000	90,000
Meters	3,414	2,710	43,500	12,000	43,500	43,500
Customer service	101,698	315,122	80,000	74,776	80,000	80,000
Miscellaneous	9,388	29,282	260,000	15,000	90,000	90,000
Utilities	15,400	18,053	16,000	17,955	16,000	16,000
Hydrants	26,597	27,317	30,000	20,000	30,000	30,000
Structures and improvements	3,027	1,858	7,000	4,500	7,000	7,000
Total Transmission & Distribution	778,882	1,137,641	1,018,500	676,487	863,500	863,500

Expenditures - Customer Accounts

Labor	144,034	160,024	168,000	206,280	203,000	203,000
Meter reading	4,644	4,833	4,000	4,200	4,000	4,000
Billing and collecting	29,185	29,565	30,000	30,600	37,000	37,000
Uncollectible accounts	1,424	2,129	8,000	5,000	8,000	8,000
Utilities	719	800	800	768	800	800
Postage	13,962	14,022	19,000	17,586	19,000	19,000
Total Customer Accounts	193,968	211,373	229,800	264,434	271,800	271,800

Expenditures - Taxes

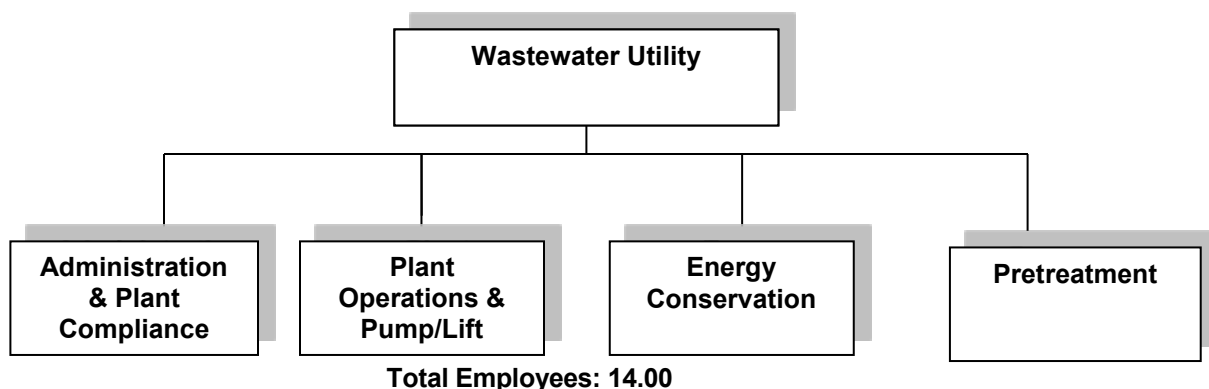
Local and school	1,127,126	1,137,063	1,204,423	1,136,477	1,171,277	1,171,277
Payroll	109,909	108,785	120,000	114,000	120,000	120,000
P.S.C. remainder assessment	8,448	9,740	10,000	10,000	10,000	10,000
Total Taxes	1,245,483	1,255,588	1,334,423	1,260,477	1,301,277	1,301,277

Expenditures - Administrative and General**Personal Services**

Labor	203,171	197,720	255,000	229,000	255,000	255,000
Hospitalization	449,386	331,317	510,000	457,000	510,000	510,000
WI Retirement	98,000	211,491	97,000	92,000	97,000	97,000
Life insurance	3,948	3,548	4,000	4,496	4,000	4,000
Worker compensation	33,284	25,306	35,000	27,052	35,000	35,000
Total Personal Services	787,789	769,382	901,000	809,548	901,000	901,000

WATER UTILITY FUND 804

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Total Non-Personal Services</u>						
Office supplies	17,254	16,012	15,000	15,000	8,000	8,000
Utilities	4,153	3,810	2,000	2,833	2,000	2,000
Outside services	67,798	33,502	70,000	20,501	70,000	70,000
Auditors	26,331	12,411	20,000	20,000	20,000	20,000
Property insurance	29,580	27,614	32,000	29,000	32,000	32,000
Liability insurance	60,184	45,608	36,000	28,107	36,000	36,000
Regulatory commission expense	2,986	22,484	5,000	6,467	5,000	5,000
Miscellaneous and administrative expense	33,408	32,434	20,000	30,000	20,000	20,000
Non-operating grant expense	0	0	0	200,000	220,000	220,000
Office equipment maintenance	1,313	3,854	1,000	1,050	1,000	1,000
Office facilities maintenance	13,945	15,224	9,000	9,000	12,000	12,000
Total Non-Personal Services	256,952	212,953	210,000	361,958	426,000	426,000
Total Administrative and General	1,044,741	982,335	1,111,000	1,171,506	1,327,000	1,327,000
<u>Capital Outlay</u>						
Plant	1,294,046	3,133,910	5,327,000	4,981,819	5,337,000	5,337,000
Total Capital Outlay	1,294,046	3,133,910	5,327,000	4,981,819	5,337,000	5,337,000
<u>Debt Service</u>						
Interest	263,837	301,998	283,686	349,228	335,000	335,000
Total Debt Service	263,837	301,998	283,686	349,228	335,000	335,000
Total Expenditures	6,574,642	8,797,686	11,206,029	10,438,435	11,385,372	11,385,372
Excess of revenues and other sources over expenditures and other uses	2,156,107	315,767	-2,237,339	-1,385,114	-1,604,372	-1,604,372
Net Position - Beginning Year	37,943,285	40,099,392	40,415,159	40,415,159	39,030,045	39,030,045
Net Position - Ending Year	40,099,392	40,415,159	38,177,820	39,030,045	37,425,673	37,425,673
Net Position consists of:						
Net investment in capital assets	32,221,768	32,221,768	32,221,768	32,221,768	32,221,768	32,221,768
Restricted for pension benefits	423,479	268,255	268,255	268,255	268,255	268,255
Restricted for debt service	355,142	355,142	355,142	355,142	355,142	355,142
Unrestricted	7,099,003	7,569,994	5,332,655	6,184,880	4,580,508	4,580,508
	40,099,392	40,415,159	38,177,820	39,030,045	37,425,673	37,425,673
NET INVESTMENT IN CAPITAL ASSETS						
Equipment	1,294,046	3,133,910	5,327,000	4,981,819	5,337,000	5,337,000
Total Net Investment in Capital Assets	1,294,046	3,133,910	5,327,000	4,981,819	5,337,000	5,337,000



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 the 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. This program is administered by the Public Works Department.

2019 Budget Highlights

The Executive Budget includes the following changes:

- Increase of \$500,000 (7 percent) in overall sewer service charges.
- Decrease of \$125,000 in Electric due to a planned winter outage for the sludge dryer system.
- Increase of \$25,000 in IT Equipment for technology upgrades.
- Increase of \$50,000 in Contracted Services - Wastewater Pretreatment to complete a local limits study.
- Decrease of \$70,000 in Hauling Services due to the elimination of high strength waste.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Superintendent	1.00	1.00	1.00	1.00	1.00
Industrial Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Lead Operator	1.00	1.00	1.00	1.00	0.00
Operator	4.00	4.00	4.00	4.00	4.00
Laboratory Technician	1.00	1.00	1.00	1.00	1.00
Process Systems and Operation Coordinator	0.00	1.00	1.00	1.00	1.00
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	0.00	0.00	0.00	0.00
Clerk Typist	1.00	1.00	0.00	0.00	0.00
Clerk IV/Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Total Staffing	15.00	15.00	15.00	15.00	14.00

PROPRIETARY FUNDS**WASTEWATER UTILITY FUND**

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Licenses and Permits	17,000	31,800	32,000	34,200	34,200
Charges for Services	6,980,960	7,081,497	7,684,629	8,596,600	8,496,600
Miscellaneous Revenue	330,856	194,431	190,342	194,807	182,137
Total Revenues	7,328,816	7,307,728	7,906,971	8,825,607	8,712,937

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	1,922,078	2,074,626	2,088,863	2,164,293	2,268,176
Non-Personal Services	3,495,334	3,301,546	3,544,884	3,793,335	3,639,086
Capital Outlay	348,341	567,445	1,262,000	1,270,000	1,245,000
Interest	217,824	213,849	233,895	233,452	233,118
Depreciation	1,110,585	1,125,362	1,110,585	1,125,362	1,125,362
Interfund Transfers	225,000	225,000	225,000	225,000	225,000
Total Expenditures	7,319,162	7,507,828	8,455,227	8,811,460	8,735,742

Focal Areas: Infrastructure and Public Facilities. Quality of Life.

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. To achieve a rating of 80% or higher satisfaction (average, good or excellent) rating from citizens who live in the City of Sheboygan.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Effectiveness					
Resident satisfaction rating	96%	92%	80%	92%	80%

Focal Area: Infrastructure and Public Facilities.

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.

PROPRIETARY FUNDS

WASTEWATER UTILITY FUND



Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Effectiveness					
Number of violations of WPDES permit limits	0	0	0	0	0

Focal Area: Infrastructure and Public Facilities.

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	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Effectiveness					
CMAR score	4.00	4.00	4.00	3.38	4.00

Significant Capital Projects

The following is a list of the projects for 2019:

1. Sewer Line Reconstruction/Relining Program**

Project Description:

Ongoing annual sanitary sewer maintenance program.

Project Origin/Background:

Maintenance includes lining sanitary sewers or relays sanitary sewer repairs.

2019 Project Cost: \$1,000,000

Total Project Cost: \$1,000,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

2. Anaerobic Digestion Cover *

Project Description:

Improvements are required to aging infrastructure.

Project Origin/Background:

This project includes rebuilding the floating cover on the secondary digester number six.

2019 Project Cost: \$300,000

Total Project Cost: \$300,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.



3. Lakeshore Interceptor Inspection and Design*

Project Description:

This is a main sanitary sewer line that provides over half of all incoming waste to the Wastewater Treatment Plant.

Project Origin/Background:

The current sanitary sewer needs to be inspected and cleaned as part of ongoing maintenance.

2019 Project Cost: \$300,000

Total Project Cost: \$300,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – Operating costs should be minimal as the lease will include operating costs.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

4. Aeration Blower Number Two Replacement*

Project Description:

The existing aeration blower has exceeded its working lifetime.

Project Origin/Background:

The existing equipment is 28 years old. The current blower is obsolete and does not provide adequate back-up capacity.

2019 Project Cost: \$200,000

Total Project Cost: \$200,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – Operating costs should be minimal as the lease will include operating costs.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

5. Influent System Infrastructure*

Project Description:

Improvements are required to aging infrastructure.

Project Origin/Background:

Replacement of the 40 year old HVAC system in the influent building in required to increase efficiency.

2019 Project Cost: \$150,000

Total Project Cost: \$150,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – Operating costs should be minimal as the lease will include operating costs.

Operating Impact	2019	2020	2021	2022	2023	Total
	\$0	\$0	\$0	\$0	\$0	\$0

* Project will be initiated and completed in 2019 Budgeted Year.

**Project will span beyond 2019 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2019.

Account Number	WASTEWATER UTILITY FUND 601	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Licenses and Permits</u>							
421656	Waterwater hauling licenses	1,000	800	1,000	700	700	700
422921	Pretreatment discharge	16,000	31,000	31,000	33,500	33,500	33,500
Total Licenses and Permits		17,000	31,800	32,000	34,200	34,200	34,200
<u>Charges for Services</u>							
444101	Sewer Service - System	2,920,652	3,270,559	3,199,505	2,692,636	2,500,000	2,500,000
444103	Sewer Service - Collections	2,507,452	2,398,483	2,733,617	4,523,629	4,200,000	4,200,000
444106	Sewer Service - Kohler	199,457	195,478	234,845	226,181	210,000	210,000
444111	Sewer Service - Sheboygan Falls	397,763	411,936	468,333	366,737	340,500	340,500
444121	Sewer Service - Town of Sheboygan	316,269	372,888	372,380	381,277	354,000	354,000
444131	Sewer Service - Town of Wilson #1	181,817	184,169	214,060	169,098	157,000	157,000
444136	Sewer Service - Town of Wilson #2	24,847	24,158	29,252	27,142	25,200	25,200
	Rate Increase	0	0	0	0	500,000	500,000
444700	Other treatment revenue	367,260	168,791	367,257	155,000	155,000	155,000
444701	Pretreatment testing	64,786	54,123	64,780	54,000	54,000	54,000
449911	Recycled materials	657	912	600	900	900	900
Total Charges for Services		6,980,960	7,081,497	7,684,629	8,596,600	8,496,600	8,496,600
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	34,616	46,307	30,000	45,000	45,000	45,000
461121	Interest on special redemption	3,644	6,661	3,600	6,661	6,600	6,600
461126	Interest on delinquent sewer fees	37,751	39,470	37,751	35,000	35,000	35,000
461199	Interest on special assessments	0	1,474	0	0	0	0
462115	Other city rentals	15,277	15,842	15,386	15,000	15,000	15,000
463111	Sanitary sewer assessments	0	0	0	0	0	0
467101	Contribution	101,810	77,105	103,605	78,955	78,955	78,955
469101	Sale of equipment	1,518	5,798	0	12,609	0	0
469999	Other miscellaneous revenue	136,240	1,774	0	1,582	1,582	1,582
Total Miscellaneous Revenue		330,856	194,431	190,342	194,807	182,137	182,137
Total Revenues		7,328,816	7,307,728	7,906,971	8,825,607	8,712,937	8,712,937
<u>Expenditures - Wastewater engineering</u>							
<u>Personal Services</u>							
510110	Full time salaries regular	120,302	114,111	125,494	125,544	192,557	192,557
510111	Full time salaries-overtime	848	294	0	0	0	0
510310	Social security-FICA	7,088	6,648	7,794	7,784	11,964	11,964
510311	Social security-medicare	1,658	1,555	1,840	1,820	2,819	2,819
510320	WI retirement	7,995	7,623	8,416	8,411	12,630	12,630
510340	Health insurance	23,797	22,792	29,028	29,028	55,584	55,584
510350	Dental insurance	1,765	1,722	2,040	2,040	3,576	3,576

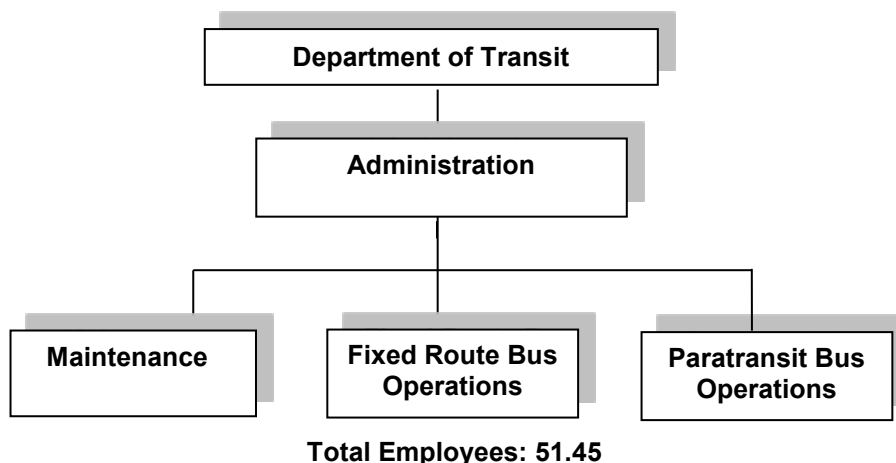
Account Number	WASTEWATER UTILITY FUND 601	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
510360	Life insurance	113	54	108	108	95	95
510400	Worker compensation	1,800	1,800	1,800	1,800	1,800	1,800
Total Personal Services		165,366	156,599	176,520	176,535	281,025	281,025
<u>Non-Personal Services</u>							
521900	Contracted services	0	0	10,000	10,000	10,000	10,000
523310	Communication equipment maintenance	7,000	10,081	15,000	15,000	15,000	15,000
525135	Internet	60	30	30	30	30	30
526130	Training and education	1,500	2,937	3,000	3,000	3,000	3,000
527100	Car allowance	158	2,059	900	900	900	900
530100	Office supplies	0	29	250	250	250	250
Total Non-Personal Services		8,718	15,136	29,180	29,180	29,180	29,180
Total Wastewater Engineering		174,084	171,735	205,700	205,715	310,205	310,205
<u>Expenditures - Sanitary Maintenance</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	191,197	237,117	238,113	244,633	311,253	311,253
510111	Full time salaries-overtime	17,625	14,253	40,000	40,000	32,000	32,000
510140	Interdepartmental labor-regular	0	0	0	0	0	0
510310	Social security-FICA	12,450	14,737	17,299	17,647	21,324	21,324
510311	Social security-medicare	2,912	3,447	4,076	4,127	5,019	5,019
510320	WI retirement	13,694	16,863	18,647	19,070	22,486	22,486
510340	Health insurance	38,471	64,403	76,992	76,992	98,388	98,388
510350	Dental insurance	3,616	4,178	4,764	4,764	5,604	5,604
510360	Life insurance	171	159	216	216	276	276
510400	Worker compensation	10,260	10,260	10,260	10,260	10,260	10,260
Total Personal Services		290,396	365,417	410,367	417,709	506,610	506,610
<u>Non-Personal Services</u>							
521317	Locate services	43,473	125,480	35,000	135,000	142,000	142,000
521560	Medical services	0	0	240	240	240	240
521900	Contracted services	434,980	121,690	450,000	450,000	450,000	450,000
526125	Training/Conferences	0	0	1,900	1,900	1,900	1,900
526130	Training and education	2,000	1,730	0	0	0	0
528150	Vehicle rental	200,004	200,004	200,004	200,004	205,000	205,000
530100	Office supplies	317	100	250	250	250	250
530210	Operating supplies	3,986	9,802	10,000	10,000	10,000	10,000
530255	Tools and small equipment	6,029	5,868	4,000	4,000	6,000	6,000
530256	Safety equipment	2,411	17,354	12,000	12,000	18,000	18,000
530267	Work gear	1,962	972	2,000	2,000	1,500	1,500
530290	Construction materials	96,685	99,883	150,000	150,000	150,000	150,000
530410	Wastewater chemicals	1,963	2,000	2,000	2,000	2,000	2,000

Account Number	WASTEWATER UTILITY FUND 601	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
539999	Miscellaneous expense	853	92	0	0	0	0
Total Non-Personal Services		794,663	584,975	867,394	967,394	986,890	986,890
<u>Capital Outlay</u>							
631400	Sanitary sewer liners	63,922	402,970	150,000	150,000	150,000	150,000
631600	Sanitary sewer evaluation survey	0	0	0	0	50,000	50,000
642200	IT equipment	0	9,296	15,000	15,000	10,000	10,000
649100	Other equipment	4,499	8,260	25,000	25,000	10,000	10,000
980099	Replacement costs	97,021	0	1,050,000	1,050,000	1,000,000	1,000,000
Total Capital Outlay		165,442	420,526	1,240,000	1,240,000	1,220,000	1,220,000
Total Sanitary Sewer-Maintenance		1,250,501	1,370,918	2,517,761	2,625,103	2,713,500	2,713,500
<u>Expenditures - Clear Water Regulation</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	53,500	58,389	59,215	59,155	63,760	63,760
510111	Full time salaries-overtime	0	838	0	0	0	0
510310	Social security-FICA	3,291	3,642	3,686	3,668	3,921	3,921
510311	Social security-medicare	770	852	867	858	923	923
510320	WI retirement	3,484	3,972	3,928	3,963	4,231	4,231
510340	Health insurance	1,859	2,233	2,460	818	2,700	2,700
510350	Dental insurance	115	137	144	144	144	144
510360	Life insurance	79	100	108	108	120	120
510400	Worker compensation	600	600	600	600	600	600
Total Personal Services		63,698	70,763	71,008	69,314	76,399	76,399
<u>Non-Personal Services</u>							
522110	Vehicle maintenance	1,228	1,456	2,000	1,500	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	0	30	60	60	60	60
526105	Books - reference	0	0	100	0	100	100
526110	Professional organizations	0	0	100	100	100	100
526125	Training/Conferences	280	16	1,100	1,000	700	700
526130	Training and education	244	80	0	0	0	0
527110	Travel	0	77	0	0	0	0
530100	Office supplies	0	126	250	250	200	200
530115	Paper	0	100	0	0	100	100
530127	Audio visual supplies	0	0	0	0	0	0
530255	Tools and small equipment	233	160	200	0	200	200
530260	Safety supplies	0	0	150	0	150	150
Total Non-Personal Services		1,985	2,045	4,560	3,510	4,210	4,210
Total Clear Water Regulation		65,683	72,808	75,568	72,824	80,609	80,609

Account Number	WASTEWATER UTILITY FUND 601	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Expenditures - Wastewater General</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	848,564	911,194	882,875	966,898	875,473	875,473
510111	Full time salaries-overtime	44,626	26,789	50,004	50,004	50,004	50,004
510310	Social security-FICA	52,840	52,255	57,931	63,048	57,495	57,495
510311	Social security-medicare	12,358	12,221	13,620	14,745	13,505	13,505
510320	WI retirement	115,070	146,729	62,422	68,132	60,517	60,517
510340	Health insurance	191,894	190,268	224,112	198,900	222,456	222,456
510341	Retiree health insurance	11,406	14,997	9,672	11,412	9,672	9,672
510350	Dental insurance	15,821	16,056	17,460	16,260	17,460	17,460
510351	Unfunded pension liability	19,332	19,332	19,332	19,332	19,332	19,332
510360	Life insurance	1,556	1,590	1,740	1,764	1,548	1,548
510400	Worker compensation	13,308	13,308	13,308	13,308	13,308	13,308
Total Personal Services		1,326,775	1,404,739	1,352,476	1,423,803	1,340,770	1,340,770
<u>Non-Personal Services</u>							
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	3,828	5,136	25,000	25,000	25,000	25,000
521200	Legal services	2,250	2,250	2,250	2,250	2,250	2,250
521485	Hauling services	258,741	208,198	120,000	300,000	50,000	50,000
521900	Contracted services	320,508	275,462	150,000	150,000	150,000	150,000
523110	Office equipment maintenance	2,682	1,856	2,600	2,449	2,496	2,496
524110	Building exterior maintenance	13,908	11,528	20,000	14,000	24,000	24,000
524115	Building equipment maintenance	141,208	252,720	150,000	190,000	200,000	200,000
524120	Electrical maintenance and repair	28,902	34,789	36,000	36,000	40,000	40,000
524124	Heating and ventilation maintenance	1,422	0	0	0	0	0
525100	Electric	264,521	375,701	600,000	450,000	475,000	475,000
525105	Water	5,719	5,199	6,000	5,820	5,800	5,800
525120	Telephone	4,947	4,029	5,000	5,000	5,160	5,160
525125	Mobile telephone	465	1,554	500	4,200	1,500	1,500
525135	Internet	7,524	9,118	8,000	7,200	12,000	12,000
525140	Gas - utility	30,830	20,327	72,000	61,000	86,500	86,500
525145	Fuel oil - utility	0	0	2,000	2,000	500	500
526100	Publications and subscriptions	408	775	500	500	500	500
526120	Licenses and permits	38,475	36,363	43,000	43,000	43,000	43,000
526125	Training/Conferences	3,638	1,603	11,000	10,850	8,200	8,200
526130	Training and education	2,525	818	0	0	0	0
527110	Travel	505	0	0	0	0	0
530100	Office supplies	3,665	4,758	4,000	3,000	5,000	5,000
530210	Operating supplies	5,798	7,691	6,000	5,000	5,000	5,000
530228	Laboratory supplies	20,933	20,127	24,000	20,000	24,000	24,000
530230	Gasoline	1,703	1,722	3,600	3,000	4,500	4,500
530245	Oils and lubricants	6,205	5,906	8,000	8,000	7,000	7,000

Account Number	WASTEWATER UTILITY FUND 601	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
530255	Tools and small equipment	4,401	6,516	7,000	8,000	7,000	7,000
530260	Safety supplies	4,007	10,063	10,000	10,000	10,000	10,000
530410	Wastewater chemicals	538,297	422,515	300,000	400,000	325,000	325,000
533102	Sanitary landfill	15,588	6,490	18,000	16,000	20,000	20,000
539999	Miscellaneous expense	870	56	0	0	0	0
540200	Insurance	1,859	2,490	2,500	2,500	2,500	2,500
540215	Public liability and auto insurance	33,868	43,405	34,000	30,000	43,200	43,200
590300	Bad debt expense	0	-1,256	0	0	0	0
Total Non-Personal Services		1,771,700	1,779,409	1,673,450	1,817,269	1,587,606	1,587,606
<u>Capital Outlay</u>							
631100	Improvements other than buildings	0	116,084				
641100	Vehicles	16,073	0	0	0	0	0
641700	Other operating equipment	141,368	0	22,000	15,000	0	0
642200	IT equipment	25,458	17,870	0	15,000	25,000	25,000
649200	Equipment replacement	0	12,965	0	0	0	0
Total Capital Outlay		182,899	146,919	22,000	30,000	25,000	25,000
<u>Interest</u>							
722610	Alliant energy - interest	0	0	0	0	0	0
723772	Clean water - sludge storage	215,424	213,849	223,895	233,452	233,118	233,118
Total Principal and Interest		215,424	213,849	223,895	233,452	233,118	233,118
Total Wastewater - General		3,496,798	3,544,916	3,271,821	3,504,524	3,186,494	3,186,494
<u>Expenditures - Pump/lift station</u>							
<u>Non-Personal Services</u>							
521510	Billing services	456,892	488,748	500,000	500,000	500,000	500,000
521900	Contracted services	15,063	3,750	15,000	10,000	10,000	10,000
524110	Building exterior maintenance	0	0	500	1,000	1,000	1,000
524115	Building equipment maintenance	11,209	12,433	30,000	40,000	40,000	40,000
525100	Electric	64,350	72,519	70,000	70,000	75,000	75,000
525105	Water	489	491	500	500	500	500
525135	Internet	1,836	1,558	2,000	2,000	2,000	2,000
525140	Gas - utility	1,080	680	2,000	2,200	2,200	2,200
525145	Fuel oil - utility	378	0	300	300	500	500
530405	Wastewater treatment	298,495	299,685	300,000	300,000	300,000	300,000
Total Non-Personal Services		849,792	879,864	920,300	926,000	931,200	931,200
<u>Interest</u>							
723773	Clean water-north/south interceptor	2,400	0	0	0	0	0
Total Interest		2,400	0	0	0	0	0
Total Wastewater - Pump/Lift Stations		852,192	879,864	920,300	926,000	931,200	931,200

Account Number	WASTEWATER UTILITY FUND 601	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Expenditures - Wastewater Pretreatment</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	65,307	66,134	67,437	66,123	54,244	54,244
510310	Social security-FICA	4,034	4,084	4,187	4,100	3,368	3,368
510311	Social security-medicare	943	955	983	959	797	797
510320	WI retirement	4,229	4,406	4,349	4,430	3,427	3,427
510340	Health insurance	0	0	0	0	0	0
510350	Dental insurance	1,330	1,529	1,536	1,320	1,536	1,536
510360	Life insurance	0	0	0	0	0	0
Total Personal Services		75,843	77,108	78,492	76,932	63,372	63,372
<u>Non-Personal Services</u>							
521900	Contracted services	68,476	40,117	50,000	50,000	100,000	100,000
Total Non-Personal Services		68,476	40,117	50,000	50,000	100,000	100,000
Total Wastewater - Pretreatment		144,319	117,225	128,492	126,932	163,372	163,372
<u>Depreciation</u>							
992000	Depreciation-buildings	291,611	291,611	291,611	291,611	291,611	291,611
993000	Depreciation-improvements	298,768	298,768	298,768	298,768	298,768	298,768
994000	Depreciation-machinery	42,596	55,174	42,596	55,174	55,174	55,174
996000	Depreciation-infrastructure	477,610	479,809	477,610	479,809	479,809	479,809
Total Depreciation		1,110,585	1,125,362	1,110,585	1,125,362	1,125,362	1,125,362
<u>Interfund Transfers</u>							
811101	Interfund transfer-General Fund	225,000	225,000	225,000	225,000	225,000	225,000
811707	Interfund transfer-IT Fund	0	0	0	0	0	0
Total Interfund Transfers		225,000	225,000	225,000	225,000	225,000	225,000
Total Expenditures		7,319,162	7,507,828	8,455,227	8,811,460	8,735,742	8,735,742
Excess of revenues and other sources over expenditures and other uses		9,654	-200,100	-548,256	14,147	-22,805	-22,805
Net Position - Beginning Year		21,219,283	21,228,937	21,028,837	21,028,837	21,042,984	21,042,984
Net Position - Ending Year		21,228,937	21,028,837	20,480,581	21,042,984	21,020,179	21,020,179
Net Position consists of:							
Land		2,000	2,000	2,000	2,000	2,000	2,000
Construction in progress		8,118,224	8,898,181	3,000,000	3,000,000	0	0
Capital assets, depreciable		15,451,820	14,659,751	22,447,347	22,432,570	24,307,208	24,307,208
Unrestricted		-2,343,107	-2,531,095	-4,968,766	-4,391,586	-3,289,029	-3,289,029
Total Net Investment in Capital Assets		21,228,937	21,028,837	20,480,581	21,042,984	21,020,179	21,020,179



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 500,000 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 37,000 rides are provided annually covering over 150,000 miles. This program is administered by the Transit Utility.

2019 Budget Highlights

The Executive Budget includes the following changes:

- Increase of \$45,000 from Sheboygan Area School District to provide year round student transportation, which was effective in July 2018.
- Increase of \$27,000 in ADA and ADRA fares collected for the City of Sheboygan and Sheboygan County paratransit programs.
- Increase of \$346,530 in Depreciation-machinery to more closely reflect 2018 Estimated amount.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Permanent Staffing					
Director	0.70	0.70	0.70	0.70	0.70
Operations Supervisor	2.00	2.00	2.00	2.00	2.00
SET Supervisor	0.00	0.00	0.00	1.00	1.00
Lead Support-ADA Coordinator	2.00	2.00	2.00	1.00	1.00
Lead Dispatcher	1.00	1.00	1.00	1.00	1.00
Fill-In Dispatcher	1.00	1.00	1.00	1.00	1.00
Lead Mechanic	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Fixed Route Operator	30.00	28.00	28.00	28.00	28.00
Paratransit Operator	13.00	12.00	12.00	12.00	12.00
Hostler	1.25	1.25	1.50	1.50	1.50
Cleaner	1.25	1.25	1.25	1.25	1.25
Total Staffing	54.20	51.20	51.45	51.45	51.45



Expenditures	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Taxes	511,547	511,547	511,547	511,547	511,547
Intergovernmental Revenue	2,627,871	2,602,736	2,517,272	2,562,270	2,706,478
Charges for Services	732,397	772,933	773,901	727,901	709,901
Miscellaneous Revenue	97,364	144,707	139,280	193,400	132,232
Total Revenues	3,969,179	4,031,923	3,942,000	3,995,118	4,060,158

Expenditures	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Personal Services	2,899,985	2,964,240	2,928,505	2,931,150	3,028,525
Non-Personal Services	878,281	966,146	1,013,495	826,495	1,316,634
Capital Outlay	96,152	0	0	0	0
Depreciation	355,597	352,204	0	355,597	355,597
Interfund Transfers	0	0	0	0	0
Total Expenditures	4,229,995	4,282,590	3,942,000	4,113,242	4,415,756

Focal Areas: Infrastructure and Public Facilities. Quality of Life.

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.

Objective:

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, relations and grants.
6. To achieve a rating of 80% or higher satisfaction (fair, good or excellent) rating from citizens who live in the City of Sheboygan.

Shoreline Metro Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Workload</u>					
Revenue trips	527,775	529,726	527,000	535,000	540,000
Revenue miles	577,826	543,561	550,000	550,000	550,000
Revenue hours	39,094	37,679	37,000	37,000	37,000
<u>Efficiency</u>					
Trips per revenue hour	13.55	14.11	14.25	14.25	14.50
Expense per revenue hour	\$75.00	\$84.00	\$70.00	\$70.00	\$82.00
Cost per revenue trip	\$5.32	\$6.00	\$4.75	\$4.75	\$6.50
<u>Effectiveness</u>					
Resident satisfaction rating	93%	91%	80%	91%	90%

PROPRIETARY FUNDS**TRANSIT UTILITY FUND****Metro Connection
Measurements****Workload**

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenue trips	34,317	35,589	37,500	37,500	36,000
Revenue miles	151,655	155,464	157,000	157,000	155,000
Revenue hours	11,807	12,539	12,500	12,500	12,000

Efficiency

Trips per revenue hour	2.91	2.84	2.95	2.95	2.75
Expense per revenue hour	\$58.34	\$60.63	\$59.26	\$59.26	\$60.00
Cost per revenue trip	\$18.82	\$21.35	\$19.05	\$19.05	\$21.00

Account Number	TRANSIT UTILITY FUND 651	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Taxes</u>							
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
<u>Intergovernmental Revenue</u>							
431401	Federal subsidy	1,223,238	1,206,561	1,141,722	1,141,722	1,176,711	1,176,711
431406	HUD subsidy	42,493	42,493	9,639	9,639	42,493	42,493
434211	State grant	44,442	41,553	44,442	44,442	44,442	44,442
434401	State transit subsidy	949,869	949,408	949,918	949,918	979,029	979,029
437221	Intergovernmental revenue	320,500	317,646	326,476	326,474	326,474	326,474
437401	Kohler subsidy	12,151	11,572	11,572	11,572	12,151	12,151
437406	Sheboygan Falls subsidy	35,178	33,503	33,503	33,503	35,178	35,178
437408	Sheboygan Area school district	0	0	0	45,000	90,000	90,000
Total Intergovernment Revenue		2,627,871	2,602,736	2,517,272	2,562,270	2,706,478	2,706,478
<u>Charges for Services</u>							
441116	Jury and witness fee	13	62	0	0	0	0
449521	Farebox fares	275,550	289,372	306,000	275,000	240,000	240,000
449535	Monthly bus passes	160,752	173,952	150,000	135,000	125,000	125,000
449541	ADA fares	230,323	239,275	250,000	250,000	270,000	270,000
449546	ADRA fares	32,629	37,511	35,000	35,000	42,000	42,000
449806	Advertising	32,770	32,441	32,000	32,000	32,000	32,000
449901	Vending machine commissions	199	134	0	0	0	0
449911	Recycled materials	161	186	901	901	901	901
Total Charges for Services		732,397	772,933	773,901	727,901	709,901	709,901
<u>Miscellaneous Revenue</u>							
451301	Damage fees	0	18,388	5,000	5,000	5,000	5,000
461101	Interest on investments	13,568	16,234	13,200	13,200	10,000	10,000
462115	Other city rentals	70,200	70,200	70,200	70,200	70,200	70,200
469101	Sale of equipment	1,706	0	0	0	0	0
469501	Cash over/short	-56	-9	0	0	0	0
469918	Insurance rebate	11,946	39,806	42,000	42,000	42,000	42,000
469999	Other miscellaneous revenue	0	88	8,880	63,000	5,032	5,032
Total Miscellaneous Revenue		97,364	144,707	139,280	193,400	132,232	132,232
Total Revenues		3,969,179	4,031,923	3,942,000	3,995,118	4,060,158	4,060,158
<u>Expenditures - Transit Administration</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	296,222	314,480	308,148	308,148	424,207	424,207
510111	Full time salaries-overtime	6,089	7,285	6,500	6,500	6,500	6,500

Account Number	TRANSIT UTILITY FUND 651	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
510140	Interdepartmental labor-regular	5,042	4,839	6,000	6,000	5,000	5,000
510310	Social security-FICA	18,175	19,332	19,105	19,105	26,301	26,301
510311	Social security-medicare	4,276	4,549	4,468	4,468	6,151	6,151
510320	WI retirement	113,675	181,030	20,712	20,712	28,422	28,422
510340	Health insurance	79,779	68,652	66,628	66,628	100,583	100,583
510341	Retiree health insurance	11,406	6,905	0	0	0	0
510345	HSA Contribution	0	5,250	5,775	5,775	5,820	5,820
510350	Dental insurance	5,697	4,688	4,421	4,421	6,372	6,372
510351	Unfunded pension liability	24,357	24,357	24,357	24,357	24,357	24,357
510360	Life insurance	526	697	540	540	800	800
510400	Worker compensation	500	500	500	500	500	500
Total Personal Services		565,744	642,564	467,154	467,154	635,013	635,013
<u>Non-Personal Services</u>							
521110	Financial services fees	4,000	4,000	4,000	4,000	4,000	4,000
521400	Advertising and marketing	24,074	36,624	35,000	35,000	32,000	32,000
521560	Medical services	5,817	4,695	4,000	4,000	4,000	4,000
521700	Security services	896	1,311	500	500	500	500
521900	Contracted services	10,700	12,754	14,000	14,000	14,000	14,000
522110	Vehicle maintenance	0	0	0	0	0	0
523110	Office equipment maintenance	31,582	28,120	33,000	33,000	27,000	27,000
524110	Building exterior maintenance	3,420	997	0	0	0	0
524115	Building equipment maintenance	1,592	6,343	0	0	0	0
524124	Heating and ventilation maintenance	637	0	0	0	0	0
525100	Electric	19,594	18,552	18,000	18,000	18,000	18,000
525105	Water	2,356	2,009	1,200	1,200	1,800	1,800
525110	Sewer	2,269	1,444	3,000	3,000	3,000	3,000
525115	Storm water	130	130	130	130	130	130
525120	Telephone	1,024	848	2,500	2,500	2,500	2,500
525125	Mobile telephone	4,527	5,025	6,000	6,000	15,000	15,000
525135	Internet	540	526	550	550	550	550
525140	Gas - utility	16,452	11,954	20,000	20,000	15,000	15,000
526100	Publications and subscriptions	36	36	175	175	175	175
526110	Professional organizations	4,225	4,955	4,500	4,500	5,000	5,000
526125	Training/Conferences	0	0	8,500	8,500	9,500	9,500
526130	Training and education	1,832	1,638	0	0	0	0
526150	Legal notices	711	0	250	250	250	250
527110	Travel	1,729	8,418	0	0	0	0
530100	Office supplies	4,779	4,892	6,500	6,500	6,500	6,500
530210	Operating supplies	2,845	11,600	8,000	8,000	8,000	8,000
530259	IT small equipment	0	8,539	6,000	6,000	6,000	6,000
530260	Safety supplies	0	0	2,500	2,500	2,500	2,500
530295	Landscaping supplies	0	0	750	750	750	750
540200	Insurance	2,408	3,405	2,000	2,000	2,000	2,000

Account Number	TRANSIT UTILITY FUND 651	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
540215	Public liability and auto insurance	124,675	120,372	105,090	105,090	108,129	108,129
590300	Prior year adjustment	0	0	0	0	0	0
Total Non-Personal Services		272,850	299,187	286,145	286,145	286,284	286,284
<u>Capital Outlay</u>							
642200	IT equipment	6,447	0	0	0	0	0
642300	Communication equipment	89,705	0	0	0	0	0
Total Capital Outlay		96,152	0	0	0	0	0
Total Transit Administration		934,746	941,751	753,299	753,299	921,297	921,297
<u>Expenditures - Transit Maintenance</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	196,570	221,626	224,272	224,272	229,851	229,851
510111	Full time salaries-overtime	2,036	5,200	5,000	5,000	5,000	5,000
510130	Temporary salaries-regular	108,316	114,664	108,779	108,779	114,036	114,036
510310	Social security-FICA	18,169	19,066	20,020	20,020	20,676	20,676
510311	Social security-medicare	4,249	4,459	4,829	4,829	4,987	4,987
510320	WI retirement	20,277	22,653	21,047	21,047	21,743	21,743
510340	Health insurance	99,023	98,744	102,471	102,470	111,412	111,412
510345	HSA Contribution	0	9,750	9,750	9,750	6,600	6,600
510350	Dental insurance	7,254	7,775	7,676	7,677	7,020	7,020
510360	Life insurance	500	351	700	700	600	600
510400	Worker compensation	600	600	600	600	600	600
510410	Unemployment compensation	2,154	-281	0	0	0	0
510490	Clothing allowance	0	0	0	0	3,400	3,400
Total Personal Services		459,148	504,607	505,144	505,144	525,925	525,925
<u>Non-Personal Services</u>							
521900	Contracted services	0	48,425	28,000	28,000	40,000	40,000
522110	Vehicle maintenance	44,175	12,927	10,000	10,000	10,000	10,000
522112	Vehicle mechanical repairs	9,405	0	0	0	0	0
523310	Communication equipment maintenance	0	794	300	300	300	300
524110	Building exterior maintenance	3,717	24,606	3,500	3,500	3,500	3,500
524115	Building equipment maintenance	9,293	6,738	6,000	6,000	6,000	6,000
524124	Heating and ventilation maintenance	131	163	200	200	200	200
524135	Janitorial services	288	1,553	3,096	3,100	3,100	3,100
525150	Garbage and rubbish removal	50	0	500	500	500	500
526125	Training/Conferences	0	0	2,004	0	0	0
526130	Training and education	0	0	0	0	0	0
530222	Janitorial supplies	2,035	2,478	3,000	3,000	3,000	3,000
530235	Diesel fuel	194,108	215,030	425,000	240,000	420,000	420,000
530240	Propane	70	73	150	150	150	150

Account Number	TRANSIT UTILITY FUND 651	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
530245	Oils and lubricants	14,752	18,947	37,000	37,000	25,000	25,000
530255	Tools and small equipment	8,184	24,752	8,000	8,000	8,000	8,000
530285	Parts	319,053	310,473	200,000	200,000	225,000	225,000
530500	Fire fighting supplies	0	0	600	600	600	600
Total Non-Personal Services		605,261	666,959	727,350	540,350	745,350	745,350

Total Transit Bus Maintenance	1,064,409	1,171,566	1,232,494	1,045,494	1,271,275	1,271,275
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Expenditures - Transit Operations

Personal Services

510110	Full time salaries-regular	805,475	760,775	826,557	826,557	851,554	851,554
510111	Full time salaries-overtime	10,684	19,223	10,000	10,000	12,000	12,000
510130	Temporary salaries-regular	253,805	266,008	249,218	249,218	255,115	255,115
510310	Social security-FICA	66,171	65,080	73,611	73,611	75,409	75,409
510311	Social security-medicare	15,483	15,221	14,242	14,242	14,471	14,471
510320	WI retirement	70,314	69,089	64,533	64,533	65,561	65,561
510340	Health insurance	237,724	192,754	218,296	218,296	241,287	241,287
510345	HSA Contribution	0	19,500	19,500	19,500	15,600	15,600
510350	Dental insurance	19,151	14,388	14,335	14,337	13,957	13,957
510360	Life insurance	3,309	3,275	2,200	2,200	2,225	2,225
510365	Short term disability insurance	21,190	17,800	22,924	22,924	22,924	22,924
510400	Worker compensation	2,600	2,600	2,600	2,600	2,600	2,600
510410	Unemployment compensation	2,117	115	1,500	1,500	1,500	1,500
510490	Clothing allowance	9,710	8,747	10,000	12,643	9,070	9,070
Total Personal Services		1,517,733	1,454,575	1,529,516	1,532,161	1,583,273	1,583,273

Non-Personal Services

530210	Operating supplies	150	0	0	0	0	0
Total Non-Personal Services		150	0	0	0	0	0

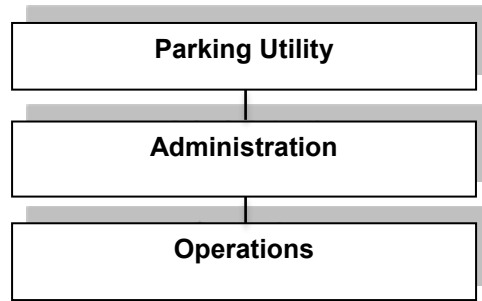
Total Transit Bus Operations	1,517,883	1,454,575	1,529,516	1,532,161	1,583,273	1,583,273
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Expenditures - ParaTransit

Personal Services

510110	Full time salaries-regular	84,275	80,789	98,197	98,197	130,872	130,872
510111	Full time salaries-overtime	1,447	2,381	5,000	5,000	3,500	3,500
510130	Temporary salaries-regular	191,423	202,062	232,494	232,494	98,862	98,862
510310	Social security-FICA	16,793	17,328	20,499	20,503	14,244	14,244
510311	Social security-medicare	3,928	4,053	4,568	4,568	3,125	3,125
510320	WI retirement	15,731	16,933	21,209	21,209	14,440	14,440
510340	Health insurance	36,335	27,315	39,054	39,054	15,667	15,667
510345	HSA Contribution	0	2,250	750	750	600	600

Account Number	TRANSIT UTILITY FUND 651	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
510350	Dental insurance	5,328	3,758	3,810	3,806	1,854	1,854
510360	Life insurance	140	169	460	460	500	500
510400	Worker compensation	150	150	150	150	150	150
510410	Unemployment compensation	1,810	5,306	500	500	500	500
Total Personal Services		357,360	362,494	426,691	426,691	284,314	284,314
Total Transit Bus - Paratransit		357,360	362,494	426,691	426,691	284,314	284,314
<u>Depreciation</u>							
992000	Depreciation-buildings	0	0	0	0	0	0
993000	Depreciation-improvements	9,067	9,067	0	9,067	9,067	9,067
994000	Depreciation-machinery	346,530	343,137	0	346,530	346,530	346,530
Total Depreciation		355,597	352,204	0	355,597	355,597	355,597
<u>Interfund</u>							
811707	Interfund transfer-IT Fund	0	0	0	0	0	0
Total Interfund Transfers		0	0	0	0	0	0
Total Expenditures		4,229,995	4,282,590	3,942,000	4,113,242	4,415,756	4,415,756
Excess of revenues and other sources over expenditures and other uses		-260,816	-250,667	0	-118,124	-355,598	-355,598
Net Position - Beginning Year		4,598,264	4,337,448	4,086,781	4,086,781	3,968,657	3,968,657
Net Position - Ending Year		4,337,448	4,086,781	4,086,781	3,968,657	3,613,059	3,613,059
Net Position consists of:							
Capital assets, depreciable		1,008,792	656,588	2,006,588	1,650,991	2,645,394	2,645,394
Unrestricted		3,328,656	3,430,193	2,080,193	2,317,666	967,665	967,665
		4,337,448	4,086,781	4,086,781	3,968,657	3,613,059	3,613,059



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. This program is administered by the Transit Department.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Amended	2019 Estimated	2019 Executive
Permanent Staffing					
Director	0.30	0.30	0.30	0.30	0.30
Parking Lead Worker I	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00
Total Staffing	2.30	2.30	2.30	2.30	2.30

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenue					
Charges for Services	240,129	259,168	277,300	266,475	311,475
Miscellaneous Revenue	144,257	139,883	168,640	175,015	139,682
Interfund Transfers	8,694	10,015	7,291	7,291	10,499
Total Revenues	393,080	409,066	453,231	448,781	461,656

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Personal Services	175,567	181,426	193,987	192,549	197,466
Non-Personal Services	241,867	240,541	216,883	215,142	231,190
Capital Outlay	6,209	20,731	18,940	43,940	33,000
Depreciation	23,552	9,531	22,000	22,000	22,000
Total Expenditures	447,195	451,819	451,669	473,631	483,656



Focal Area: Economic Development.

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.

Measurements	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
<u>Workload</u>					
Dollars spent per parking stall	N/A	\$298	\$298	\$298	\$298

Account Number	PARKING UTILITY FUND 650	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
	<u>Revenues</u>						
	<u>Charges for Services</u>						
443201	Meters on streets	82,576	86,171	85,000	90,000	95,000	95,000
443201	Meters on streets	18,617	20,717	25,000	26,000	28,000	28,000
443405	Meters in lots - lot 2	251	249	100	175	200	200
443405	Meters in lots - lot 3	0	60	150	0	50	50
443405	Meters in lots - lot 4	17,318	17,512	18,000	18,000	20,000	20,000
443405	Meters in lots - lot 7	1,155	1,624	1,000	1,500	1,500	1,500
443405	Meters in lots - lot 9	1,437	2,952	2,500	2,900	2,900	2,900
443405	Meters in lots - lot 13	0	0	0	0	0	0
443405	Meters in lots - lot 14	0	0	2,500	0	2,000	2,000
443705	Miscellaneous stall rental - lot 2	3,149	2,969	6,000	2,000	3,000	3,000
443705	Miscellaneous stall rental - lot 3	3,231	1,319	4,000	1,200	1,300	1,300
443705	Miscellaneous stall rental - lot 5	9,911	11,574	12,000	12,000	12,000	12,000
443705	Miscellaneous stall rental - lot 7	9,081	9,241	10,000	10,000	11,500	11,500
443705	Miscellaneous stall rental - lot 8	6,937	7,906	10,000	10,000	8,000	8,000
443705	Miscellaneous stall rental - lot 9	10,853	12,191	16,000	15,000	15,000	15,000
443705	Miscellaneous stall rental - lot 10	3,314	3,299	2,500	3,200	3,200	3,200
443705	Miscellaneous stall rental - lot 11	4,402	4,652	4,000	2,500	2,500	2,500
443705	Miscellaneous stall rental - lot 13	19,511	20,515	19,000	15,000	25,000	25,000
443705	Miscellaneous stall rental - lot 14	18,689	12,864	30,000	15,000	30,000	30,000
443705	Miscellaneous stall rental - lot 17	6,548	6,497	7,000	7,000	9,000	9,000
443705	Miscellaneous stall rental - lot 18	0	6,762	0	15,000	15,000	15,000
443705	Miscellaneous stall rental - lot 60	0	103	0	0	0	0
443901	Hood rentals	2,783	6,050	7,000	5,000	6,000	6,000
449201	Equipment rental-operations	20,366	23,941	15,550	15,000	20,325	20,325
Total Charges for Services		240,129	259,168	277,300	266,475	311,475	311,475
	<u>Miscellaneous Revenue</u>						
414106	State sales tax commission	0	15	0	0	0	0
461101	Interest on investments	3,385	3,752	14,000	14,000	3,500	3,500
461199	Interest on special assessments	1,391	1,601	0	0	0	0
463301	Parking assessment district 1	47,663	55,120	73,625	80,000	55,400	55,400
463301	Parking assessment district 2	43,641	44,515	41,825	41,825	41,942	41,942
463301	Parking assessment district 4	8,458	8,538	12,881	12,881	10,821	10,821
463301	Parking assessment district 5	19,689	17,494	16,309	16,309	18,746	18,746
469101	Sale of equipment	14,751	2,666	0	0	1,473	1,473
469501	Cash over/short	137	24	0	0	0	0
469999	Other miscellaneous revenue	5,142	6,158	10,000	10,000	7,800	7,800
Total Miscellaneous Revenue		144,257	139,883	168,640	175,015	139,682	139,682

Account Number	PARKING UTILITY FUND 650	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Interfund Transfers</u>							
492101	Interfund transfer-General Fund	2,031	2,929	2,601	2,601	2,682	2,682
492407	Interfund transfer-Industrial Park	6,663	7,086	4,690	4,690	7,817	7,817
Total Interfund Transfers		8,694	10,015	7,291	7,291	10,499	10,499
Total Revenues		393,080	409,066	453,231	448,781	461,656	461,656
<u>Expenditures - Harbor Centre</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	244	392	533	533	450	450
510130	Temporary salaries-regular	94	108	130	130	110	110
510310	Social security-FICA	20	30	41	41	30	30
510311	Social security-medicare	5	7	6	6	7	7
510320	WI retirement	16	27	36	36	28	28
510340	Health insurance	130	158	223	223	160	160
510345	HSA Contribution	0	27	17	17	27	27
510350	Dental insurance	13	14	15	15	15	15
510351	Unfunded pension liability	0	0	0	0	30	30
Total Personal Services		522	763	1,001	1,001	857	857
<u>Non-Personal Services</u>							
524110	Building exterior maintenance	0	0	0	0	500	500
528150	Vehicle rental	90	117	100	0	125	125
530295	Landscaping supplies	1,420	2,050	1,500	0	1,200	1,200
Total Non-Personal Services		1,510	2,167	1,600	0	1,825	1,825
Total Parking - Harbor Centre		2,032	2,930	2,601	1,001	2,682	2,682
<u>Expenditures - City Development</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	2,582	2,960	1,648	1,648	2,800	2,800
510130	Temporary salaries-regular	1,310	1,325	885	885	1,200	1,200
510310	Social security-FICA	230	258	110	110	300	300
510311	Social security-medicare	54	60	36	36	60	60
510320	WI retirement	170	201	112	112	200	200
510340	Health insurance	1,294	1,191	690	690	1,200	1,200
510345	HSA Contribution	0	21	53	53	21	21
510350	Dental insurance	89	72	47	47	75	75
510351	Unfunded pension liability	559	559	559	559	559	559
510360	Life insurance	0	1	0	0	2	2
Total Personal Services		6,288	6,648	4,140	4,140	6,417	6,417

Account Number	PARKING UTILITY FUND 650	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Non-Personal Services</u>							
524110	Building exterior maintenance	0	0	0	0	750	750
528150	Vehicle rental	374	436	200	200	450	450
530210	Operating supplies	0	0	150	150	100	100
530295	Landscaping supplies	0	0	200	200	100	100
Total Non-Personal Services		374	436	550	550	1,400	1,400
Total Parking - City Development		6,662	7,084	4,690	4,690	7,817	7,817
<u>Expenditures - Parking Assessment Dist 1</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	10,960	14,228	41,215	41,215	40,000	40,000
510111	Full time salaries-overtime	10	124	500	500	150	150
510130	Temporary salaries-regular	5,601	4,717	6,391	6,390	5,000	5,000
510140	Interdepartmental labor-regular	0	0	500	500	100	100
510310	Social security-FICA	978	1,144	3,000	3,000	2,500	2,500
510311	Social security-medicare	229	267	646	646	300	300
510320	WI retirement	725	975	2,803	2,803	2,500	2,500
510340	Health insurance	5,241	5,268	17,246	17,246	17,500	17,500
510345	HSA Contribution	0	1,100	1,323	1,323	1,100	1,100
510350	Dental insurance	490	335	1,163	1,163	900	900
510351	Unfunded pension liability	0	0	0	0	500	500
510360	Life insurance	2	3	0	0	100	100
510400	Worker compensation	100	100	100	100	100	100
510410	Unemployment compensation	0	0	100	100	100	100
Total Personal Services		24,336	28,261	74,987	74,986	70,850	70,850
<u>Non-Personal Services</u>							
521100	Banking fees	0	302	300	300	300	300
521110	Financial services fees	500	500	500	500	500	500
524110	Building exterior maintenance	36,500	36,500	28,789	28,789	32,000	32,000
524220	Snow removal services	25,246	29,803	40,000	40,000	40,000	40,000
525100	Electric	2,858	3,582	3,000	3,000	3,000	3,000
525120	Telephone	1,118	725	500	500	500	500
526150	Legal notices	0	34	100	100	100	100
528150	Vehicle rental	4,253	6,021	4,500	4,500	6,000	6,000
530100	Office supplies	26	0	200	200	200	200
530210	Operating supplies	5,629	10,133	4,000	4,000	2,000	2,000
530295	Landscaping supplies	20,309	8,858	5,500	5,500	2,500	2,500
530300	Garden supplies	0	0	0	0	8,000	8,000
Total Non-Personal Services		96,439	96,458	87,389	87,389	95,100	95,100

Account Number	PARKING UTILITY FUND 650	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Capital Outlay</u>							
641200	Light equipment	4,235	10,828	10,000	10,000	7,000	7,000
Total Capital Outlay		4,235	10,828	10,000	10,000	7,000	7,000
Total Parking Assessment District 1		125,010	135,547	172,376	172,375	172,950	172,950
<u>Expenditures - Parking Utility - General</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	67,133	67,483	41,444	40,190	50,696	50,696
510111	Full time salaries-overtime	7	75	0	0	0	0
510130	Temporary salaries-regular	6,225	7,081	5,650	5,650	1,190	1,190
510140	Interdepartmental labor-regular	0	0	0	0	0	0
510310	Social security-FICA	4,276	4,496	3,078	3,000	2,200	2,200
510311	Social security-medicare	1,000	1,051	573	555	927	927
510320	WI retirement	7,011	8,613	2,817	2,733	3,576	3,576
510340	Health insurance	23,981	18,366	16,817	16,817	20,538	20,538
510341	Retiree health insurance	11,406	9,207	9,668	9,668	11,141	11,141
510345	HSA Contribution	0	1,310	1,290	1,290	872	872
510350	Dental insurance	1,632	1,203	1,134	1,134	1,339	1,339
510351	Unfunded pension liability	560	560	560	560	30	30
510360	Life insurance	23	23	25	25	124	124
510400	Worker compensation	200	200	200	200	200	200
510410	Unemployment compensation	0	0	50	50	50	50
Total Personal Services		123,454	119,668	83,306	81,872	92,883	92,883
<u>Non-Personal Services</u>							
521110	Financial services fee	500	500	500	500	500	500
521560	Medical services	134	67	50	50	50	50
522110	Vehicle maintenance	12,126	8,994	5,000	5,000	5,000	5,000
524110	Building exterior maintenance	25,000	25,078	28,073	28,073	27,350	27,350
524220	Snow removal services	15,861	12,541	15,000	15,000	15,000	15,000
525100	Electric	818	980	750	750	750	750
525105	Water	0	0	25	25	25	25
525125	Mobile telephone	189	148	240	240	240	240
526125	Training/Conferences	0	0	400	400	400	400
526130	Training and education	0	0	0	50	0	0
526150	Legal notices	76	0	50	0	50	50
528150	Vehicle rental	11,202	11,574	5,000	5,000	8,000	8,000
530100	Office supplies	221	286	250	250	250	250
530210	Operating supplies	12,809	4,249	10,000	10,000	10,000	10,000
530230	Gasoline	1,859	2,012	2,500	2,500	2,500	2,500
530250	Sand and salt	4,366	3,375	4,000	4,000	3,500	3,500
530295	Landscaping supplies	1,893	6,178	4,000	4,000	2,500	2,500
530300	Garden supplies	0	0	0	0	3,000	3,000

Account Number	PARKING UTILITY FUND 650	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
540200	Insurance	399	321	400	400	400	400
540215	Public liability and auto insurance	485	375	500	500	500	500
590300	Bad debt write-off	1,358	13,774	0	0	0	0
Total Non-Personal Services		89,296	90,452	76,738	76,738	80,015	80,015
<u>Capital Outlay</u>							
631200	Street improvements	215	4,543	7,000	7,000	6,000	6,000
641200	Light equipment	1,759	5,360	1,940	26,940	20,000	20,000
Total Capital Outlay		1,974	9,903	8,940	33,940	26,000	26,000
Total Parking Utility - General		214,724	220,023	168,984	192,550	198,898	198,898
<u>Expenditures - Parking Assessment Dist 2</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	6,332	7,905	10,472	10,472	8,000	8,000
510111	Full time salaries-overtime	14	48	0	0	0	0
510130	Temporary salaries-regular	3,847	5,794	1,636	1,636	6,000	6,000
510140	Interdepartmental labor-regular	0	0	0	0	0	0
510310	Social security-FICA	603	831	700	700	800	800
510311	Social securiity-medicare	141	194	226	226	200	200
510320	WI retirement	419	541	712	712	550	550
510340	Health insurance	3,213	2,957	4,382	4,382	2,900	2,900
510345	HSA Contribution	0	336	336	336	340	340
510350	Dental insurance	238	200	296	296	200	200
510360	Life insurance	1	2	0	0	2	2
510400	Worker compensation	50	50	50	50	50	50
Total Personal Services		14,858	18,858	18,810	18,810	19,042	19,042
<u>Non-Personal Services</u>							
524110	Building exterior maintenance	5,130	5,130	7,315	7,315	5,200	5,200
524220	Snow removal services	19,055	13,212	12,000	12,000	12,000	12,000
525100	Electric	899	1,104	700	700	700	700
528150	Vehicle rental	2,574	3,973	4,000	4,000	4,000	4,000
530210	Operating supplies	271	642	1,000	1,000	1,000	1,000
530295	Landscaping supplies	5,046	5,125	5,000	5,000	4,500	4,500
530300	Garden supplies	0	0	0	0	500	500
Total Non-Personal Services		32,975	29,186	30,015	30,015	27,900	27,900
Total Parking Assessment District 2		47,833	48,044	48,825	48,825	46,942	46,942

Account Number	PARKING UTILITY FUND 650	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Expenditures - Parking Assessment Dist 4</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	926	1,080	2,523	2,523	1,200	1,200
510111	Full time salaries-overtime	7	12	0	0	0	0
510130	Temporary salaries-regular	382	714	394	394	800	800
510310	Social security-FICA	78	109	180	180	110	110
510311	Social security-medicare	18	26	43	43	25	25
510320	WI retirement	62	74	172	172	75	75
510340	Health insurance	331	403	1,056	1,056	400	400
510345	HSA Contribution	0	80	81	81	80	80
510350	Dental insurance	28	31	71	70	30	30
510360	Life insurance	0	0	0	0	1	1
510400	Worker compensation	50	50	50	50	50	50
510410	Unemployment compensation	0	0	50	50	50	50
Total Personal Services		1,882	2,579	4,620	4,619	2,821	2,821
<u>Non-Personal Services</u>							
524110	Building exterior maintenance	700	700	1,762	1,762	1,500	1,500
524220	Snow removal services	4,875	4,387	5,500	5,500	5,500	5,500
528150	Vehicle rental	756	873	1,000	1,000	1,000	1,000
Total Non-Personal Services		6,331	5,960	8,262	8,262	8,000	8,000
Total Parking Assessment District 4		8,213	8,539	12,882	12,881	10,821	10,821
<u>Expenditures - Parking Assessment Dist 5</u>							
<u>Personal Services</u>							
510110	Full time salaries-regular	1,358	1,848	3,920	3,920	1,800	1,800
510111	Full time salaries-overtime	0	0	0	612	0	0
510130	Temporary salaries-regular	1,800	1,480	612	300	1,400	1,400
510310	Social security-FICA	190	201	300	47	200	200
510311	Social security-medicare	44	47	47	267	50	50
510320	WI retirement	90	126	267	1,640	125	125
510340	Health insurance	638	727	1,640	126	750	750
510345	HSA Contribution	0	126	126	109	130	130
510350	Dental insurance	57	43	111	50	40	40
510360	Life insurance	0	1	0	0	1	1
510400	Worker compensation	50	50	50	50	50	50
510410	Unemployment compensation	0	0	50	0	50	50
Total Personal Services		4,227	4,649	7,123	7,121	4,596	4,596

Account Number	PARKING UTILITY FUND 650	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Non-Personal Services</u>							
524110	Building exterior maintenance	2,870	2,870	2,738	2,738	2,900	2,900
524220	Snow removal services	10,412	9,874	8,000	8,000	10,000	10,000
525100	Electric	270	477	200	200	200	200
528150	Vehicle rental	1,390	1,251	750	750	750	750
530210	Operating supplies	0	0	0	0	0	0
530295	Landscaping supplies	0	1,000	500	500	500	500
530300	Garden supplies	0	0	0	0	2,600	2,600
Total Non-Personal Services		14,942	15,472	12,188	12,188	16,950	16,950
Total Parking Assessment District 5		19,169	20,121	19,311	19,309	21,546	21,546
<u>Depreciation</u>							
993000	Depreciation-improvements	19,716	3,323	10,000	10,000	10,000	10,000
994000	Depreciation-machinery	3,836	6,208	12,000	12,000	12,000	12,000
Total Depreciation		23,552	9,531	22,000	22,000	22,000	22,000
Total Expenditures		447,195	451,819	451,669	473,631	483,656	483,656
Excess of revenues and other sources over expenditures and other uses		-54,115	-42,753	1,562	-24,850	-22,000	-22,000
Net Position - Beginning Year		1,913,472	1,859,357	1,816,604	1,816,604	1,791,754	1,791,754
Net Position - Ending Year		1,859,357	1,816,604	1,818,166	1,791,754	1,769,754	1,769,754
Net Position consists of:							
Land		716,258	716,258	716,258	716,258	716,258	716,258
Capital assets, depreciable		453,326	479,371	493,371	493,371	471,371	471,371
Unrestricted		689,773	620,975	608,537	582,125	582,125	582,125
		1,859,357	1,816,604	1,818,166	1,791,754	1,769,754	1,769,754



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 Boat Facilities Division of the Department of Public Works is responsible for the installation and removal of 60+ 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. This program is administered by the Public Works Department.

2019 Budget Highlights

The Executive Budget includes the following change:

- Increase of \$64,000 in Non-Personal Services - Contracted Services as a result of the new dock removal process.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Revenues					
Charges for Services	61,400	62,420	61,000	61,000	65,500
Miscellaneous Revenue	17,403	3,834	12,500	3,853	3,900
Total Revenues	78,803	66,254	73,500	64,853	69,400

	2016 Actual	2018 Actual	2018 Amended	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	75,491	156,882	71,256	71,256	144,456
Interfund Transfers	91,675	0	0	0	0
Depreciation	21,479	33,491	21,479	21,479	33,491
Total Expenditures	188,645	190,373	92,735	92,735	177,947

Focal Area: Infrastructure and Public Facilities.

Goal: Continue improving the quality of life by providing the community quality boat facilities along the Sheboygan Riverfront. Maintain and repair any defects prior to installation.

Objective: 1. Maintain boat docks and repair any defects prior to installation.
2. Maintain 80% level of dock occupancy.

	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Measurements					
Workload					
Effectiveness					
Repair Requests	2	3	2	3	3
Occupancy rate of boat docks	80%	80%	80%	80%	80%

Account Number	BOAT FACILITIES FUND 611	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Charges for Services</u>							
447806	Boat dock rentals	60,752	61,302	60,500	60,500	65,000	65,000
447716	Launch fees	648	1,118	500	500	500	500
Total charges for Services		61,400	62,420	61,000	61,000	65,500	65,500
<u>Micellaneous Revenue</u>							
461101	Interest on investments	2,270	81	2,500	100	100	100
461131	Miscellaneous interest	15,133	3,753	10,000	3,753	3,800	3,800
Total Miscellaneous Revenue		17,403	3,834	12,500	3,853	3,900	3,900
Total Revenues		78,803	66,254	73,500	64,853	69,400	69,400
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
521900	Contracted services	40,949	133,542	36,000	36,000	100,000	100,000
524110	Building exterior maintenance	18,144	6,061	18,000	18,000	20,000	20,000
524250	Lots and ramp maintenance	2,002	1,492	1,500	1,500	2,000	2,000
525100	Electric	13,640	15,031	15,000	15,000	16,000	16,000
525105	Water	0	0	0	0	3,000	3,000
525110	Sewer	0	0	0	0	2,700	2,700
528150	Vehicle rental	756	756	756	756	756	756
Total Non-Personal Services		75,491	156,882	71,256	71,256	144,456	144,456
<u>Interfund Transfers</u>							
811290	Interfund transfer-Harbor Marina Fund	91,675	0	0	0	0	0
Total Interfund Transfers		91,675	0	0	0	0	0
<u>Depreciation</u>							
993000	Depreciation-improvements	21,479	32,252	21,479	21,479	33,491	33,491
994000	Depreciation-machinery	0	1,239	0	0	0	0
Total Depreciation		21,479	33,491	21,479	21,479	33,491	33,491
Total Expenditures		188,645	190,373	92,735	92,735	177,947	177,947
Excess of revenues and other sources over expenditures and other uses		-109,842	-124,119	-19,235	-27,882	-108,547	-108,547
Net Position - Beginning Year		898,809	788,967	664,848	664,848	636,966	636,966
Net Position - Ending Year		788,967	664,848	645,613	636,966	528,419	528,419

Account Number	BOAT FACILITIES FUND 611	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
Net Position consists of:							
	Net investment in capital assets	107,921	517,952	826,473	811,988	778,497	778,497
	Advance to Harbor Centre Marina Fund	445,913	445,913	445,913	0	0	0
	Unrestricted	235,133	-299,017	-626,773	-175,022	-250,078	-250,078
		<u>788,967</u>	<u>664,848</u>	<u>645,613</u>	<u>636,966</u>	<u>528,419</u>	<u>528,419</u>



NOTES

**FIDUCIARY FUNDS
BUDGET SUMMARY**

	2016	2017	2018	2018	2019	2019
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Estimated</u>	<u>Requested</u>	<u>Executive</u>
Revenue						
Taxes	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	16,810	11,611	9,400	9,400	9,400	9,400
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	91,571	165,530	7,864	16,750	24,000	24,000
Interfund Transfers	0	0	0	0	0	0
Total Revenue	108,381	177,141	17,264	26,150	33,400	33,400
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	450	12,138	750	750	750	750
Culture and Recreation	0	312,409	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	3,154	1,250	1,250	1,250	1,250	1,250
Total Expenditures	3,604	325,797	2,000	2,000	2,000	2,000
Excess of revenues over (under) expenditures	104,777	(148,656)	15,264	24,150	31,400	31,400
Fund Balance, Beginning Year	2,070,855	2,175,632	2,026,976	2,026,976	2,051,126	2,051,126
Fund Balance, Ending Year	2,175,632	2,026,976	2,042,240	2,051,126	2,082,526	2,082,526



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. This program is administered by the Finance Department.

2019 Budget Highlights

There are no notable changes in 2019.

Revenues	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Charges for Services	16,810	11,611	9,400	9,400	9,400
Miscellaneous Revenue	3,712	9,164	2,000	1,250	8,500
Total Revenues	20,522	20,775	11,400	10,650	17,900
Expenditures	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Executive
Non-Personal Services	450	12,138	750	750	750
Interfund Transfers	3,154	1,250	1,250	1,250	1,250
Total Expenditures	3,604	13,388	2,000	2,000	2,000

Account Number	CEMETERY PERPETUAL CARE FUND 805	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Charges for Services</u>							
449316	Perpetual care fee	16,810	11,611	9,400	9,400	9,400	9,400
Total Charges for Services		16,810	11,611	9,400	9,400	9,400	9,400
<u>Miscellaneous Revenue</u>							
461106	Interest on investments	3,712	9,164	2,000	1,250	8,500	8,500
Total Miscellaneous Revenue		3,712	9,164	2,000	1,250	8,500	8,500
Total Revenues		20,522	20,775	11,400	10,650	17,900	17,900
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
590300	Unamortized debt expense	450	12,138	750	750	750	750
Total Non-Personal Services		450	12,138	750	750	750	750
<u>Interfund Transfers</u>							
811101	Interfund transfer-General Fund	3,154	1,250	1,250	1,250	1,250	1,250
Total Interfund Transfers		3,154	1,250	1,250	1,250	1,250	1,250
Total Expenditures		3,604	13,388	2,000	2,000	2,000	2,000
Excess of revenues and other sources over expenditures and other uses		16,918	7,387	9,400	8,650	15,900	15,900
Fund Balance - Beginning Year		852,583	869,501	876,888	876,888	885,538	885,538
Fund Balance - Ending Year		869,501	876,888	886,288	885,538	901,438	901,438
Ending Fund Balance consists of:							
Nonspendable		869,501	876,888	886,288	885,538	901,438	901,438



Fund Purpose

To account for contributions to the Mead Public Library which is received with restrictions regarding use of funds.

Fund Description

The Trust Fund was established upon receipt of a donation from the Everhard-Forrer Trust, which included restrictions regarding the investment of the funds and utilization of the interest. In addition to the initial funds other donations, and estate gifts that are received which included restrictions on the funds are added to this investment account. The Mead Public Library Board of Trustees on August 25, 2016 changed the name of the funds from the Everhard-Forrer 850 funds to the MPL Funds. The Mead Public Library Board controls the investment of the funds, and the use of restricted principal and interest.

2019 Budget Highlights

There are no notable changes for 2019.

	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Executive
Revenues					
Miscellaneous Revenue	87,859	156,365	5,864	15,500	15,500
Interest on Investments	0	0	0	0	0
Total Revenues	87,859	156,365	5,864	15,500	15,500
	2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	2019 Executive
Expenditures					
Non-Personal Services	0	312,409	0	0	0
Total Expenditures	0	312,409	0	0	0

Account Number	MEAD PUBLIC LIBRARY TRUST FUND 850	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive
<u>Revenues</u>							
<u>Miscellaneous Revenue</u>							
461101	Interest on investments	87,859	139,314	5,864	15,000	15,000	15,000
467101	Contributions	0	17,051	0	500	500	500
Total Miscellaneous Revenue		87,859	156,365	5,864	15,500	15,500	15,500
<u>Interfund Transfers</u>							
492255	Interfund transfer-Mead Library Fund	0	0	0	0	0	0
Total Interfund Transfers		0	0	0	0	0	0
Total Revenues		87,859	156,365	5,864	15,500	15,500	15,500
<u>Expenditures</u>							
<u>Non-Personal Services</u>							
590100	Contributions	0	312,409	0	0	0	0
Total Non-Personal Services		0	312,409	0	0	0	0
Total Expenditures		0	312,409	0	0	0	0
Excess of revenues and other sources over expenditures and other uses		87,859	-156,044	5,864	15,500	15,500	15,500
Fund Balance - Beginning Year		1,218,272	1,306,132	1,150,088	1,150,088	1,165,588	1,165,588
Fund Balance - Ending Year		1,306,131	1,150,088	1,155,952	1,165,588	1,181,088	1,181,088
Ending Fund Balance consists of:							
Nonspendable		600,000	600,000	600,000	600,000	600,000	600,000
Committed		706,131	550,088	555,952	565,588	581,088	581,088
		1,306,131	1,150,088	1,155,952	1,165,588	1,181,088	1,181,088

NOTES

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2016 - 2019**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimated</u>	<u>2019 Requested</u>	<u>2019 Executive</u>
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	0.00	0.00	0.00	0.00	0.00
Administrative Assistant / Communications Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Office of the Mayor	3.00	2.00	2.00	2.00	2.00	2.00
No changes in 2019.						
Office of the City Clerk						
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	0.81	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	<u>0.50</u>	<u>0.75</u>	<u>1.25</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total Office of the City Clerk	3.50	3.56	4.25	3.75	3.75	3.75
Reduce 1.25 FTE Elections Specialist by 0.50 FTE.						
Office of the City Administrator						
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Budget Analyst	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Office of the City Administrator	1.00	2.00	2.00	2.00	2.00	2.00
No changes in 2019.						
Assessing Division						
City Assessor	1.00	0.00	0.00	0.00	0.00	0.00
Property Appraiser II	2.00	0.00	0.00	0.00	0.00	0.00
Assessment Technician	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assessing Division	4.00	0.00	0.00	0.00	0.00	0.00
No changes in 2019.						
Finance Department						
Finance Director/Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Comptroller/Treasurer	1.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	1.00	0.00	0.00
Accounts Payable Clerk	0.00	1.00	1.00	0.00	1.00	1.00
Accounting Assistant	0.00	0.00	0.00	0.00	0.40	0.40
Purchasing Agent	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total Finance Department	6.50	5.50	5.50	5.50	5.90	5.90
Addition of 0.40 FTE Accounting Assistant.						
Human Resources Department						
Director of H.R. and Labor Relations	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Benefit Administrator / Analyst	1.00	1.00	1.00	1.00	1.00	1.00

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2016 - 2019**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Requested</u>	<u>Executive</u>
Human Resources Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Generalist	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.60</u>
Total Human Resources Department	4.00	4.00	4.00	4.00	5.00	4.60

Addition of 0.60 FTE Human Resources Generalist.

Office of the City Attorney

City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney I	1.00	1.00	0.80	1.00	1.00	1.00
Assistant City Attorney II	0.00	0.00	0.40	0.00	0.40	0.40
Legal Secretary	2.00	2.00	0.00	0.00	0.00	0.00
Legal Assistant	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total City Attorney's Office	4.00	4.00	4.20	4.00	4.40	4.40

Addition of 0.20 FTE Assistant City Attorney I.

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	4.00	4.00	4.00	4.00	4.00	4.00
Sergeant	9.00	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	58.00	59.00	59.00	59.00	59.00
Office Supervisor	0.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00	0.00
Communication 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	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officer Trainee (FTE)	1.00	1.00	1.00	1.00	1.00	1.00
Record Specialist Clerk	8.50	8.00	8.00	8.00	8.00	8.00
Time System Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Department Secretary	2.00	2.00	2.00	2.00	2.00	2.00
Crime Analyst	1.00	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	1.00	1.00	1.00	1.00	1.00
MEG Unit Secretary	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
Total Police Department	102.90	103.40	104.40	104.40	104.40	104.40

No changes in 2019.

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	4.00	4.00	4.00	5.00	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	18.00	18.00	18.00
Firefighter/Paramedic	18.00	14.00	14.00	14.00	17.00	14.00

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2016 - 2019**

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Estimated</u>	<u>2019</u> <u>Requested</u>	<u>2019</u> <u>Executive</u>
Administrative Assistant/Conf. Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Transcriptionist/Data Entry Clerk	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total Fire Department	73.50	70.50	70.50	70.50	74.50	70.50
No changes in 2019.						
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	0.00	0.00	0.00	0.00
Electrical/Housing Inspector	0.00	0.00	1.00	1.00	1.00	1.00
Code Enforcement Officers	0.50	1.00	1.00	1.00	1.00	1.00
Building Inspector Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Permit Clerk	<u>0.50</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Building Inspection Division	7.00	8.00	8.00	8.00	8.00	8.00
No changes in 2019.						
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	0.00	0.00	0.00	0.00	0.00
Management Analyst	0.00	1.00	1.00	1.00	1.00	1.00
Clerk I	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total Public Works Administration	2.00	4.00	4.00	4.00	4.00	4.00
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
Assistant City Engineer/Surveyor	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	0.00	0.00	0.00	0.00
GIS Project Specialist	0.00	0.00	1.00	1.00	1.00	1.00
Civil Engineer/Project Manager	0.00	1.00	1.00	1.00	1.00	1.00
Engineer Technician	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>
Total Engineering Division	6.00	7.00	7.00	7.00	8.00	8.00
Municipal Service Building Administration						
Superintendent - Streets/Sanitation	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor - Facilities/Traffic	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor - Streets/Sanitation	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Craftsman	3.00	3.00	3.00	3.00	3.00	3.00
Janitor	1.00	1.00	1.00	1.00	1.00	1.00
Laborer II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total MSB Administration	8.00	8.00	8.00	8.00	8.00	8.00
Streets and Sanitation						
Superintendent - Streets/Sanitation	1.00	1.00	1.00	1.00	1.00	1.00

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2016 - 2019**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Requested</u>	<u>Executive</u>
Street Maintenance Worker I	10.00	11.00	11.00	11.00	11.00	11.00
Street Maintenance Worker II	19.00	19.00	19.00	19.00	19.00	19.00
Street Maintenance Worker III	11.00	11.00	11.00	11.00	11.00	11.00
Street Maintenance Worker IV	0.00	1.00	1.00	1.00	1.00	1.00
Street Sweeper	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Streets and Sanitation Division	42.00	43.00	43.00	43.00	43.00	43.00
Parks and Cemetery						
Superintendent - Parks and Forestry	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	1.00	1.00	1.00	1.00	1.00
Arborist / Tree Trimmer	0.00	1.00	1.00	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
Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Parks and Cemetery	<u>20.00</u>	<u>20.00</u>	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>
Total Department of Public Works	78.00	82.00	81.00	81.00	82.00	82.00
Addition of 1.00 FTE Engineer Technician resulting from a staff transfer from Wastewater Utility.						
CULTURE AND RECREATION						
Senior Activity Center						
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Supervisor	0.00	1.00	1.00	1.00	1.00	1.00
Wellness Coordinator	0.50	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.50	0.00	0.00	0.00	0.00	0.00
Cleaner	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
Total Senior Activity Center	2.28	2.28	2.28	2.28	2.28	2.28
No changes in 2019.						
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	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
No changes in 2019.						
TOTAL GENERAL FUND	293.68	291.24	292.13	291.43	298.23	293.83
SPECIAL REVENUE FUND						
Mead Public Library						
Library Director	1.00	1.00	1.00	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00	1.00	1.00	1.00
Manager	2.00	2.00	2.00	2.00	2.00	2.00
Librarian II	2.00	2.00	0.00	0.00	0.00	0.00
Librarian I	5.75	4.75	0.00	0.00	0.00	0.00
Librarian	0.00	0.00	6.75	6.75	7.75	7.75

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2016 - 2019**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimated</u>	<u>2019 Requested</u>	<u>2019 Executive</u>
Page Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00	0.00	0.00
Public Information Specialist II	1.00	1.00	0.00	0.00	0.00	0.00
IT Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Business Specialist	1.00	0.00	0.00	0.00	0.00	0.00
Communications Specialist	0.00	0.00	1.00	1.00	1.00	1.00
Maintenance Technician	0.00	0.00	0.00	0.00	2.00	2.00
Administrative Assistant/Volunteer Coordinator	0.00	0.00	1.00	1.00	1.00	1.00
Administrative Assistant I	1.00	1.00	0.00	0.00	0.00	0.00
Maintenance Technician I	1.00	1.00	0.00	0.00	0.00	0.00
Library Assistant III	4.00	5.00	0.00	0.00	0.00	0.00
Library Assistant II	1.75	1.00	0.00	0.00	0.00	0.00
Library Assistant I	5.00	5.75	0.00	0.00	0.00	0.00
Cataloger	0.00	0.00	0.00	0.00	3.00	3.00
Public Safety Specialist	0.00	0.00	0.00	1.00	1.00	1.00
Library Assistant	0.00	0.00	10.25	10.25	9.25	9.25
Technical Library Assistant	0.00	0.00	3.00	3.00	0.00	0.00
Cleaners	0.00	1.50	2.00	2.00	1.00	1.00
Library Page	<u>8.25</u>	<u>9.50</u>	<u>8.50</u>	<u>8.50</u>	<u>6.00</u>	<u>6.00</u>
Total Mead Public Library	37.75	39.50	39.50	40.50	38.00	38.00
Reduction of 2.5 FTE Library Page.						
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	<u>0.63</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Municipal Court	2.13	2.50	2.50	2.50	2.50	2.50
No changes in 2019.						
Ambulance						
Firefighter/Paramedic	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Total Ambulance	4.00	4.00	4.00	4.00	4.00	4.00
No changes in 2019.						
Cable Television Division						
TV Program Director	1.00	1.00	1.00	1.00	1.00	1.00
TV Production Technician	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.25</u>	<u>0.25</u>
Total Cable Television Division	2.00	1.50	1.50	1.50	1.25	1.25
Reduction of 0.25 FTE TV Production Technician.						
TOTAL SPECIAL REVENUE FUND	45.88	47.50	47.50	48.50	45.75	45.75
PROPRIETARY FUNDS						
Transit Utility						
Director Parking and Transit	0.70	0.70	0.70	0.70	0.70	0.70
Operator Supervisor	2.00	2.00	2.00	2.00	2.00	2.00
SET Supervisor	0.00	0.00	0.00	1.00	1.00	1.00
Lead Support - ADA Coordinator	2.00	2.00	2.00	1.00	1.00	1.00
Lead Dispatcher	1.00	1.00	1.00	1.00	1.00	1.00

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2016 - 2019**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Requested</u>	<u>Executive</u>
Fill-In Dispatcher	1.00	1.00	1.00	1.00	1.00	1.00
Lead Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Fixed Route Operator	30.00	28.00	28.00	28.00	28.00	28.00
Paratransit Operator	13.00	12.00	12.00	12.00	12.00	12.00
Hostler	1.25	1.25	1.50	1.50	1.50	1.50
Cleaner	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>
Total Transit Utility	54.20	51.20	51.45	51.45	51.45	51.45

No changes in 2019.

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	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Parking Utility	2.30	2.30	2.30	2.30	2.30	2.30

No changes in 2019.

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
Lead Distribution Technician	0.00	0.00	0.00	1.00	1.00	1.00
Distribution Technician	6.00	6.00	6.00	5.00	5.00	5.00
Lead Operations Technician	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 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	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Total Water Utility	30.00	30.00	30.00	30.00	30.00	30.00

No changes in 2019.

Wastewater Utility

Superintendent	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
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Lead Operator	1.00	1.00	1.00	1.00	0.00	0.00
Operator	4.00	4.00	4.00	4.00	4.00	4.00
Labratory Technician	1.00	1.00	1.00	1.00	1.00	1.00
Process Systems and Operation Coordinator	0.00	1.00	1.00	1.00	1.00	1.00
Maintenance Technician	3.00	3.00	3.00	3.00	3.00	3.00
Electrician	1.00	1.00	1.00	1.00	1.00	1.00
Electronics Technician	1.00	0.00	0.00	0.00	0.00	0.00
Clerk Typist	1.00	1.00	0.00	0.00	0.00	0.00

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2016 - 2019**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimated</u>	<u>2019 Requested</u>	<u>2019 Executive</u>
Clerk IV / Administrative Assistant	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Wastewater Utility	15.00	15.00	15.00	15.00	14.00	14.00
Reduction of 1.00 FTE Lead Operator resulting from a transfer of position to Engineering.						
TOTAL PROPRIETARY FUND	101.50	98.50	98.75	98.75	97.75	97.75
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 Administrator	0.00	1.00	1.00	1.00	2.00	2.00
Network Specialist	1.00	0.00	0.00	0.00	0.00	0.00
Operator/PC Technician	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Information Technology Fund	5.00	5.00	5.00	5.00	6.00	6.00
Addition of 1.00 FTE Network Administrator on July 1, 2019.						
MOTOR VEHICLE FUND						
Motor Vehicle Division						
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	3.00	3.00	3.00	3.00
Maintenance Worker V	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Motor Vehicle Fund	8.00	8.00	6.00	6.00	6.00	6.00
No changes in 2019.						
TOTAL INTERNAL SERVICE FUNDS	13.00	13.00	11.00	11.00	12.00	12.00
TOTAL PROPRIETARY FUNDS	114.50	111.50	109.75	109.75	109.75	109.75
TOTAL CITY FUNDS	454.06	450.24	449.38	449.68	453.73	449.33

* Approval authorized by Board of Water Commissioners

TOTAL EXPENDITURES BY FUND AND DEPARTMENT
2018*

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Improvement Funds	Proprietary Funds	Total
<u>General Government</u>						
Office of the Mayor	185,804	24,650				210,454
Office of the City Administrator	297,011					297,011
Council	103,110					103,110
Clerk	366,338					366,338
Elections	64,362					64,362
Finance	840,517		1,500			842,017
Assessing	334,233					334,233
Human Resources	366,861			30,000		396,861
Office of the City Attorney	493,925					493,925
Municipal Court		492,974				492,974
City Hall	207,296			3,250,000		3,457,296
Insurance	311,565					311,565
Employee Benefits	340,003					340,003
Sub-total General Government						7,710,149
<u>Public Safety</u>						
Police						
Administration	12,396,543	85,843		269,025		12,751,411
Fire	8,569,818	738,101		422,000		9,729,919
Building Inspection	811,250					811,250
Civil Defense	4,836					4,836
Sub-total Public Safety						23,297,416
<u>Public Works</u>						
Administration	373,120					373,120
Engineering	779,850					779,850
Streets/Alleys/Sidewalks	5,515,581	114,721		11,443,429		17,073,731
Sanitation	2,349,024					2,349,024
Sub-Total Public Works						20,575,725
<u>Health and Human Services</u>						
Cemetery	201,337					201,337
Sub-Total Health and Human Services						201,337
<u>Parks and Recreation</u>						
Library		3,313,714		106,770		3,420,484
Parks	2,469,687	150,000		1,214,400		3,834,087
Tourism		540,000				540,000

TOTAL EXPENDITURES BY FUND AND DEPARTMENT
2018*

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Improvement Funds	Proprietary Funds	Total
Senior Activity Center	203,491					203,491
Cable TV		381,737				381,737
Marina		912,680				912,680
Sub-Total Parks and Recreation						9,292,479
<u>City Development</u>						
City Development	347,928	1,352,824	197,069	6,696,517		8,594,338
Sub-Total City Development						8,594,338
<u>Other Financing Uses</u>						
Interfund Transfers	7,682	2,099,522	499,486	7,817	350,000	2,964,507
Unclassified	186,400					186,400
Sub-Total Unclassified						3,150,907
<u>Debt Service Funds</u>						
Debt Service			15,151,025		568,118	15,719,143
Sub-Total Debt Service						15,719,143
<u>Proprietary Funds</u>						
Water Utility					11,050,372	11,050,372
Wastewater Utility					8,277,624	8,277,624
Boat Facilities					177,947	177,947
Parking Utility					483,656	483,656
Transit Utility				1,550,000	4,415,756	5,965,756
Motor Vehicle Fund				1,097,000	2,366,621	3,463,621
Health Insurance Fund					7,560,116	7,560,116
Liability Insurance Fund					588,200	588,200
Worker Compensation Fund					649,640	649,640
Information Technology Fund					977,501	977,501
Sub-total Proprietary Funds						39,194,433
Total	38,127,572	10,206,766	15,849,080	26,086,958	37,465,551	127,735,927

* Does not include Fiduciary Fund

**GENERAL FUND
SUMMARY OF EXPENSES BY CATEGORY**

	Actual 2011	Actual 2012	Actual 2013
General Government			
Personal Services	\$2,861,881	\$2,596,210	\$2,506,107
Non-Personal Services	1,279,682	1,199,084	1,165,671
Capital Outlay	39,149	65,055	71,594
Total General Government	4,180,712	3,860,349	3,743,372
Public Safety			
Personal Services	18,199,458	17,751,822	18,413,139
Non-Personal Services	1,395,835	1,448,407	1,386,100
Capital Outlay	264,222	81,149	199,582
Total Public Safety	19,859,515	19,281,378	19,998,821
Public Works			
Personal Services	4,595,118	3,508,583	3,760,445
Non-Personal Services	2,728,326	3,056,310	3,360,993
Capital Outlay	102	0	7,255
Total Public Works	7,323,546	6,564,893	7,128,693
Health and Human Services			
Personal Services	292,002	221,650	277,874
Non-Personal Services	78,947	53,364	62,199
Capital Outlay	0	0	0
Total Cemetery	370,949	275,014	340,073
Culture and Recreation			
Personal Services	1,865,666	1,503,425	1,687,768
Non-Personal Services	494,318	835,523	673,297
Capital Outlay	21,428	2,106	7,465
Total Community Activities	2,381,412	2,341,054	2,368,530
City Development and Unclassified			
Personal Services	228,420	200,107	196,580
Non-Personal Services	55,206	34,991	34,126
Capital Outlay	0	2,917	4,206
Total Conservation & Development	283,626	238,015	234,912
Total For All Programs			
Personal Services	28,042,545	25,781,797	26,841,913
Non-Personal Services	6,032,314	6,627,679	6,682,386
Capital Outlay	324,901	151,227	290,102
Total For All Programs	\$34,399,760	\$32,560,703	\$33,814,401

**GENERAL FUND
SUMMARY OF EXPENSES BY CATEGORY**

Actual 2014	Actual 2015	Actual 2016	Actual 2017	Estimated 2018	Executive 2019
\$2,709,899	\$2,592,763	\$2,046,338	\$1,925,335	\$2,375,598	\$2,415,627
1,287,951	1,227,534	1,465,923	1,260,902	1,323,584	1,485,398
38,573	65,802	125,427	13,779	0	10,000
4,036,423	3,886,099	3,637,688	3,200,016	3,699,182	3,911,025
19,113,170	18,817,062	17,972,334	18,625,608	19,361,429	20,003,026
1,451,756	1,415,441	3,863,788	1,498,815	1,791,455	1,759,421
726,321	249,140	44,764	29,536	20,000	20,000
21,291,247	20,481,643	21,880,886	20,153,959	21,172,884	21,782,447
3,587,079	3,433,363	4,277,790	4,311,314	4,734,761	4,953,090
3,215,898	3,217,395	3,653,680	3,929,332	3,862,731	3,987,485
6,364	60,499	8,039	29,487	29,800	77,000
6,809,341	6,711,257	7,939,509	8,270,133	8,627,292	9,017,575
227,089	175,059	175,360	174,292	134,950	140,807
59,871	44,805	58,091	47,334	53,900	60,530
14,993	13,477	0	0	4,750	0
301,953	233,341	233,451	221,626	193,600	201,337
1,673,484	1,598,611	1,600,690	1,610,483	1,693,251	1,763,843
733,200	782,754	832,927	841,204	866,196	884,335
108,438	89,394	88,260	50,441	40,000	25,000
2,515,122	2,470,759	2,521,877	2,502,128	2,599,447	2,673,178
208,240	229,296	217,853	234,532	233,598	248,281
38,569	34,397	633,803	235,867	5,656,369	293,729
658,578	301,432	3,782	294,505	0	0
905,387	565,125	855,438	764,904	5,889,967	542,010
27,518,961	26,846,154	26,290,365	26,881,564	28,533,587	29,524,674
6,787,245	6,722,326	10,508,212	7,813,454	13,554,235	8,470,898
1,553,267	779,744	270,272	417,748	94,550	132,000
\$35,859,473	\$34,348,224	\$37,068,849	\$35,112,766	\$42,182,372	\$38,127,572

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019	2020	2021	2022	2023	
	<u>Approved</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Total</u>
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	\$221,025	\$194,300	\$247,300	\$173,000	\$170,000	\$1,005,625
Street Improvement and Sidewalks	\$500,000	\$500,000	\$500,000	\$500,000	\$465,000	\$2,465,000
General Government Projects	\$153,000	\$60,000	\$60,000	\$145,700	\$75,000	\$493,700
Fire	\$18,000	\$0	\$0	\$0	\$0	\$18,000
Park, Forestry and Open Space Fund	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$550,000
Parks and Forestry	\$0	\$0	\$0	\$0	\$0	\$0
Park Impact Fee Fund	\$65,000	\$40,000	\$40,000	\$40,000	\$40,000	\$225,000
Vehicle / Land Sales	\$132,000	\$262,000	\$83,000	\$73,500	\$145,500	\$696,000
County / State / Federal Grants	\$6,185,246	\$3,535,200	\$761,600	\$6,794,000	\$2,070,000	\$19,346,046
Other Municipality Contributions	\$411,000	\$411,000	\$411,000	\$411,000	\$411,000	\$2,055,000
G. O. Borrowed Funds	\$5,397,126	\$7,432,838	\$4,029,928	\$6,051,228	\$4,308,250	\$27,219,370
Other Borrowed Funds	\$5,171,400	\$7,101,400	\$18,482,200	\$15,500,000	\$0	\$46,255,000
Donations	\$377,000	\$10,000	\$530,000	\$375,000	\$270,000	\$1,562,000
User Fees	\$5,585,000	\$4,440,000	\$4,655,000	\$3,930,000	\$4,175,000	\$22,785,000
Special Assessment	\$100,000	\$100,000	\$100,000	\$0	\$0	\$300,000
Vehicle Registration Fee	\$791,750	\$791,750	\$791,750	\$791,750	\$791,750	\$3,958,750
Other/CDBG	\$490,900	\$0	\$0	\$0	\$0	\$490,900
Fund Balance	\$4,979,600	\$837,600	\$43,000	\$333,000	\$245,000	\$6,438,200
TOTAL REVENUE	\$30,688,047	\$25,826,088	\$30,844,778	\$35,228,178	\$13,276,500	\$135,863,591

EXPENDITURES

Buildings Division

City Buildings

City Hall Renovation	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
City Hall Audio - Visual Technology Renovation	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Municipal Service Building Locker Room(Womens) Phase 2	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Municipal Service Building Mens Bathroom/Employee Entrance	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Municipal Service Building HVAC System	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Municipal Service Building Vehicle Wash Bay	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Municipal Service Building Office Improvements	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Municipal Service Building Garage Floor Drain Enlargement	\$0	\$0	\$90,000	\$0	\$0	\$90,000
Senior Activity Center Roof Replacement	\$0	\$0	\$275,000	\$0	\$0	\$275,000
Municipal Service Building Roof Replacement	\$0	\$0	\$0	\$2,000,000	\$0	\$2,000,000
Municipal Service Building Generator Replacement	\$0	\$0	\$0	\$0	\$170,000	\$170,000
Municipal Service Building Main Electrical Panel Update	\$0	\$0	\$0	\$0	\$70,000	\$70,000
Total - City Buildings	\$3,500,000	\$250,000	\$365,000	\$2,000,000	\$240,000	\$6,355,000

Police

Tactical Body Armor (16)	\$32,000	\$0	\$0	\$0	\$0	\$32,000
Air Conditioning Motor Replacement	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Unmarked Vehicle	\$39,500	\$0	\$0	\$0	\$0	\$39,500
Handgun Replacement	\$45,125	\$0	\$0	\$0	\$0	\$45,125
Marked Vehicle (4)	\$142,400	\$0	\$0	\$0	\$0	\$142,400
Marked K-9 Vehicle	\$0	\$45,300	\$0	\$0	\$0	\$45,300
Unmarked Vehicle	\$0	\$43,000	\$0	\$0	\$0	\$43,000
Marked Vehicle (4)	\$0	\$152,000	\$0	\$0	\$0	\$152,000
Squad Computers	\$0	\$0	\$66,000	\$0	\$0	\$66,000
Unmarked Vehicle	\$0	\$0	\$43,000	\$0	\$0	\$43,000
Unmarked Vehicle	\$0	\$0	\$39,000	\$0	\$0	\$39,000
Marked Vehicle	\$0	\$0	\$39,000	\$0	\$0	\$39,000
Unmarked Vehicle	\$0	\$0	\$43,000	\$0	\$0	\$43,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019	2020	2021	2022	2023	
	<u>Approved</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Total</u>
Marked K-9 Vehicle	\$0	\$0	\$45,300	\$0	\$0	\$45,300
Facility Boiler Replacement	\$0	\$0	\$0	\$18,000	\$0	\$18,000
Marked Vehicle (5)	\$0	\$0	\$0	\$205,000	\$0	\$205,000
Patrol Wagon	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Marked Vehicle (4)	\$0	\$0	\$0	\$0	\$164,000	\$164,000
Total - Police	\$269,025	\$240,300	\$275,300	\$223,000	\$214,000	\$1,221,625

Fire

Extrication Equipment	\$19,000	\$0	\$0	\$0	\$0	\$19,000
Three-quarter ton pick-up truck with plow	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Battalion Chief Vehicle	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Public Education Van	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Station One	\$278,000	\$0	\$0	\$0	\$0	\$278,000
Station Two	\$0	\$302,518	\$0	\$0	\$0	\$302,518
Engine	\$0	\$700,000	\$0	\$0	\$0	\$700,000
Ambulance	\$0	\$0	\$0	\$320,000	\$0	\$320,000
Ambulance (2)	\$0	\$0	\$0	\$0	\$640,000	\$640,000
Total - Fire & Rescue	\$422,000	\$1,002,518	\$0	\$320,000	\$640,000	\$2,384,518

Public Works

Traffic Control

Modernize Fiber Optic Cable Synchronization	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Traffic Control Upgrade/Replacement (Electrical)	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Modernize Fiber Optic Cable Synchronization	\$0	\$191,000	\$0	\$0	\$0	\$191,000
Modernize Fiber Optic Cable Synchronization	\$0	\$0	\$52,000	\$0	\$0	\$52,000

Traffic Control

Street Lighting LED Upgrade-Citywide	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Street Lighting LED Upgrade-Downtown	\$171,400	\$0	\$0	\$0	\$0	\$171,400
Street Lighting LED Upgrade-Citywide	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Street Lighting LED Upgrade-Downtown	\$0	\$171,400	\$0	\$0	\$0	\$171,400
Street Lighting LED Upgrade- Citywide	\$0	\$0	\$60,000	\$0	\$0	\$60,000
Street Lighting LED Upgrade-Downtown	\$0	\$0	\$171,400	\$0	\$0	\$171,400
Street Lighting LED Upgrade-Citywide	\$0	\$0	\$0	\$60,000	\$0	\$60,000
Street Lighting LED Upgrade-Downtown	\$0	\$0	\$0	\$171,400	\$0	\$171,400
Street Lighting LED Upgrade-Citywide	\$0	\$0	\$0	\$0	\$150,000	\$150,000
Total Traffic Control	\$281,400	\$422,400	\$283,400	\$231,400	\$150,000	\$1,368,600

Streets

Superior Avenue (North 29th St to Taylor Dr)	\$1,137,106	\$0	\$0	\$0	\$0	\$1,137,106
Geele Avenue (Calumet Dr to North 23rd St)	\$700,000	\$0	\$0	\$0	\$0	\$700,000
Georgia Avenue (South Ninth St to South 14th St)	\$354,000	\$0	\$0	\$0	\$0	\$354,000
St. Clair Avenue (North Ninth St to North 14th St)	\$200,000	\$0	\$0	\$0	\$0	\$200,000
North Tenth Street (Erie Av to Superior Av)	\$300,900	\$0	\$0	\$0	\$0	\$300,900
North Tenth Street (North Av to Pershing Av)	\$424,800	\$0	\$0	\$0	\$0	\$424,800
South Seventh Street (Union Av to Wilson Av)	\$275,000	\$0	\$0	\$0	\$0	\$275,000
South Eighth Street (Union Ave to Wilson Ave)	\$564,300	\$0	\$0	\$0	\$0	\$564,300
North Avenue (Calumet Drive to North 21st Street)	\$3,907,656	\$0	\$0	\$0	\$0	\$3,907,656
Storm Water Management Plan	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Annual Asphalt Chip Seal Program	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Sidewalk Repair/Replacement	\$100,000	\$0	\$0	\$0	\$0	\$100,000
TID 17 (Innovation District) Infrastructure Improvement	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
Riverfront Railing Improvements	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Clara Avenue (South Seventh St to South 14th St)	\$0	\$604,500	\$0	\$0	\$0	\$604,500
Kentucky Avenue (South 7th St to South 18th St)	\$0	\$500,000	\$0	\$0	\$0	\$500,000
North Avenue (Calumet Dr to Taylor Dr)	\$0	\$800,000	\$0	\$0	\$0	\$800,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019	2020	2021	2022	2023	Total
	<u>Approved</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	
Geele Avenue (North Third St to Calumet Dr)	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Storm Water Management Plan	\$0	\$500,000	\$0	\$0	\$0	\$500,000
Annual Asphalt Chip Seal Program	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Sidewalk Repair/Replacement	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Martin Avenue (North 15th St to Calumet Dr)	\$0	\$460,000	\$0	\$0	\$0	\$460,000
South 12th Street (Washington Av to Mead Av)	\$0	\$640,000	\$0	\$0	\$0	\$640,000
South Taylor Drive and Union Avenue Intersection	\$0	\$500,000	\$0	\$0	\$0	\$500,000
Erie Avenue (Taylor Dr to North 19th St)	\$0	\$0	\$500,000	\$0	\$0	\$500,000
Division Avenue (North 15th St to North 17th St)	\$0	\$0	\$175,000	\$0	\$0	\$175,000
Lakeshore Drive (Mead Av to Rail Road Tracks)	\$0	\$0	\$740,000	\$0	\$0	\$740,000
Main Avenue (North 15th St to North 17th St)	\$0	\$0	\$175,000	\$0	\$0	\$175,000
North 18th Street (Martin Av to Calumet Dr)	\$0	\$0	\$180,000	\$0	\$0	\$180,000
Storm Water Management Plan	\$0	\$0	\$500,000	\$0	\$0	\$500,000
Annual Asphalt Chip Seal Program	\$0	\$0	\$150,000	\$0	\$0	\$150,000
Sidewalk Repair/Replacement	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Indiana Avenue (South 17th St to Taylor Dr)	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000
Weeden Creek Road (South Business Dr to Lakeshore Dr)	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000
North 21st Street (Superior Av to Geele Av)	\$0	\$0	\$0	\$540,000	\$0	\$540,000
South Business Drive (Union Av to Washington Av)	\$0	\$0	\$0	\$3,355,000	\$0	\$3,355,000
Wilson Avenue (Lakeshore Dr to South Business Dr)	\$0	\$0	\$0	\$2,500,000	\$0	\$2,500,000
North 15th Street (Calumet Dr to Mayflower Av)	\$0	\$0	\$0	\$4,500,000	\$0	\$4,500,000
Storm Water Management Plan	\$0	\$0	\$0	\$500,000	\$0	\$500,000
Annual Asphalt Chip Seal Program	\$0	\$0	\$0	\$150,000	\$0	\$150,000
North 25th Street (Kohler Memorial Dr to North Av)	\$0	\$0	\$0	\$0	\$1,160,000	\$1,160,000
Geele Avenue (North 25th St to North 29th St)	\$0	\$0	\$0	\$0	\$936,000	\$936,000
Oakland Avenue (South 11th Street to South Business Dr)	\$0	\$0	\$0	\$0	\$465,000	\$465,000
South 18th Street (Mead Av to Washington Av)	\$0	\$0	\$0	\$0	\$760,000	\$760,000
Superior Avenue (North 18th St to North 23rd St)	\$0	\$0	\$0	\$0	\$500,000	\$500,000
Annual Asphalt Chip Seal Program	\$0	\$0	\$0	\$0	\$150,000	\$150,000
Bridges						
Pennsylvania Ave Bridge	\$1,497,490	\$0	\$0	\$0	\$0	\$1,497,490
Total Streets, Bridges	\$12,811,252	\$5,254,500	\$5,020,000	\$11,545,000	\$3,971,000	\$38,601,752
Park & Forestry Division						
Urban Forestry Management Plan	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Park Sidewalk / ADA Accessibility Project	\$25,000	\$0	\$0	\$0	\$0	\$25,000
J.C. Quarryview Park Swimming Area Revitalization	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Butzen Sports Complex	\$590,000	\$0	\$0	\$0	\$0	\$590,000
Evergreen Park Area Two - Project Completion	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Wildwood Baseball Park (Sheboygan A's)	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Kiwanis Park Master Plan Improvements	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Vollrath Park - Tennis Court Reconstruction	\$128,000	\$0	\$0	\$0	\$0	\$128,000
Park Cameras Installation	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Urban Forestry Management Plan	\$0	\$334,500	\$0	\$0	\$0	\$334,500
Park Sidewalk / ADA Accessibility Project	\$0	\$25,000	\$0	\$0	\$0	\$25,000
J.C. Quarryview Park Swimming Area Revitalization	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Kiwanis Park Master Plan Improvements	\$0	\$110,000	\$0	\$0	\$0	\$110,000
Roosevelt Park - Tennis Court Resurfacing	\$0	\$85,000	\$0	\$0	\$0	\$85,000
Veterans Park - Splash Pad	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Evergreen Park Area One - Playground Renovation	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Urban Forestry Management Plan	\$0	\$0	\$334,500	\$0	\$0	\$334,500
Park Sidewalk / ADA Accessibility Project	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Lakeview Park New Shelter Design	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Wildwood Softball Park Concession Stand	\$0	\$0	\$530,000	\$0	\$0	\$530,000
Maywood Park - House Repairs	\$0	\$0	\$30,000	\$0	\$0	\$30,000
Playground Renovations - Miscellaneous Parks (4)	\$0	\$0	\$50,000	\$0	\$0	\$50,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019	2020	2021	2022	2023	
	<u>Approved</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Total</u>
Veterans Park - Court Improvements	\$0	\$0	\$115,000	\$0	\$0	\$115,000
Urban Forestry Management Plan	\$0	\$0	\$0	\$285,000	\$0	\$285,000
Park Sidewalk / ADA Accessibility Project	\$0	\$0	\$0	\$25,000	\$0	\$25,000
Lake View Park Shelter	\$0	\$0	\$0	\$400,000	\$0	\$400,000
Evergreen Park Area Five - Shelter Design	\$0	\$0	\$0	\$30,000	\$0	\$30,000
Deland Park - Bath House Design	\$0	\$0	\$0	\$25,000	\$0	\$25,000
Deland Park - Performance Shelter Design	\$0	\$0	\$0	\$25,000	\$0	\$25,000
J.C. Quarryview Park Disc Golf Shelter / Shack	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Kiwanis Park - Playground Renovation	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Urban Forestry Management Plan	\$0	\$0	\$0	\$0	\$220,000	\$220,000
Park Sidewalk / ADA Accessibility Project	\$0	\$0	\$0	\$0	\$25,000	\$25,000
Evergreen Park Area Five - Shelter Construction	\$0	\$0	\$0	\$0	\$400,000	\$400,000
Deland Park Bath House	\$0	\$0	\$0	\$0	\$500,000	\$500,000
Deland Park Performance Shelter	\$0	\$0	\$0	\$0	\$500,000	\$500,000
Deland Home Shelter Improvements	\$0	\$0	\$0	\$0	\$25,000	\$25,000
Vollrath Park - Bowl Lighting Replacement	\$0	\$0	\$0	\$0	\$30,000	\$30,000
Vollrath Park - Disc Golf Course Hillside Steps	\$0	\$0	\$0	\$0	\$30,000	\$30,000
End Park - Playgroun Renovation	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Total Parks & Forestry	\$1,328,000	\$854,500	\$1,109,500	\$940,000	\$1,780,000	\$6,012,000
Total - Public Works	\$14,420,652	\$6,531,400	\$6,412,900	\$12,716,400	\$5,901,000	\$45,982,352
City Development						
Detention Pond - Werner Subdivision	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Sheboygan River-West Side Development Plan	\$100,000	\$0	\$0	\$0	\$0	\$100,000
SouthPointe Campus - Signage / Landscaping	\$300,000	\$0	\$0	\$0	\$0	\$300,000
City Entrance Signage	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Innovation District-Parking Structure-Phase 1	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Indiana Avenue Trail Project - Phase 1	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
Indiana Avenue Trail Project - Phase 2	\$0	\$2,500,000	\$0	\$0	\$0	\$2,500,000
Innovation District-Parking Structure-Phase 2	\$0	\$5,000,000	\$0	\$0	\$0	\$5,000,000
Indiana Avenue - Streetscape Improvements	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000
South Pier Street Expansion	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000
SouthPointe Campus - Land Acquisition Phase 2	\$0	\$0	\$3,310,800	\$0	\$0	\$3,310,800
Pennsylvania Avenue - Streetscape Improvements	\$0	\$0	\$0	\$1,500,000	\$0	\$1,500,000
Total - City Development	\$3,800,000	\$7,500,000	\$5,810,800	\$1,500,000	\$0	\$18,610,800
Wastewater Utility						
Influent System Infrastructure	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Aeration Blower Number Two Replacement	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Aenaerobic Digestion Cover	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Primary Clarification Number Two Drive Replacement	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Sanitary Sewer Reconstruction / Relining Program	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
Weeden Creek Sanitary Sewer Design	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Lakeshore Interceptor Inspection and Design	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Mini Storm Sewer Program	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Anaerobic Digester Heat Exchanger	\$0	\$100,000	\$0	\$0	\$0	\$100,000
East Digester Complex Roof Replacement	\$0	\$100,000	\$0	\$0	\$0	\$100,000
North Avenue Lift Station Control Upgrade	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Primary Clarification Number Four Drive Replacement	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Raw Influent Pump Number Three Replacement	\$0	\$220,000	\$0	\$0	\$0	\$220,000
Sanitary Sewer Reconstruction / Relining Program	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Secondary Clarification Number Two Drive Replacment	\$0	\$85,000	\$0	\$0	\$0	\$85,000
Weeden Creek Sanitary Sewer	\$0	\$930,000	\$0	\$0	\$0	\$930,000
Town of Wilson Lift Station Upgrade Design	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Mini Storm Sewer Program	\$0	\$50,000	\$0	\$0	\$0	\$50,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019	2020	2021	2022	2023	Total
	<u>Approved</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	
Indiana Avenue Pump Station Remodel	\$0	\$0	\$195,000	\$0	\$0	\$195,000
Main Office Complex - HVAC Control Modification	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Primary Clarification Number Three Drive Replacement	\$0	\$0	\$90,000	\$0	\$0	\$90,000
Secondary Clarification Number One Drive Replacement	\$0	\$0	\$85,000	\$0	\$0	\$85,000
South Aeration Upgrade	\$0	\$0	\$275,000	\$0	\$0	\$275,000
Sewer Line Reconstruction / Relining Program	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000
Town of Wilson Lift Station Upgrade	\$0	\$0	\$2,500,000	\$0	\$0	\$2,500,000
Wastewater Utility	\$0	\$0	\$215,000	\$0	\$0	\$215,000
Mini Storm Sewer Program	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Kentucky Avenue Pump Station Remodel	\$0	\$0	\$0	\$225,000	\$0	\$225,000
North Aeration Upgrade	\$0	\$0	\$0	\$275,000	\$0	\$275,000
Primary Clarification Number One Drive Replacement	\$0	\$0	\$0	\$90,000	\$0	\$90,000
Raw Influent Pump Number Four Replacement	\$0	\$0	\$0	\$160,000	\$0	\$160,000
Sewer Line Reconstruction / Relining Program	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000
Secondary Clarification Number Three Drive Replacement	\$0	\$0	\$0	\$0	\$85,000	\$85,000
Aeration Blower Number Five Replacement	\$0	\$0	\$0	\$0	\$200,000	\$200,000
Raw Influent Pump Number Two Replacement	\$0	\$0	\$0	\$0	\$160,000	\$160,000
Supervisory Control and Data Acquisition System	\$0	\$0	\$0	\$0	\$120,000	\$120,000
Sewer Line Reconstruction / Relining Program	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
Total - Wastewater Utility	\$2,175,000	\$2,845,000	\$4,510,000	\$1,750,000	\$1,565,000	\$12,845,000

Motor Vehicle Fund

Snow Blower	\$172,000	\$0	\$0	\$0	\$0	\$172,000
Replacement Dump Box - Slide-In Salter	\$85,000	\$0	\$0	\$0	\$0	\$85,000
Single Axle Dump Truck with Slide-In Salter	\$265,000	\$0	\$0	\$0	\$0	\$265,000
Tar Kettle	\$43,000	\$0	\$0	\$0	\$0	\$43,000
Chipper Truck	\$57,000	\$0	\$0	\$0	\$0	\$57,000
Bucket Truck - Forestry Department	\$232,500	\$0	\$0	\$0	\$0	\$232,500
Black Top Hot Patcher	\$62,500	\$0	\$0	\$0	\$0	\$62,500
One Ton Four Wheel Drive Dump Truck	\$107,000	\$0	\$0	\$0	\$0	\$107,000
Three-Quarter Ton Two Wheel Drive Pickup Truck	\$62,000	\$0	\$0	\$0	\$0	\$62,000
Three-Quarter Ton Four Wheel Drive Pickup Truck	\$63,000	\$0	\$0	\$0	\$0	\$63,000
Van-Utility (Mayor)	\$0	\$37,000	\$0	\$0	\$0	\$37,000
Street Sweeper	\$0	\$210,000	\$0	\$0	\$0	\$210,000
Automated Garbage Trucks (6)	\$0	\$1,800,000	\$0	\$0	\$0	\$1,800,000
Zero Turn Mower (2)	\$0	\$27,000	\$0	\$0	\$0	\$27,000
One-Half Ton Two Wheel Drive Extended Cab Pickup	\$0	\$33,000	\$0	\$0	\$0	\$33,000
Skid Steer	\$0	\$59,000	\$0	\$0	\$0	\$59,000
One-Half Ton Four Wheel Drive Pickup Truck	\$0	\$32,000	\$0	\$0	\$0	\$32,000
One Ton Four Wheel Drive Dump Truck	\$0	\$53,000	\$0	\$0	\$0	\$53,000
Three-Quarter Ton Two Wheel Drive Pickup Truck	\$0	\$31,000	\$0	\$0	\$0	\$31,000
One Ton Utility Box Truck	\$0	\$124,500	\$0	\$0	\$0	\$124,500
Turfcut Mower	\$0	\$0	\$48,000	\$0	\$0	\$48,000
Tri-Axle Dump Truck	\$0	\$0	\$275,000	\$0	\$0	\$275,000
One-Half Ton Four Wheel Drive Pickup Truck	\$0	\$0	\$30,000	\$0	\$0	\$30,000
Three-Quarter Ton Four Wheel Drive Pickup Truck (3)	\$0	\$0	\$96,500	\$0	\$0	\$96,500
Tandem Axle Dump Truck (2)	\$0	\$0	\$0	\$520,000	\$0	\$520,000
Zero Turn Mower	\$0	\$0	\$0	\$26,500	\$0	\$26,500
One-Half Ton Four Wheel Drive Pickup Truck	\$0	\$0	\$0	\$32,500	\$0	\$32,500
One-Half Ton Four Wheel Drive Utility Box Truck (2)	\$0	\$0	\$0	\$133,500	\$0	\$133,500
Three-Quarter Ton Cargo Van	\$0	\$0	\$0	\$0	\$39,000	\$39,000
Three-Quarter Ton Four Wheel Drive Standard Cab Pickup	\$0	\$0	\$0	\$0	\$36,500	\$36,500
Three-Quarter Ton Two Wheel Drive Standard Cab Pickup	\$0	\$0	\$0	\$0	\$36,000	\$36,000
One Ton Four Wheel Drive Dump Truck (2)	\$0	\$0	\$0	\$0	\$118,000	\$118,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019	2020	2021	2022	2023	
	<u>Approved</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Total</u>
Stump Grinder	\$0	\$0	\$0	\$0	\$62,000	\$62,000
Tri-Axle Dump Truck	\$0	\$0	\$0	\$0	\$305,000	\$305,000
Total - Motor Vehicle Fund	\$1,149,000	\$2,406,500	\$449,500	\$712,500	\$596,500	\$5,314,000
Mead Library						
Carpet Replacement	\$40,492	\$0	\$0	\$0	\$0	\$40,492
HVAC Control Replacement	\$66,278	\$0	\$0	\$0	\$0	\$66,278
Carpet Replacement	\$0	\$40,492	\$0	\$0	\$0	\$40,492
HVAC Control Replacement	\$0	\$66,278	\$0	\$0	\$0	\$66,278
HVAC Control Replacement	\$0	\$0	\$66,278	\$0	\$0	\$66,278
HVAC Control Replacement	\$0	\$0	\$0	\$66,278	\$0	\$66,278
Total - Mead Library	\$106,770	\$106,770	\$66,278	\$66,278	\$0	\$346,096
Human Resources						
ADA Compliance Program	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Total - Cable TV Fund	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Parking Utility						
Utility Pickup Truck	\$0	\$35,000	\$0	\$0	\$0	\$35,000
Riverfront Parking Lots	\$0	\$600,000	\$0	\$0	\$0	\$600,000
All-Terrain XUV	\$0	\$0	\$20,000	\$0	\$0	\$20,000
One-Ton Heavy Duty Pickup Truck	\$0	\$0	\$0	\$60,000	\$0	\$60,000
Coin Meters Replacement	\$0	\$0	\$0	\$250,000	\$0	\$250,000
Street Sweeper	\$0	\$0	\$0	\$0	\$60,000	\$60,000
Total - Parking Utility	\$0	\$635,000	\$20,000	\$310,000	\$60,000	\$1,025,000
Transit Utility						
Bus Wash	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Fixed Route Buses (3)	\$1,350,000	\$0	\$0	\$0	\$0	\$1,350,000
Paratransit Vehicle (2)	\$0	\$128,000	\$0	\$0	\$0	\$128,000
Fixed Route Buses (3)	\$0	\$1,350,000	\$0	\$0	\$0	\$1,350,000
Roof Replacement - Existing Building	\$0	\$750,000	\$0	\$0	\$0	\$750,000
Fixed Route Buses (2)	\$0	\$0	\$900,000	\$0	\$0	\$900,000
Paratransit Vehicle	\$0	\$0	\$0	\$75,000	\$0	\$75,000
Fixed Route Buses (3)	\$0	\$0	\$0	\$0	\$1,400,000	\$1,400,000
Total - Transit Utility	\$1,550,000	\$2,228,000	\$900,000	\$75,000	\$1,400,000	\$6,153,000
Cable TV Fund						
LiveU Replacement	\$26,300	\$0	\$0	\$0	\$0	\$26,300
Intercom Systems/IFB Communication Interface	\$0	\$30,500	\$0	\$0	\$0	\$30,500
Remote Camera Replacement (2)	\$0	\$50,100	\$0	\$0	\$0	\$50,100
TriCaster Replacement for OB Truck	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Studio TriCaster Replacement	\$0	\$0	\$0	\$25,000	\$0	\$25,000
Outside Broadcast (OB) Truck Replacement	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Total - Cable TV Fund	\$26,300	\$80,600	\$25,000	\$25,000	\$50,000	\$206,900
Information Technology Fund						
Data Center - City Hall	\$207,000	\$0	\$0	\$0	\$0	\$207,000
Enterprise Backup System	\$115,000	\$0	\$0	\$0	\$0	\$115,000
Asset Management System - DPW	\$90,300	\$0	\$0	\$0	\$0	\$90,300
Microsoft Office Upgrade	\$67,000	\$0	\$0	\$0	\$0	\$67,000
Microsoft Server Licensing	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Video Storage Solution	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Disaster Recovery Data Center Refresh	\$0	\$0	\$0	\$0	\$150,000	\$150,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2019	2020	2021	2022	2023	Total
	<u>Approved</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	
Total - Information Technology	\$479,300	\$125,000	\$0	\$0	\$150,000	\$754,300
Water Utility						
Backwash / Chemical Systems PLC Replacement	\$110,000	\$0	\$0	\$0	\$0	\$110,000
EE Tank Coating	\$600,000	\$0	\$0	\$0	\$0	\$600,000
Georgia Avenue Tank Coating	\$700,000	\$0	\$0	\$0	\$0	\$700,000
Radio Meter System	\$400,000	\$0	\$0	\$0	\$0	\$400,000
Water Main Projects	\$950,000	\$0	\$0	\$0	\$0	\$950,000
Taylor Hill Coating and Roof Repairs	\$0	\$800,000	\$0	\$0	\$0	\$800,000
Radio Meter System	\$0	\$175,000	\$0	\$0	\$0	\$175,000
Water Main Projects	\$0	\$900,000	\$0	\$0	\$0	\$900,000
Intake Pipeline / Well Phase 1	\$0	\$0	\$10,000,000	\$0	\$0	\$10,000,000
Plant Generator	\$0	\$0	\$750,000	\$0	\$0	\$750,000
Radio Meter System	\$0	\$0	\$160,000	\$0	\$0	\$160,000
Water Main Projects	\$0	\$0	\$1,100,000	\$0	\$0	\$1,100,000
Accounting Software Upgrade	\$0	\$0	\$0	\$120,000	\$0	\$120,000
High Lift Catwalk Replacement	\$0	\$0	\$0	\$150,000	\$0	\$150,000
Intake Pipeline / Well Phase 2	\$0	\$0	\$0	\$14,000,000	\$0	\$14,000,000
Radio Meter System	\$0	\$0	\$0	\$160,000	\$0	\$160,000
Water Main Projects	\$0	\$0	\$0	\$1,100,000	\$0	\$1,100,000
Clear Well Bypass	\$0	\$0	\$0	\$0	\$500,000	\$500,000
Filter Media Rehabilitation	\$0	\$0	\$0	\$0	\$300,000	\$300,000
High Lift Pump Variable Frequency Drive	\$0	\$0	\$0	\$0	\$500,000	\$500,000
Radio Meter System	\$0	\$0	\$0	\$0	\$160,000	\$160,000
Water Main Projects	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
Total - Water Utility	\$2,760,000	\$1,875,000	\$12,010,000	\$15,530,000	\$2,460,000	\$34,635,000
TOTAL EXPENDITURES	\$30,688,047	\$25,826,088	\$30,844,778	\$35,228,178	\$13,276,500	\$135,863,591
	2018	2019	2020	2021	2022	Total
Total - City Buildings	\$3,500,000	\$250,000	\$365,000	\$2,000,000	\$240,000	\$6,355,000
Total - Police	\$269,025	\$240,300	\$275,300	\$223,000	\$214,000	\$1,221,625
Total - Fire & Rescue	\$422,000	\$1,002,518	\$0	\$320,000	\$640,000	\$2,384,518
Total - Public Works	\$14,420,652	\$6,531,400	\$6,412,900	\$12,716,400	\$5,901,000	\$45,982,352
Total - City Development	\$3,800,000	\$7,500,000	\$5,810,800	\$1,500,000	\$0	\$18,610,800
Total - Wastewater	\$2,175,000	\$2,845,000	\$4,510,000	\$1,750,000	\$1,565,000	\$12,845,000
Total - Motor Vehicle	\$1,149,000	\$2,406,500	\$449,500	\$712,500	\$596,500	\$5,314,000
Total - Mead Library	\$106,770	\$106,770	\$66,278	\$66,278	\$0	\$346,096
Total - Human Resources	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Total - Parking Utility	\$0	\$635,000	\$20,000	\$310,000	\$60,000	\$1,025,000
Total - Transit Utility	\$1,550,000	\$2,228,000	\$900,000	\$75,000	\$1,400,000	\$6,153,000
Total - Cable TV	\$26,300	\$80,600	\$25,000	\$25,000	\$50,000	\$206,900
Total - Information Technology	\$479,300	\$125,000	\$0	\$0	\$150,000	\$754,300
Total - Water Utility	\$2,760,000	\$1,875,000	\$12,010,000	\$15,530,000	\$2,460,000	\$34,635,000
Total Capital Improvements	\$30,688,047	\$25,826,088	\$30,844,778	\$35,228,178	\$13,276,500	\$135,863,591

CHART OF ACCOUNTS EXPENDITURE CLASSIFICATIONS

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 Workers compensation: Employer contribution to the self insurance Workers 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 an 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.

530300 Gardening Supplies: Cost of flowers and gardening supplies for city parking lots, parks and beautification projects.

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 Plant 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.

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 BASIS OF ACCOUNTING: The method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of related cash flows.

APPROPRIATED BUDGET: Expenditure authority and related revenues created through a resolution of the Common Council. The appropriation budget includes all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

ASSESSED VALUATION: The valuation that a government sets on real estate or other property by the City Assessor as a basis for levying taxes.

ASSETS: Resources with present service capacity that the government controls.

ASSIGNED FUND BALANCE: The portion of the net position of a governmental fund that represents resources set aside (“earmarked”) by the government for a particular purpose.

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 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 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 Common Council establishing the legal authority for the obligation and expenditures of resources.

CAPITAL ASSETS: Land, improvements to land, easements, buildings, building improvements, vehicles machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

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: The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner.

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 CAPACITY: An amount the organization can borrow and repay in a timely manner without forfeiting its financial viability.

DEBT LIMIT: The maximum amount of gross or net debt which is legally permitted.

DEBT MARGIN: Margin debt refers to the amount of money borrowed.

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: Governmental fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditures for principal and interest.

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 OPEB PLAN: Plan having terms that specify the amount of benefits to be provided at or after separation from employment. The benefits may be specified in dollars (a flat dollar payment or an amount based on one or more factors such as age, years of service, and compensation), or as a type or level of coverage (prescription drugs, a percentage of healthcare insurance premiums).

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.

ENCUMBRANCES: Commitments related to unperformed (executory) contracts for goods or services.

ENTERPRISE FUND: In governmental accounting, a type of fund provides goods or services for a fee, making the entity self-supporting.

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.

EXPENDITURES: Under the current financial resources measurement focus, decreases in net financial resources not properly classified as other financing uses.

FIDUCIARY FUNDS: A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

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.

FULL-TIME EQUIVALENT: A unity indicating the workload of an employed person in a manner allowing workloads to be comparable across various contexts.

FUND: Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

GENERAL FUND: One of five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other 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 (GAAP): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA: Association of public finance professionals founded in 1906 as the Municipal Finance Officers Association (MFOA). The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946. It also publishes Governmental Accounting, Auditing, and Financial Reporting (GAAFR), commonly known as the “Blue Book.”

GOVERNMENTAL ACCOUNTING, AUDITING AND FINANCIAL REPORTING (GAAFR): Publication of the GFOA. Also known as the “Blue Book,” various editions have been published since the mid 1930’s.

GOVERNMENTAL FUNDS: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

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.

INTERNAL SERVICE FUND: In governmental accounting, a type of fund that primarily provides either benefits, goods or services to other funds, departments or agencies on a cost – reimbursement basis.

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.

LIABILITIES: Present obligations to sacrifice resources that the government has little or no discretion to avoid.

LINE ITEM: A basis for distinguishing types of revenues and expenditures.

MAJOR FUND: Funds in which the revenues, expenditures, assets or liabilities are at least ten percent of the total for their fund category and five percent of the aggregate for all governmental and enterprise funds in total.

MISCELLANEOUS REVENUE: Revenues which are not required to be accounted for elsewhere.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

NET INVESTMENT IN CAPITAL ASSETS: One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of borrowings attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets or related debt also should be included. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included.

NET PENSION/OPEB OBLIGATION: A liability that can result from an employer's failure to fully fund its annual required contribution.

NET POSITION: The residual of all other financial statement elements presented in a statement of financial position.

NON-MAJOR FUND: Funds that do not meet the criteria of a Major Fund. These funds are segregated into four different fund types including special revenue, debt service, capital projects and permanent funds.

NON-SPENDABLE FUND BALANCE: The portion of the net position of a governmental fund that cannot be spent either because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.

NOTE ANTICIPATION NOTE (NANS): A short-term obligation that is issued for temporary financing needs by a municipality.

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 FUNDS: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

RESERVED RETAINED EARNINGS: Accounts for the portion of funds not available for appropriation.

RESTRICTED FUND BALANCE: The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

RETAINED EARNINGS: The accumulated net earnings on an entity that are retained by the entity at the end of a designated reporting period.

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: 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: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

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: The difference between total fund balance in a governmental fund and its nonspendable, restricted, committed, and assigned components.

UNRESTRICTED FUND BALANCE: The difference between total fund balance in a governmental fund and its nonspendable and restricted components.

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.

GLOSSARY

ACRONYMS

ADA: Americans with Disabilities Act

CDBG: Community Development Block Grant

CIP: Capital Improvement Program

CMAR: Compliance Maintenance Annual Report

CVMIC: Cities and Villages Mutual Insurance Company

DNR: Department of Natural Resources

EMS: Emergency Medical Services

EMT: Emergency Medical Technican

FTA: Federal Transit Administration

FTE: Full-time equivalent

GAAFR: Governmental Accounting, Auditing and Financial Reporting

GAAP: Generally Accepted Accounting Principles

GASB 54: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

G. O.: General Obligation

HSA: Health Savings Account

HUD: U S Department of Housing and Urban Development

ISO: Insurance Service Office

ISWMP: Integrated Solid Waste Management Program

IT: Information Technology

LTC: Lakeshore Technical College

LTFP: Long Term Financial Plan

MEG: Multi-Jurisdictional Enforcement Group

NFRIS: National Fire Incident Reporting System

GLOSSARY

NOAA: National Oceanic and Atmospheric Administration

O & M: Operations and Maintenance

PDD: Planning and Development Department

SASD: Sheboygan Area School District

SET: Safety, Education and Training

TID: Tax Incremental District

TIME: Transaction of Information for Police Management of Enforcement

WCMA: Wisconsin County/City Manager Association

WDNR: Wisconsin Department of Natural Resources

WDOT: Wisconsin Department of Transportation

WMIC: Wisconsin Mutual Insurance Company

WPDES: Wisconsin Pollution Discharge Elimination System

WWTP: Waste Water Treatment Plant



NOTES



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