

2020

Annual Program Budget

City of Sheboygan, Wisconsin

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**To view detailed account-level financial information, please refer to the 2020 Annual Program Budget Revenue and Expenditures Detail Addendum.

CITY OF SHEBOYGAN ELECTED OFFICIALS



Aldersperson Todd Wolf,
Council President



Aldersperson Mary Lynne
Donohue, Council Vice
President



Aldersperson Betty Ackley



Aldersperson Jim Bohren



Aldersperson Dean Dekker



Aldersperson Barbara Felde



Aldersperson Trey Mitchell



Aldersperson Rose Phillips



Aldersperson Markus Savaglio



Aldersperson Ryan Sorenson



Michael Vandersteen,
Mayor



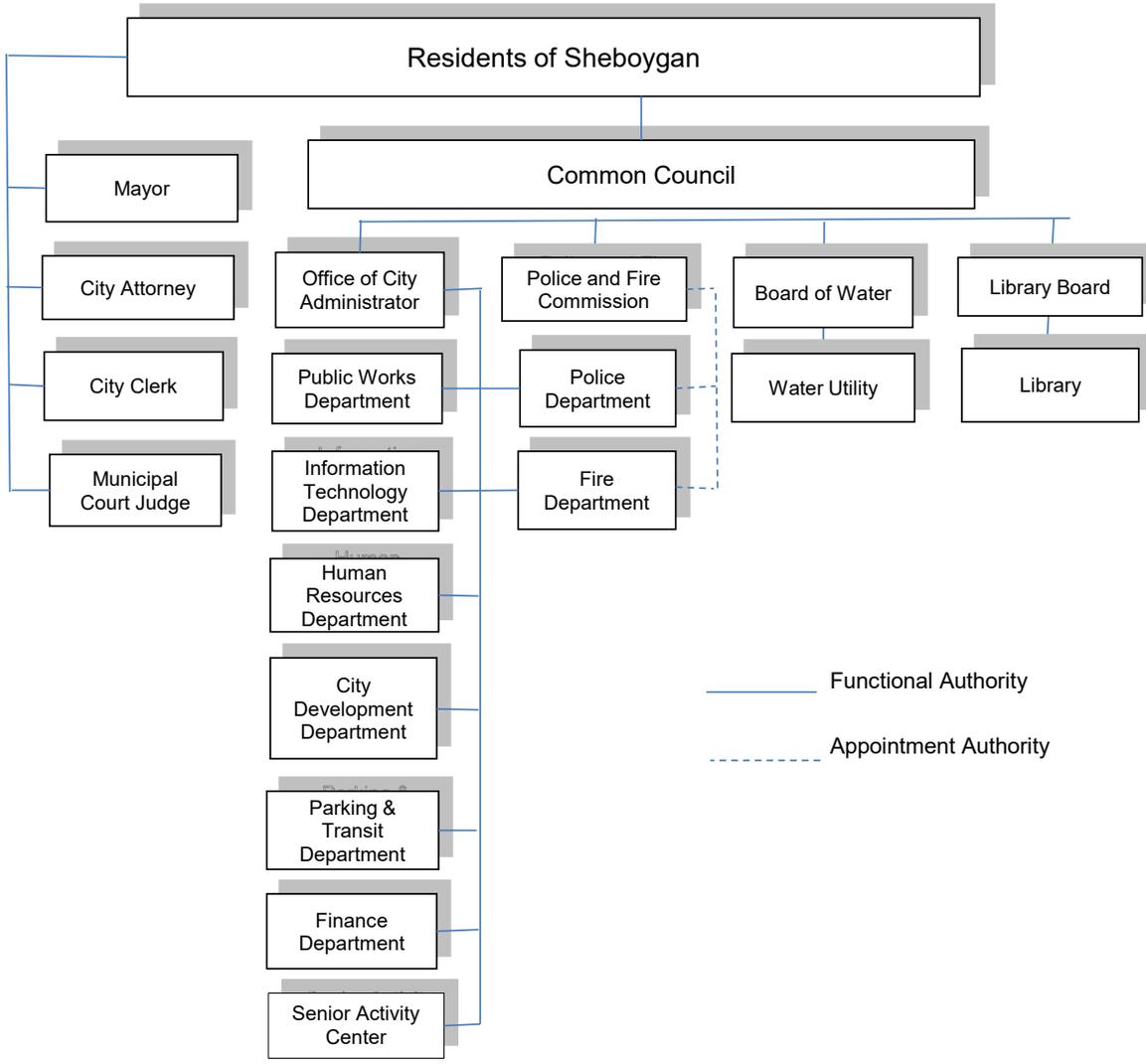
Charles Adams,
City Attorney



Meredith DeBruin,
City Clerk



Natasha Torry,
Municipal Court Judge



Name

- Darrell Hofland
- David Biebel
- Eric Bushman
- Sandra Rohrick
- Chad Pelishek
- Derek Muench
- Marty Halverson
- Christopher Domagalski
- Eric Montellano
- Joe Trueblood
- Garrett Erickson
- Vicky Schneider

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
- Director of Senior Services

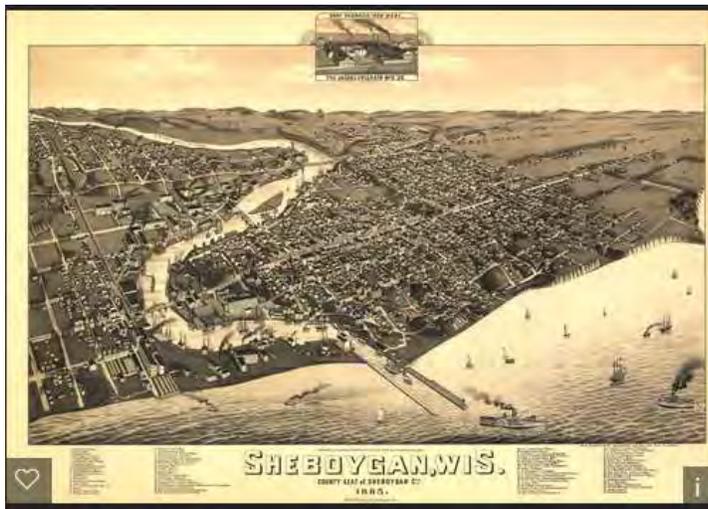
Title

- Mayor
- City Attorney
- City Clerk
- Municipal Court Judge



Sheboygan was first witnessed in 1635 by Jean Nicolet while 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 eventually become the City of Sheboygan. However, the first landing in Sheboygan did not occur until 1699. Quebec missionary Father Saint Cosme came to intermingle with the then resident Native American Potawatomi Tribe.

The city's name is derived from the Native American language. However, reports of its meaning vary. A thesis by Jerome Francis Hesselink concludes the name Sheboygan is derived from the Native American term "Sheu-wau-wau-gum", meaning rumbling waters, referring to the many waterfalls 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. Regardless of which of these hypotheses are correct, the name was derived from the first Native American residents who 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 highlighted further expansion of city services to its 22,962 residents. In order to further protect the harbor from Lake Michigan's waves, a breakwater and lighthouse were built north of the river in 1900. In 1930, Sheboygan had 39,251 citizens and today has 49,228 residents.

Today, Sheboygan's strong work ethic in manufacturing and business continues to yield outstanding employment opportunities in varied private and publicly owned industries. Privately owned companies with strong roots in the area include The Vollrath Company, LLC, Rockline Industries, Torke Family Coffee Roasters, Scandia Plastics Incorporated, and Plastics Engineering Company. Sheboygan's strategic location makes it an important transportation hub in east central Wisconsin, providing access by highway, rail, air, and water. Sheboygan offers the lifestyle of small-town America, combined with the convenience of living 50 miles from either Milwaukee or 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 providing 24-hour police protection. The Sheboygan Fire Department consists of 73 sworn officers, offering 24-hour fire and ambulance services to the residents of Sheboygan. The city partners with the Sheboygan Area School District (SASD) Community Recreation Department to support recreational needs within the community. The Senior Activity Center provides opportunities for 709 active members. Mead Public Library offers library resources for the city and surrounding communities. Sheboygan Water Utility, under the direction of the Board of Water Commissioners, provides water to the city and adjacent communities from Lake Michigan, while the Sheboygan regional wastewater treatment plant collects and treats sewage waste from Sheboygan residents, surrounding towns and villages.



Shoreline Metro serves as the city's premier provider of public transportation serving Sheboygan and the surrounding communities of Kohler and Sheboygan Falls. Service is available Monday through Saturday. Most routes operate on a 30-minute schedule. All buses are equipped with bike racks and accessible to accommodate mobility concerns. A bike-share program was added in 2019.

SASD operates 26 public schools, serving a student population of 10,153, making it the largest public-school district within Sheboygan County. SASD instruction offers a wide-variety of educational opportunities, from traditional to charter schools serving students from four-year old kindergarten to college level courses for dual-enrollment at the high school level.

Sheboygan proudly houses the UW Green Bay - Sheboygan Campus within its municipal boundaries. UW Green Bay - Sheboygan Campus offers a variety of bachelors and associates degrees through collaborative programs with other University of Wisconsin schools.

Sheboygan County is home to Lakeland University, a liberal arts university offering both undergraduate and graduate degrees. Lakeland University students receive an education that is broad in scope, comprehensive in spirit and concentrated 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, growth potential and expansion needs to be considered when planning for resources and services. Today, Sheboygan boasts many opportunities to enjoy a good life. With the lake's scenic and recreational resources, a mix of housing and retail attractions, a broad-spectrum of arts and cultural activities, groups and opportunities, and established health care facilities typically found in much larger communities, residents proudly call Sheboygan home.

Demographics

Building Permits (2018)

Year	Number	Value (millions)
2018	3,394	110.6
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

Employment Trends (2018)

Year	Employment	Unemployment Rate
2018	62,749	2.1%
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%

Parks (2018)

Year	Developed Parks	Acres Maintained
2018	38	705.00
2017	38	675.00
2016	38	614.04
2015	38	614.04
2014	38	614.04
2013	36	557.25
2012	36	557.25

Elections (2018)

Year	2018	2017	2016
Ballots Cast	34,740	9,856	42,675

Employment by Industry-Sheboygan County (2018)

Manufacturing	21,962	35%
Trade/Transportation/Utility	10,767	17%
Education/Health Services	10,139	17%
Leisure/Hospitality	5,747	9%
Professional/Business	4,492	7%
Financial Activities	3,237	5%
Construction	2,609	4%
Public Administration	1,915	3%
Other Services	1,882	3%
Total All Industries	62,750	100%

Public Safety- Police (2018)

Year	Number of Sworn Officers
2018	83
2017	82
2016	82
2015	81
2014	81
2013	81
2012	81

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

Public Safety- Firefighter (2018)

Year	Number of Sworn Officers
2018	73
2017	73
2016	72
2015	69
2014	72
2013	72
2012	72

Infrastructure (2018)

Miles of State Highway System	17
Miles of County Highway System	17
Miles of Local Roads & Streets	200
Miles of Sidewalks	375
Number of City-owned Street Lights	4,505

Water/Wastewater (2018)

Active Accounts Served	19,252
Water Treated/Distributed-Gallons	3,881,393
Miles of Sanitary Sewers	170
Miles of Water Main	205

School Registration (2018-19)

Elementary Schools	5,088
Middle Schools	2,043
High Schools	3,022

Area Square Miles (2018)

2018	15.80
2017	15.78
2016	14.81
2015	14.71
2014	14.53
2013	14.52
2012	14.46
2011	14.19
2010	14.19

Age (2018)

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%
35 to 39 years	6.10%
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	4.80%
65 to 69 years	3.80%
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 (2018)

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

Population (2018)

2018	48,329
2010	49,288
2000	50,792
1990	49,676
1980	48,085
1970	48,484

Education Attainment (2018)

(Population 25 years and older)	
High School Graduate	92.60%
Associates Degree	6.00%
Bachelor's Degree	23.80%
Graduate or Professional Degreee	4.90%

Housing Units (2018)

Total Dwelling Units	21,602
Single Family	15,276
Two Family	4,760
Three Family	180
Condominiums	744
Apartment Units	642

Largest Property Taxpayers (2018)

	Assessed Value
Acuity Mutual Insurance Company	\$149,754,280
Aurora Medical Group	\$24,389,110
Sheboygan Acquisitions, LLC	\$18,025,490
Nemak USA, Inc	\$16,661,000
PJR Properties	\$14,806,200
Plastics Engineering Company	\$14,063,800
Wal-Mart	\$14,021,990
Country Village Apartments	\$13,953,380
St. Nicholas Hospital	\$12,201,570
American Orthodontics	\$11,264,800

Major Employers (2018)

Aurora Medical Group	1,370
Nemak	1,279
Acuity Mutual Insurance Company	1,253
Sheboygan Area School District	1,198
Rockline Industries	870
Sheboygan County	842
The Vollrath Company, LLC	560
American Orthodontics	515
Piggly Wiggly Midwest, LLC	580
City of Sheboygan	494



January 1, 2020

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

Transmitted herein is the City of Sheboygan's 2020 Annual Program Budget for the fiscal year beginning January 1, 2020. The Annual Program Budget represents one of the most important documents presented to and approved by the Common Council.

The 2020 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 2020 Adopted Budget establishes an operational and financial plan for the delivery of city services and implementation of the city's Capital Improvement Program (CIP). Regarding implementation of the CIP, the 2020 Capital improvement-related expenditures (as contained in the Capital Improvement Funds) are proposed to decrease by \$17.8 million or 57 percent over 2019 levels.

SHORT TERM FACTORS AND IMPACT ON BUDGET

Two factors will negatively affect the city's largest revenue source – property taxes in 2020: limited new development outside of Tax Incremental Districts (TIDs) and Wisconsin property tax levy limits.

- The city is experiencing limited growth in new construction (\$9.4 million in net new construction according to the Wisconsin Department of Revenue) with the vast majority of this development occurring within TIDs. As a result, most of the subsequent 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 2020 Adopted Budget is limited to receive an additional amount of \$202,518 (to fund its general operations, capital, but no debt-related expenditures). This is similar to the 2019 budget which received an additional amount of \$221,010.

Due to a 2020 increase in debt service expenses (associated with prior street improvement projects), the Budget also recommends a corresponding \$119,869 increase in the tax levy. The total levy increase of \$322,387 will result in a property tax rate increase of 1.33 percent or \$0.13 per \$1,000 in assessed property valuation. (For comparison purposes with other communities, the equalized property tax rate will decrease by \$0.12 or 1.37 percent.)

OFFICE OF THE CITY ADMINISTRATOR

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BUDGET OVERVIEW

The 2020 Budget includes monies for both operating and capital purposes totals \$109,579,877. This amount represents a decrease of \$21,507,169 or 16.4 percent from the prior year – 2019 Amended Budget.

The 2020 Budget includes four new funds: Neighborhood Revitalization Fund, TID 17 Debt Service Fund (Indiana Avenue Corridor), TID 19 Debt Service Fund (redevelopment area bounded by Pennsylvania Avenue, north of Niagara Avenue and the Sheboygan River west of North 15th Street), and Recycling Utility Fund.

Of the city's six fund categories, four fund categories are estimated to increase their expenditure levels: General Fund, Special Revenue Funds, Fiduciary Funds, and Proprietary Funds. Two remaining funds – Debt Service Funds and Capital Improvement Funds are proposed to decrease its expenditures.

The largest fund category expenditure change is the Capital Improvement Funds with a \$17,757,740 decrease in comparison to 2019 Amended Budget. The reason for the decrease is reduced street and bridge reconstruction projects in 2020.

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

Budget Summary				
	2019 Amended	2020 Adopted	Dollar Change	Percent Change
General Fund	\$38,545,378	\$39,294,527	\$749,149	1.94%
Special Revenue Funds	\$10,649,705	\$11,264,142	\$614,437	5.77%
MEG Unit Fund	\$53,827	\$50,605	(\$3,222)	(5.99%)
Community Development Block Grant Fund	\$954,201	\$939,625	(\$14,576)	(1.53%)
Housing Revolving Loan Fund	\$75,528	\$247,048	\$171,520	22.71%
Business Revolving Loan Fund	\$450,000	\$190,000	(\$260,000)	(57.78%)
Neighborhood Revitalization Fund	\$0	\$292,993	\$292,993	
Mead Public Library Fund	\$3,313,714	\$3,442,783	\$129,069	3.89%
Tourism Fund	\$1,539,460	\$1,941,256	\$401,796	26.10%
Park, Forestry, and Open Space Fund	\$110,000	\$315,000	\$205,000	186.36%
Park Impact Fee Fund	\$40,000	\$60,000	\$20,000	50.00%
Cable Television Fund	\$1,056,303	\$543,640	(\$512,663)	(48.53%)
Municipal Court Fund	\$753,797	\$902,750	\$148,953	19.76%
Ambulance Fund	\$1,151,800	\$1,250,800	\$99,000	8.60%
Special Assessment Fund	\$125,000	\$100,000	(\$25,000)	(20.00%)
Harbor Centre Marina Fund	\$914,335	\$878,643	(\$35,692)	(3.90%)
Redevelopment Authority Fund	\$51,275	\$50,000	(\$1,275)	(2.49%)
Storm Water Fund	\$60,464	\$59,000	(\$1,464)	(2.42%)
Debt Service Funds	\$15,851,930	\$8,862,198	(\$6,989,313)	(44.09%)
G O Debt Service Fund	\$9,374,354	\$4,311,333	(\$5,063,021)	(54.01%)
Convention Center Debt Service Fund	\$499,486	\$499,486	\$0	0.00%
TID 5 Debt Service Fund	\$2,850	\$0	(\$2,850)	(100.00%)
TID 6 Debt Service Fund	\$1,310,474	\$1,263,187	(\$47,287)	(3.61%)
TID 10 Debt Service Fund	\$6,150	\$650	(\$5,500)	(89.43%)

Budget Summary				
	2019 Amended	2020 Adopted	Dollar Change	Percent Change
Debt Service Funds - continued				
TID 11 Debt Service Fund	\$146,600	\$713,614	\$567,014	386.78%
TID 12 Debt Service Fund	\$150	\$223,677	\$223,527	149,018.00%
TID 13 Debt Service Fund	\$42,332	\$300,650	\$258,318	610.22%
TID 14 Debt Service Fund	\$112,599	\$101,200	(\$11,399)	(10.12%)
TID 15 Debt Service Fund	\$155,037	\$159,046	\$4,009	2.59%
TID 16 Debt Service Fund	\$607,990	\$587,426	(\$20,564)	(3.38%)
TID 17 Debt Service Fund	\$0	\$135,110	\$135,110	
TID 18 Debt Service Fund	\$3,593,258	\$548,047	(\$3,045,211)	(84.75%)
TID 19 Debt Service Fund	\$0	\$18,123	\$18,123	
Environmental TID Debt Fund	\$650	\$650	\$0	0.00%
Capital Improvement Funds	\$30,997,118	\$13,239,378	(\$17,757,740)	(57.29%)
Capital Project Fund	\$17,239,206	\$3,611,598	(\$13,627,608)	(79.05%)
Capital Improvement Fund	\$6,479,318	\$3,580,546	(\$2,898,772)	(44.74%)
Industrial Park Fund	\$9,585	\$6,000	(\$3,585)	(37.40%)
TID 12 Capital Project Fund	\$150	\$223,677	\$233,527	149,018.00%
TID 14 Capital Project Fund	\$449,540	\$57,700	(\$391,840)	(87.16%)
TID 16 Capital Project Fund	\$575,875	\$226,992	(\$348,883)	(60.58%)
TID 17 Capital Project Fund	\$4,525,000	\$5,152,639	\$627,639	13.89%
TID 18 Capital Project Fund	\$1,649,290	\$86,265	(\$1,563,025)	(94.77%)
TID 19 Capital Project Fund	\$60,000	\$517,639	\$457,639	762.73%
Fiduciary Funds	\$2,000	\$166,000	\$164,000	8,200.00%
Cemetery Perpetual Care Fund	\$2,000	\$16,000	\$14,000	700.00%
Mead Public Library Trust Fund	\$0	\$150,000	\$150,000	
Proprietary Funds	\$35,040,914	\$36,753,631	(\$1,712,716)	(4.89%)
Motor Vehicle Fund	\$2,996,724	\$2,512,803	(\$483,921)	(16.15%)
Health Insurance Fund	\$7,560,116	\$7,027,878	(\$532,238)	(7.04%)
Liability Insurance Fund	\$588,200	\$484,436	(\$103,764)	(17.64%)
Workers Compensation Fund	\$649,640	\$655,228	\$5,588	0.86%
Information Technology Fund	\$1,060,898	\$1,118,772	\$57,874	5.46%
Boat Facilities Fund	\$177,947	\$178,503	\$556	0.31%
Recycling Utility Fund	\$0	\$1,218,127	\$1,218,127	
Parking Utility Fund	\$492,187	\$493,167	\$980	0.19%
Transit Utility Fund	\$4,419,647	\$4,416,674	(\$2,973)	(0.07%)
Water Utility Fund*	\$7,575,377	\$8,872,986	\$1,297,609	17.13%
Wastewater Utility Fund	\$9,520,179	\$9,775,057	\$254,878	2.68%
Total Financial Plan	\$131,087,045	\$109,579,876	(\$21,507,169)	(16.41%)

*Includes Water Utility for informational purposes only. The Board of Water Commission has authority for review and approval.

In the city's largest (individual) fund - General Fund is recommended to increase by \$749,149 or 1.94 percent.

Personnel Change Highlights

Regarding personnel, the 2020 Budget recommends the following changes over the 2019 Amended Budget's authorized positions:

- Addition of the following positions: 1.00 Grant Coordinator and 1.00 Distribution Technician

- Elimination of the following positions: 1.00 Network Administrator and 2.50 Maintenance Worker II

Operational Service and Program Change Highlights

In 2020, the city will implement enhanced garbage and recycling pickup service with the introduction of the automated collection of garbage and recycling carts. For new programs, the city will create an upper floor rehabilitation loan program and residential façade and landscaping reimbursement grant program.

Capital Expenditures and Capital Improvement Projects Highlights

The approved Five-year Capital Improvement Program was the foundation for the consideration of the 2020 Adopted Budget’s list of capital improvement projects.

The following are some highlights:

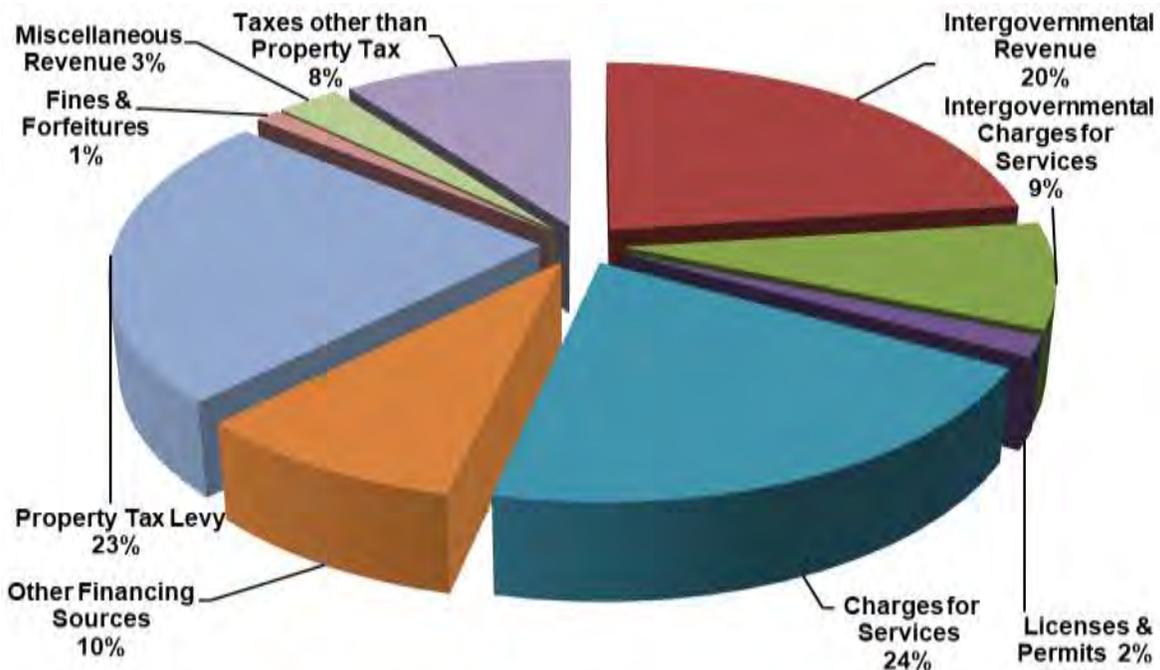
- \$1,300,000 for the purchase of former railroad right-of-way for Shoreland 400 multimodal trail, which is adjacent to Indiana Avenue;
- \$3,500,000 for the reconstruction of streets which surround proposed Badger State Lofts, a mixed-use development including 118 “loft style” apartments;
- \$1,272,000 for miscellaneous water main replacement;
- \$750,000 for miscellaneous sanitary sewer replacement; and
- \$2,000,000 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.

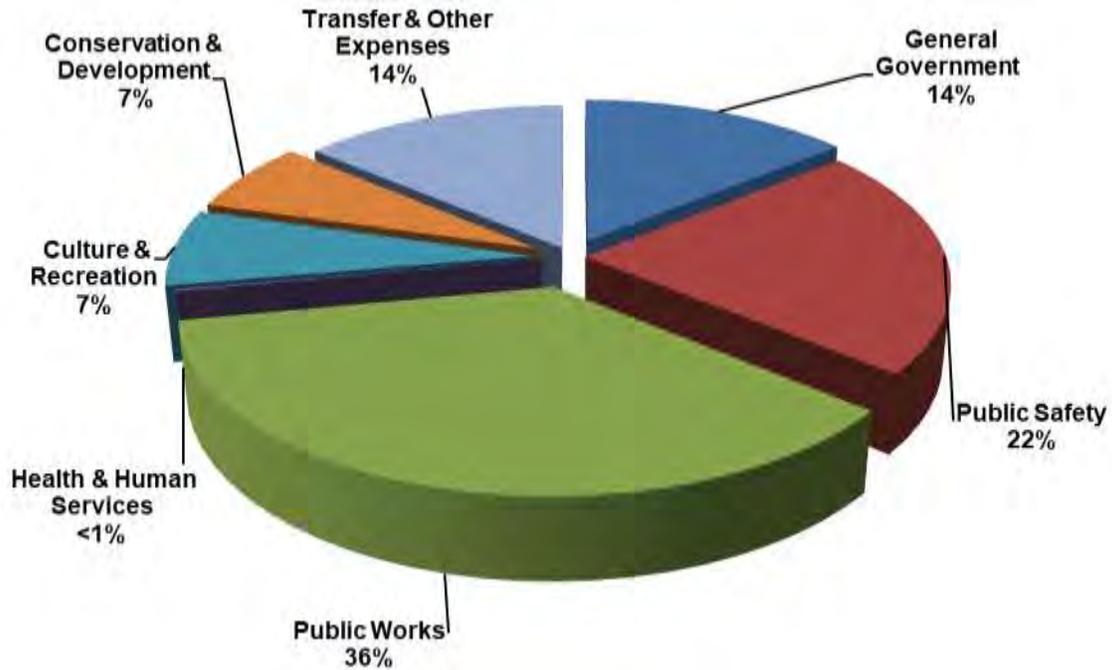
Of the 2020 revenues (Source of Funds) as identified on the pie chart below, Charges for Services representing 24 percent which is the largest revenue source. The second largest category – Property Tax Levy represents 23 percent.

Where the Money Comes From by Source of Funds



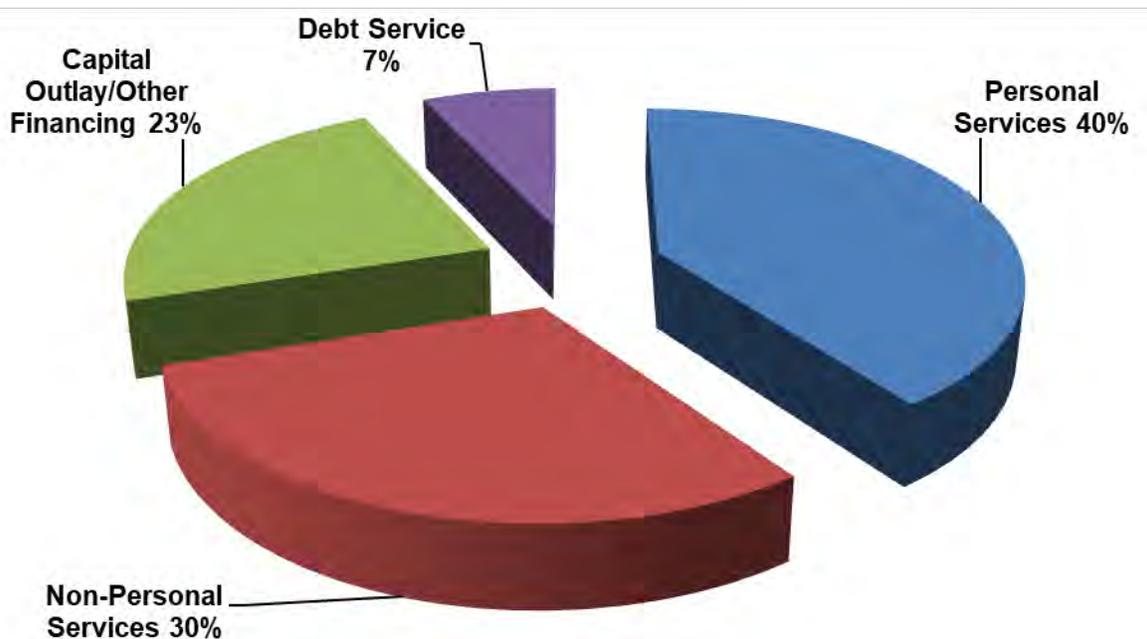
The chart on the following page depicts the breakdown of city expenditures and how the money is spent by program. Public Works and Public Safety represent the first and second largest areas of expenditure appropriations, accounting for 36 percent and 22 percent respectively of the total financial program in 2020.

Where the Money Goes by Type of Program



The final chart below depicts appropriation by expenditure type (Line Item Category). Personal Services represents the largest portion of the total financial program at 40 percent.

Where the Money Goes by Line Item Category



FINANCIAL ASSESSMENT

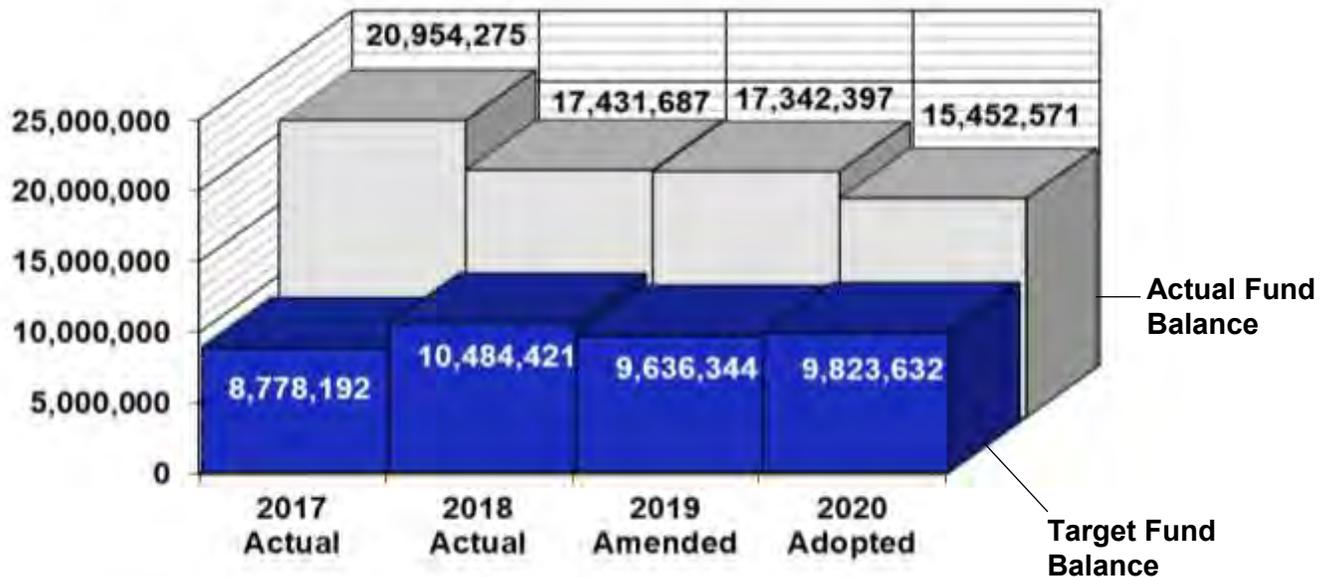
Sheboygan has developed and maintained a strong financial position through conservative financial management and adherence to sound fiscal analysis and policies. The 2020 Budget is no exception.

Fund Balances

One measure of a municipality’s financial strength is the level of fund balances. All of the city’s six fund categories have a positive fund balance for 2020. The 2020 Budget identifies the use of \$4,797,990 in fund balance.

The following chart depicts a comparison of the 2017 – 2020 General Fund’s (uncommitted) target and actual fund balances. The city’s fund balance policy is to maintain not less than 25 percent (target fund balance). For the 2020 Budget, the projected end of 2020 uncommitted fund balance of \$15,452,517 will be 39 percent of the proposed 2020 expenditure level.

General Fund Balance (Uncommitted) by Actual and Target Amounts



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 \$6.5 million) is 29.0 percent for 2020 (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>
2017	\$27,313,477	20.9%
2018	\$35,373,845	25.2%
2019	\$43,237,359	29.6%
2020	\$43,341,976	29.0%

Of the 29.6 percent of (existing) 2019 legal debt used, 70.4% of this debt is non-TID related.

Bond Rating

The city's 2019 bond rating is further evidence of its financial strength. Sheboygan's general obligation bonds are currently rated Aa2 by Moody's Investors Service. Having solid financial policies and prudent financial management practices are principle reasons for this excellent bond rating. This "strong" rating translates directly into lower interest rates on the city's debt.

LOCAL ECONOMY AND DEVELOPMENT ACTIVITY

The city's moderate economic growth has contributed to the community's low unemployment rate of 2.8 percent (December 2019) which is comparable to Wisconsin's 3.4 percentage rate, and lower than the United States' 3.5 percentage rate. 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 City of Sheboygan is located on the west shore of Lake Michigan and is substantially surrounded by the developed areas of the Towns of Wilson and Sheboygan and the Village of Kohler. As such, the city has limited opportunities for geographic expansion. The city continues to promote redevelopment of older sections of the community into higher density uses.

Multifamily development investment continues in Sheboygan. In late 2019, construction will finish on three apartment and/or condominium projects: 7Penn apartments - \$13 million valuation, The Luxe apartments - \$8 million valuation and Water's Edge condominiums (Phase 1) - \$7 million valuation. Three additional multifamily projects started in 2019 and are expected to be completed in 2020 are Badger State Lofts mixed use project including apartments - \$30 million, South Pier condominiums (Phase 1) - \$6 million valuation and Kingsbury Village Apartments - \$6 million valuation.

For the third year in row since the Great Recession, existing residential properties appreciated in valuation, with a five percent increase in 2018. Regarding new construction in 2019, the city experienced another year of limited single and two-family home construction. An increase is expected in 2020 due to the development of a new subdivision on the city's southwest side.

Several development projects completed in 2019 are 159,253 square foot Meijer supercenter, 54,000 square foot visual art storage facility - the Art Preserve, by John Michael Kohler Arts Center on 39 acres, 4,300 square foot Panera Restaurant, 16,570 square foot Dulmes Décor Carpet One, 12,300 square foot Central Tool House multi-tenant building, 61,000 square foot Prevea medical office building, and 27,000 square foot FedEx distribution center. Two new hotels with a total of 201 rooms commenced construction in 2019 - Fairfield Inn and Suites and Hampton Inn. A Sheboygan-based insurance company, Acuity Insurance, began construction of 715-space parking structure and 41,000 square foot recreation center in second half of 2019.

In 2019, the city completed the construction of the municipal-owned SouthPointe Enterprise Campus, a 150 acre business park located on the southwest side of the city.

The city continues to take the lead in the redevelopment of Indiana Avenue corridor with the financial assistance of a 2018-created 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 2020 Budget is committed to advancing the city's Strategic Plan and its 2020 Action Items.

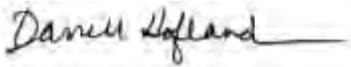
Consistent with the city's effort to be transparent, Sheboygan will continue to provide quarterly financial information including revenue and expenditures. In addition to financial information, the city also presents key departmental and fund benchmarks.

The 2020 Annual Program Budget is the first Sheboygan budget document created from a budget software module which directly utilizes information from Munis, the city's enterprise resource planning (ERP) software. With the new electronic enhancements, this 2020 Annual Program Budget maintains consistency with the city's Strategic Plan's focus area regarding Governing and Fiscal Management.

In an effort to streamline the 2020 Budget document for the reader, the financial information including all revenues and expenditures contained within the 2020 Annual Program Budget book is reported in its category format. All complete account level detail formerly contained within the 2017 to 2019 Annual Program Budget documents' is now located in the 2020 Annual Program Budget Revenue and Expenditures Detail – Addendum.

I want to thank all of the city's Management Team and their support staff, especially Finance Director/Treasurer Marty Halverson and Assistant to the City Administrator Carrie Arenz for their assistance in developing the "next generation" 2020 Annual Program Budget.

Respectively submitted,

A handwritten signature in black ink that reads "Darrell Hofland" followed by a horizontal line extending to the right.

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, 2019

Christopher P. Morill

Executive Director



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 105th ICMA Annual Conference
in Nashville/Davidson County, Tennessee

21 October 2019

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

MARC A. OTT
ICMA EXECUTIVE DIRECTOR

A handwritten signature in blue ink, appearing to read 'Karen Pinkos'.

KAREN PINKOS
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 residents 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 2019 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 56%	Overall performance of the city rated as Good or Excellent 71%	Overall Quality of Life rated Good or Excellent 87%	Police Department services with rating of Good or Excellent 86%
City website as useful source of information 62%	Attracting and keeping businesses in Sheboygan is rated as Important or Very Important 82%	Overall direction the city is headed with a rating of Steady or Improving 78%	Support for the neighborhoods in Sheboygan rated as Important or Very Important 92%

STRATEGIC INITIATIVES

The series of tables that follow provide examples of several City's Focus Areas, Goals, Key Strategies, and some of the 2020 Budgeted Programs, Services or Capital Improvements 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.	Improve local parks including ADA accessibility updates, completion of Moose Park playground construction - \$25,000, Roosevelt Park tennis court resurfacing - \$90,000, Evergreen Park Bridge construction - \$180,000.
	Support and enhance programming and activities that encourage increased guardianship and crime reduction in our neighborhoods.	Allocate Community Block Grant funds to non-profit public service entities - \$158,000. Continue focus on the use and expansion of neighborhood associations to strengthen and empower residents to improve the community. Continue funding of north and south side neighborhood beat officer positions - \$211,434.

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.	<p>Continue focus on city street resurfacing projects, including Superior Avenue - \$5,629,000.</p> <p>Begin design phase for “Smart City” traffic light coordination project for construction in 2021 for Taylor Drive, 14th Street and Kohler Memorial Drive / Erie Avenue - \$399,400.</p> <p>Renovate the former Van Der Vaart site and surrounding infrastructure in anticipation of future residential expansion - \$2,000,000.</p>
	Preserve and maintain city buildings and/or facilities in a manner that provides a safe environment for the facilities’ functions and occupants.	<p>Begin repairs to Fire Station 2 - \$317,644.</p> <p>Install ADA accessible walkways within local parks - \$25,000.</p> <p>Continue sanitary sewer maintenance and relining program - \$750,000.</p> <p>Invest in operational upgrades to the Wastewater Treatment Facility to extend the working lifetime of this regional facility - \$800,000.</p>

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.	<p>Continue to issue new façade and landscaping grants to qualifying applicants - \$712,964.</p> <p>Continue annual community partnership / volunteering events to provide light home repair, landscaping and clean-up services.</p>

Focus Area – Economic Development		
Goal	Key Strategies	Budgeted Programs, Services or Capital Projects
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.	Support existing manufacturing businesses and offer opportunities for attraction and expansion.	<p>Contribute to Sheboygan County Economic Development Corporation - \$100,000.</p> <p>Continue development of the Innovation District by completing numerous infrastructure improvements including street improvements (\$3,500,000) and parking lot expansion (\$300,000) to leverage private sector development - \$30 million.</p> <p>Coordinate with Sheboygan County and Village of Kohler for the construction of infrastructure to support the future \$324 million Advocate Aurora medical center - \$500,000.</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>Continue expansion of Indiana Avenue corridor and trail project to further improve revitalization efforts - \$1,300,000.</p> <p>Install downtown LED street lighting upgrade - \$171,400.</p> <p>Offer low interest business loans with job creation commitment.</p> <p>Establish the design and construction of new wayfinding signage throughout the city to create a connected community - \$50,000.</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 2020 Annual Program Budget which complies with criteria of Government Finance Officers Association for the Distinguish Budget Presentation award.</p> <p>Create 2020 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 third ICMA Certificate of Distinction 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>Utilize 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

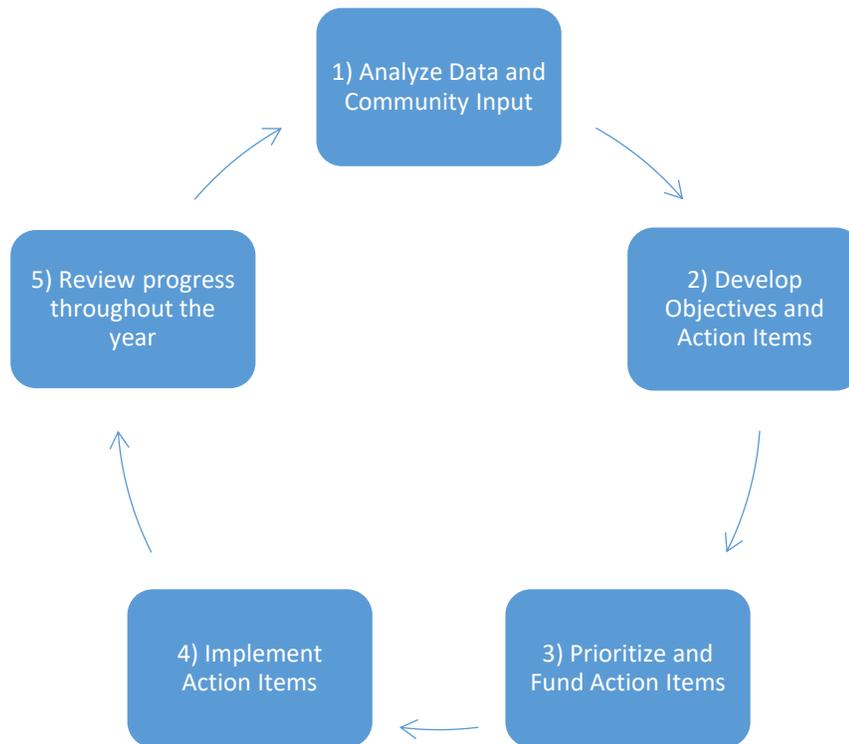
PLANNING CYCLE

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 measurements) 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:

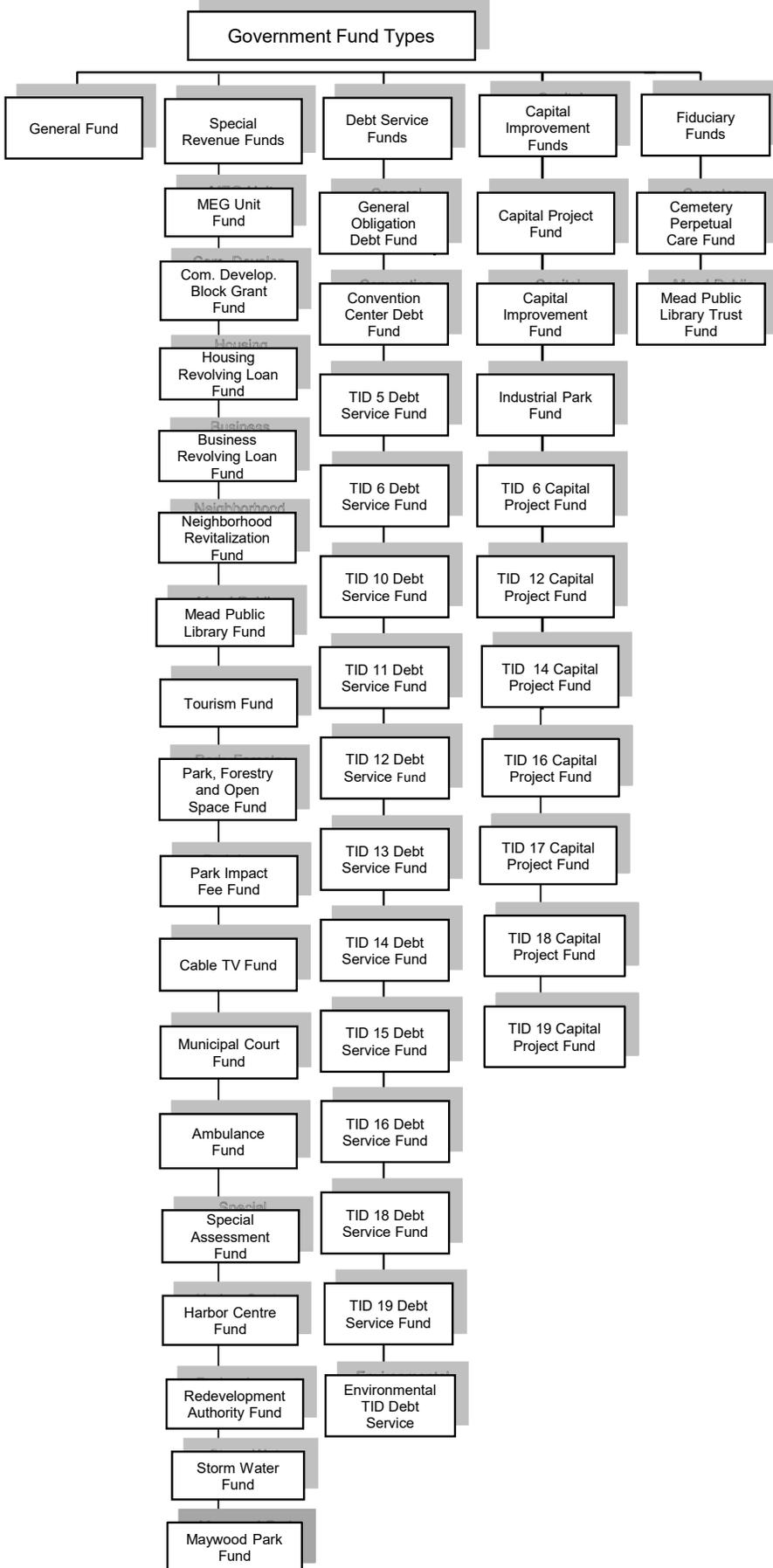
1. SolSmart Bronze Designee: U.S. Department of Energy-Solar Technology (November 2019)
2. America's Most Unique Art Towns: Sheboygan ranked #7 (cubessmart.com, July 2019)
3. Best Cities to Live in Wisconsin: Sheboygan ranked #10 (chamberofcommerce.org, June 2019)
4. Best Cities for Older Americans in Retirement: Sheboygan ranked #9, 24/7 Wall Street, April 2019.
5. Best Places for Millennials to Move: Sheboygan ranked #5 , reviews.org, March, 2019
6. Best Small Cities for Business, chamberofcommerce.org, 2019
7. Government Finance Officers Association of the United States and Canada (GFOA) Award for Outstanding Achievement in Popular Annual Financial Reporting (2017 PAFR), gfoa.org, 2019
8. Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting and Comprehensive al Financial Reporting for the Comprehensive Annual Financial Report (2017 CAFR) gfoa.org, 2019
9. Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Award, gfoa.org, 2018 and 2017
10. International City / County Management Association (ICMA) Certificate of Distinction in Performance Management, icma.org, 2019 and 2018
11. Number 2 – Top ten most Livable U.S communities – small community population size, AARP, 2018
12. Number 15 – Best Places to Retire – 30 Best Cities for Older Americans, USA Today, 2018
13. Number 6 – National Corporate Facility Project Development, WEDC.org, 2018
14. Number 6 – Leading Metropolitan Areas for Corporate Facility Investment with Population less than 200,000, siteselection.com, 2018
15. Number 23 – Safest Cities for Families, securitychoice.com, 2018
16. Number 34 – Safest Cities to Retire, securitychoice.com, 2018
17. Bronze level – Bicycle Friendly Community, The League of American Bicyclists, 2018 - 2022
18. Harbor Center Marina, Elite Fleet Boaters' Choice Award – Marinas.com, 2019, 2018
19. Number 1 – Cities with the Lowest Poverty Rate of 5.4%, 247wallst.com, 2017
20. One of three AARP Age Friendly / Livable Communities in Wisconsin, 2017
21. Runner Friendly Community, Road Runners Club of America, August 2017
22. Engineering Excellence Award for UV Water Purification Process, American Council of Engineering Consultants, 2017
23. International City/County Management Association's Certificate of Achievement in Performance Management, ICMA, 2017
24. 30 Small Towns with the Best Festivals – Bratwurst Days, Top Value Reviews, 2017
25. Number 23 – America's 25 Most Affordable Housing Markets, 247wallst.com, 2017
26. Top 10 ranking – Great Places to Live on Less than \$40,000, AARP, 2016
27. Top 10 ranking for Downtown Sheboygan – Most Walkable Neighborhoods in the Midwest for Mid-Sized Cities, Redfin, 2016
28. Number 9 – Top 10 Safest Metros in the Midwest, lawstreetmedia.com, 2015

*For a complete list of accolades received by the City of Sheboygan, please visit our website, www.sheboyganwi.gov.

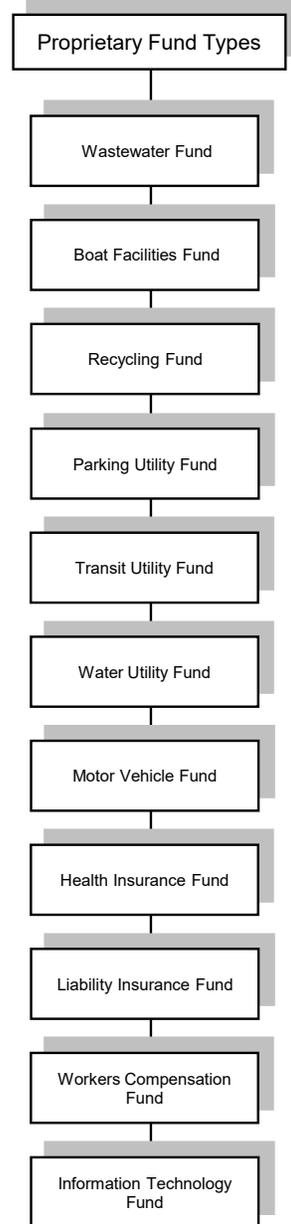
FUND STRUCTURE

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 250 – Neighborhood Revitalization Fund (Non-Major Fund)

The Neighborhood Revitalization Fund is a Special Revenue Fund use to account for activities associated with programs to benefit affordable housing. 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 320 – TID 17 Debt Service Fund (Non-Major Fund)

The TID 17 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 17. 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 322 – TID 19 Debt Service Fund (Non-Major Fund)

The TID 19 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 19. 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 479 – Capital Improvement Fund (Non-Major Fund)

The Capital Improvement Fund is a Capital Improvement Fund used to account for projects in the 2020-2024 Capital Improvements 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 620 – Recycling Utility Fund (Non-Major Fund)

The Recycling Utility Fund is an Enterprise Fund established to segregate revenues and expenditures for the purpose of determining adequate user fees for the recycling program. 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, Neighborhood Revitalization 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, Recycling 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 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 depreciation, are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP); b) capital outlay expenditures are recorded to the appropriate balance sheet accounts (GAAP) and not recognized for budgetary purposes.

OVERVIEW OF FISCAL POLICIES, PRESENTATION, AND PROCESS

1. FISCAL 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 Policy - Projection of Revenues and Expenditures

Each year, the city must develop a plan of action, utilizing its Forecasting Policy for projecting its revenue and expenditures.

The Forecasting Policy helps provides an estimate of how much revenue will be available and the resources required for 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 requirements of ongoing, planned, or mandated programs. Forecast models have the added value of providing a planning tool for capital improvement projects and/or whether bonded indebtedness will be necessary for capital funding. The Forecasting Policy provides an estimate of the financial flexibility of the city, as well as insight into property value, revenue, and service options for the Common Council to address.

The city's Forecasting Policy 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, the process begins with models including 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, consensus forecasts (such as the Wisconsin Department of Revenue) serve as a tool for 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 anticipated trends in development and re-development. By identifying and utilizing as many revenue-related variables as possible in the 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

**See 2020 Annual Program Budget Revenue and Expenditures Detail – Addendum for account level detail.

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 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 inflationary 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. Sheboygan County unemployment levels continue to remain low in light of job growth of local companies. The job growth has increased the demand for housing within the city. This is reflected in higher housing prices.

Two large employers – Acuity Insurance and Aurora Health Care, recently announced large construction projects totaling almost \$350 million. Two hotels – Fairfield Inn and Suites and Hampton Inn, with a total of 201 rooms are under construction. The city has several multifamily apartment or condominium projects under construction or anticipated to commence construction within the next 6 months: The Luxe, 7Penn, Kingsbury Village, Oscar, Water's Edge, Badger State Lofts, and South Pier. The construction costs will total \$117.5 million and the number of additional residential units will total 549.

State of Wisconsin payments to local governments experienced declines in Shared Revenue related to Utility Aids due to the closure of a power generating facility within the city limits. Connecting Highway Payments, Computer Aids and Expenditure Restraint Program are anticipated to remain stable. General Transportation Aids are expected to increase to reflect the city's increased street reconstruction expenses and an increase in state funding levels.

On a federal level, the duration of the economic expansion may largely be a function of low inflation and moderate rate of economic growth. After the Federal Reserve increased interest rates eight times since 2016, it decreased three times in 2019 in anticipation of slowing economic activity.

B. Resource Allocation and Planning Policy

This policy outlines the allocation of available resources among various city programs and services. The disbursement of these resources may vary each year in response to the 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.

To support the policy, the city annually updates its five year Capital Improvements 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

**See 2020 Annual Program Budget Revenue and Expenditures Detail – Addendum for account level detail.

requests. Recommendations of the Capital Improvements Commission are then forwarded to the Plan Commission and ultimately the Capital Improvements Projects are included in the annual budget are approved by the Common Council.

C. Debt Management Policy

The debt management policy provides the financial management tools to guide the Common Council with the city's overall debt financing structure. Primary objectives of the policy are to:

- Establish the appropriate use of debt.
- Find alternative methods to pay debt service costs other than property tax.
- Minimize the city's debt service and issuance costs.
- Retain the highest practical credit rating.
- Provide complete financial reporting and disclosure.
- Maintain level and affordable annual debt service payments.

The city may use long term financing for the acquisition, maintenance, replacement, or expansion of capital assets and infrastructure. The city will not issue long term debt to fund current operations.

Debt will be structured to provide for the shortest repayment period, while minimizing large fluctuations in property tax or other revenue requirements for debt retirement. Generally, the city issues promissory notes with a ten year amortization for capital improvement projects. Tax increment financing projects, and significant facility projects may warrant a longer term debt schedule, but in most cases not to exceed a 20 year repayment schedule.

The city will maintain outstanding debt in an amount not exceeding 60 percent of the city's aggregate statutory borrowing limit prescribed by State Statute 67.03(1)(a), in order to maintain a borrowing appropriate with our credit rating objectives, and the city's desire to preserve its financial flexibility by maintaining an adequate unused margin to be available for extreme emergencies.

D. Investment Policy

The investment policy applies to activities of the City of Sheboygan with regard to investing the financial assets of all funds. Funds of the city will be invested in accordance with Wisconsin State Statutes and the city investment policies. By Wisconsin Statute, the city can invest in any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security is rated the highest or second highest rating category assigned by a nationally recognized rating agency.

E. Capital Improvements Policy

Annually, the city develops a five year CIP. The policy outlines the basis for the CIP. The policy will examine the long range implications of future debt issues on debt outstanding, annual principal and interest requirements and the general property tax levy required for debt service payments. Capital expenditures and capital improvement projects included 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

**See 2020 Annual Program Budget Revenue and Expenditures Detail – Addendum for account level detail.

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.

F. Executive Policy

Included each year in the City Administrator's preliminary budget instructions to department heads includes 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% 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 and Vehicle Registration fees which allows property tax levy to be reallocated to fund street improvement projects.
- Balance all Fund budgets, if necessary utilize applied fund balance or planned borrowed funds proceeds
- Incorporate 2020 projects, equipment and vehicles identified in the 2020 – 2024 Capital Improvements Program.
- Continue use of donations between Tax Incremental Districts.
- Maintain a minimum of 25% uncommitted Fund Balance in the General Fund budget.

G. 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.

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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. A new fund in 2020 is Neighborhood Revitalization Fund.

Debt Service Funds: Account 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. Two new funds in 2020 are TID 17 and TID 19 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, 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, Recycling 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. A new Enterprise fund in 2020 is Recycling Fund.

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

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

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

H. Policy on Carry-Forward Balances

The policy outlines the restrictions regarding 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 is 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

**See 2020 Annual Program Budget Revenue and Expenditures Detail – Addendum for account level detail.

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 Position).

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.

I. Policy on Encumbrances

An encumbrance is a method of obligating monies for future expenditures. Specifically, in city budgeting, the policy ensures 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.

J. Chart of Account Policy

This policy dictates the 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 2020 Annual Program Budget includes the list and definition of commonly used accounts.

The policy indicates 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.

K. Contingency Policy

The Contingency Policy ensures budgeting for contingencies in each fiscal year is the City Administrator's responsibility. This policy ensures that departmental budgets are prohibited from containing planned contingencies.

L. 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.

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The Cost Allocation Policy outlines the process of identifying, computing, and assigning these costs to the appropriate fund or department, which is known as cost allocation. The Finance Department performs this function to ensure adherence to the policy.

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.
- 2020 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 (related to personnel costs), non-personal services (related to operational costs), and capital outlay.
- Strategic Plan Focus Area(s): identifies one or more of the city's 2017 – 2021 Strategic Plan's Six Focus Area(s).
- 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 measurable, 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 2019 Estimated are annualized estimates).
- Significant Capital Projects: the major 2020 capital projects.

Appendix

The Appendix contains several features, i.e. lists, tables and graphs, designed to aid understanding of the 2020 Annual Program Budget and general city information.

3. EXPLANATION OF BUDGETARY PROCESS

Although the administration of the existing budget is a constant process, the preparation of the next year's budget begins with the establishment of an Executive Policy of written goals and parameters by the City Administration and approved by the Common Council, and the distribution of budget instructions by the City Administrator. The pre-cursor to the budget cycle is the adoption of the five-year Capital Improvement Program.

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.

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- 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 approves by resolution the proposed budget and sets the associated tax levy.

2020 BUDGET SCHEDULE

May	<p>City Administrator and Finance and Personnel Committee meet to establish budget goals and objectives for 2020 budget.</p> <p>City Administrator communicates to Management Team goals and objectives for 2020 budget submittals.</p> <p>Capital Improvements Commission finalizes recommendations for the 2020 – 2024 Capital Improvements Program for review by City Plan Commission.</p>
June	Common Council adopts 2020 – 2024 Capital Improvements Program
July	<p>Departmental budget submittals and reviews.</p> <p>City Administrator review of departmental budgets.</p>
September	<p>City Administrator submits budget to the Common Council.</p> <p>Standing Committee reviews and submits recommendations to the Finance Committee.</p>
September/ October	Publication of Notice of Public Hearing on 2020 Proposed Budget
October	<p>Public Hearing on 2020 Proposed Budget</p> <p>Committee of the Whole reviews reports of Standing Committees on departmental budgets.</p>
November	Common Council to adopt the Budget Resolutions

**See 2020 Annual Program Budget Revenue and Expenditures Detail – Addendum for account level detail.

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, and 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.

**See 2020 Annual Program Budget Revenue and Expenditures Detail – Addendum for account level detail.

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 which they are earned; expenses are recognized in the period incurred. Depreciation is budgeted as a separate expenditure. Capital outlay and debt-related principal payment activity are identified as part of the balance sheet for presentation.

**See 2020 Annual Program Budget Revenue and Expenditures Detail – Addendum for account level detail.

City of Sheboygan

2020 Budget Facts



	Amended	Adopted	CHANGE	
	2019	2020	\$	%
Governmental Funds Expenses:				
General Fund Expenses	\$38,545,378	\$39,294,527	\$749,149	1.94%
Levy Required	\$16,435,705	\$16,609,115	\$173,410	1.06%
Special Revenue Funds Expenses	\$10,649,705	\$11,264,142	\$614,437	5.77%
Levy Required	\$2,509,321	\$2,533,314	\$23,993	0.96%
Debt Service Funds Expenses	\$15,851,930	\$8,862,198	(\$6,989,732)	(44.09%)
Levy Required	\$3,421,889	\$3,541,758	\$119,869	3.50%
Capital Improvement Funds Expenses	\$30,997,118	\$13,239,378	(\$17,757,740)	(57.29%)
Levy Required	\$892,025	\$892,025	\$0	0.00%
Fiduciary Fund Expenses	\$2,000	\$166,000	\$164,000	8200.00%
Levy Required	\$0	\$0	\$0	0.00%
Proprietary Funds Expenses**	\$35,040,914	\$36,753,631	\$1,712,717	4.89%
Levy Required	\$511,547	\$516,662	\$5,115	1.00%
Total Expense	\$131,087,045	\$109,579,876	(\$21,507,169)	(16.41%)
Total Tax Levy	\$23,770,487	\$24,092,874	\$322,387	1.36%
Non-TID Property Tax Base				
Equalized	\$2,650,921,700	\$2,724,220,600	\$73,298,900	2.77%
Equalized Tax Rate*	\$8.967	\$8.844	(\$0.12)	(1.37%)
Equalized/Assessed Ratio	90.48%	88.07%		(2.41%)
Assessed Tax Rate*	\$9.910	\$10.042	\$0.13	1.33%

*per \$1,000 property valuation

**Includes Water Utility for informational purposes only. The Board of Water Commission has authority for review and approval.

2020 BUDGET SUMMARY

GOVERNMENTAL FUNDS

	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds
Revenue						
Taxes	\$16,812,638	\$4,302,078	\$8,542,409	\$1,600,242	\$0	\$516,662
Licenses and Permits	\$992,740	\$642,475	\$0	\$0	\$0	\$30,700
Intergovernmental Revenue	\$14,233,373	\$2,174,662	\$52,472	\$1,181,056	\$0	\$3,786,219
Intergovernmental Charges for Services	\$258,000	\$0	\$0	\$0	\$0	\$9,081,868
Charges for Services	\$1,601,322	\$2,168,641	\$0	\$0	\$9,400	\$20,928,466
Fines and Forfeitures	\$271,000	\$900,000	\$0	\$0	\$0	\$5,000
Miscellaneous Revenue	\$356,650	\$361,550	\$679,532	\$121,300	\$30,500	\$1,382,930
Other Financing Sources	\$2,878,924	\$942,964	\$1,127,142	\$6,551,946	\$0	\$257,026
Total Revenue	\$37,404,647	\$11,492,370	\$10,401,555	\$9,454,544	\$39,900	\$35,988,871
Expenditures						
General Government	\$4,207,724	\$1,849,996	\$165,696	\$0	\$0	\$9,235,520
Public Safety	\$22,315,691	\$870,061	\$0	\$765,944	\$0	\$0
Public Works	\$8,825,441	\$937,643	\$0	\$4,948,430	\$0	\$20,215,575
Health and Human Services	\$201,331	\$0	\$0	\$0	\$1,000	\$0
Culture and Recreation	\$2,837,589	\$4,075,246	\$0	\$886,770	\$150,000	\$3,038
Conservation and Development	\$368,721	\$1,502,433	\$0	\$5,541,234	\$0	\$7,996
Transfers and other expenses	\$538,030	\$2,028,764	\$8,696,502	\$1,097,000	\$15,000	\$7,291,501
Total Expenditures	\$39,294,527	\$11,264,142	\$8,862,198	\$13,239,378	\$166,000	\$36,753,631
Excess of revenues over (under) expenditures	-\$1,889,880	\$228,228	\$1,539,357	-\$3,784,834	-\$126,100	-\$764,760
Fund Balance, January 1	\$19,893,989	\$1,939,736	\$10,627,320	\$7,166,592	\$2,239,632	\$0
Fund Balance, December 31	\$18,004,109	\$2,167,964	\$12,166,677	\$3,381,758	\$2,113,532	\$0
Net Position, January 1	\$0	\$0	\$0	\$0	\$0	\$88,381,737
Net Position, December 31	\$0	\$0	\$0	\$0	\$0	\$87,616,977
Net Property Tax Required	\$16,609,115	\$2,533,314	\$3,541,758	\$892,025	\$0	\$516,662

Assessed Valuation

ASSESSED TAX RATE

Equalized Valuation*

EQUALIZED TAX RATE

*Valuation does not include Tax Incremental District Valuation

BUDGET SUMMARY

2020 Adopted	2019 Estimated	2018 Actual	2017 Actual	
				Revenue
\$31,774,029	\$30,251,732	\$29,403,745	\$27,989,396	Taxes
\$1,665,915	\$1,982,186	\$1,806,082	\$1,744,147	Licenses and Permits
\$21,427,782	\$21,570,432	\$20,793,432	\$21,894,629	Intergovernmental Revenue
\$9,339,868	\$8,837,035	\$9,659,001	\$8,894,419	Intergovernmental Charges for Services
\$24,707,829	\$22,838,073	\$22,603,020	\$20,783,225	Charges for Services
\$1,176,000	\$1,026,000	\$1,197,563	\$1,078,718	Fines and Forfeitures
\$2,932,462	\$2,971,766	\$5,612,812	\$4,177,248	Miscellaneous Revenue
\$11,758,002	\$21,333,863	\$44,739,257	\$13,677,746	Other Financing Sources
<u>\$104,781,887</u>	<u>\$110,811,087</u>	<u>\$135,814,911</u>	<u>\$100,239,529</u>	Total Revenue
				Expenditures
\$15,458,937	\$18,560,910	\$20,803,862	\$14,019,118	General Government
\$23,951,696	\$23,214,931	\$24,471,918	\$21,481,633	Public Safety
\$34,927,089	\$32,404,841	\$30,465,718	\$29,555,614	Public Works
\$202,331	\$194,205	\$205,785	\$234,960	Health and Human Services
\$7,952,643	\$7,790,159	\$7,102,525	\$7,167,105	Culture and Recreation
\$7,420,384	\$3,979,555	\$16,223,927	\$7,729,672	Conservation and Development
\$19,666,797	\$33,367,464	\$23,842,251	\$20,394,270	Transfers and other expenses
<u>\$109,579,877</u>	<u>\$119,512,065</u>	<u>\$123,115,987</u>	<u>\$100,582,372</u>	Total Expenditures
<u><u>-\$4,797,990</u></u>	<u><u>-\$8,700,977</u></u>	<u><u>\$12,698,924</u></u>	<u><u>-\$342,843</u></u>	Excess of revenues over (under) expenditures
\$41,867,269	\$53,308,769	\$42,767,814	\$43,456,422	Fund Balance, January 1
\$37,814,709	\$41,847,938	\$53,308,769	\$42,767,814	Fund Balance, December 31
\$88,381,737	\$88,046,287	\$85,924,256	\$88,381,737	Net Position, January 1
\$87,616,977	\$88,381,737	\$88,046,287	\$87,616,977	Net Position, December 31
<u>\$24,092,874</u>	<u>\$23,770,487</u>	<u>\$23,324,477</u>	<u>\$22,150,349</u>	Net Property Tax Required
\$2,399,221,082	\$2,398,553,954	\$2,523,820,400	\$2,318,618,801	Assessed Valuation
10.0420	9.9100	9.7413	9.7413	ASSESSED TAX RATE
\$2,724,220,600	\$2,650,921,700	\$2,488,723,200	\$2,326,529,000	Equalized Valuation*
8.844	8.967	9.372	9.521	EQUALIZED TAX RATE

FUND BALANCE SUMMARY

The 2020 Adopted Program Budget identifies material changes to most of the fund balances of the various funds. The combined summary of changes in fund balance table that follows 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 \$1,889,880 of fund balance. This represents 4.81 percent of the budget as a revenue source. The 2020 budget strategically utilizes fund balance in order to maximize the 2020 expenditure amount required to maintain eligibility for the Wisconsin Expenditure Restraint Program in future years.

The 2020 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 requires Common Council approval to be appropriated.

The projected unassigned fund balance in the General Fund at year-end 2020 is 39 percent of the 2020 budgeted expenditures. The Common Council identifies a policy maintaining a minimum of 25 percent level of its fund balance in relationship to its expenditure level. During 2020, utilization of a larger portion of fund balance resulted from an unexpected \$527,888 reduction in State shared revenue-utility aids.

- **Special Revenue Funds**

A one-time transfer of funds will be used as a source for the newly created Neighborhood Revitalization Fund, debuting in 2020. This fund will utilize excess TID 11 Debt Service Fund increment to offer a lower cost improvement funding source to homeowners and business owners as well. Existing business owners will have the ability maximize empty space above their respective properties for rentals in an effort to increase the availability of downtown housing options. In future years, the fund balance will be applied as a revenue source until all funds are expended for the residential rehabilitation program-related expenses.

The Cable TV Fund will utilize \$50,000 of fund balance resulting from reduced revenues experienced from declining viewership as the State of Wisconsin regulated a decrease in franchise fees accordingly. Measures have been taken to reduce expenditures in anticipation of the declining revenues. The usage of fund balance is anticipated to increase each year resulting from planned decline in franchise fees.

The Harbor Centre Marina Fund negative fund balance is projected to decrease by \$194,857, of which \$225,000 was funded by the Convention Center Debt Service Fund. At the end of 2020, the negative fund balanced associated with Harbor Center Marina will diminish by \$1,071,263 within a three year period.

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 increase by \$181,086 from 2019 Estimated to 2020 Adopted totals resulting from additional Property tax levy and Interfund transfer from the Tourism Fund.

The Convention Center Debt Service Fund's fund balance is anticipated to decrease by \$480,486 in 2020. \$225,000 in fund balance will be transferred to the Harbor Centre Marina Fund, and \$274,486 to Tax Incremental District 16 Debt Service Fund. The fund has no future financial obligations.

Overall, Tax Incremental Districts 6, 10, 14, 15, 16, and 17 will experience significant growth in fund balance. The Tax Incremental District 16 and 17 Debt Service Funds' are expected to increase by \$264,041 and \$444,900, respectively, resulting from donations from the Convention Center Debt Service Fund and the Tax Incremental Debt Service Funds 12 and 13.

However, Tax Incremental District 18 and 19 the fund balances remain negative. It is anticipated that additional one year of increment will bring both of the fund balances positive.

The Tax Incremental Districts 11 and 12 have no significant changes in fund balance.

- **Capital Improvement Funds**

The Capital Project Fund (Property tax levy-funded portion) fund balance is expected to decrease by \$621,000, in part, due to a decrease in Federal Subsidy with the continued focus on street improvements in support of the Strategic Plan Focus Area – Infrastructure and Public Facilities.

The Tax Incremental District 17 Capital Projects Fund budget's fund balance is anticipated to decrease by \$3,052,639 resulting from planned 2020 infrastructure improvements associated with the Badger State Lofts redevelopment, Indiana Avenue trail project, and the Innovation District surface parking lot.

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 continue to show the same trends utilizing a small portion, \$126,100, in fund balance.

Proprietary Fund

The Water Utility Fund net position is expected to increase \$442,822. Plant improvements of \$3,685,000 are included in the budget as capital asset investments.

The Wastewater Utility Fund net position is anticipated to decrease by \$286,494 in 2020. The Wastewater Treatment Plant is a regional facility with customers within the city and in outlying communities as well. A rate increase was implemented for city sewerage customers in 2019, with another rate increase for outlying communities planned in the 2020 Budget.

The Motor Vehicle Fund net position is expected to decrease \$44,181 or 0.55 percent. Vehicle Rental rates were increased by 10 percent in the 2020 budget for the first time in a number of years. The rate increases will allow the fund to increase its reserves.

The Information Technology Fund net position experienced a slight decrease of \$112,346 for 2020. IT Service charges were increased by six percent in the 2020 budget for the first time in a number of years. The rate increases will allow the fund to increase its reserves. Capital asset investments are not considered as a budgetary expenditure, but rather reflected in balance sheet accounts.

The Health Insurance Fund net position is expected to decrease \$217,474 or five percent from 2019 Estimated to 2020 Adopted due to anticipated increase in claims and Stop Loss Insurance Premium cost.

The Recycling Utility Fund is newly established in 2020. This fund will account for collection of recyclable materials banned from landfills by the State of Wisconsin Department of Natural Resources (WDNR). Due to the implementation of the new fee resulting from 11 months versus 12 months of revenue, 2020 will experience a small negative fund balance.

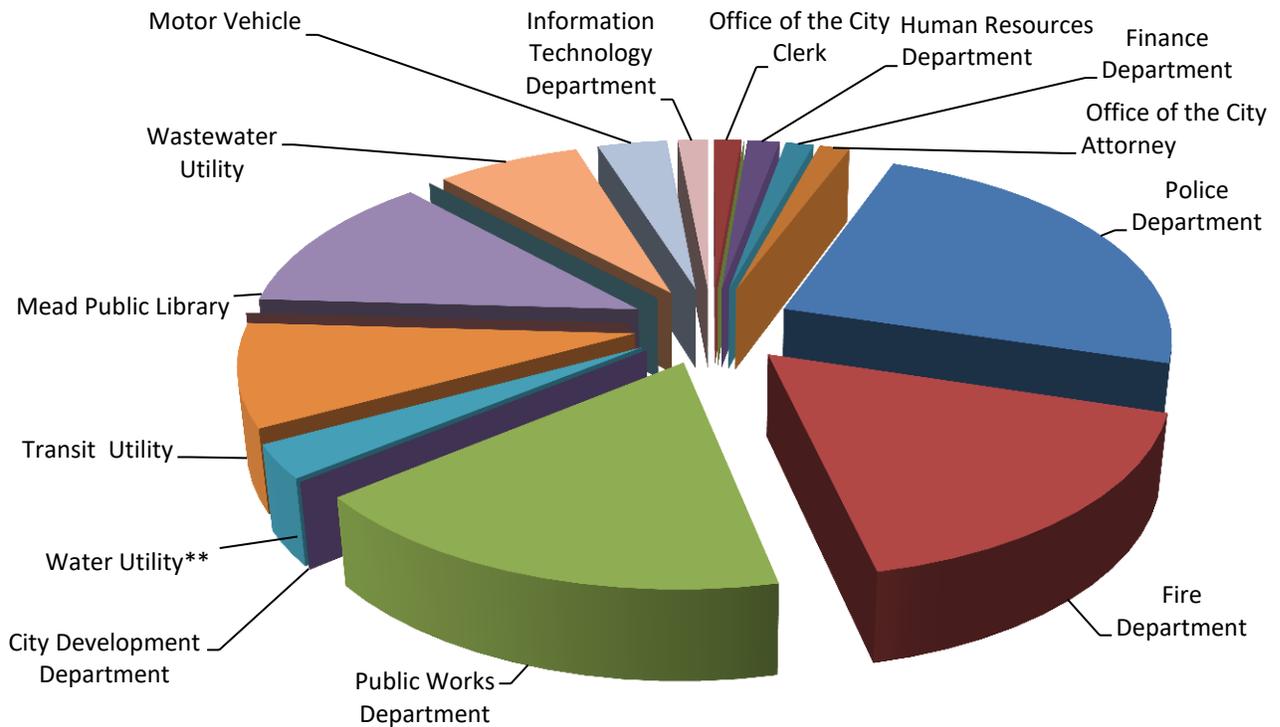
The Parking Utility Fund, Liability Insurance Fund, and Workers Compensation Fund have no significant changes in net position. Capital asset investments in these funds are not considered as a budgetary expenditure, but rather reflected in balance sheet accounts.

COMBINED SUMMARY OF CHANGES IN FUND BALANCES

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
GOVERNMENTAL FUNDS					
GENERAL FUND					
Fund Balance (Jan. 1)	\$22,527,096	\$23,900,905	\$19,974,871	\$19,974,871	\$19,893,989
Revenues	33,675,320	35,111,472	34,594,189	34,405,949	34,525,723
Expenditures	34,994,340	36,332,697	38,114,301	37,687,640	38,756,497
Other Sources/(Uses)	2,692,829	-2,704,809	2,286,528	3,200,809	2,340,894
Fund Balance (Dec. 31)	23,900,905	19,974,871	18,741,188	19,893,989	18,004,109
SPECIAL REVENUE FUNDS					
Fund Balance (Jan. 1)	2,598,113	2,246,913	2,388,479	2,388,479	1,939,735
Revenues	10,596,629	10,251,094	9,937,248	10,432,560	10,549,406
Expenditures	8,023,628	7,706,826	8,445,183	8,617,603	9,235,378
Other Sources/(Uses)	-2,924,201	-2,402,702	-1,979,522	-2,263,701	-1,085,800
Fund Balance (Dec. 31)	2,246,913	2,388,479	1,901,022	1,939,735	2,167,963
DEBT SERVICE FUNDS					
Fund Balance (Jan. 1)	9,926,648	9,077,445	19,172,959	19,172,959	10,627,320
Revenues	7,060,851	8,158,415	7,951,117	8,530,378	9,274,413
Expenditures	733,323	725,082	201,419	165,196	165,696
Other Sources/(Uses)	-7,176,731	2,662,181	-14,566,025	-16,910,821	-7,569,360
Fund Balance (Dec. 31)	9,077,445	19,172,959	12,356,632	10,627,320	12,166,677
CAPITAL IMPROVEMENT FUNDS					
Fund Balance (Jan. 1)	6,749,570	5,498,870	9,346,308	9,346,308	7,166,592
Revenues	4,321,236	3,927,158	10,519,188	3,379,046	2,902,598
Expenditures	12,394,555	29,960,740	28,342,301	13,149,458	12,142,378
Other Sources/(Uses)	6,822,619	29,881,020	8,273,709	7,590,696	5,454,946
Fund Balance (Dec. 31)	5,498,870	9,346,308	-203,096	7,166,592	3,381,758
FIDUCIARY FUNDS					
Fund Balance (Jan. 1)	2,175,632	2,026,974	2,445,482	2,445,482	2,239,632
Revenues	177,140	527,749	33,400	39,900	39,900
Expenditures	325,743	108,319	750	230,750	151,000
Other Sources/(Uses)	-55	-922	-1,250	-15,000	-15,000
Fund Balance (Dec. 31)	2,026,974	2,445,482	2,476,882	2,239,632	2,113,532
COMBINED TOTALS					
Fund Balance (Jan. 1)	43,456,422	42,767,814	53,308,769	53,308,769	41,867,269
Revenues	55,831,176	57,975,888	63,035,142	56,787,833	57,292,040
Expenditures	56,471,589	74,833,664	75,103,954	59,850,647	60,450,949
Other Sources/(Uses)	-585,539	27,434,768	-5,986,560	-8,398,017	-874,320
Fund Balance (Dec. 31)	\$42,767,814	\$53,308,769	\$35,272,628	\$41,847,938	\$37,814,709

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

SUMMARY	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Office of the Mayor*	2.00	2.00	2.00	2.00	2.00
Office of the City Clerk	3.56	3.75	3.75	3.75	3.75
Office of the City Administrator*	2.00	2.00	2.00	2.00	2.00
Finance Department	6.50	5.90	5.90	6.90	6.90
Human Resources Department	4.00	4.60	4.60	4.60	4.60
Office of the City Attorney	4.00	4.00	4.40	4.40	4.40
Police Department	104.40	104.40	104.40	104.40	104.40
Fire Department	74.50	74.50	74.50	74.50	74.50
Public Works Department	84.00	84.00	84.00	79.50	77.50
Senior Services Department*	2.28	2.28	2.28	2.28	2.28
City Development Department	12.00	12.00	12.00	12.00	13.00
Mead Public Library	39.50	39.50	39.75	39.50	39.50
Municipal Court*	2.50	2.50	2.50	2.50	2.50
Cable Television*	1.50	1.50	1.25	1.25	1.25
Recycling Utility*	0.00	0.00	0.00	0.00	2.00
Transit Utility	51.20	51.20	51.45	51.45	51.45
Parking Utility*	2.30	2.30	2.30	2.30	2.30
Water Utility**	30.00	30.00	30.00	30.00	31.00
Wastewater Utility	13.00	13.00	13.00	15.00	15.00
Information Technology Department	5.00	5.00	6.00	5.00	5.00
Motor Vehicle	8.00	6.00	6.00	6.00	6.00
TOTAL CITY PERSONNEL	452.24	450.43	452.08	449.33	451.33



* Office of the Mayor, Office of the City Administrator, Senior Services Department, Municipal Court, Cable Television, Recycling Utility, and Parking Utility are all zero percent.

** Approval authorized by Board of Water Commissioners

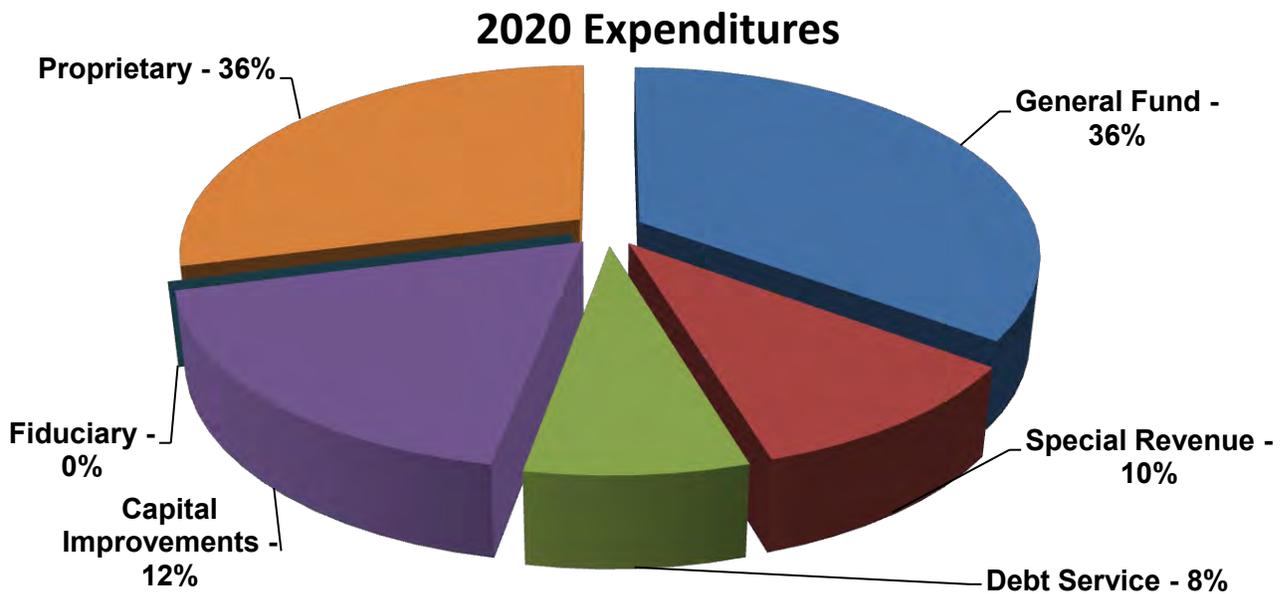
SUMMARY OF REVENUES AND EXPENDITURES BY FUND TYPE AND CATEGORY

2020 REVENUES

Revenue Category	Governmental Funds						2020 Adopted	Percent of Total Budget
	General	Special Revenue	Debt Service	Capital Improvements	Fiduciary	Proprietary		
Taxes	\$16,812,638	\$4,302,078	\$8,542,409	\$1,600,242	\$0	\$516,662	\$31,774,029	30.32%
Licenses and Permits	992,740	642,475	0	0	0	30,700	1,665,915	1.59%
Intergovernmental Revenue	14,233,373	2,174,662	52,472	1,181,056	0	3,786,219	21,427,782	20.45%
Intergovernmental Charges for Services	258,000	0	0	0	0	9,081,868	9,339,868	8.91%
Charges for Services	1,601,322	2,168,641	0	0	9,400	20,928,466	24,707,829	23.58%
Fines and Forfeitures	271,000	900,000	0	0	0	5,000	1,176,000	1.12%
Miscellaneous Revenue	356,650	361,550	679,532	121,300	30,500	1,382,930	2,932,462	2.80%
Other Financing Sources	2,878,924	942,964	1,127,142	6,551,946	0	257,026	11,758,002	11.22%
Total Revenue	\$37,404,647	\$11,492,370	\$10,401,555	\$9,454,544	\$39,900	\$35,988,871	\$104,781,887	100.00%

2020 EXPENDITURES

Expenditure Category	Governmental Funds						2020 Adopted	Percent of Total Budget
	General	Special Revenue	Debt Service	Capital Improvements	Fiduciary	Proprietary		
Personal Services	\$29,921,222	\$3,766,414	\$0	\$86,543	\$0	\$10,872,520	\$44,646,699	40.74%
Non-Personal Services	8,712,972	\$4,359,134	\$165,696	\$87,592	\$151,000	\$20,267,827	33,744,221	30.79%
Capital Outlay/Other Financing	660,333	\$3,138,594	\$1,735,477	\$13,065,244	\$15,000	\$4,904,291	23,518,939	21.46%
Debt Service	0	\$0	\$6,961,025	\$0	\$0	\$708,994	7,670,019	7.00%
Total Expenditures	\$39,294,527	\$11,264,142	\$8,862,198	\$13,239,379	\$166,000	\$36,753,632	\$109,579,878	100.00%



Departments by Fund Classification

Department / Fund Matrix	Administration	Police	Fire	Inspection	Public Works	Library	Parks and Recreation	Planning and Development	Utility
General Fund	✓	✓	✓	✓	✓		✓	✓	
MEG Unit Fund		✓							
Block Grant Fund								✓	
Housing Revolving Loan Fund	✓							✓	
Business Revolving Loan Fund	✓							✓	
Neighborhood Revitalization Fund				✓	✓			✓	
Mead Public 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					✓				
G O Debt Service Fund	✓								
TID Debt Service Funds	✓								
Capital Project Fund	✓	✓	✓		✓		✓	✓	
Capital Improvement Fund	✓		✓		✓		✓	✓	✓
Industrial Park Fund								✓	
TID Capital Project Funds	✓	✓			✓		✓	✓	
Recycling Fund					✓				✓
Motor Vehicle Fund					✓				
Health Insurance Fund	✓								
Liability Insurance Fund	✓								
Workers Compensation Fund	✓								

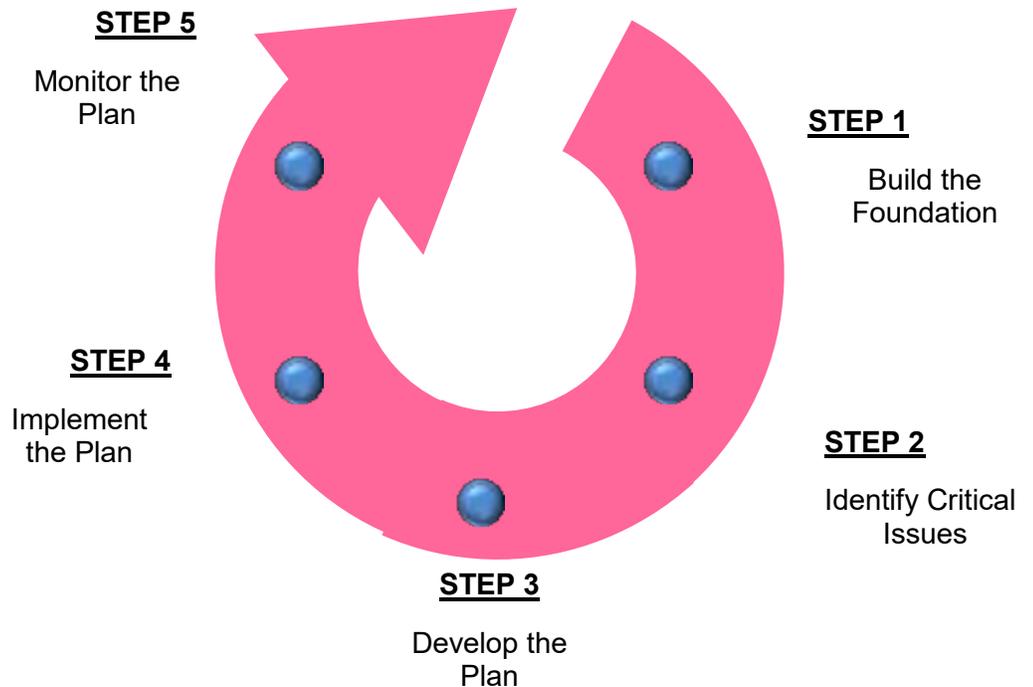
Departments by Fund Classification

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 AND FISCAL POLICIES

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), consistent with the city's Strategic Plan focus area of Governing and Fiscal Management. 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.



Long Term Financial Plan Process

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.

***The Long Term Financial
Plan process***

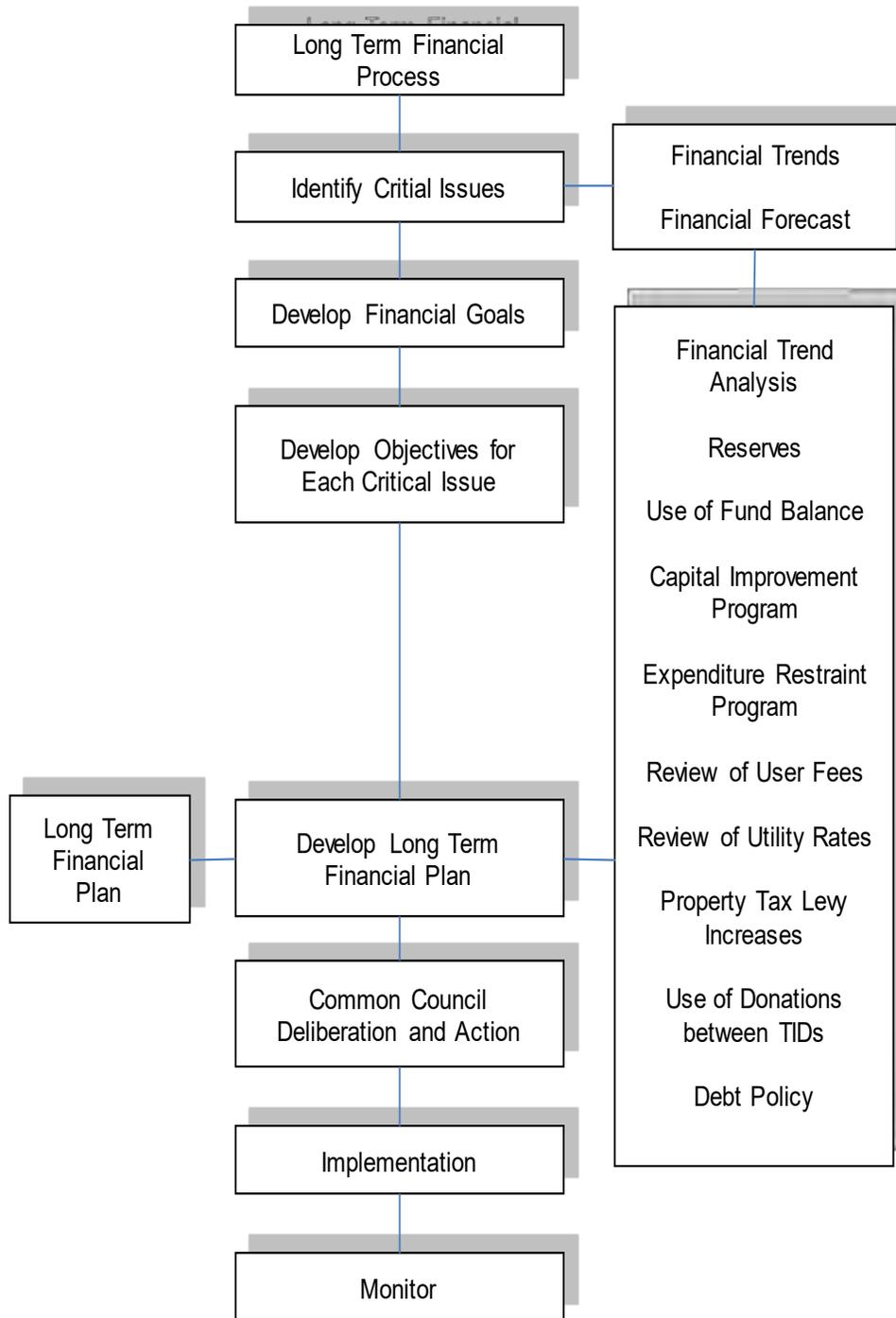
The city's LTFP begins by identifying several critical areas which have, or are expected to have, an impact on the financial condition of the city over the next five years. Once the critical issues are identified, specific goals and objectives are developed for each project designed to meet the overall 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 Management Team is responsible for keeping the process on track and on schedule. In addition, the Team identifies their goals and objectives are met. The key message expressed to the Management Team is that the LTFP must be clear and concise while providing very specific and practical recommendations.

The LTFP is presented in detail to the Common Council. The Finance and Personnel Committee reviewed the initial proposal in February, 2019. The next section contains the schedule followed by the Common Council as they develop or update an action plan that the city will implement as a part of the annual budget process:

The chart on the following page graphically depicts the process involved in developing the city's LTFP. This project is largely conducted by the city's Management Team.



Schedule

February or March: LTFP provided to the Finance and Personnel Committee.
 March or April: Public input and Common Council adoption

The LTFP represents elements of the city's Fiscal Policy.

The LTFP for the City of Sheboygan represents the ongoing commitment to implement its Strategic Plan focus area of Governing and Fiscal Management. On an annual basis, the LTFP has been incorporated 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

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.

Input from Multi-Year City Plans

Common Council-approved multi-year Capital Improvements 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 will decrease from 60 percent to 40 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 (TIDs) 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 TIDs within the 12 percent capacity limit established by the WI Department of Revenue.

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

As outlined in the 2019 Annual 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 minimum of 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 Improvements Program* – The Five Year Capital Improvements Program includes requests from all city departments for assets and infrastructure improvements, including TIDs. The Five Year Capital Improvements 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 increased by 7 percent on January 1, 2019. Water

rates will be reviewed in 2019 for a possible rate increase in late 2019 or early 2020.

- *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 2018 (to fund the 2019 budget) of \$8.97 is a decrease of 4.32 percent over the previous year's rate of \$9.37.
- *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 2019 debt service expenses, \$225,000 of additional property taxes was included in the 2019 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 Revenue. 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 (Personal Services) - 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 2019 budget. For the second consecutive year, a 10 percent increase in health insurance rates is included in the 2019 budget.
- Non-Personnel Expenditures (Non-Personal Services) – Contracted services, office supplies, utilities, gasoline, liability and property insurance, training and conferences and communication are the main expenses.

Based upon these assumptions, the 2020 General Fund budget will utilize approximately \$1,165,778 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 will increase in 2019 slightly for the second consecutive year.
- 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 2019 budget, the amount allocated has declined slightly.

- Transit – Tax levy portion allocated to the Transit Utility Fund has remained stable for the past seven 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: Property tax levy, State shared revenue, Water Utility sales of water and Wastewater Utility sewer service charges. These four revenues represent \$43,791,453 or 48 percent of the overall 2020 revenue.

Property tax levy – Property tax levy 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. Property tax levy is a non-major revenue source for the Transit Utility Fund as well. Property tax levy will increase \$322,387 overall in 2020, or 1.3 percent. The minimal increase in 2020 is a result of limited net new construction. It is anticipated net new construction will increase moderately in 2020 and beyond. 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. In 2020, the city is experiencing a significant reduction of \$527,888 in state shared revenue-related Utility Aids resulting from the closure of power generating facilities within the city limits.

Sales of water – Sales of water service is provided for residential, commercial, industrial and public customers within the City of Sheboygan limits, and as well as 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 2020. However, significant water rate increases are expected in future years to pay for a planned \$28 million fresh water intake pipe replacement project.

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 rate increase of two percent for non-city customers is reflected in the 2020 Budget.

GENERAL FUND

The top four major revenue sources ranked in descending order include Property tax levy, State shared revenue, Transportation aids and Water Utility in lieu of tax. These four categories comprise 81 percent of the 2020 General Fund revenue sources.

The table on the following page shows a four year history of the top four major revenue sources.

TOP FOUR MAJOR REVENUE SOURCES

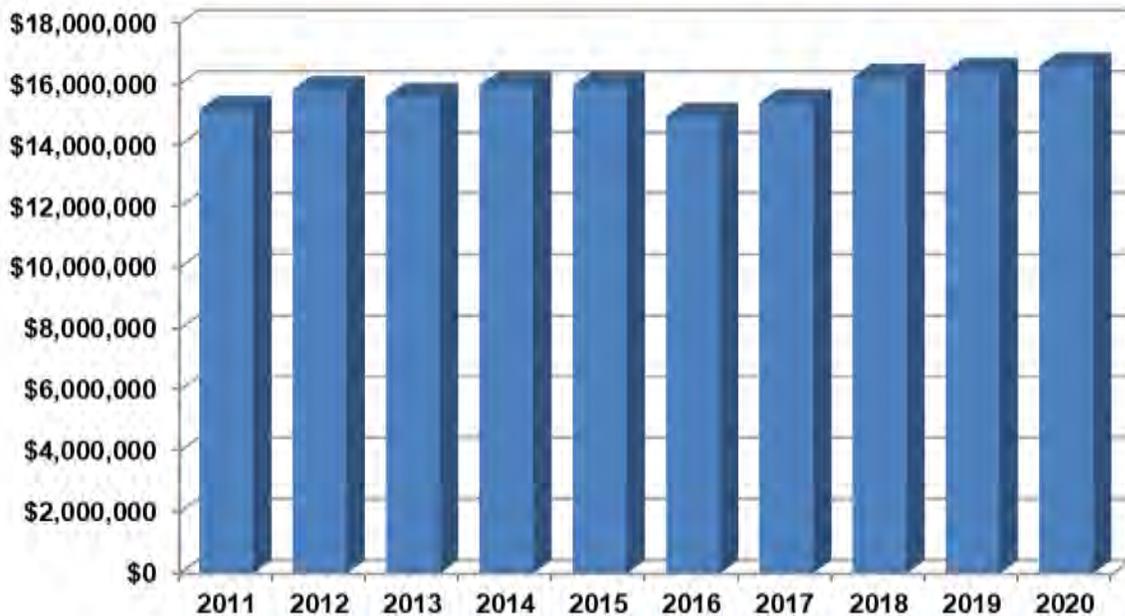
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Property tax levy	\$15,406,665	\$16,240,705	\$16,435,705	\$16,435,705	\$16,609,115
State shared revenue (excluding ERP)	\$11,076,023	\$11,111,400	\$11,070,318	\$10,549,384	\$10,542,420
Transportation aids	\$1,327,634	\$1,526,779	\$1,612,103	\$1,612,103	\$1,853,068
Water Utility in lieu of tax	\$1,166,477	\$1,158,106	\$1,201,833	\$1,136,477	\$1,170,000

Property Tax Levy

In the State of Wisconsin, property tax levy is based upon value of real estate property and business-related personal property. Property tax levy is the city’s largest source of revenue at 42 percent. The property tax amount generated to fund the 2020 General Fund Budget is \$16,609,115 as compared to \$16,435,705 for the 2019 budget. (Please note that in addition to the General Fund, the Mead Library Fund (\$2,423,314), the Park, Forestry and Open Space Fund (\$110,000), G.O. Debt Service Fund (\$3,541,758), Capital Project Fund (\$892,025), and the Transit Utility Fund (\$516,662) also receive property taxes as a revenue source.)

Below is a 10 year history of the property tax levy applied to the General Fund from 2011 through 2020. The amount has fluctuated from \$15,191,503 in 2011 to \$16,609,115 in 2020.

Property Tax Levy*



*For the Property Tax Levy graph as well as all other graphs, please note that years 2011 – 2019 are actual, 2020 reflects the adopted budget.

(In 2020, the city's property tax base increased by \$109,336,800 or four percent. The net new construction increased by \$9,411,900 or 0.33 percent. Factors affecting the allocation of property tax levy to the General Fund in the near future are additional net new construction.

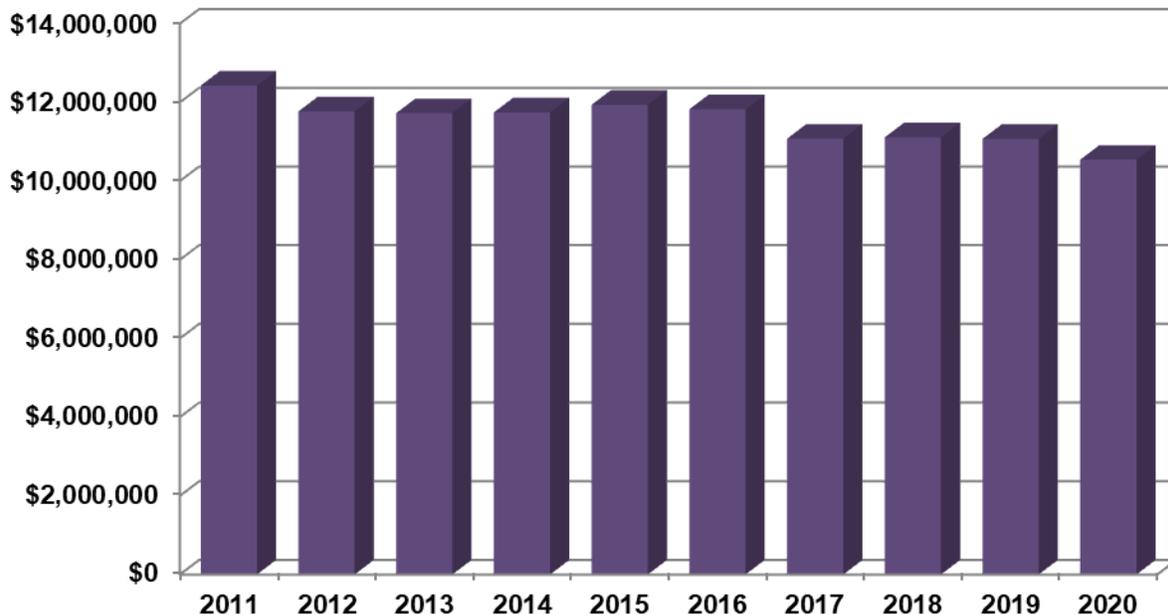
State Shared Revenue

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 (ERP) 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 2020 payment of \$10,542,420, from State shared revenue. This funding is excluding the ERP. This amount reflects a significant decrease from the 2019 budgeted amount of \$11,070,318.

Below is a 10 year history of the State shared revenue received by the city from 2011 through 2020. Funding has decreased steadily since 2011 which was \$12,426,200, a decrease of \$1,883,780 or 15 percent.

State Shared Revenue



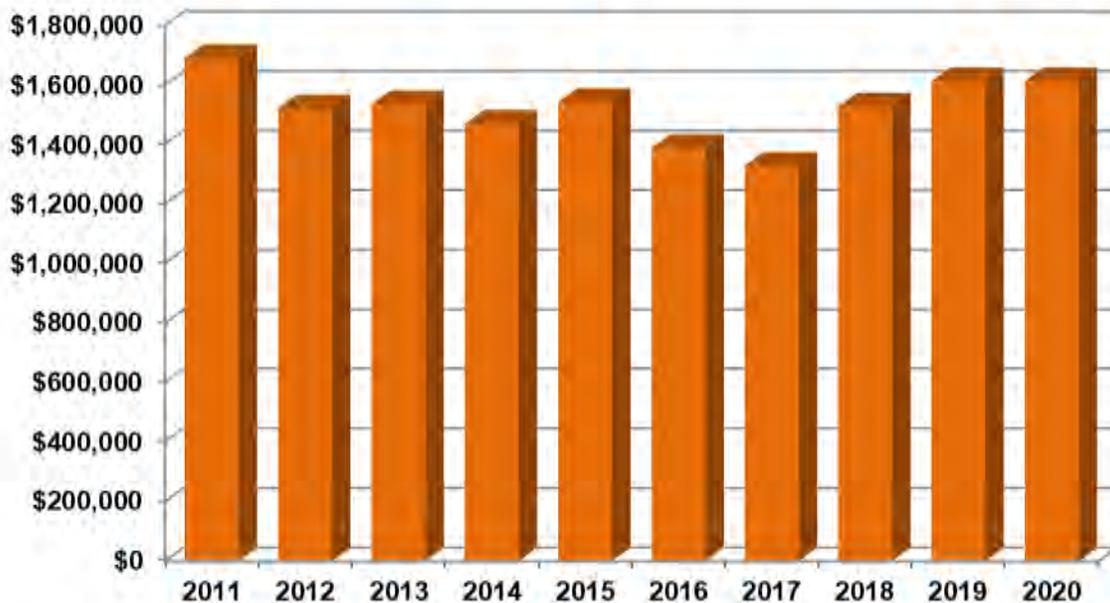
Transportation Aids

Transportation aids recognizes local government's past costs for constructing and maintaining local streets. Funding for Transportation aids is based on a formula that

includes actual expenditures of eligible expenditures for local street maintenance and number of street miles.

The chart below reflects a 10 year history of the Transportation aids received by the city from 2011 through 2020.

Transportation Aids



The 2020 projected revenues for Transportation aids are all assigned to the General Fund. The overall amount has decreased since 2011. The slight increase in aids since 2018 is a direct result of the increase in expenditures for street maintenance and construction resulting from support of the Strategic Plan Focus Area of Infrastructure and Public Facilities. The increase in Transportation aids since 2019 is due to a mileage rate increase by 10 percent from \$2,389 per mile to \$2,628 per mile

The 2020 Capital Improvement Program increases the expenditures for road maintenance for the period of 2020 through 2024. It is anticipated these additional expenditures will augment the annual Transportation aids payment.

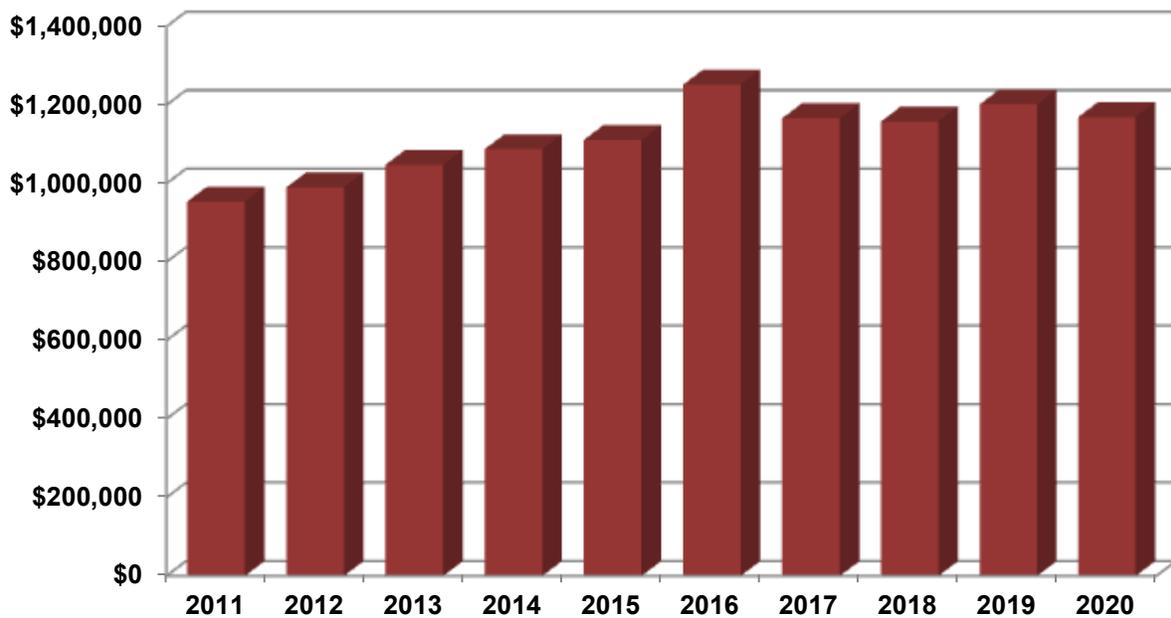
Water Utility in Lieu of Tax

Wisconsin Statute 66.0811 stipulates 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 2020 Water Utility in lieu of tax is \$1,170,000, a slight reduction from 2019. Overall, the amount has increased steadily from \$954,120 in 2011. Due to a planned significant infrastructure investment of \$28 million for a fresh water intake system, an additional rate increase is anticipated within the next several years.

The chart below depicts the 10 year history of the Water Utility in lieu of tax received by the City from 2011 through 2020.

Water Utility in Lieu of Tax



SPECIAL REVENUE FUNDS

Police MEG Unit Fund

The revenue source 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 source.

MAJOR REVENUE SOURCE

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Intergovernmental revenue	\$29,638	\$40,063	\$53,827	\$53,827	\$53,827

Funding from all sources is based on actual expenditures of the Sheboygan County Multi-Jurisdictional Enforcement Group (MEG). The reimbursement not funded by the State of

Wisconsin is contributed in equal amounts by the City of Sheboygan and Sheboygan County. No material change in revenue in future years is expected. 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 2020 budget is \$892,414, reflecting a slight increase of \$24,416, or three percent, from the 2019 Amended Budget. Future grant amounts are not anticipated to increase.

The City of Sheboygan receives funding as a designated entitlement community. The funds support 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 in an effort to provide safe and affordable housing opportunities in the city. The low interest loans are typically repaid over a ten year period.

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

TOP TWO MAJOR REVENUE SOURCES

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Principal repayment	\$175,004	\$93,791	\$120,000	\$120,000	\$120,000
Federal grant	\$0	\$0	\$127,753	\$127,753	\$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. The program is administered by the Department of City Development.

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 a ten year period.

The table on the following page shows a four year history of the top two major revenue sources.

TOP TWO MAJOR REVENUE SOURCES

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Principal repayment	\$238,304	\$276,904	\$150,000	\$150,000	\$150,000
Interest Income	\$56,389	\$56,053	\$40,000	\$40,000	\$40,000

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

Neighborhood Revitalization Fund

The revenue source for the Neighborhood Revitalization Fund is an interfund transfer of excess increment from TID 11 – Debt Service Fund. This fund is new in 2020. Program funds will be used to improve affordable housing opportunities within the city’s neighborhoods, as well as make necessary infrastructure enhancements within the core areas of the city. The Neighborhood Revitalization Fund directly supports one of the key six focus areas of the city’s Strategic Plan. The 2020 budgeted revenue is \$712,964, a one-time transfer from TID 11, during this inaugural year of the fund. The program is administered by the Department of City Development.

Mead Public Library Fund

The top two major revenue sources are the Property tax levy 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

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Property tax levy	\$2,305,741	\$2,335,829	\$2,399,321	\$2,399,321	\$2,423,314
Intergovernmental revenue	\$689,879	\$692,023	\$786,593	\$786,593	\$821,668

The Property tax levy accounts for 70 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 County residents not served by a local library and operating expenditures. This program is administered by the Mead Public Library Board.

Tourism Fund

Room taxes were formerly 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. As of 2019, all room taxes are accounted for collectively.

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

TOP TWO MAJOR REVENUE SOURCES

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Motel taxes	\$723,288	\$798,808	\$650,000	\$1,450,066	\$1,746,264
Blue Harbor room tax	\$849,778	\$827,405	\$810,000	\$0	\$0

The room tax rate is eight percent of revenue derived from the sale of rooms. Beginning in 2019, all motel taxes, including taxes received from Blue Harbor Resort, are available for tourism development and attraction. Prior to 2019, funds received from the Blue Harbor room tax were retained by the City of Sheboygan and transferred to the G.O. Debt Service Fund for debt payment on the Convention Center at the resort. The Convention Center debt payments were completed in 2018. As a result of a change in Wisconsin State Statute, the city became part of a Tourism Commission Zone as of January 1, 2017. With two new hotels under construction, 201 additional rooms will be available by mid-2020. Significant added revenue is projected for 2020 and beyond. 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 nearly all of its funding in 2020 from the Property tax levy. The allocation of \$110,000 includes funding for the urban forestry management program to combat the Emerald Ash Borer beetle infestation. The funding level is consistent with the cost of the projects identified in the Five Year Capital Improvements Program. No property tax levy change is projected in future years. The program is administered by the Department of Public Works Parks Division.

Park Impact Fee Fund

The Park Impact Fee Fund receives nearly 100 percent of its funding from the impact fees which account for the expenditures associated with the increased demand for new, expanded or improved park facilities related to new housing development. The impact fee was established in 2017 by the Common Council. In addition to the annual inflationary increase in the fee, revenue amounts are projected to remain consistent due to anticipated strong demand for increased housing development, in particular, multi-family housing construction. 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 fee for wireline-based video services provided by cable television companies.

The table on the following page shows a four year history of the major revenue source.

MAJOR REVENUE SOURCE

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Franchise fee	\$569,961	\$554,735	\$570,000	\$554,735	\$486,000

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 within the municipality. In 2020, the state law was modified to continue decreases in Franchise fee revenue by 20 percent each year for over a five year period. 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

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Court penalty fines	\$705,457	\$922,128	\$750,000	\$750,000	\$900,000

Court penalty fines have increased as a revenue source due to the city’s participation in the State of Wisconsin Debt Collection system. This program is administered by the Municipal Court.

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 page shows a four year history of the major revenue source.

MAJOR REVENUE SOURCE

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Public charges for service	\$1,317,886	\$1,396,874	\$1,150,000	\$1,300,000	\$1,250,000

The Common Council establishes the fees for emergency medical and related services as well as the geographic area of coverage. Traditionally, the city is conservative in budgeting

revenue for this fund. Future revenue is anticipated to increase slightly due to the addition of new medical equipment and related higher billing. 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				
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Special assessments	\$465,170	\$249,624	\$152,719	\$187,399	\$155,900

Property owners are assessed for 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 projects have been assessed since 2017. Consequently, the revenue associated with installment payments of prior projects will decrease over the next several years. 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 was renewed for five years in effective January, 2019.

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

	MAJOR REVENUE SOURCE				
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Marina operations	\$816,946	\$897,717	\$815,000	\$739,900	\$846,700

The Marina was established as part of TID 6 in 1992 and opened for operations in 1994. As a result of unusually cold weather in spring 2019, reduced boating activity caused a decrease in revenue. 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

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2019 Estimated</u>	<u>2020 Adopted</u>
Loan principal payment	\$100,000	\$100,000	\$100,000	\$100,000	\$0

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

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2019 Estimated</u>	<u>2020 Adopted</u>
Erosion control fee	\$19,949	\$19,991	\$18,500	\$18,500	\$18,500

Funds are accumulated and utilized for expansion of storm sewers in the city. No material change in revenue is projected. 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 Property tax levy and interfund transfers. Transfers to the G.O. Debt Service Fund are from the Tourism Fund.

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

TOP TWO MAJOR REVENUE SOURCES

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2019 Estimated</u>	<u>2020 Adopted</u>
Property tax levy	\$2,886,889	\$3,196,889	\$3,421,889	\$3,421,889	\$3,541,758
Interfund transfers	\$1,101,426	\$915,434	\$810,000	\$308,105	\$329,629

The amount of Property tax levy represents \$1.29 per \$1,000 of equalized property valuation. In 2020, the Property tax levy of \$3,541,758 represents 78 percent of the G.O. Debt Service Fund revenues. The amount of Property tax levy is anticipated to increase over the next several years in light of higher debt service expenses. 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 located within the Blue Harbor Resort on South Pier Drive. The contract with the original owners, Great Wolf Resort, included a guarantee for repayment of the outstanding 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 debt has since then been repaid. Interest on investment serves as the fund's sole revenue source and will decline in light of decreasing fund balances. The program is administered by the Finance Department.

TID Debt Service Funds

The major revenue sources 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				
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
TID 5 Debt Service Fund	\$513	\$2,320	\$0	\$0	\$0
TID 6 Debt Service Fund	\$1,199,924	\$1,241,979	\$1,419,017	\$1,454,782	\$1,402,676
TID 10 Debt Service Fund	\$257,794	\$262,607	\$263,377	\$252,155	\$290,814
TID 11 Debt Service Fund	\$577,391	\$614,115	\$621,818	\$637,485	\$712,964
TID 12 Debt Service Fund	\$152,379	\$164,337	\$170,102	\$174,704	\$221,752
TID 13 Debt Service Fund	\$292,614	\$331,434	\$378,303	\$387,841	\$420,602
TID 14 Debt Service Fund	\$419,635	\$424,523	\$467,432	\$479,226	\$864,774
TID 15 Debt Service Fund	\$184,477	\$153,191	\$164,251	\$168,392	\$191,646
TID 16 Debt Service Fund	\$920	\$79,485	\$255,819	\$262,268	\$544,335
TID 17 Debt Service Fund	\$0	\$0	\$0	\$0	\$48,983
TID 18 Debt Service Fund	\$0	\$0	\$0	\$0	\$100,372
TID 19 Debt Service Fund	\$0	\$0	\$0	\$0	(\$1,490)
Environmental TID	\$113,880	\$114,765	\$114,953	\$114,953	\$122,003
Total	\$3,199,527	\$3,388,756	\$3,855,072	\$3,931,806	\$4,919,431

TID 10, 11, 12, 13, 15 and the Environmental TID Debt Service Funds are anticipated to experience steady increases in TID increment in 2020. TID 14 Debt Service Fund is

experiencing significant growth with the completion of the Meijer store redevelopment. TID 16 Debt Service Fund is anticipated to experience significant growth as well. TID 18 and 19 Debt Service Funds were both created in 2018. 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 2020 are Property tax levy and Vehicle registration fees.

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

TOP TWO MAJOR REVENUE SOURCES

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Property tax levy	\$929,507	\$929,507	\$892,025	\$892,025	\$808,492
Vehicle registration fees	\$745,372	\$724,799	\$791,750	\$791,750	\$791,750

The allocation of Property tax levy is not expected to change due to a greater need for the levy to fund the city's operational budget (General Fund). Vehicle registration fees are expected to increase slightly due to an increase in the number of vehicles resulting from additional housing units under construction. The program is administered by the Finance Department.

Capital Improvement Fund

General obligation debt proceeds are the largest revenue source for the Capital Improvements Fund. The budget includes debt for capital improvements projects, representing 100 percent of the funding source.

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

MAJOR REVENUE SOURCE

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
General obligation debt	\$5,000,000	\$10,020,000	\$5,397,126	\$5,190,370	\$3,580,546

Future General obligation debt service will be more consistent with the 2020 Adopted Budget amount in light of the approved Five Year Capital Improvements Program. 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. In 2020, the major revenue source for this fund continues to be Interest on investments. No future changes in revenue amounts are anticipated. The program is administered by the Department of City Development.

TID 14 Capital Project Fund

With no projects planned for 2020, no related revenue is estimated. No future change in revenue is expected. 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 a general obligation note to support infrastructure upgrades within the district. Future General obligation notes are expected to meet Capital Improvements Program needs. 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 a general obligation note to support several improvements within the district including infrastructure improvements in the area adjacent to the Badger State Lofts redevelopment, the Indiana Avenue Trail project land acquisition, and the Innovation District surface parking lot. Future general obligation notes are expected to diminish to a minimal amount. The program is administered by the Department of City Development.

TID 18 Capital Project Fund

No projects are planned for 2020 or beyond. As future development occurs in TID 18, transfers of increment from TID 18 Debt Service Fund will be used to reduce negative fund balances. The program is administered by the Department of City Development.

TID 19 Capital Project Fund

The major revenue source for TID 19 Capital Project Fund is a general obligation note to support the reconstruction of Niagara Avenue as the area is redeveloped. Additional general obligation notes are expected in future years as upgrades to street infrastructure will be necessary to leverage more private development within the TID. 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				
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Motor Vehicle Fund	\$1,810,774	\$1,814,268	\$1,814,020	\$1,814,020	\$1,995,422
Health Insurance Fund	\$6,037,898	\$6,608,964	\$6,863,265	\$6,729,710	\$6,770,405
Liability Insurance Fund	\$258,621	\$230,470	\$525,200	\$180,000	\$410,000
Workers Compensation Fund	\$610,360	\$610,752	\$610,000	\$610,000	\$610,000
Information Technology Fund	\$853,477	\$880,618	\$936,625	\$936,628	\$992,310

Related charges to the General Fund serve as the major contributor of intergovernmental revenue for these internal service funds. Increase in charges on behalf of the Motor Vehicle Fund and Information Technology Fund are planned to reduce reliance on borrowed funds and applied fund balance, respectively.

Enterprise Funds

Water Utility Fund

The major revenue source for the Water Utility Fund is sales of water. Water sales constitute 97 percent of the fund's revenue source.

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

	MAJOR REVENUE SOURCE				
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Sales of water	\$8,484,209	\$9,094,682	\$8,735,000	\$8,469,035	\$9,061,868

Sales of water include revenue from residential, commercial, industrial and public customers, as well as Fire Protection and sales to other municipalities. No water rate increase is expected for 2020; however, significant water rate increases are anticipated in future years to pay for a \$28 million fresh water intake pipe replacement project.

Recycling Utility Fund

The Recycling Utility Fund is newly created within the 2020 Budget. The major revenue source is the recycling fee. In 2021 and beyond, the fee will increase slightly due to 2020

revenue amounts representing only 11 months of service, rather than a 12 month billing cycle.

The table below shows the major revenue source.

MAJOR REVENUE SOURCE

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Recycling Fee	\$0	\$0	\$0	\$0	\$809,468

Wastewater Utility Fund

The two major revenue sources for the Wastewater Fund are sewer service charges to city residents and outlying municipalities. These two categories comprise 97 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

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Sewer service - city	\$5,669,042	\$6,830,151	\$7,200,000	\$7,124,065	\$7,696,466
Sewer service - other municipalities	\$1,188,629	\$1,232,149	\$1,086,500	\$1,162,653	\$1,263,189

Sewer Service charges are derived from calculated user fees utilizing a three year average of usage by the various categories of customers. Only inflationary rate increases are anticipated in future years. A rate increase in sewer user fees for other municipalities is projected for 2020.

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 52 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

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Federal subsidy	\$1,206,561	\$1,170,891	\$1,176,711	\$1,225,789	\$1,153,325
State transit subsidy	\$949,408	\$917,899	\$979,029	\$902,540	\$959,573

The subsidy payments are awarded annually by the Government, based on government allocations and expenditures of the Transit Fund. The subsidy payments are not expected to change in future years.

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 84 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

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Parking assessment districts	\$125,668	\$78,579	\$126,909	\$124,022	\$120,308
Miscellaneous stall rentals	\$99,893	\$132,601	\$135,500	\$135,500	\$142,800
Meters on streets	\$106,888	\$126,724	\$123,000	\$123,000	\$131,000

User rates are established by the Parking and Transit Commission. In light of a 2018 comprehensive assessment, stall and meter rate review, related revenue increases will occur in future years due to anticipated increased parking demand.

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

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Boat dock rentals	\$61,302	\$56,645	\$65,000	\$65,000	\$65,000

Boat Dock Rentals comprise 93 percent of the fund’s revenue source. No material change in rates or rental earnings are projected in future years.

FIDUCIARY FUNDS

Cemetery Perpetual Care Fund

The major revenue source for the Cemetery Perpetual Care Fund is perpetual care fee, which comprise 39 percent of the fund’s revenue source.

The table on the following page shows a four year history of the major revenue source.

MAJOR REVENUE SOURCE

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Perpetual care fee	\$11,611	\$14,836	\$9,400	\$9,400	\$9,400

Annually, interest earnings are transferred to the General Fund for maintenance of Wildwood Cemetery. No material change in earnings is projected in future years.

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

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Interest on investments	\$139,314	(\$34,682)	\$15,000	\$15,000	\$15,000

The Mead Public Library Board controls the investment of the funds and use of the interest. No material change in earnings is projected in future years.

GENERAL FUND BUDGET SUMMARY

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenue					
Taxes	15,617,078	16,469,774	16,639,228	16,639,608	16,812,638
Licenses and Permits	1,070,035	1,206,900	921,240	1,236,480	992,740
Intergovernmental Revenue	14,258,857	14,637,627	14,482,474	13,985,466	14,233,373
Intergovernmental Charges for Services	212,174	259,067	258,000	258,000	258,000
Charges for Services	1,721,996	1,625,706	1,679,822	1,599,604	1,601,322
Fines and Forfeitures	354,853	275,390	271,000	271,000	271,000
Miscellaneous Revenue	440,329	637,008	342,425	415,889	356,650
Other Financing Sources	2,811,255	2,900,078	2,717,605	3,287,291	2,878,924
Total Revenue	36,486,578	38,011,550	37,311,794	37,693,339	37,404,647
Expense					
General Government	3,200,019	3,482,747	4,024,030	3,609,017	4,207,724
Public Safety	20,153,964	21,258,537	21,784,550	21,712,789	22,315,691
Public Works	8,270,129	8,464,170	9,069,716	9,131,312	8,825,441
Health and Human Services	221,626	188,887	201,337	193,455	201,331
Culture and Recreation	2,502,124	2,589,441	2,681,942	2,687,117	2,837,589
Conservation and Development	646,480	348,915	352,725	353,951	368,721
Transfers and other expenses	118,427	5,604,986	431,077	86,482	538,030
Total Expenditures	35,112,769	41,937,683	38,545,378	37,774,122	39,294,527
Excess of revenue over (under) expenditures	1,373,809	-3,926,133	-1,233,584	-80,783	-1,889,880
Fund Balance, Beginning Year	22,527,096	23,900,905	19,974,772	19,974,772	19,893,989
Fund Balance, Ending Year*	23,900,905	19,974,772	18,741,188	19,893,989	18,004,109
*Ending Fund Balance consists of:					
Uncommitted	20,954,275	17,431,687	16,189,596	17,342,397	15,452,517
Committed	2,946,630	2,543,085	2,551,592	2,551,592	2,551,592
	23,900,905	19,974,772	18,741,188	19,893,989	18,004,109

GENERAL FUND BUDGET SUMMARY

	2017	2018	2019	2019	2020
	Actual	Actual	Amended	Estimated	Adopted
Committed					
Inventory	155,185	151,571	150,000	150,000	150,000
Prepaid postage and other	31,602	11,294	13,500	13,500	13,500
Advance to TID 10 Debt Fund	611,908	419,728	419,728	419,728	419,728
Advance to TID 13 Debt Fund	112,175	112,175	112,175	112,175	112,175
Advance to Environmental TID Debt Fund	174,504	0	0	0	0
Advance to TID 16 Capital Fund	542,255	542,255	542,255	542,255	542,255
Advance to TID 17 Capital Fund	14,500	14,500	14,500	14,500	14,500
Advance to TID 18 Capital Fund	791,562	791,562	791,562	791,562	791,562
Advance to Harbor Centre Marina Fund	8,783	0	0	0	0
Advance to Redevelopment Authority Fund	500,000	500,000	500,000	500,000	500,000
Due from TID 18 Capital Fund	4,156	0	7,872	7,872	7,872
	<u>2,946,630</u>	<u>2,543,085</u>	<u>2,551,592</u>	<u>2,551,592</u>	<u>2,551,592</u>

GENERAL FUND

FUND 101

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	15,406,665	16,240,705	16,435,705	16,435,705	16,609,115
411300 PAYMENT IN LIEU OF TAX	7,219	7,320	7,000	7,000	7,000
412300 MOBILE HOME FEES	106,604	128,113	105,000	105,000	105,000
414100 MOTEL TAXES	400	-	-	-	-
414106 STATE SALES TAX COMMISSION	131	128	-	62	-
419120 HOUSING AUTH. IN LIEU OF TAX	56,380	57,828	56,380	56,380	56,380
419130 PARK PLAZA IN LIEU OF TAX	21,144	21,946	21,143	21,143	21,143
419140 B'NAI BRITH IN LIEU OF TAX	10,000	10,000	10,000	10,000	10,000
419200 PERS. PROPERTY PENALTIES	8,936	3,734	4,000	4,318	4,000
TOTAL	\$ 15,617,478	\$ 16,469,774	\$ 16,639,228	\$ 16,639,608	\$ 16,812,638
LICENSES & PERMITS					
421101 INTOXICATING LIQUOR LICENSE	61,322	71,770	65,000	65,000	65,000
421106 MALT BEVERAGE LICENSE	25,071	25,077	23,000	23,000	23,000
421111 WINE LICENSE (CLASS C)	1,330	2,535	500	500	500
421206 NON-INTOXICATING LIQUOR	245	250	200	200	200
421601 BEVERAGE OPERATOR LICENSE	37,325	34,415	36,000	36,000	36,000
421606 CIGARETTE LICENSE	6,600	6,200	5,000	5,000	5,000
421611 TAXI CAB OPERATOR LICENSE	1,605	1,495	1,200	1,200	1,200
421616 LANDSCAPING LICENSE	1,895	1,390	1,000	1,000	1,000
421621 ALARM SYSTEM LICENSE	650	675	500	500	500
421626 ROOMING HOUSE PERMIT	590	650	800	500	800
421630 CONTRACTOR LICENSE	78,315	77,505	80,000	77,000	75,000
421638 MOTEL TAX PERMIT	-	500	400	400	400
421641 MASSAGE ESTABLISHMENT	2,400	2,500	2,000	2,000	2,000
421666 SECONDHAND DEALER LICENSE	598	513	400	400	400
421676 SIDEWALK CAFE LICENSE	2,071	2,001	2,000	2,000	2,000
421699 OTHER PROF/OCCUP LICENSE	250	250	300	300	300
421701 MUSIC LICENSE	1,100	1,150	1,100	1,100	1,100
421706 DANCE HALL LICENSE	110	120	150	150	150
421711 BOWLING ALLEY LICENSE	1,980	2,040	2,100	2,100	2,100
421716 CARNIVAL LICENSE	1,575	1,050	600	600	600
421721 CIRCUS LICENSE	175	175	350	350	350
421726 THEATRE LICENSE	650	650	650	650	650
421741 AMUSEMENTS	9,400	9,400	10,200	10,200	10,200
422101 BUILDING PERMITS	381,705	391,057	350,000	541,717	375,000
422106 PROJECTING SIGN FEES	6,675	5,475	8,500	5,670	8,500
422111 BUILDING PERMITS/STATE SEALS	1,120	(474)	400	200	600
422116 ELECTRICAL PERMITS	153,970	246,045	120,000	211,000	150,000
422121 HEATING PERMITS	152,685	128,855	120,000	125,000	120,000
422126 PLUMBING PERMITS	79,160	82,790	40,000	66,850	60,000
422136 OCCUPANCY PERMITS	19,850	11,150	15,000	15,000	10,000
422701 DOG LICENSE	15,065	14,774	15,000	15,000	15,000
422706 CAT LICENSE	4,531	4,648	-	4,500	4,500
422711 PIG LICENSE	3	8	-	3	-
422716 PET FANCIER PERMIT FEE	51	20	-	-	-
422721 DANGEROUS DOG REGISTRATION	-	10	-	-	-
422801 RESIDENTIAL PARKING PERMITS	210	216	150	150	150
422901 ALARM SYSTEM USER PERMIT	11,355	10,640	10,000	10,000	10,000
422906 BICYCLE LICENSE	504	1,648	1,000	1,000	1,000
422913 TRANSIENT MERCHANT LICENSE	2,303	2,461	3,000	3,000	3,000
422914 MOBILE FOOD VENDOR	3,046	4,741	2,200	4,400	4,000
422916 ENCROACHMENT FEES	459	59,380	1,200	1,500	1,200

GENERAL FUND

FUND 101

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
REVENUES					
422926 GARNISHED FEES	286	346	500	500	500
422936 ZONING CHANGE & VACATION	1,400	800	840	840	840
TOTAL	\$ 1,069,635	\$ 1,206,900	\$ 921,240	\$ 1,236,480	\$ 992,740
INTERGOVERNMENTAL REVENUE					
431246 STATE GRANT	12,273	-	-	-	-
434101 STATE AID GENERAL GOVERNMENT	-	-	-	-	55,474
434201 POLICE TRAINING AIDS - STATE	-	24,564	-	-	45,000
434211 STATE GRANT	219,377	188,174	181,434	211,434	211,434
434216 FEDERAL GRANT	-	88,422	-	-	-
434301 CONNECTING HIGHWAY AIDS	217,694	218,891	218,740	218,740	218,740
434306 TRANSPORTATION AIDS	1,327,634	1,526,779	1,612,103	1,612,103	1,853,068
434316 MUNICIPAL RECYCLING GRANT	192,921	192,905	192,920	192,920	110,085
435100 STATE SHARED REVENUE	11,076,023	11,111,400	11,070,318	10,549,384	10,542,420
435101 EXPENDITURE RESTRAINT	743,141	696,447	738,759	743,811	728,952
435201 STATE AID - EXEMPT PROPERTY	254,514	258,255	250,000	250,000	250,000
435901 FIRE INSURANCE FROM STATE	107,998	110,542	107,000	107,000	107,000
436101 MUNICIPAL SERVICE PAYMENTS	107,282	221,248	111,200	100,074	111,200
TOTAL	\$ 14,258,857	\$ 14,637,627	\$ 14,482,474	\$ 13,985,466	\$ 14,233,373
CHARGES FOR SERVICES					
437206 SCHOOL LIAISON AGREEMENT	212,174	259,067	258,000	258,000	258,000
437506 WEIGHTS/MEASURES INSPECT	31,623	33,290	35,000	33,000	35,000
441116 JURY & WITNESS FEES	888	816	800	800	800
441206 ADMINISTRATIVE SERVICES	-	-	1,500	1,500	-
441301 BOARD OF APPEALS	5,475	4,525	5,000	5,000	5,000
441316 CONDITIONAL USE PERMIT	13,750	13,250	13,000	11,000	13,000
441321 SITE PLAN REVIEW	1,400	11,400	1,000	4,000	4,000
441405 EXAMINING/INPSECTION FEE	8,700	10,650	9,000	8,000	5,000
441406 HUD REIMBURSEMENT	30,000	-	30,000	-	-
441411 EROSION CONTROL FEE	2,800	1,300	1,000	500	1,500
441501 SALE OF CITY MAPS	500	669	-	284	500
441611 PUBLIC INFORMATION REQUEST	309	18	300	100	100
441801 INDUSTRIAL REVENUE BOND FEE	-	-	1,000	1,000	1,000
442206 FIRE EXTINGUISHER TRAINING	881	-	800	400	800
442501 ACCIDENT REPORTS	2,145	1,551	2,000	2,000	2,000
442506 POLICE AUCTION SALES	2,492	3,765	3,000	3,000	3,000
442511 ADMINISTRATIVE SERVICES	1,053	952	500	500	500
442516 POLICE COMMUNICATION SERV	1,500	475	-	-	-
442521 FALSE ALARM FEES	4,940	3,985	5,000	5,000	5,000
442546 FINGERPRINT SERVICE	1,320	1,391	1,500	1,500	1,500
442556 PUBLIC INFORMATION ACCESS	9,025	10,063	8,040	8,040	8,040
442621 FIRE REPORT PHOTOCOPIES	116	7	50	40	50
442626 HAZARDOUS MATERIAL HANDLNG	70	760	350	350	350
442641 RESPIRATORY MASK	795	720	750	-	350
442646 EXTRICATION FEES	-	-	-	2,000	-
443101 STREET PERMITS	56,750	37,375	50,600	50,600	50,600
443506 SNOW SHOVELING-RESIDENTIAL	839	579	1,120	2,324	1,120
443906 MAILING PLANS & SPECS	25	-	-	-	-
444321 RECYCLING ORDINANCE VIOLATION	-	-	500	500	500
444401 GARBAGE FEE	1,094,057	1,091,261	1,087,552	1,087,552	1,087,552
444501 WEED CUTTING	9,823	10,528	8,500	8,500	8,500
444511 DAMAGE FEES	220,999	165,761	200,000	150,000	150,000
447401 PARK RESERVATION PERMITS	96,942	83,711	110,000	110,000	113,300
447411 PARK EQUIPMENT RENTALS	21,044	16,745	20,750	20,750	20,750

GENERAL FUND

FUND 101

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
REVENUES					
447499 MISC.PARK & RECREATION	736	401	1,000	1,000	1,000
449101 PHOTOCOPIES	3,693	7,263	3,085	3,185	3,385
449305 LOT SALES/BURIALS/CHARGES	63,590	62,120	61,050	61,050	61,050
449801 STATION CONCESSIONS	502	578	475	475	475
449901 VENDING MACHINE COMMISSION	221	130	-	54	-
449911 RECYCLED MATERIALS	32,993	49,665	15,600	15,600	15,600
TOTAL	\$ 1,934,171	\$ 1,884,773	\$ 1,937,822	\$ 1,857,604	\$ 1,859,322
FINES & FORFEITURES					
451101 COURT PENALTY FINES	35,014	34,695	40,000	40,000	40,000
451111 FORFEITURE	18,761	11,098	-	-	-
451301 DAMAGE FEES	-	250	-	-	-
451406 PARKING VIOLATIONS	292,488	223,747	225,000	225,000	225,000
451411 PENALTY FEES	8,590	5,790	6,000	6,000	6,000
451416 BICYCLE VIOLATIONS	-	(190)	-	-	-
TOTAL	\$ 354,853	\$ 275,390	\$ 271,000	\$ 271,000	\$ 271,000
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	217,091	387,557	210,000	210,000	210,000
461126 INTEREST ON DELQ SEWER FEE	10,510	10,424	10,000	10,000	10,000
461131 MISCELLANEOUS INTEREST	6,777	14,310	5,000	5,000	5,000
461199 INTEREST ON SPECIAL ASSESS	2,395	1,179	475	1,000	1,000
462115 OTHER CITY RENTALS	108,942	100,051	99,550	100,001	100,550
462130 FISH SHANTY RENTALS	13,064	13,053	13,100	13,100	13,100
467101 CONTRIBUTIONS	32,302	57,486	300	9,601	10,300
469101 SALE OF EQUIPMENT	10,054	23,940	500	452	500
469106 SALE OF PROPERTY	-	1,408	-	-	-
469111 SALE OF LAND	10	-	-	-	-
469121 CITY PROPERTY RESTITUTION	6,201	2,971	-	21	-
469501 CASH OVER/SHORT	29	(21)	-	0	-
469600 ABANDONED VEHICLE STORAGE	764	690	-	-	-
469906 SALE OF WASTE OIL	-	-	1,500	1,500	1,500
469999 OTHER MISCELLANEOUS REV	32,190	23,960	2,000	65,214	4,700
TOTAL	\$ 440,329	\$ 637,008	\$ 342,425	\$ 415,889	\$ 356,650
OTHER FINANCING SOURCES					
492255 INTER TRANSF FROM MEAD FUND	-	31,967	-	-	-
492260 INTER TRANSF FROM TOURISM FUND	57,930	57,930	65,000	145,067	174,626
492270 INTER TRANSF FROM CABLE TV	425,000	425,000	425,000	425,000	304,549
492275 INTER TRANSF FROM MUNI COURT	274,197	424,723	260,823	296,077	401,389
492280 INTER TRANSF FROM AMBULANCE	536,401	451,102	413,699	919,670	463,360
492601 INTERFUND TRANS-WASTEWATER	225,000	225,000	225,000	225,000	225,000
492701 INTER TRANSFER - MOTOR VEHICLE	125,000	125,000	125,000	125,000	125,000
492805 INTER TRANSFER-CEMETERY	1,250	1,250	1,250	15,000	15,000
419110 WATER UTILITY IN LIEU OF TAX	1,166,477	1,158,106	1,201,833	1,136,477	1,170,000
TOTAL	\$ 2,811,255	\$ 2,900,078	\$ 2,717,605	\$ 3,287,291	\$ 2,878,924
TOTAL GENERAL FUND	\$ 36,486,578	\$ 38,011,550	\$ 37,311,794	\$ 37,693,339	\$ 37,404,647

**GENERAL FUND
EXPENDITURE SUMMARY**

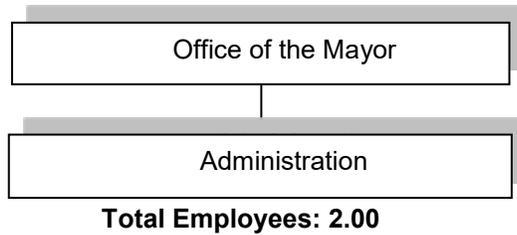
	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>General Government</u>					
Office of the Mayor	165,033	187,274	185,804	186,440	188,445
Office of the City Administrator	257,697	271,167	297,011	295,592	313,282
Council	126,089	111,417	103,110	116,690	142,006
Clerk	326,388	338,461	366,338	365,358	357,090
Elections	56,121	107,123	64,362	43,810	150,278
Finance	820,963	843,572	953,522	939,194	959,949
Assessing	338,333	336,091	334,233	332,147	351,565
Human Resources	240,555	314,210	366,861	354,517	355,414
Office of the City Attorney	400,030	462,830	493,925	493,286	526,015
City Hall	198,395	229,661	207,296	230,559	245,808
Insurance	270,416	285,509	311,565	250,824	277,809
Employee Benefits	0	0	340,003	0	340,063
Total General Government	3,200,019	3,487,315	4,024,030	3,608,417	4,207,724
<u>Public Safety</u>					
Police	11,601,950	12,019,301	12,398,646	12,427,591	12,875,964
Fire	7,862,462	8,523,038	8,569,818	8,497,902	8,690,746
Building Inspection	684,174	715,195	811,250	782,460	744,108
Civil Defense	5,379	1,003	4,836	4,836	4,873
Total Public Safety	20,153,964	21,258,537	21,784,550	21,712,789	22,315,691
<u>Public Works</u>					
Administration	292,793	360,896	373,120	379,080	405,354
Engineering	648,871	746,141	794,933	805,586	816,000
Streets/Alleys/Sidewalks	5,051,952	4,972,758	5,551,305	5,597,184	5,460,847
Sanitation	2,276,513	2,384,375	2,350,358	2,349,461	2,143,239
Total Public Works	8,270,129	8,464,170	9,069,716	9,131,312	8,825,441
<u>Health and Human Services</u>					
Cemetery	221,626	188,887	201,337	193,455	201,331
Total Health and Human Services	221,626	188,887	201,337	193,455	201,331
<u>Culture and Recreation</u>					
Parks	2,333,766	2,413,536	2,478,451	2,495,451	2,628,885
Senior Services	168,358	175,905	203,491	191,666	208,704
Total Culture and Recreation	2,502,124	2,589,441	2,681,942	2,687,117	2,837,589
<u>Conservation and Development</u>					
City Development	646,480	348,915	352,725	353,951	368,721
Total City Development	646,480	348,915	352,725	353,951	368,721

**GENERAL FUND
EXPENDITURE SUMMARY**

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
<u>Transfers and Other Expenses</u>					
Interfund Transfers	7,860	5,477,575	7,682	6,482	8,030
Unclassified	110,567	127,274	423,395	80,000	530,000
Total Transfer and Other Expenses	<u>118,427</u>	<u>5,604,850</u>	<u>431,077</u>	<u>86,482</u>	<u>538,030</u>
Total Expenditures	<u>35,112,769</u>	<u>41,942,115</u>	<u>38,545,378</u>	<u>37,773,522</u>	<u>39,294,527</u>



NOTES



Department Purpose

The Mayor works cooperatively with the administration and Common 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 attract good jobs to the city. The Mayor is also an active, enthusiastic representative for the city’s best economic interests. He/she is the city’s goodwill ambassador and the face of city government, spending significant time meeting with concerned residents 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.

2020 Budget Highlight

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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
Total Staffing	3.00	2.00	2.00	2.00	2.00

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	147,016	171,519	167,258	167,621	169,971
Non-Personal Services	18,016	15,755	18,546	18,818	18,475
Total Expenditures	165,032	187,274	185,804	186,440	188,445

Strategic Plan Focus Areas: Economic Development. Communication.

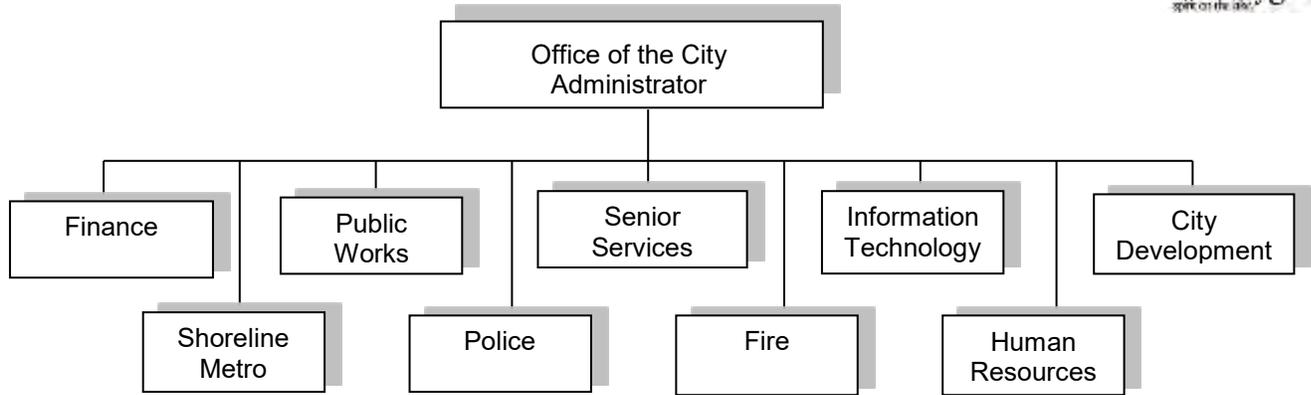
Goal: Promote quality and sustainable economic and community development. Ensure stakeholders are well informed and engaged in municipal matters.

- Objective:**
1. Provide courteous service and timely, accurate information to people 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 residents of the City of Sheboygan.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Workload</u>					
Publish quarterly employee newsletter	4	4	4	4	4
Publish monthly "Sheboygan Insider" newsletter	12	12	12	12	12
Mayor's blog posts	52	43	52	40	40
Meetings with State and Federal Representatives	12	18	15	15	15
Meetings with neighborhood groups and associations	12	14	15	12	12
Meetings with auxiliary city committees	50	55	55	55	55
Proclamations issued	35	26	40	30	30
New business ribbon cuttings and ground breakings	40	27	40	30	30
<u>Efficiency</u>					
Percent phone calls returned in 36 hours	98%	98%	98%	98%	98%
Percent of emails replied to in 36 hours	96%	96%	98%	98%	98%
Percent of letters replied to in 4 working days	97%	97%	98%	98%	98%
<u>Effectiveness</u>					
Resident satisfaction rating	82%	81%	80%	90%	80%



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 operations 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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
City Administrator	1.00	1.00	1.00	1.00	1.00
Budget Analyst	1.00	1.00	1.00	0.00	0.00
Assistant to the City Administrator	0.00	0.00	0.00	1.00	1.00
Total Staffing	2.00	2.00	2.00	2.00	2.00

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	237,736	257,685	266,685	269,284	282,956
Non-Personal Services	19,962	13,482	30,326	26,308	30,326
Total Expenditures	257,698	271,167	297,011	295,592	313,282

Strategic Plan 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.

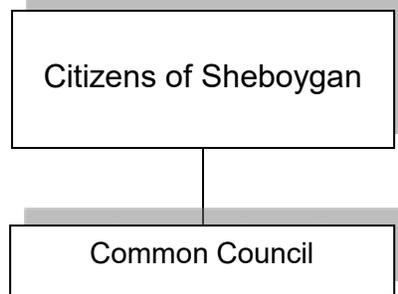
Objective:

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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Effectiveness					
Resident satisfaction rating with service efficiency	87%	85%	80%	91%	80%
Resident satisfaction rating with communication	97%	87%	80%	91%	80%
Resident satisfaction rating with city performance	94%	95%	80%	98%	80%
GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
ICMA CPM Award	Yes	Yes	Yes	Yes	Yes
GFOA PAFR Award	No	No	Yes	Yes	Yes
Number of Strategic Plan quarterly updates	4	4	4	4	4



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 districts. 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.

2020 Budget Highlight

The Adopted Budget includes the following changes:

- An increase of \$6,500 in Contracted Services for Diversity and Inclusion programming.
- An increase of \$20,698 in Software Maintenance resulting from a reallocation of expenditures previously captured in the Office of the City Clerk.
- An increase of \$2,000 in Training and Conferences for additional Alderperson training and seminar opportunities.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
Alderspersons	16.00	10.00	10.00	10.00	10.00
Total Staffing	16.00	10.00	10.00	10.00	10.00

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	77,158	66,851	48,280	48,280	58,728
Non-Personal Services	48,931	44,566	54,830	68,410	83,278
Capital Outlay	0	0	0	0	0
Total Expenditures	126,089	111,417	103,110	116,690	142,006

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

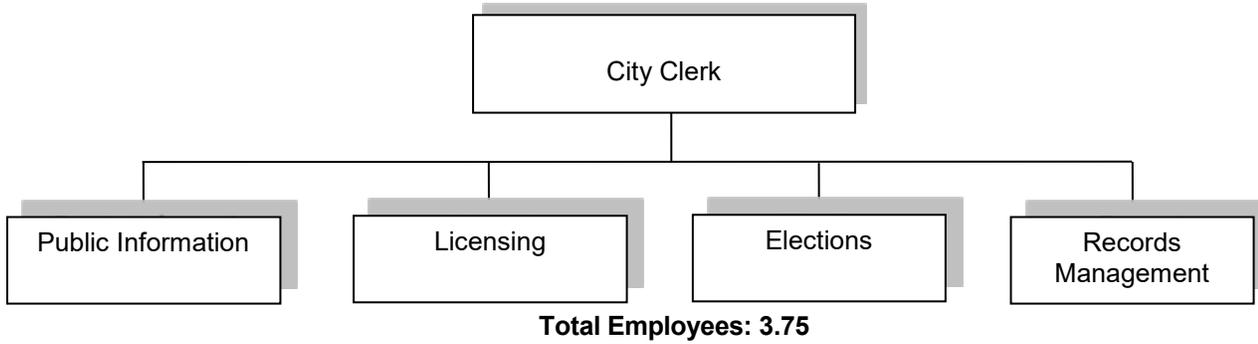
Goal: Promote quality and sustainable economic and community development. Ensure residents are well informed and engaged in municipal matters.

- 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.



Objective: 4. Help 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 residents of the City of Sheboygan.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Effectiveness Resident satisfaction rating	76%	73%	80%	86%	80%



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 residents 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.

2020 Budget Highlight

There are notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	0.81	1.00	1.00	1.00	1.00
Council/Licensing Clerk	1.00	1.00	1.00	1.00	1.00
Elections Specialist	0.75	0.75	0.75	0.75	0.75
Total Staffing	3.56	3.75	3.75	3.75	3.75

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	253,270	272,785	275,607	275,607	285,620
Non-Personal Services	71,985	65,676	90,731	89,751	71,470
Capital Outlay	1,129	0	0	0	0
Total Expenditures	326,384	338,461	366,338	365,358	357,090



Strategic Plan 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 residents of the City of Sheboygan.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Effectiveness					
Resident satisfaction rating	92%	94%	80%	98%	80%



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.

2020 Budget Highlight

The Adopted Budget includes the following change:

- An increase of \$74,586 in Personal Services due to increase from two elections in 2019 to four elections in 2020.

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Personal Services	30,559	79,840	37,242	23,580	111,828
Non-Personal Services	25,562	27,283	27,120	20,230	38,450
Total Expenditures	56,121	107,123	64,362	43,810	150,278

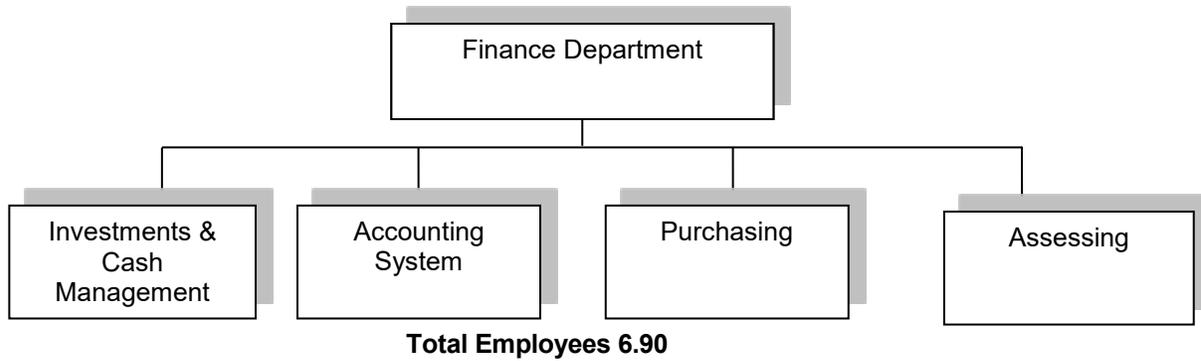
Strategic Plan Focus Areas: Quality of Life. Communication.

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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Number of elections	2	4	2	1	4
Total votes cast	9,897	34,740	10,000	6,421	51,000
Percent of votes cast by absentee ballot	16%	16%	18%	17%	18%
Registrants	329	3,866	300	1,000	7,500
Percent of voters who were new registrants	58%	16%	25%	25%	25%
Efficiency					
Cost per vote	\$5.67	\$3.08	\$6.43	\$6.82	\$2.95



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.

2020 Budget Highlights

The Adopted Budget includes the following change:

- An increase in Personal Services of \$47,751 due to the addition of 1.00 FTE Senior Accountant position.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
Finance Director/Treasurer	1.00	1.00	1.00	1.00	1.00
Senior Accountant	0.00	0.00	0.00	1.00	1.00
Comptroller/Treasurer	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
Accountant I	0.00	0.40	0.40	0.40	0.40
Clerk I	1.00	1.00	1.00	1.00	1.00
Confidential Secretary	1.00	0.00	0.00	0.00	0.00
Accounts Payable Clerk	0.00	1.00	1.00	1.00	1.00
Purchasing Agent	0.50	0.50	0.50	0.50	0.50
Total Staffing	6.50	5.90	5.90	6.90	6.90

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	545,414	555,026	565,407	565,679	606,238
Non-Personal Services	282,553	288,546	388,115	373,516	353,711
Capital Outlay	(7,004)	0	0	0	0
Total Expenditures	820,963	843,572	953,522	939,194	959,949



Strategic Plan 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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Vendor checks issued	6,038	5,930	5,500	6,244	5,500
Accounts receivable invoices	1,223	1,459	1,250	1,394	1,250
Receipts processed	27,758	23,166	24,500	23,626	24,500
Journal entries posted	4,712	4,259	4,200	4,331	4,200
Effectiveness					
Percent of reports available by the 15th	50%	0%	50%	0%	50%
Percent of reconciliations completed by the 20th	25%	0%	50%	25%	50%
Percent of receipts processed within one business day	95%	93%	95%	95%	95%
Uniform Grant Guidance Policies	Yes	Yes	Yes	Yes	Yes
Received GFOA CAFR Award	No	Yes	Yes	Yes	Yes
Received unqualified audit opinion	Yes	Yes	Yes	Yes	Yes

Strategic Plan 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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Effectiveness					
Rate of Return on investment	1.38%	1.70%	1.50%	3.03%	2.00%
Basis points above LGIP	0.17%	-0.18%	0.25%	1.40%	0.25%

Strategic Plan 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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Efficiency					
% of taxes collected at financial institutions	38%	36%	40%	36%	35%

Strategic Plan 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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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	Yes	Yes
Effectiveness					
Percent of receipts in Munis	75%	85%	85%	85%	85%

Strategic Plan 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 residents who live in the City of Sheboygan.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Effectiveness					
Resident satisfaction rating	78%	80%	80%	91%	80%



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. Since 2016, the city has contracted with Grota Appraisals LLC for assessing services. This program is administered by the Finance Department.

2020 Budget Highlights

The Adopted Budget includes the following change:

- An increase of \$3,210 in IT Small Equipment for new computers.

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Personal Services	19,909	15,980	5,146	4,608	4,608
Non-Personal Services	318,424	320,111	329,087	327,539	346,957
Total Expenditures	338,333	336,091	334,233	332,147	351,565

Strategic Plan 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 10 percent of fair market value (assessment ratio)

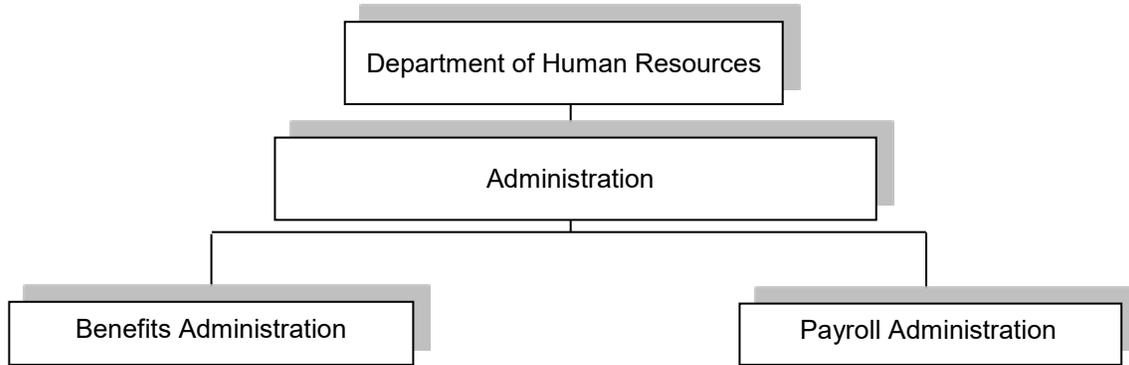
Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Cases presented/cases upheld by Board of Review	0/0	0/0	5/5	3/3	5/5
Efficiency					
Cost of assessment per parcel	\$19.72	\$19.81	\$19.93	\$20.37	\$20.37
Effectiveness					
Assessment ratio	.9620	.9048	.9048	.8807	.8807

Strategic Plan 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 residents who live in the City of Sheboygan

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Effectiveness					
Resident satisfaction rating	78%	80%	80%	89%	80%



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.

2020 Budget Highlights

The Adopted Budget includes the following changes:

- A decrease in Contracted Services of \$28,500 resulting from a realignment of services.
- A decrease in Training and Conferences of \$6,684.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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
Confidential Secretary	1.00	0.00	0.00	0.00	0.00
Human Resources Generalist	0.00	1.00	1.00	1.00	1.00
Accountant I	0.00	0.60	0.60	0.60	0.60
Total Staffing	4.00	4.60	4.60	4.60	4.60

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	165,700	185,243	203,304	217,557	231,072
Non-Personal Services	74,854	128,967	163,557	136,959	124,342
Total Expenditures	240,555	314,210	366,861	354,517	355,414

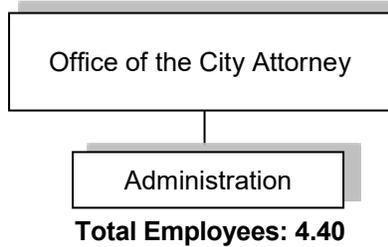


Strategic Plan Focus Area: Governing and Fiscal Management.

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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Effectiveness</u>					
Resident satisfaction rating	90%	90%	80%	96%	80%



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 residents 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.

2020 Budget Highlights

The 2020 Adopted Budget includes the following changes:

- An increase of \$15,000 in Contracted Services for the acquisition of case management software.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney I	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney II	0.00	0.00	0.40	0.40	0.40
Legal Assistant	2.00	2.00	2.00	2.00	2.00
Total Staffing	4.00	4.00	4.40	4.40	4.40

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	358,673	417,373	444,952	444,952	462,026
Non-Personal Services	41,357	45,456	48,973	48,334	63,989
Total Expenditures	400,030	462,830	493,925	493,286	526,015



Strategic Plan 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 residents who live in the City of Sheboygan.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Municipal Court cases prosecuted	801	640	832	832	832
Circuit Court cases prosecuted	8	2	6	6	6
Abatements	2	1	2	2	2
Inspection warrants	3	1	4	4	4
Raze orders	1	7	4	4	4
Business Development loans	1	1	5	5	5
Real estate closings	9	7	6	6	6
Lawsuits against city	5	6	3	3	3
Foreclosures	4	3	4	4	4
Bankruptcies	12	12	18	18	18
Effectiveness					
Departments indicating a positive response to promptness	91%	88%	80%	98%	80%
Departments indicating a positive response to court as an approachable service	94%	85%	80%	95%	80%
Resident satisfaction rating	83%	85%	80%	89%	80%



Division Purpose

To sustainably maintain the 36,000 square-foot City Hall building, constructed in 1915 and fully renovated in 2018 – 2019.

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, Assessing, City Development, and City Clerk at 828 Center Avenue. This program is administered by the Department of Public Works.

2020 Budget Highlights

The Adopted Budget includes the following change:

- The addition of 0.50 FTE Maintenance Worker I for facilities maintenance at City Hall.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	89,943	93,950	96,243	108,756	105,750
Non-Personal Services	95,801	135,711	101,053	111,803	130,058
Capital Outlay	12,650	0	10,000	10,000	10,000
Total Expenditures	198,394	229,661	207,296	230,559	245,808

Strategic Plan 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

	2017 Actual	2018 Actual	2019 Amended	2020 Estimated	2020 Adopted
Amount of therms used*	19,957	19,957	N/A	N/A	N/A
Utility costs	\$42,801	\$45,695	\$58,100	\$58,100	\$59,636
Number of work orders*	15	15	N/A	N/A	N/A

*Due to the renovation of City Hall during 2018 – 2019, key benchmark setting is on hold.



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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	270,417	285,509	311,565	250,824	277,809
Total Expenditures	270,417	285,509	311,565	250,824	277,809



Division Purpose

To maintain funding for general government employee benefits.

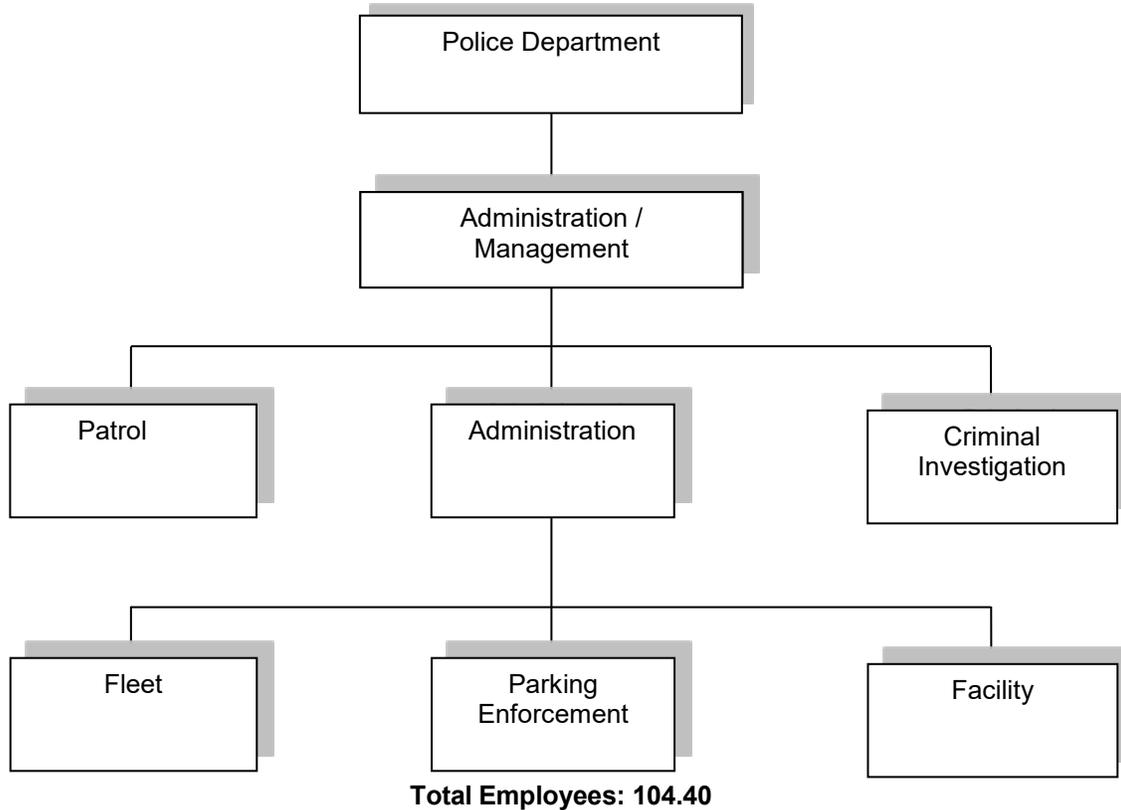
Division Description

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

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	0	0	340,003	0	340,063
Non-Personal Services	0	0	0	0	0
Total Expenditures	0	0	340,003	0	340,063



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.

2020 Budget Highlights

The Adopted Budget includes the following changes:

- An increase of \$10,000 in Program Services for enhanced outreach programming.
- An increase of \$45,000 in Training and Conferences for training reimbursable by the State of Wisconsin.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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	1.00	1.00	1.00	1.00	1.00
Office Supervisor	1.00	1.00	1.00	1.00	1.00
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



Permanent Staffing - continued	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Record Specialist Clerk	8.00	8.00	8.00	8.00	8.00
TIME System Coordinator	1.00	1.00	1.00	1.00	1.00
Communication Technician	1.00	1.00	1.00	1.00	1.00
Total Staffing	18.00	18.00	18.00	18.00	18.00

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Personal Services	1,466,814	1,563,572	1,563,915	1,557,213	1,621,425
Non-Personal Services	587,376	678,461	654,950	655,086	758,836
Capital Outlay	5,052	3,277	0	0	0
Total Expenditures	2,059,243	2,245,310	2,218,965	2,212,299	2,380,261

Strategic Plan Focus Areas: 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Open Records requests	3,778	4,804	4,000	6,546	4,000
District Attorney requests for digital evidence discovery.	1,008	1,321	2,750	1,326	2,750

Strategic Plan Focus Areas: 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 residents who live in the City of Sheboygan.



Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Workload</u>					
Nixle messages sent	263	236	250	239	250
Press releases	25	41	50	28	50
Tweets	298	273	350	224	300
Facebook "Likes"	8,045	10,042	11,000	12,164	13,000
Reported crime pin maps	104	104	104	85	104
Crime Comparison Reports	44	36	26	25	26
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%	88%	80%	97%	80%



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 resident 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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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	7.00	7.00	7.00	7.00	7.00
Police Officer	53.00	53.00	53.00	53.00	53.00
Total Expenditures	64.00	64.00	64.00	64.00	64.00

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	7,083,532	7,041,561	7,343,085	7,378,596	7,619,779
Non-Personal Services	(1,285)	610	1,000	1,000	1,000
Total Expenditures	7,082,247	7,042,171	7,344,085	7,379,596	7,620,779

Strategic Plan 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Workload					
Accidents	1,736	1,677	1,500	1,592	1,500
Speed trailer deployments	7	17	20	17	20
HVEE deployments	6	14	12	31	12



Strategic Plan 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 residents who live in the City of Sheboygan.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Effectiveness</u>					
Percentage of residents feeling very safe/safe walking alone during the day	91%	94%	80%	94%	80%
Percentage of residents feeling very safe/safe walking alone after dark	58%	69%	80%	69%	80%



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	81,462	83,294	86,024	86,024	88,505
Non-Personal Services	146,463	154,525	180,000	180,000	179,000
Total Expenditures	227,925	237,819	266,024	266,634	267,505

Strategic Plan 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.



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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	87,606	87,625	90,569	90,569	91,301
Non-Personal Services	7,295	6,800	7,000	7,000	7,000
Total Expenditures	94,901	94,425	97,569	97,569	98,301

Strategic Plan 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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Parking tickets issued	10,476	9,032	9,500	7,840	11,500
Bicycles recovered	139	158	125	168	150



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.

2020 Budget Highlights

There are no notable changes in 2020.

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Non-Personal Services	161,910	181,197	179,500	179,500	179,500
Total Expenditures	161,910	181,197	179,500	179,500	179,500

Strategic Plan Focus Area: Infrastructure and Public Facilities.

Goal: To provide a clean and safe environment for employees and residents 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

Community education events at police facility

2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
20	20	20	20	20



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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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	6.00	6.00	6.00	6.00	6.00
Property Officer	1.00	1.00	1.00	1.00	1.00
Digital Evidence Manager	1.00	1.00	1.00	1.00	1.00
Department Secretary	1.00	1.00	1.00	1.00	1.00
Total Staffing	19.00	19.00	19.00	19.00	19.00

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	1,961,875	2,199,942	2,269,303	2,269,303	2,306,318
Non-Personal Services	14,361	18,426	23,300	23,300	23,300
Total Expenditures	1,975,722	2,218,368	2,292,603	2,292,603	2,329,618

Strategic Plan Focus Area: Quality of Life.

Goal: To build collaborative relationships to prevent crime.

Objective:

1. To partner with residents 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.



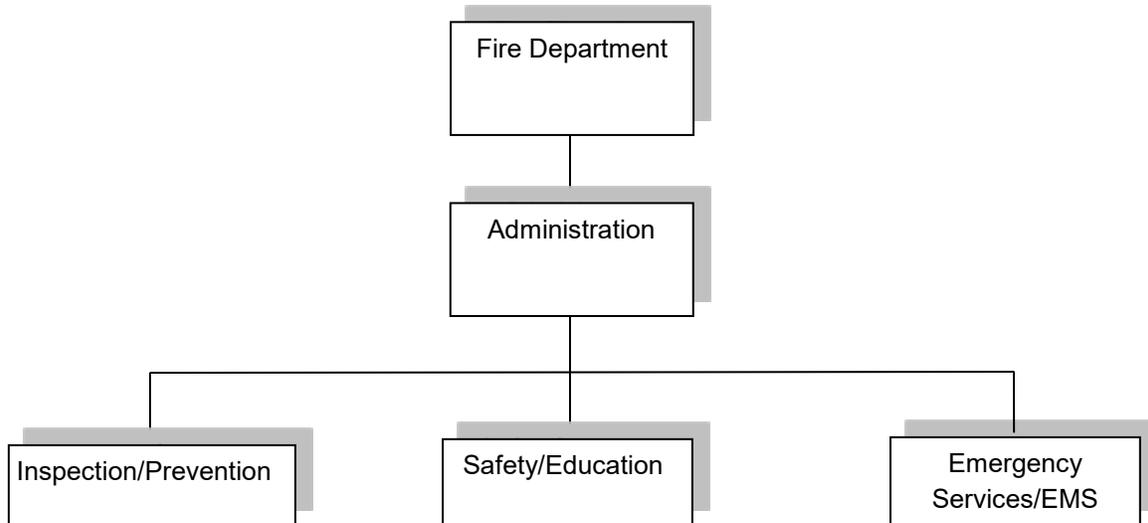
	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Workload					
Uniform crime statistics					
Violent crimes	120	160	125	125	125
Property crimes	837	820	1,050	1,050	1,050
Recovery of stolen property	\$184,216	\$179,946	\$150,000	\$150,000	\$150,000

Strategic Plan 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Workload					
Property and evidence inventoried	3,594	3,525	4,000	3,600	4,000
Evidence purged or returned	2,492	1,545	2,000	1,850	2,000
Items processed at Crime Lab	500	423	550	500	500
Forensic examination of handheld devices	373	693	400	725	700
Search warrants served	71	126	100	120	100
Child interviews at Advocacy Center	48	42	60	70	75
Cases assigned to CID	633	1,161	600	1,100	900
Cases assigned Cleared by arrest	299	477	300	420	450
Cases assigned unfounded	25	25	20	20	20
Cases assigned closed other	163	188	150	150	150



Total Employees: 70.5

Department Purpose

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

Department Description

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

2020 Budget Highlights

There are no notable changes for 2020.

Permanent Staffing	2017	2018	2019	2019	2020
	Actual	Actual	Amended	Estimated	Adopted
Chief	1.00	1.00	1.00	1.00	1.00
Assistant Chief	1.00	1.00	1.00	2.00	2.00
Deputy Chief	1.00	1.00	1.00	0.00	0.00
Battalion Chief	4.00	4.00	4.00	4.00	4.00
Captain	5.00	5.00	5.00	5.00	5.00
Lieutenant	10.00	10.00	10.00	10.00	10.00
Fire Equipment Operator	15.00	15.00	15.00	15.00	15.00
Firefighter	18.00	18.00	18.00	18.00	18.00
Firefighter/Paramedic	14.00	14.00	14.00	14.00	14.00



Permanent Staffing - continued	2017 Actual	2018 Actual	2019 Amended	2018 Estimated	2020 Adopted
Administrative					
Coordinator/Supervisor	0.00	0.00	0.00	1.00	1.00
Confidential Secretary	1.00	1.00	1.00	1.00	0.00
Office Assistant	0.50	0.50	0.50	0.50	0.50
Total Staffing	70.50	70.50	70.50	70.50	70.50

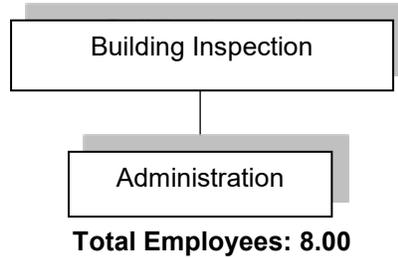
Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Personal Services	7,397,246	7,886,919	7,986,946	7,917,419	8,054,043
Non-Personal Services	446,708	602,306	562,872	560,483	615,703
Capital Outlay	18,508	33,812	20,000	20,000	21,000
Total Expenditures	7,862,462	8,523,038	8,569,818	8,497,902	8,690,746

Strategic Plan 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 residents who live in the City of Sheboygan
 3. Improve ISO (Insurance Service Office) rating from 2 to 1

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Workload</u>					
Fire calls	1,126	1,149	1,100	1,200	1,199
Fire inspections	1,850	1,926	1,878	1,987	1,880
Home fire safety programs for students grade K-4	182	173	183	149	183
Fires	134	94	125	89	99
Total fire loss reduction	\$403,562	\$978,985	\$400,000	\$525,665	\$400,000
Fire related deaths	0	0	0	0	0
Number of training hours	11,868	10,483	12,250	12,827	12,250
<u>Efficiency</u>					
Fire response 380 seconds or less per NFRIS standards	83%	89%	86%	88%	86%
<u>Effectiveness</u>					
Resident satisfaction rating	99%	99%	80%	99%	80%
ISO rating	2	2	2	2	2
Number of community events	38	51	38	46	45



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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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	0.00	0.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Building Inspection Specialist	1.00	1.00	1.00	1.00	1.00
Permit Clerk	1.00	1.00	1.00	1.00	1.00
Building Inspection Licensing Clerk	0.00	0.00	0.00	1.00	1.00
Total Staffing	8.00	8.00	8.00	8.00	8.00

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	600,606	577,719	663,184	635,656	600,050
Non-Personal Services	78,043	137,476	148,066	146,804	144,058
Capital Outlay	5,524	0	0	0	0
Total Expenditures	684,173	715,195	811,250	782,460	744,108

Strategic Plan 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 residents who live in the City of Sheboygan.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Workload</u>					
Number of inspections performed	11,000	7,179	7,500	7,500	7,500
Number of building permits	2,126	1,987	2,000	2,000	2,000
Number of electrical permits	338	318	250	318	150
Number of plumbing permits	540	436	250	450	250
Number of contractor licenses	69	79	370	100	370
Number of occupancy inspections	24	32	40	40	40
Number of housing code violations	1,333	677	1,200	700	700
<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	75%	75%	80%	83%	80%



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	5,379	1,003	4,836	4,836	4,873
Total Expenditures	5,379	1,003	4,836	4,836	4,873

Strategic Plan 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 provide a modern 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.

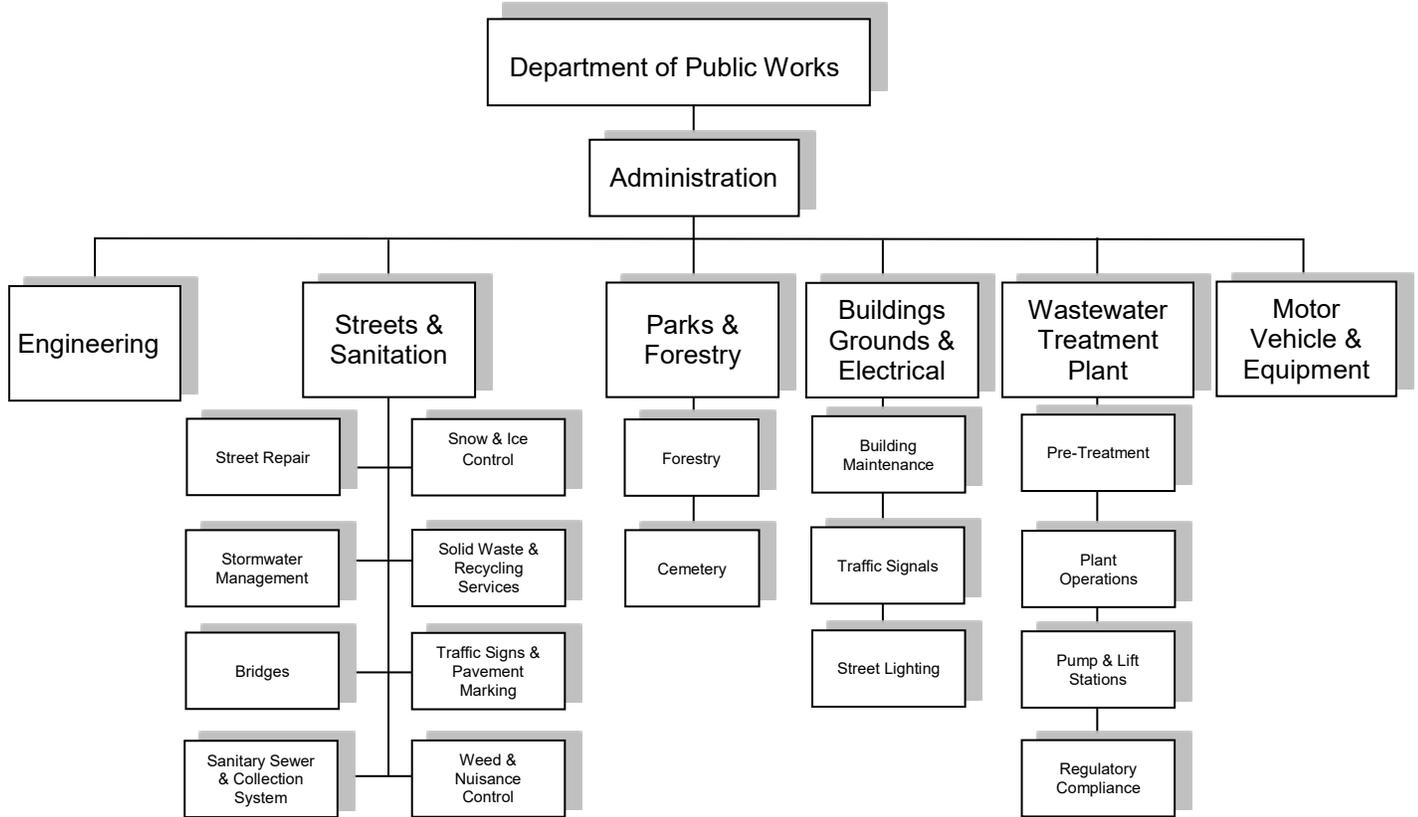
Measurements

Workload

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Sirens operational percentage	75%	100%	100%	100%	100%



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), facility rentals, and dive permits (quarry). This program is administered by the Department of Public Works.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Business Manager	0.00	0.00	0.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	0.00	0.00
Clerk II	2.00	2.00	2.00	2.00	2.00
Total Staffing	2.00	4.00	4.00	4.00	4.00



	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	213,448	276,319	289,589	289,589	316,007
Non-Personal Services	73,900	82,227	83,531	89,491	89,347
Capital Outlay	5,444	2,350	0	0	0
Total Expenditures	292,792	360,896	373,120	379,080	405,354

Strategic Plan 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 all with respect, equity and fairness. 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 residents who live in the City of Sheboygan.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Efficiency					
Budget Expenditures vs. Actual Expenditures	90%	90%	80%	80%	80%
Effectiveness					
Resident satisfaction rating	92%	92%	80%	97%	80%



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 projects; 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.

2020 Budget Highlights

The Adopted Budget includes the following change:

- An increase of \$15,000 in Communication Equipment Maintenance for additional GIS software licensing to accommodate more users.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
City Engineer	1.00	1.00	1.00	1.00	1.00
Civil Engineer / Project Manager	1.00	1.00	1.00	1.00	1.00
Assistant Engineer / Surveyor	1.00	1.00	1.00	1.00	1.00
Senior Engineering Technician	1.00	1.00	1.00	1.00	1.00
Engineering Technician	2.00	2.00	2.00	2.00	2.00
GIS Project Specialist	0.00	1.00	1.00	1.00	1.00
Total Staffing	6.00	7.00	7.00	7.00	7.00

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	557,758	632,630	641,619	646,055	662,029
Non-Personal Services	82,387	93,511	143,314	149,531	150,971
Capital Outlay	8,698	20,000	10,000	10,000	3,000
Total Expenditures	648,871	746,141	794,933	805,586	816,000

Strategic Plan 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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Budget Expenditures vs Actual Expenditures	80%	110%	90%	107%	90%
Number of plans reviewed within two weeks of submission	150	150	150	150	150
City maps updated annually	14	18	14	14	14



Division Purpose

To account for the cost of Administrative staff assigned to the Municipal Service Building (MSB), which is the largest of all city-owned 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.

2020 Budget Highlights

There are no notable changes in 2020.

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Personal Services	327,897	356,557	363,516	356,444	349,760
Non-Personal Services	10,278	11,971	17,166	17,166	17,392
Capital Outlay	26	66	0	0	0
Total Expenditures	338,199	368,594	380,682	373,610	367,152

Strategic Plan 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.



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.

2020 Budget Highlights

The Adopted Budget includes the following change:

- A decrease in Personal Services of \$33,318 resulting from the reallocation of staff to City Hall facility operations maintenance.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
Superintendent- Facilities/Traffic	1.00	1.00	1.00	1.00	1.00
Leadman – Construction	1.00	1.00	1.00	1.00	1.00
Maintenance Worker V- Electrical Lighting	1.00	1.00	1.00	1.00	1.00
Maintenance Worker V- Electrical Signals	1.00	1.00	1.00	1.00	1.00
Maintenance Worker IV- Lead Signs	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III- Craftsman	3.00	3.00	3.00	3.00	3.00
Maintenance Worker II- Signs	1.00	1.00	1.00	3.00	3.00
Maintenance Worker II-City Hall	1.00	1.00	1.00	1.50	1.50
Maintenance Worker I-MSB	1.00	1.00	1.00	1.00	1.00
Maintenance Worker 1-City Hall	0.00	0.00	0.00	0.50	0.50
Total Staffing	11.00	11.00	11.00	13.50	13.50

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	360,953	307,066	369,843	337,455	353,387
Non-Personal Services	152,007	170,660	194,813	196,466	199,128
Capital Outlay	0	9,800	15,000	15,000	15,000
Total Expenditures	512,960	487,526	579,656	548,921	567,515

Strategic Plan 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.



Measurements Workload	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Amount of therms used	43,343	44,803	N/A	47,500	44,500
Utility costs	\$60,522	\$78,150	\$36,000	\$78,150	\$76,123
Annual Maintenance costs	\$27,158	\$32,500	\$57,310	\$32,500	\$32,500
Number of work orders	11	21	11	11	11



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
Superintendent- Streets/Sanitation	1.00	1.00	1.00	1.00	1.00
Supervisor-Streets/Sanitation	1.00	1.00	1.00	1.00	1.00
Maintenance Worker IV-Streets	1.00	1.00	1.00	4.00	4.00
Maintenance Worker III-Streets	7.00	7.00	7.00	2.00	2.00
Maintenance Worker II-Streets	14.00	14.00	14.00	11.00	9.00
Maintenance Worker I-Streets	5.00	5.00	5.00	3.00	3.00
Maintenance Worker IV- Sanitation	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III- Sanitation	8.00	8.00	8.00	8.00	8.00
Maintenance Worker IV-Sewer Maintenance	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III-Sewer Maintenance	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II-Sewer Maintenance	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I-Sewer Maintenance	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II-Street Sweeping	2.00	2.00	2.00	2.00	2.00
Total Staffing	45.00	45.00	45.00	38.00	36.00

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	717,576	945,532	1,010,628	1,009,628	973,931
Non-Personal Services	903,793	660,999	720,299	719,445	708,848
Capital Outlay	0	0	40,000	0	40,000
Total Expenditures	1,621,369	1,606,531	1,770,927	1,729,073	1,722,779

Strategic Plan Focus 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 residents who live in the City of Sheboygan.

PUBLIC WORKS

STREETS, ALLEYS AND SIDEWALK



	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Workload					
Crack and joint filling footages (LF)	36,534	33,084	25,000	35,551	30,000
Yards of concrete installed	1,230	1,348	1,200	1,200	1,200
Tons of asphalt installed	13,510	11,269	9,000	9,000	9,000
Potholes – cold mix (Tons)	124	73	130	100	100
Potholes – hot mix (Tons)	525	232	170	300	300
Linear feet of streets improved	32,313	38,016	26,400	15,840	26,400
Effectiveness					
Resident satisfaction rating	92%	92%	80%	97%	80%
Increase PASER rating	6.01	6.01	6.25	6.25	6.25
Response to pothole repair requests within 2 days	1.6	2	2	2	2



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.

2020 Budget Highlights

The Adopted Budget includes the following change:

- An increase of \$10,000 in Contracted Services for algae prevention treatment.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	356,403	237,272	353,248	353,248	329,742
Non-Personal Services	268,365	262,715	294,393	301,700	308,825
Total Expenditures	624,768	499,988	647,641	654,948	638,567

Strategic Plan 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 residents who live in the City of Sheboygan.

Measurements

Workload

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Catch basins debris removed (Tons)	186	338	200	400	400
Storm sewer jetting footages (LF)	74,375	15,143	35,000	15,000	15,000
Storm sewer televising footages (LF)	34,665	12,245	20,000	10,000	10,000
Number of catch basins replaced	45	22	30	30	30

Effectiveness

Resident satisfaction rating	92%	92%	80%	97%	80%
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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.

2020 Budget Highlights

The Adopted Budget includes the following change:

- An increase of \$9,000 in Non-Personal Services - Electrical resulting from additions and updates to the street lighting infrastructure including anticipated utility rate increase.

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Personal Services	73,479	83,564	81,824	81,827	87,147
Non-Personal Services	333,272	403,255	381,620	381,620	391,832
Total Expenditures	406,751	486,819	463,444	462,747	478,979

Strategic Plan 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 percent annually.
2. To work with law enforcement to identify lighting needs as a crime-prevention strategy.

Measurements

Workload

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Utility costs	\$277,435	\$276,067	\$300,000	\$300,000	\$309,000



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 side, and nine on the south side of the city, representing 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 division works with the Sheboygan County Highway Department to perform all of these inspections, with the exception of the Eighth Street Bridge, due to its highly specialized design. Maintenance for this bridge is contracted directly with a third-party engineering consulting firm. This program is administered by the Department of Public Works.

2020 Budget Highlights

There are no notable changes for 2020.

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Personal Services	34,963	45,401	38,081	38,081	38,085
Non-Personal Services	43,306	32,489	44,559	119,944	45,454
Total Expenditures	78,269	77,890	82,680	158,025	83,539

Strategic Plan 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Number of bridges inspected	16	16	16	16	16
Number of bridges sealed	7	9	7	7	9



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.

2020 Budget Highlights

There are no notable changes in 2020.

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2019 Adopted
Personal Services	269,328	236,891	393,214	450,854	351,719
Non-Personal Services	555,881	486,218	538,900	543,900	568,140
Total Expenditures	825,209	723,109	932,114	994,754	919,859

Strategic Plan 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:

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

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Workload</u>					
Number of operations	17	26	25	25	25
Salt used (Tons)	3,630	4,180	3,840	3,840	3,840
Average snowfall per event (Inches)	2.50	2.50	2.00	2.00	2.00
<u>Efficiency</u>					
Average hours per event	19	17	9	9	9
<u>Effectiveness</u>					
Resident satisfaction rating	92%	92%	80%	97%	80%
Reduce amount of salt used by 15%	21%	20%	9.7%	9.7%	9.7%
Percentage of operations in which snow is removed within 24 hours after the event	80%	92%	80%	80%	80%



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 division’s management. This division is responsible for pavement markings such as centerline, edge line, bike lane and crosswalk painting. This program is administered by the Department of Public Works.

2020 Budget Highlights

There are not notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	325,317	340,259	330,558	318,764	327,026
Non-Personal Services	134,775	205,529	148,209	146,700	152,700
Capital Outlay	15,320	0	12,000	12,000	0
Total Expenditures	475,412	545,788	490,767	477,464	479,726

Strategic Plan Focus 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 MUTCD.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Workload					
Number of signs replaced	538	847	1,000	1,000	1,000
Number of new signs	1,008	689	1,300	1,300	1,300
Damaged mailboxes repaired/replaced	37	46	50	50	50
Traffic Arrow/Stop-Bars/Crosswalk painted	1,565	1,618	1,730	1,730	1,730



Division Purpose

To maintain and install the appropriate traffic control devices to provide a safe and sufficient transportation system throughout the entire city, including four Sheboygan County intersections located within city limits, keeping all equipment 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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	81,292	95,272	91,427	92,042	95,181
Non-Personal Services	87,722	81,238	111,968	105,600	107,550
Total Expenditures	169,014	176,511	203,395	197,642	202,731

Strategic Plan Focus 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.



Division Purpose

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

Division Description

The Solid Waste Division provides curbside pick-up of garbage for residential units of four units or less. Every week, eight city sanitation operators make over 18,000 stops. This program is administered by the Department of Public Works.

2020 Budget Highlights

The Adopted Budget includes the following change:

- Recycling revenues and expenditures are reallocated to the newly created Proprietary Recycling Utility Fund 620.

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Personal Services	659,388	758,569	738,017	735,574	416,585
Non-Personal Services	948,383	969,777	996,284	996,284	998,256
Total Expenditures	1,607,771	1,728,345	1,734,301	1,731,858	1,414,841

Strategic Plan Focus Area: Quality of Life.

Goal: To provide cost effective and safe means for city residents to dispose of yard and other solid waste.

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

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Workload</u>					
Garbage collected (Tons)	11,260	12,820	10,000	10,000	10,000
<u>Effectiveness</u>					
Resident satisfaction rating	92%	92%	80%	92%	80%



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	246,791	231,922	166,941	165,388	234,965
Non-Personal Services	206,186	213,502	215,200	215,200	237,700
Total Expenditures	452,977	445,424	382,141	380,588	472,665

Strategic Plan Focus 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 residents who live in the City of Sheboygan.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Workload</u>					
Miles swept	5,132	8,483	5,000	6,300	8,000
Tons of debris collected	651	871	750	800	750
<u>Efficiency</u>					
Percent of streets swept every 6 weeks	100%	100%	100%	100%	100%
<u>Effectiveness</u>					
Resident satisfaction rating	92%	92%	80%	97%	80%



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	7,450	8,025	14,000	16,163	14,400
Total Expenditures	7,450	8,025	14,000	16,163	14,400

Strategic Plan Focus 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 residents' complaints in a timely manner.
 2. To reduce the number on noncompliant report offenders.

Measurements	2017 Actual	2018 Actual	2017 Amended	2019 Estimated	2020 Adopted
Workload					
Nuisance notices issued	326	275	200	200	200
Number of non-compliant lots cut by city staff	27	38	25	20	25



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 2,500 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.

2020 Budget Highlights

There are no notable changes in 2020.

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Personal Services	100,470	93,033	84,585	85,521	81,319
Non-Personal Services	107,845	109,548	135,331	135,331	160,014
Total Expenditures	208,315	202,581	219,916	220,852	241,333

Strategic Plan Focus 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 residents who live in the City of Sheboygan.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Workload</u>					
Yard waste hauled (Tons)	2,755	2,830	2,500	2,500	2,500
Tire disposal	153	182	95	100	100
Scrap metals collected (Tons)	196	235	140	140	140
Oil collected (Gallons)	6,750	10,700	5,000	5,000	5,000
Branch grinding (Dollars)	\$8,850	\$17,890	\$12,000	\$20,000	\$20,000
<u>Effectiveness</u>					
Resident satisfaction rating	92%	92%	80%	80%	80%



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 located on 62 acres of land with over 25,000 graves in perpetual care, and an additional 20,000 burial lots remaining. 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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	174,292	134,225	140,807	132,925	131,626
Non-Personal Services	47,334	53,428	60,530	60,530	64,605
Capital Outlay	0	1,234	0	0	5,000
Total Expenditures	221,626	188,887	201,337	193,455	201,331

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Workload					
Linear feet of road re-paved	1,270	0	1,270	1,270	1,270
Number of trees removed	14	10	10	10	10
Number of trees planted	14	6	10	10	10



NOTES



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 areas as outlined in 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 705 acres, 19 playgrounds, six enclosed rentable shelters, 12 open rentable shelters, two miles of beaches, 24 miles of public sidewalks, 9.6 miles of multi-use paved trails, two miles of river board walk, three Splash Pads, 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.

2020 Budget Highlights

The Adopted Budget includes the following changes:

- An increase of \$30,000 in Personal Services due to additional Overtime expenditures.
- An increase of \$4,000 in Transfer Station Tipping due to increased costs.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
Superintendent – Parks-Forestry	1.00	1.00	1.00	1.00	1.00
Forester	0.00	0.00	0.00	1.00	1.00
Maintenance Worker IV-Arborist	0.00	0.00	0.00	1.00	1.00
Maintenance Worker IV-Parks	1.00	1.00	1.00	2.00	2.00
Maintenance Worker III-Parks	6.00	6.00	6.00	6.00	6.00
Maintenance Worker II-Parks	6.00	6.00	6.00	6.00	6.00
Maintenance Worker I-Parks	3.00	3.00	3.00	0.00	0.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Total Staffing	18.00	17.00	17.00	17.00	17.00

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2019 Adopted
Expenditures					
Personal Services	1,473,985	1,563,384	1,600,419	1,620,419	1,701,332
Non-Personal Services	710,916	719,216	759,102	756,102	798,534
Capital Outlay	56,441	40,000	25,000	25,000	25,000
Total Expenditures	2,241,342	2,322,600	2,384,521	2,401,521	2,524,866

Strategic Plan Focus 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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Number of parks	36	36	36	36	36
Acres of mowed public land	119	119	119	119	119
Miles of paved off-road trails	6.5	2.5	9.6	1.5	0
New trees planted in parks	77	50	10	10	10

Strategic Plan Focus 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 upon the finding of Emerald Ash Borer beetle in the city in 2016. Strive for a proactive approach, rather than reactive approach in managing the city's Urban Forestry.

- Objective:**
1. Remove one half of the Ash tree population over the next five years.
 2. Chemically treat all remaining Ash trees over the next five 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 municipality in Wisconsin.
 6. Plant a minimum of 200 trees annually.
 7. To achieve a rating of 80% or higher satisfaction (fair, good or excellent) rating from residents who live in the City of Sheboygan.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Trees planted (Street)	448	21	500	542	500
Trees removed (Street)	531	610	600	600	600
Trees elevated (Street)	2,365	1,872	2,000	1,500	1,500
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	92%	92%	80%	97%	80%



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, financial support for the facilities, and a 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.

2020 Budget Highlights

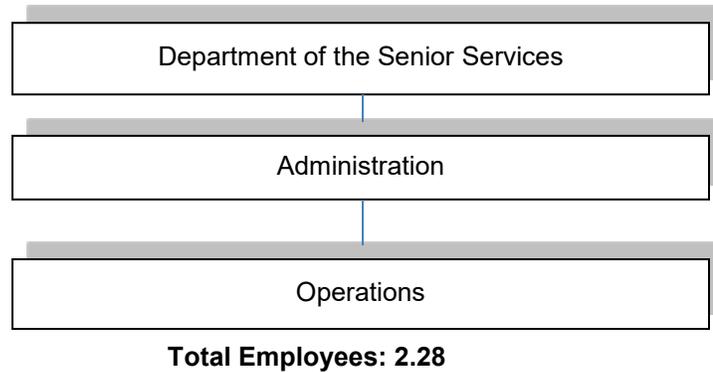
There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	92,423	90,936	93,900	93,900	104,019
Total Expenditures	92,423	90,936	93,900	93,900	104,019

Strategic Plan Focus 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.



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 Senior Services.

2020 Budget Highlights

The Adopted Budget includes the following changes:

- An increase of \$2,500 in Training and Conferences for the Director to attend a national training conference.
- An increase of \$3,300 in Capital Outlay for the purchase of additional conference tables.

Permanent Staffing	2017	2018	2019	2019	2020
	Actual	Actual	Amended	Estimated	Adopted
Director of Senior Services	0.00	0.00	0.00	1.00	1.00
Senior Center Supervisor	1.00	1.00	1.00	0.00	0.00
Assistant Supervisor	0.00	1.00	1.00	0.00	0.00
Coordinator	0.00	0.00	0.00	1.00	1.00
Wellness Coordinator	1.00	0.00	0.00	0.00	0.00
Custodian	0.28	0.28	0.28	0.28	0.28
Total Staffing	2.28	2.28	2.28	2.28	2.28

Expenditures	2017	2018	2019	2019	2020
	Actual	Actual	Amended	Estimated	Adopted
Personal Services	136,498	137,849	163,424	154,366	163,689
Non-Personal Services	31,860	38,056	40,067	37,300	41,715
Capital Outlay	0	0	0	0	3,300
Total Expenditures	168,358	175,905	203,491	191,666	208,704

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

Goal: To engage the community as work continues on the Livable Sheboygan initiative.

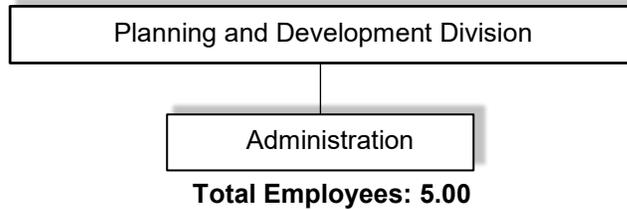


- Objective:**
1. Offer programs and opportunities which promote health, wellness and social engagement for older adults.
 2. Maintain and develop community partnerships.
 3. Develop opportunities for intergenerational experiences with local youth and older adults.
 4. Engage Senior Activity Center members in Livable Sheboygan implementation process.
 5. To achieve a rating of 80% or higher satisfaction (fair, good or excellent) from residents who live in the City of Sheboygan.

Measurements	2017	2018	2019	2019	2020
Workload	Actual	Actual	Amended	Estimated	Adopted
Total Check-Ins	43,052	43,052	18,150	18,850	19,500
Average daily Check-Ins	169	169	90	90	100
Total membership	653	653	709	709	730
Active members	N/A	N/A	278	278	300
Volunteer program leaders	20	20	20	20	20
Number of facility rentals	3	3	4	4	5
Community partnerships	17	17	17	17	17
Intergenerational events	5	5	5	5	5
Number of volunteers participating in Livable Sheboygan initiative	N/A	N/A	25	25	25
Effectiveness					
Resident satisfaction rating	98%	98%	80%	97%	80%
Member satisfaction rating	100%	100%	80%	80%	80%



NOTES



Division Purpose

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

2020 Budget Highlights

The Adopted Budget includes the following change:

- The addition of 1.00 FTE Grant Coordinator at a cost of \$53,000 to provide support to oversee the Community Development Block Grant program and redevelopment within Tax Incremental Financing Districts.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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 Community and Economic Development Planner	1.00	1.00	0.00	0.00	0.00
Grant Coordinator	0.00	0.00	1.00	1.00	1.00
Total Staffing	4.00	4.00	4.00	4.00	5.00

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	234,533	241,610	248,281	248,281	267,310
Non-Personal Services	117,442	107,305	104,444	105,670	101,411
Capital Outlay	294,505	0	0	0	0
Total Expenditures	646,480	348,915	352,725	353,951	368,721



Strategic Plan Focus Areas: Quality of Life. Economic Development. Neighborhood Revitalization.

Goal: To provide quality customer service to residents 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 residents 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 residents who live in the city.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Existing businesses assisted	N/A	38	40	60	60
Start-up businesses assisted	N/A	24	35	25	30
Commission applications approved	88	93	125	75	100
Comprehensive plan/ordinance amendments adopted	N/A	4	10	1	1
Special projects	N/A	28	10	42	45
Sign permits issued	N/A	141	800	100	100
New neighborhood associations created	N/A	3	2	2	2
Effectiveness					
Percent of administration applications reviewed within two weeks	100%	100%	100%	100%	100%
Percent of complaints received on commission applications	0%	0%	0%	0%	0%
Resident satisfaction rating	84%	75%	80%	83%	80%

**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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	7,859	5,477,575	7,682	6,482	8,030
Total Expenditures	7,859	5,477,575	7,682	6,482	8,030



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.

2020 Budget Highlight

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	110,567	127,274	423,395	80,000	530,000
Total Expenditures	110,567	127,274	423,395	80,000	530,000

**SPECIAL REVENUE FUNDS
BUDGET SUMMARY**

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Revenue					
Taxes	4,010,842	4,094,226	3,991,321	3,981,887	4,302,078
Licenses and Permits	642,712	564,581	610,000	715,006	642,475
Intergovernmental Revenue	2,438,478	1,918,342	2,261,618	2,428,071	2,174,662
Intergovernmental Charges for Services	0	0	0	0	0
Charges for Services	2,202,507	2,359,534	2,034,740	2,165,538	2,168,641
Fines and Forfeitures	705,477	922,173	750,000	750,000	900,000
Miscellaneous Revenue	596,613	392,238	289,569	392,058	361,550
Other Financing Sources	750,844	229,368	225,000	230,000	942,964
Total Revenue	11,347,473	10,480,462	10,162,248	10,662,560	11,492,370
Expenditures					
General Government	961,653	1,076,765	1,057,624	1,538,244	1,849,996
Public Safety	721,085	651,650	823,944	829,636	870,061
Public Works	982,378	1,028,440	974,799	898,719	937,643
Health and Human Services	0	0	0	0	0
Culture and Recreation	3,969,292	3,638,642	4,157,540	4,241,790	4,075,246
Conservation and Development	1,389,219	1,311,330	1,431,276	1,109,213	1,502,433
Transfers and other expenses	3,675,045	2,632,070	2,204,522	2,493,701	2,028,764
Total Expenditures	11,698,673	10,338,896	10,649,705	11,111,304	11,264,142
Excess of revenues over (under) expenditures	-351,199	141,566	-487,458	-448,743	228,228
Fund Balance, Beginning Year	2,598,113	2,246,914	2,388,480	2,388,480	1,939,736
Fund Balance, Ending Year	2,246,914	2,388,480	1,901,022	1,939,736	2,167,964



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Intergovernmental Revenue	29,638	40,063	53,827	53,827	53,827
Miscellaneous Revenue	314	93	0	0	0
Other Financing Sources	4,931	4,147	0	5,000	5,000
Total Revenues	34,883	44,303	53,827	58,827	58,827

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	17,271	17,696	21,822	21,822	26,260
Non-Personal Services	12,728	16,442	32,005	35,005	24,346
Capital Outlay	457	10,612	0	0	0
Total Expenditures	29,996	44,750	53,827	53,827	50,605

Strategic Plan 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	2017 Actual	2017 Actual	2019 Amended	2019 Estimated	2020 Adopted
Opiate Arrests	15	15	15	15	15
Marijuana Arrests	10	10	10	10	10
Methamphetamine Arrests	5	5	5	5	5
Educational Presentations	15	39	15	15	15
Search Warrants	10	19	10	10	10
Target Team Meetings	24	24	24	24	24



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Intergovernmental Revenue	1,122,418	673,404	867,998	867,998	892,414
Total Revenues	1,122,418	673,404	867,998	867,998	892,414

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	329,044	307,176	386,401	343,381	328,683
Capital Outlay	793,374	277,361	567,800	549,307	610,932
Total Expenditures	1,122,418	584,536	954,201	892,688	939,615

Strategic Plan Focus 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.



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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Intergovernmental Revenue	188,398	101,287	256,753	256,753	256,753
Total Revenues	188,398	101,287	256,753	256,753	256,753

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2019 Adopted
Expenditures					
Personal Services	126,475	127,753	127,753	127,734	132,048
Non-personal Services	112,282	105,000	105,000	115,000	115,000
Total Expenditures	238,757	232,753	232,753	242,734	247,048

Strategic Plan Focus 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Resource					
Loan funds available (as of December 31)	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
Outstanding loan amount (as of December 31)	\$2,890,000	\$3,240,539	\$3,240,539	\$3,240,539	\$3,240,539
Number of new loans	7	0	1	0	5



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Intergovernmental Revenue	238,304	276,904	150,000	150,000	150,000
Miscellaneous Revenue	56,389	56,053	40,000	40,000	40,000
Total Revenues	294,693	332,957	190,000	190,000	190,000

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	75,000	500,000	450,000	190,000	190,000
Total Expenditures	75,000	500,000	450,000	190,000	190,000

Strategic Plan Focus 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Number of new loans	1	1	2	1	2
Number of new jobs created	10	29	10	3	10



Department Purpose

To provide funding to increase/improve the supply of safe, quality, affordable housing and revitalize central city neighborhoods.

Department Descriptions

The Neighborhood Revitalization fund is administered by the Department of City Development. Neighborhood revitalization is a collaborative approach to improve the quality of life for all residents in a neighborhood. Program funds will be used to improve affordable housing opportunities within Sheboygan’s neighborhoods as well as funding for quality of life improvements to create strong neighborhoods.

2020 Budget Highlights

This fund is new in 2020.

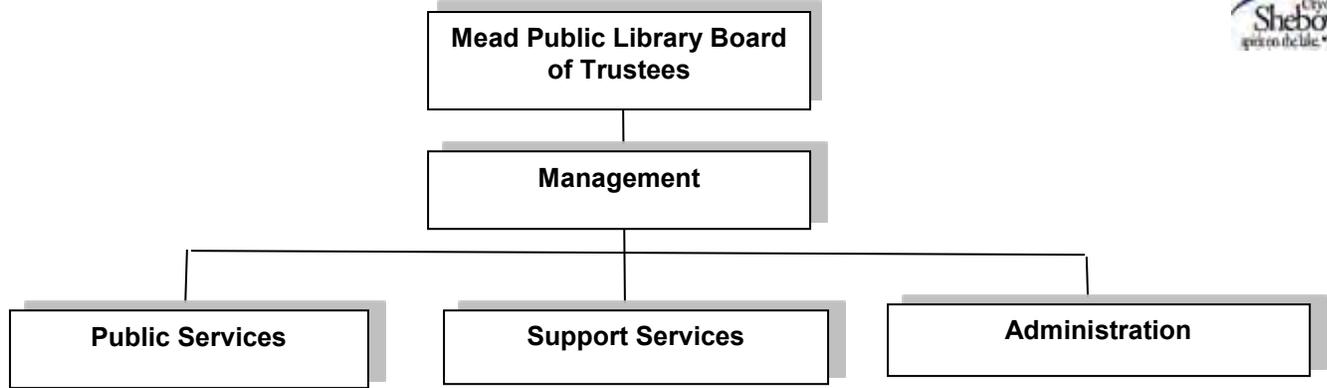
	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Other Financing Sources	0	0	0	0	712,964
Total Revenues	0	0	0	0	712,964

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	0	0	0	0	30,993
Non-Personal Services	0	0	0	0	90,000
Capital Outlay	0	0	0	0	172,000
Total Expenditures	0	0	0	0	292,993

Strategic Plan Focus Areas: Infrastructure and Public Facilities. Economic Development. Neighborhood Revitalization.

Goal: To offer an alternative funding source for home improvements to residents.

- Objective:**
1. Funding decent housing, suitable living environments, and expanded economic opportunities for residents in the City of Sheboygan.
 2. Support neighborhood revitalization efforts within the city.



Total Employees: 39.75

Department Purpose

To connect people with ideas, resources and technology to educate, entertain and empower. 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.

2020 Budget Highlights

The Mead Public Library Board’s Adopted Budget includes no significant changes in 2020.

Permanent Staffing	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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	5.75	0.00	0.00	0.00
Librarian	0.00	0.00	8.00	7.75	9.00
Page Supervisor	1.00	1.00	1.00	1.00	0.00
Maintenance Supervisor	1.00	1.00	0.00	0.00	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
Communications Specialist	0.00	0.00	1.00	1.00	1.00
Maintenance Technician	0.00	0.00	2.00	2.00	2.00
Administrative Assistant/ Volunteer Coordinator	0.00	0.00	1.00	1.00	1.00
Administrative Assistant I	1.00	1.00	0.00	0.00	0.00

SPECIAL REVENUE FUNDS

MEAD PUBLIC LIBRARY FUND



	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing-continued					
Maintenance Technician I	1.00	1.00	0.00	0.00	0.00
Library Assistant III	5.00	5.00	0.00	0.00	0.00
Library Assistant II	1.00	1.00	0.00	0.00	0.00
Library Assistant I	5.75	5.75	0.00	0.00	0.00
Cataloger	0.00	0.00	3.00	3.00	3.00
Public Safety Specialist	0.00	0.00	1.00	1.00	1.00
Library Assistant	0.00	0.00	9.25	9.25	9.25
Cleaner	1.50	1.50	2.00	2.00	2.00
Library Page	9.50	9.50	6.50	6.50	6.50
Total Staffing	39.50	39.50	39.75	39.50	39.75

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	2,305,741	2,335,829	2,399,321	2,399,321	2,423,314
Intergovernmental Revenue	689,879	692,023	786,593	786,593	821,668
Charges for Services	43,669	44,027	47,800	47,800	47,801
Miscellaneous Revenue	51,389	77,311	80,000	150,000	150,000
Total Revenues	3,090,678	3,149,190	3,313,714	3,383,714	3,442,783

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	2,145,494	2,319,898	2,401,446	2,401,446	2,425,879
Non-Personal Services	893,738	924,022	886,768	1,039,401	991,404
Capital Outlay	35,884	19,471	25,500	25,491	25,500
Interfund Transfers	0	31,967	0	0	0
Total Expenditures	3,075,116	3,295,359	3,313,714	3,466,338	3,442,783

Our Mission: To connect people with ideas, resources and technology to educate, entertain and empower.

Our Vision: Mead Public Library aspires to create a vibrant, informed and cohesive community.

- Our Values:**
- Service:** To hold our staff to the highest standards and deliver exceptional experiences.
 - Inclusiveness:** To welcome and serve everyone.
 - Innovation:** To embrace Mead’s role as a community leader and empower staff to adapt to emerging needs.
 - Enrichment:** To provide resources and experiences that cultivate curiosity discovery and lifelong learning.

Our Goals: Mead Public Library provides resources and experiences that cultivate curiosity, discovery and lifelong learning.

- Lifelong Education Objective:** Mead Public Library provides public education for all that is social, interest-driven, experiential and timely so that individuals can learn, grow and make a difference in their community.
- Foster a culture of reading for all ages
 - Promote financial, civic, information, health, and digital literacy



- Partner with educators to ensure student success
- Provide opportunities for social and cultural enrichment

Community Hub Objective: Mead Public Library serves as a community hub that connects people and offers a safe and welcoming place to relax, socialize and pursue personal enrichment.

- Create safe, welcoming and vibrant spaces
- Engage underserved audiences and reflect the diversity of our community
- Support positive community conversations and civic engagement
- Develop easily accessible places for people to meet, study and learn

Leadership Objective: Mead Public Library acts as a catalyst for community enhancement and a key partner in efforts that improve quality of life.

- Increase staff engagement in the community
- Embrace innovation and risk-taking
- Serve as a key partner and advocate for literacy and critical community issues
- Collaborate with businesses, nonprofits, educators and other community partners

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Workload</u>					
Visits (gate count)	319,693	346,746	304,728	304,728	327,087
Mead Public Library card holders	41,514	47,503	49,453	49,453	49,453
Checkout of physical materials	561,312	615,494	563,524	580,348	586,151
Checkout of digital content	78,272	76,913	79,121	79,759	87,335
Internet sessions - via library computers	47,818	52,478	49,726	52,000	57,200
Internet sessions - via wireless network	156,659	174,727	71,193	75,000	82,500
Classes and events – number held	748	1,217	1,390	1,425	1,375
Classes and events – attendance	19,285	29,726	38,328	42,000	46,200
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	.78	.81	.81	.81	.81
Check out per FTE staff hours worked	21,738	28,797	21,840	21,840	21,840
Square feet of library flooring replacements	N/A	22,000	32,800	32,800	18,000
<u>Effectiveness</u>					
Resident satisfaction rating	97%	97%	97%	98%	98%



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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2018 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	1,572,735	1,626,213	1,460,000	1,450,666	1,746,264
Fines and Forfeitures	20	45	0	0	0
Miscellaneous Revenue	9,528	0	5,000	5,000	5,000
Total Revenues	1,582,283	1,626,258	1,465,000	1,455,666	1,751,264

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	54,709	61,581	88,210	89,710	80,366
Non-Personal Services	533,435	585,704	526,250	1,085,262	1,265,035
Capital Outlay	0	0	50,000	2,300	91,600
Interfund Transfers	1,519,222	885,335	875,000	453,172	504,255
Total Expenditures	2,107,366	1,532,620	1,539,460	1,630,444	1,941,256

Strategic Plan 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Effectiveness					
Percentage spent on promotion	133%	90%	99%	103%	70%



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 accommodates 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 created in 2017. This program is administered by the Department of Public Works.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	110,000	110,000	110,000	110,000	110,000
Intergovernmental Revenue	25,000	0	0	205,000	0
Miscellaneous Revenue	701	(4,162)	500	500	500
Total Revenues	135,701	105,838	110,500	315,500	110,500
	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Capital Outlay	72,414	122,630	110,000	110,000	315,000
Total Expenditures	72,414	122,630	110,000	110,000	315,000

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Workload					
Number of parks with Splash Pads	2	3	3	3	3

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Workload					
Number of non-Ash gap street trees planted	500	25	500	620	500
Number of non-Ash street trees removed	500	125	500	500	500
Number of Ash trees removed	300	467	750	750	750
Number of Ash trees treated	1,200	1,000	800	800	800



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.

2020 Budget Highlights

There are no notable changes in 2020.

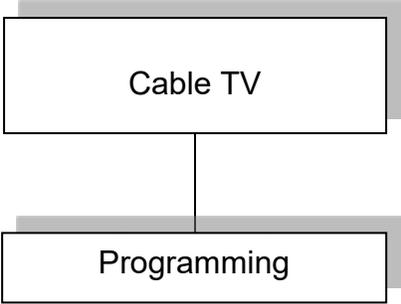
	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Licenses and Permits	72,751	9,846	40,000	160,271	156,475
Miscellaneous Revenue	73	265	50	50	50
Total Revenues	72,824	10,111	40,050	160,321	156,525

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Capital Outlay	0	0	40,000	40,000	60,000
Total Expenditures	0	0	40,000	40,000	60,000

Strategic Plan Focus 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.



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.

2020 Budget Highlights

The Adopted Budget includes the following change:

- A decrease of \$55,473 in Franchise Fee per the new State law.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
Program Director	1.00	1.00	1.00	1.00	1.00
Production Technician	0.50	0.50	0.25	0.25	0.25
Total Staffing	1.50	1.50	1.25	1.25	1.25

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Licenses and Permits	569,961	554,735	570,000	554,735	486,000
Charges for Service	707	924	640	338	640
Miscellaneous Revenue	5,883	6,010	5,000	5,000	7,000
Total Revenues	576,551	561,670	575,640	560,073	493,640

SPECIAL REVENUE FUNDS

CABLE TV FUND



Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Personal Services	133,034	133,210	129,255	122,003	117,007
Non-Personal Services	25,772	34,158	82,134	79,914	82,084
Capital Outlay	49,541	47,968	419,914	369,914	40,000
Interfund Transfers	425,000	425,000	425,000	425,000	304,549
Total Expenditures	633,347	640,336	1,056,303	996,831	543,640

Strategic Plan Focus Area: Communication.

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

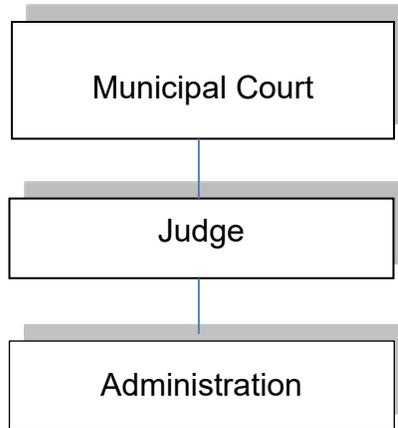
Objective: 1. Maintain the number of programs produced.
2. Maintain Internet viewership.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Number of programs produced	338	622	500	500	500
Number of PSAs Produced	5	0	9	9	9
Number of televised Common Council and Committee of the Whole meetings	N/A	29	29	29	29
Effectiveness					
On-Demand viewing	8,298	3,778	8,400	8,400	8,400
On-Demand unique visitors	3,500	3,254	3,500	3,500	3,500

Strategic Plan Focus Area: Communication.

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

Objective: 1. Replace aging intercom system in studio.



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.

2020 Budget Highlights

The Adopted Budget includes the following change:

- An increase in Fines and Forfeitures of \$150,000 realized from continued participation in the State of Wisconsin Debt Collection system.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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	1.00	1.00	1.00	1.00	1.00
Total Revenues	2.50	2.50	2.50	2.50	2.50

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Charges for Services	3,300	0	2,800	5,000	5,000
Fines and Forfeitures	705,457	922,128	750,000	750,000	900,000
Miscellaneous Revenue	545	437	0	1,609	0
Total Revenues	709,302	922,565	752,800	756,609	905,000

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	171,853	179,711	187,089	187,237	175,774
Non-Personal Services	262,877	317,864	305,885	271,445	325,587
Capital Outlay	0	1,264	0	0	0
Interfund Transfers	274,197	424,723	260,823	296,077	401,389
Total Revenues	708,909	923,563	753,797	754,759	902,750



Strategic Plan Focus Area: Quality of Life.
Goal: To operate the Municipal Court in an efficient and effective manner for the residents of the City of Sheboygan and Village of Kohler.

- Objective:**
1. Fairly address cases in a timely manner.
 2. Achieve annual customer satisfaction rating at or above 80%.

Measurements	2017	2018	2019	2019	2020
Workload	Actual	Actual	Amended	Estimated	Adopted
Number of cases	7,074	6,931	7,000	7,000	7,000
Effectiveness					
Resident satisfaction rating	89%	81%	80%	94%	80%



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, and 5. Evaluate and update all aspects of emergency medical service delivery as mandated by State Statutes. This program is administered by the Fire Department.

2020 Budget Highlights

The Adopted Budget includes the following change:

- An increase of \$100,000 in Ambulance Charges to more closely reflect the 2019 Estimated Revenue amount.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Intergovernmental Revenue	8,730	7,955	0	7,900	0
Charges for Services	1,317,886	1,396,874	1,150,000	1,300,000	1,250,000
Miscellaneous Revenue	1,875	795	1,800	200	800
Total Revenues	1,328,491	1,378,624	1,151,800	1,308,100	1,250,800

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	374,110	401,826	435,645	430,839	449,404
Non-Personal Services	286,443	176,994	302,456	312,954	338,036
Principal	0	91,964	0	0	0
Interest	0	14,192	0	0	0
Interfund Transfers	536,401	451,102	413,699	919,670	463,360
Total Expenditures	1,196,954	1,136,377	1,151,800	1,663,463	1,250,800

Strategic Plan Focus 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%.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Workload</u>					
Total calls	4,040	3,312	4,050	4,600	4,650
<u>Efficiency</u>					
Average of EMS response time (Seconds)	261	261	261	261	261
EMS emergent responses under 360 seconds	78%	90%	90%	90%	90%
<u>Effectiveness</u>					
Resident satisfaction rating	96%	96%	80%	99%	80%



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. In 2018, the Common Council eliminated the Special Assessment Program for paving and resurfacing projects. This program is administered by the Finance Department.

2020 Budget Highlights

The Adopted Budget includes the following change:

- A decrease in Interfund Transfer of \$25,000 to Capital Projects Fund for reduced sidewalk improvements in 2020.

Revenue	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Miscellaneous Revenue	465,170	249,627	152,720	187,399	155,900
Total Revenues	465,170	249,627	152,720	187,399	155,900

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Interfund Transfers	698,822	300,529	125,000	125,000	100,000
Total Expenditures	698,822	300,529	125,000	125,000	100,000

Strategic Plan Focus 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Workload</u>					
Sidewalks	100	100	100	100	75
Paving	50	N/A	N/A	N/A	N/A
Resurfacing	150	N/A	N/A	N/A	N/A
<u>Efficiency</u>					
Timely billing – same year	35%	100%	100%	100%	100%



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 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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	144	0	0	0	0
Charges for Services	816,946	897,717	815,000	739,900	846,700
Miscellaneous Revenue	1,887	5,047	1,800	1,800	1,800
Other Financing Sources	745,913	225,000	225,000	225,000	225,000
Total Revenues	1,564,890	1,127,764	1,041,800	966,700	1,073,500

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	740,608	995,336	783,680	836,600	878,643
Capital Outlay	225,892	33,104	126,655	1,655	0
Interest	3,753	0	4,000	0	0
Total Expenditures	970,253	1,028,440	914,335	838,255	878,643

Strategic Plan Focus Area: 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Increase the number of slip rentals	8	-4	10	-3	10



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.

2020 Budget Highlights

The Adopted Budget includes the following change:

- A decrease of \$100,000 in loan principal payment revenue.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	22,222	22,185	22,000	22,500	22,500
Intergovernmental Revenue	100,000	100,000	100,000	100,000	0
Charges for Services	50	0	0	0	0
Total Revenues	124,378	122,644	124,000	123,000	23,000

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2019 Adopted
Expenditures					
Non-Personal Services	27,769	44,770	51,275	46,500	50,000
Capital Outlay	69	110,200	0	0	0
Total Expenditures	27,838	145,970	51,275	46,500	50,000

Strategic Plan Focus 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Redevelopment of existing properties	4	1	2	1	1



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Charges for Services	19,949	19,991	18,500	18,500	18,500
Miscellaneous Revenue	754	306	700	0	0
Total Revenues	20,703	20,297	19,200	18,500	18,500

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	8,342	0	9,000	9,000	9,000
Capital Outlay	7,536	0	51,464	51,464	50,000
Total Expenditures	15,878	0	60,464	60,464	59,000

Strategic Plan Focus Area: 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.



NOTES

**DEBT SERVICE FUNDS
BUDGET SUMMARY**

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Amended</u>	2019 <u>Estimated</u>	2020 <u>Adopted</u>
Revenue					
Taxes	6,167,634	6,666,863	7,358,181	7,434,915	8,542,409
Licenses and Permits	0	0	0	0	0
Intergovernmental Revenues	53,639	54,429	52,471	52,471	52,472
Intergovernmental Charges for Services	0	0	0	0	0
Charges for Services	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous Revenue	839,577	1,437,124	540,465	1,042,992	679,532
Other Financing Sources	1,366,425	9,702,434	1,084,486	5,782,591	1,127,142
Total Revenue	8,427,276	17,860,849	9,035,603	14,312,969	10,401,555
Expenditures					
General Government	733,323	725,083	201,419	165,196	165,696
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health and Human Services	0	0	0	0	0
Culture and Recreation	0	0	0	0	0
Conservation and Development	0	0	0	0	0
Transfers and other expenses	8,543,156	7,040,253	15,650,511	22,693,412	8,696,502
Total Expenditures	9,276,479	7,765,335	15,851,930	22,858,608	8,862,198
Excess of revenues over (under) expenditures	-849,203	10,095,514	-6,816,327	-8,545,639	1,539,357
Fund Balance, Beginning Year	9,926,648	9,077,445	19,172,959	19,172,959	10,627,320
Fund Balance, Ending Year	9,077,445	19,172,959	12,356,632	10,627,320	12,166,677



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	2,886,889	3,196,889	3,421,889	3,421,889	3,541,758
Miscellaneous Revenue	624,106	5,820,467	517,965	5,382,992	621,032
Other Financing Sources	1,101,426	915,434	810,000	308,105	329,629
Total Revenues	4,612,421	9,932,789	4,749,854	9,112,986	4,492,419
	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	41,950	24,900	0	0	0
Principal	3,438,666	3,452,996	8,167,502	12,752,502	3,107,189
Interest	753,315	839,888	1,206,852	1,272,951	1,204,144
Total Expenditures	4,233,931	4,317,784	9,374,354	14,025,453	4,311,333

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Source					
Outstanding GO Debt at year end	\$35,174,579	\$44,854,631	\$50,508,249	\$33,284,454	\$33,905,000
Percent of statutory debt capacity	20.85%	20.85%	29.57%	29.62%	29.00%
Percent of non-TID debt	70.36%	TBD	70.43%	TBD	TBD
Equalized tax rate of needed tax levy	\$1.24	\$1.28	\$1.29	\$1.29	\$1.30
Advances	\$2,811,581	\$2,811,581	\$2,811,581	\$2,811,581	\$2,811,581
Effectiveness					
Moody’s Investors Service Rating	Aa2	Aa2	Aa2	Aa2	Aa2

**COMPUTATION OF LEGAL DEBT MARGIN
AS OF DECEMBER 31, 2019**

Equalized Value of Real and Personal Property		<u>\$2,919,239,300</u>
Real Property	\$2,835,198,200	
Personal Property	\$84,041,100	
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)		\$145,961,965
<u>Amount of Debt Applicable to Debt Limitation:</u>		
Total General Obligation Bonds, Notes Outstanding December 31, 2019	\$49,084,679	
Less: Amounts available for financing	\$10,627,320	
Net outstanding general obligation debt		<u>\$38,457,359</u>
Remaining Legal Debt Margin		<u>\$107,504,606</u>
Percent of Legal Debt Used		26.35%
Percent of Legal Debt Available		73.65%

DEBT SERVICE FUNDS

Debt service funds account for the accumulation of resources for, and the payment of, general long term debt principal, interest, and related costs.

GENERAL OBLIGATION CORPORATE BONDS, SERIES 2019A

The proceeds of the \$6,630,000 funded the 2019 Capital Improvement Program including the acquisition of garbage and recycling trucks, fire vehicles, road reconstruction and bridge refurbishing, fire station and library improvements, traffic control projects, tennis court refurbishing and urban forest management. A portion of the proceeds from the 2019A Bonds (\$1,430,000) will be used to refund the callable maturities (April 1, 2020 – April 1, 2022) of the General Obligation Promissory Notes, Series 2012A.

GENERAL OBLIGATION TAXABLE REFUNDING BONDS, SERIES 2019C

The proceeds of the \$2,960,000 bond will be used to refund the callable maturities (April 1, 2020 – April 1, 2027) of the Taxable General Obligation Refunding Bonds, Series 2010B (unfunded pension liability).

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 REFUNDING BONDS, SERIES 2018

The proceeds of the \$5,015,000 bond will be used to refund a portion of the Taxable Note Anticipation Notes dated July 2018 issued to provide interim financing for City Hall renovations.

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 for 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 \$4,310,000 note funded the 2015 Capital Improvement Program in the amount of \$3,035,000 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.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2010A

The proceeds of the \$2,045,000 noted funded the 2010 Capital Improvement Program including building improvements at city hall and municipal service building, sidewalks, mini storm sewers and street improvements projects.

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 Taxes	Other Sources	Total	2020 Principal Payment	2020 Interest Payment	Total
G.O. Corporate Bonds - 2007B	\$1,043,563	\$0	\$1,043,563	\$775,000	\$268,563	\$1,043,563
G.O. Promissory Notes - 2010A	234,830	0	234,830	230,000	4,830	234,830
G.O. Promissory Notes - 2015	360,225	0	360,225	325,000	35,225	360,225
G.O. Promissory Notes - 2016A	286,500	0	286,500	250,000	36,500	286,500
G.O. Promissory Notes - 2017A	203,063	0	203,063	100,000	103,063	203,063
G.O. Promissory Notes - 2018	417,500	0	417,500	275,000	142,500	417,500
G.O. Refunding Bonds - 2018	373,600	0	373,600	200,000	173,600	373,600
G.O. Promissory Notes - 2019A	622,477	188,828	811,305	545,000	266,305	811,305
G.O. Promissory Notes - 2019C		446,489	446,489	280,000	166,489	446,489
Lease - Rescue Vehicle	0	58,762	58,762	56,012	2,750	58,762
Lease - Fire Truck	0	75,497	75,497	71,177	4,320	75,497
	<u>\$3,541,758</u>	<u>\$769,576</u>	<u>\$4,311,334</u>	<u>\$3,107,189</u>	<u>\$1,204,145</u>	<u>\$4,311,334</u>

**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 2010A	
	Principal (10/01)	Interest	Principal (04/01)	Interest
2020	775,000	268,563	230,000	4,830
2021	775,000	229,813		
2022	800,000	193,000		
2023	800,000	155,000		
2024	800,000	117,000		
2025	800,000	78,000		
2026	800,000	39,000		
2027				
	<u>\$5,550,000</u>	<u>\$1,080,376</u>	<u>\$230,000</u>	<u>\$4,830</u>

Year Due	\$4,310,000 G. O. Prom. Notes Series 2015		\$3,000,000 G.O. Prom. Notes Series 2016A	
	Principal (10/01)	Interest	Principal (10/01)	Interest
2020	325,000	35,225	250,000	36,500
2021	350,000	28,725	300,000	31,500
2022	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>\$1,740,000</u>	<u>\$107,625</u>	<u>\$1,975,000</u>	<u>\$131,188</u>

Year Due	\$5,000,000 G. O. Prom. Notes Series 2017A		\$5,000,000 G. O. Prom. Notes Series 2018	
	Principal (04/01)	Interest	Principal (12/01)	Interest
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>\$4,475,000</u>	<u>\$560,344</u>	<u>\$4,750,000</u>	<u>\$786,000</u>

	\$5,015,000 G.O. Ref. Bonds Series 2018		\$6,630,000 G. O. Corp Bonds Series 2019A		\$2,960,000 G. O. Corp Bonds Series 2019C	
	Principal	Interest	Principal (12/01)	Interest	Principal (04/01)	Interest
2020	200,000	175,627	545,000	266,305	280,000	166,489
2021	200,000	173,600	545,000	182,550	325,000	125,875
2022	200,000	167,600	545,000	166,200	340,000	109,250
2023	200,000	161,600	250,000	149,850	360,000	91,750
2024	200,000	155,600	400,000	142,350	380,000	73,250
2025	200,000	143,600	320,000	130,350	405,000	53,625
2026	200,000	137,600	400,000	120,750	425,000	32,875
2027	200,000	131,600	400,000	108,750	445,000	11,125
2028	300,000	125,600	500,000	96,750		
2029	300,000	116,600	400,000	81,750		
2030	300,000	104,600	400,000	69,750		
2031	300,000	92,600	400,000	57,750		
2032	300,000	80,600	400,000	45,750		
2033	300,000	68,600	550,000	33,750		
2034	300,000	56,600	575,000	17,250		
2035	300,000	44,600				
2036	300,000	32,600				
2037	300,000	20,600				
2038	215,000	8,600				
	<u>\$4,815,000</u>	<u>\$1,998,427</u>	<u>\$6,630,000</u>	<u>\$1,669,855</u>	<u>\$2,960,000</u>	<u>\$664,239</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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Miscellaneous Revenue	21,320	28,193	0	24,000	19,000
Total Revenues	21,320	28,193	0	24,000	19,000
Expenditures					
Interfund transfers	745,913	225,000	499,486	499,486	499,486
Total Expenditures	745,913	225,000	499,486	499,486	499,486

Strategic Plan Focus 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.



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 Sheboygan Paper Box. The district includes a local industry and 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. This program is administered by the Finance Department.

2020 Budget Highlights

The mandatory close out date of the district was May 6, 2018.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	513	2,320	0	0	0
Intergovernmental Revenue	1,168	1,186	0	0	0
Miscellaneous Revenue	4	15,115	0	0	0
Total Revenues	1,685	18,621	0	0	0

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	150	2,850	2,850	0	0
Interest	147	0	0	0	0
Total Expenditures	297	2,850	2,850	0	0

Strategic Plan Focus Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Sheboygan Paper Box area.

Objective: 1. To increase the tax base by encouraging commercial development.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
District Current Value	\$1,069,800	\$0	\$0	\$0	\$0
Value Increment	\$89,000	\$0	\$0	\$0	\$0

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
Advances	\$15,802	\$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 revised base value of the District is \$19,579,000. The District receives revenue from TID 11. This program is administered by the Finance Department.

2020 Budget Highlights

There are no notable changes in 2020.

Revenues	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Taxes	1,281,141	1,323,137	1,500,237	1,536,002	1,483,896
Intergovernmental Revenue	2,914	2,957	2,914	2,914	2,915
Miscellaneous Revenue	150,744	16,128	5,000	5,000	5,000
Other Financing Sources	264,999	0	0	0	0
Total Revenues	1,699,798	1,342,222	1,508,151	1,543,916	1,491,811

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Non-Personal Services	650	650	150	650	650
Principal	1,254,951	1,264,952	1,244,951	1,244,951	1,209,952
Interest	116,454	77,020	65,373	64,971	52,585
Intergovernmental Transfers	125,000	0	0	0	0
Total Expenditures	1,497,055	1,342,621	1,310,474	1,310,572	1,263,187

Strategic Plan Focus 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Resource					
District Current Value	\$70,092,900	\$78,098,400	\$78,098,400	\$75,418,900	\$75,418,900
Value Increment	\$50,000,000	\$58,519,400	\$58,519,400	\$55,839,900	\$55,839,900



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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
Outstanding TID 6 Debt at year end:					
Land Recycling Loan 2002	\$400,645	\$320,517	\$240,387	\$240,387	\$160,258
Land Recycling Loan 2004	\$238,934	\$199,112	\$159,289	\$159,289	\$119,467
GO Prom Note 2016B	\$3,475,000	\$2,720,000	\$1,995,000	\$1,995,000	\$1,295,000
GO Refunding Bond 2016C	\$1,930,000	\$1,540,000	\$1,140,000	\$1,140,000	\$750,000

TID 6 DEBT SERVICE FUND

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 \$2,300,000 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 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 RECYLCING 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.

Year Due	\$1,982,324 Land Recycling Principal (05/01)	\$756,625 Land Recycling Principal (05/01)
2020	80,129	39,823
2021	80,129	39,822
2022	80,129	39,822
2023	39,822	39,822
	<u>\$240,387</u>	<u>\$159,289</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
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>\$1,995,000</u>	<u>\$63,970</u>	<u>\$1,140,000</u>	<u>\$39,450</u>



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	257,794	262,607	263,377	252,155	290,814
Intergovernmental Revenue	406	412	406	406	406
Miscellaneous Revenue	690	1,340	500	500	500
Total Revenues	258,890	264,359	264,283	253,061	291,720

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	650	650	150	650	650
Principal	40,000	40,000	0	0	0
Interest	9,004	760	6,000	6,000	0
Total Expenditures	49,654	41,410	6,150	6,650	650

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
District Current Value	\$12,892,300	\$13,393,100	\$14,112,100	\$14,827,900	\$16,827,900
Value Increment	\$9,641,700	\$10,142,500	\$10,861,500	\$11,577,300	\$13,577,300

Strategic Plan Focus 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



	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
Outstanding TID 10 Debt at year end:					
GO Bonds Series 2010A	\$40,000	\$0	\$0	\$0	\$0
Advances	\$611,908	\$419,728	\$419,728	\$419,728	\$419,728



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.

2020 Budget Highlights

The Adopted Budget includes the following changes:

- A decrease in Principal and Interest expenditures of \$146,450 as the outstanding debt is paid.
- An increase in Interfund Transfers of \$712,964 to transfer funding to provide support for the newly created Neighborhood Revitalization Special Revenue Fund.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	577,391	614,115	621,818	637,485	712,964
Intergovernmental Revenue	4,853	4,924	4,853	4,853	4,853
Miscellaneous Revenue	24,407	29,178	10,000	10,000	10,000
Other Financing Sources	0	(28,000)	0	0	0
Total Revenues	606,652	620,217	636,671	652,338	727,817

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	650	5,378	150	650	650
Principal	130,000	145,000	145,000	145,000	0
Interest	4,620	17,210	1,450	1,450	0
Intergovernmental Transfer	0	0	0	0	712,964
Total Expenditures	1,273,088	167,588	146,600	147,100	713,614

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
District Current Value	\$27,104,800	\$29,029,600	\$29,029,600	\$31,667,300	\$31,667,300
Value Increment	\$23,718,600	\$25,643,400	\$25,643,400	\$28,281,100	\$28,281,100

Strategic Plan Focus 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Resource					
Outstanding TID 11 Debt at year end:					
GO Bonds Series 2010C	\$0	\$0	\$0	\$0	\$0
GO Ref Bonds Series 2016C	\$290,000	\$145,000	\$145,000	\$145,000	\$0



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 revised base value was \$3,825,900. This program is administered by the Finance Department.

2020 Budget Highlights

The Adopted Budget includes the following change:

- An increase of \$223,027 in Interfund Transfers to provide financial support to TID 17.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	152,379	164,337	170,102	174,704	221,752
Intergovernmental Revenue	1,925	1,953	1,925	1,925	1,925
Miscellaneous Revenue	3,438	1,957	2,500	2,500	0
Total Revenues	157,742	168,247	174,527	179,129	223,677

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	650	650	150	650	650
Principal	155,000	90,000	0	0	0
Interest	6,134	1,710	0	0	0
Intergovernmental Transfers	300,000	0	0	174,704	223,027
Total Expenditures	461,784	92,360	150	175,354	223,677

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
District Current Value	\$10,172,800	\$10,840,600	\$10,840,600	\$11,650,400	\$11,650,400
Value Increment	\$6,347,100	\$7,014,900	\$7,014,900	\$7,824,700	\$7,824,700

Strategic Plan Focus 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

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2019 Adopted
Measurements					
Resource					
Outstanding TID 12 Debt at year end:					
GO Bonds Series 2010B	\$90,000	\$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. 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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	292,614	331,434	378,303	387,841	420,602
Miscellaneous Revenue	1,184	1,782	1,000	1,000	1,000
Total Revenues	293,798	333,216	379,303	388,841	421,602

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	263,643	390,650	42,332	650	650
Intergovernmental Transfers	0	0	0	387,985	300,000
Total Expenditures	263,643	390,650	42,332	388,635	300,650

Strategic Plan Focus Areas: 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Resource					
District Current Value	\$13,095,200	\$15,895,400	\$15,895,400	\$17,038,100	\$17,038,100
Value Increment	\$12,800,800	\$15,601,000	\$15,601,000	\$16,743,700	\$16,743,700

Strategic Plan Focus 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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Resource					
Outstanding TID 13 Debt at year end:	\$0	\$0	\$0	\$0	\$0
Outstanding development incentive	\$0	\$0	\$0	\$42,832	\$42,832
Advances	\$112,175	\$112,175	\$112,175	\$112,175	\$112,175



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. In 2018, the amended base value was \$21,193,800, resulting from inclusion of the former Memorial Mall property. This program is administered by the Finance Department.

2020 Budget Highlights

The Adopted Budget includes the following change:

- An increase in Revenues of \$397,342 due to an increase in Tax Increment.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	419,635	424,523	467,432	479,226	864,774
Intergovernmental Revenue	5,305	5,383	5,305	5,305	5,305
Miscellaneous Revenue	4,787	27,299	2,500	6,000	12,000
Total Revenues	429,727	457,205	475,237	490,531	882,079

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	307,672	167,768	150	650	650
Principal	0	0	80,000	80,000	80,000
Interest	0	0	32,449	32,449	20,550
Intergovernmental Transfers	0	0	0	735,000	0
Total Expenditures	307,672	167,768	112,599	848,099	101,200

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
District Current Value	\$25,318,800	\$40,470,400	\$40,470,400	\$55,619,500	\$59,000,000
Value Increment	\$16,396,100	\$19,276,600	\$19,276,600	\$34,425,700	\$39,806,200

Strategic Plan Focus 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



Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Resource					
Outstanding TID 14 Debt at year end:	\$0	\$0	\$765,000	\$685,000	\$605,000
Outstanding development incentive	\$159,160	\$0	\$0	\$0	\$0

TID 14 DEBT SERVICE FUND

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
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>\$685,000</u>	<u>\$94,500</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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	184,477	153,191	164,251	168,392	191,646
Intergovernmental Revenue	3,802	3,858	3,802	3,802	3,802
Miscellaneous Revenue	1,712	1,539	1,000	1,000	1,000
Total Revenues	189,991	158,588	169,053	173,194	196,448

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	158,508	155,536	155,037	159,046	159,046
Total Expenditures	158,508	155,536	155,037	159,046	159,046

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
District Current Value	\$18,351,500	\$19,208,500	\$19,208,500	\$20,164,100	\$17,164,100
Value Increment	\$5,916,600	\$6,773,600	\$6,773,600	\$7,629,200	\$4,629,200

Strategic Plan Focus 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



	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
Outstanding TID 15 Debt at year end:					
Outstanding development incentive	\$962,469	\$801,745	\$643,349	\$643,349	\$484,953



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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	920	79,485	255,819	262,268	544,335
Intergovernmental Revenue	32,646	33,126	32,646	32,646	32,646
Miscellaneous Revenue	7,168	14,489	0	0	0
Other Financing Sources	0	0	274,486	521,797	274,486
Total Revenues	40,751	127,100	562,951	816,711	851,467

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	150	150	150	650	650
Principal	86,641	435,000	505,000	505,000	505,000
Interest	0	61,956	102,840	128,490	81,776
Intergovernmental Transfers	0	0	0	247,311	0
Total Expenditures	86,791	497,106	607,990	881,451	587,426

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
District Current Value	\$25,529,100	\$33,009,000	\$33,009,000	\$44,128,600	\$44,128,600
Value Increment	\$3,069,900	\$10,549,800	\$10,549,800	\$21,669,400	\$22,669,400

Strategic Plan Focus 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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Resource					
Outstanding TID 16 Debt at year end:					
GO Prom Notes Series 2016A	\$400,000	\$355,000	\$305,000	\$305,000	\$255,000
GO Prom Notes Series 2016B	\$3,285,000	\$2,895,000	\$2,500,000	\$2,500,000	\$2,105,000
State Trust Fund Loan	\$0	\$400,000	\$400,000	\$400,000	\$400,000
GO Prom Notes Series 2018	\$0	\$570,000	\$510,000	\$510,000	\$450,000
Advances	\$85,543	\$467,913	\$467,913	\$467,913	\$467,913

TID 16 DEBT SERVICE FUND

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 funded street lighting LED upgrade and renovation of the Halprin Fountain and adjacent plaza including sidewalks and lighted bollards at the Mead Public Library.

STATE TRUST FUND LOAN, 2017

The proceeds of the \$400,000 loan funded developer incentives for market rate housing.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2016A

The proceeds of the \$400,000 notes funded the green space on South Eighth Street.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2016B

The proceeds of the \$3,285,000 notes funded developer incentives for market rate housing.

Year Due	\$400,000 Promissory Notes Series 2016A		\$3,285,000 Promissory Notes Series 2016B	
	Principal (10/01)	Interest	Principal (10/01)	Interest
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>\$305,000</u>	<u>\$19,321</u>	<u>\$2,500,000</u>	<u>\$180,573</u>

Year Due	\$400,000 State Trust Fund Series 2017		\$570,000 Promissory Notes Series 2018	
	Principal (10/01)	Interest	Principal (12/01)	Interest
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>\$70,057</u>	<u>\$510,000</u>	<u>\$70,050</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.

Fund Description

The TID 17 Debt Service Fund serves to administer debt service for all projects approved within the project plan of the development of the Indiana Avenue corridor, including the creation of the Innovation district. The district was created in January 2018 with a base value of \$34,021,700. There have been no amendments. This program is administered by the Finance Department.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	0	0	0	0	48,983
Miscellaneous Revenue	0	0	0	0	8,000
Other Financing Sources	0	0	0	562,689	523,027
Total Revenues	0	0	0	562,689	580,010

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	0	0	0	150	150
Principal	0	0	0	0	0
Interest	0	0	0	0	134,960
Intergovernmental Transfers	0	0	0	110,000	0
Total Revenues	0	0	0	110,150	135,110

Strategic Plan Focus Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Indiana Avenue corridor, including the Innovation District.

Objective: 1. To increase the tax base by encouraging commercial development.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
District Current Value	\$0	\$0	\$34,021,700	\$36,021,000	\$44,128,600
Value Increment	\$0	\$0	\$0	\$1,999,300	\$4,999,300

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing.

Objective: 1. To repay outstanding debt as scheduled.

DEBT SERVICE FUNDS

TID 17 DEBT SERVICE FUND



Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Resource					
Outstanding TID 17 Debt at year end:					
GO Promissory Bond 2019	\$0	\$0	\$0	\$3,350,000	\$3,350,000

TID 17 DEBT SERVICE FUND

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 COMMUNITY DEVELOPMENT BONDS, SERIES 2019B

The proceeds of the \$3,360,000 bond funded land acquisitions and infrastructure improvements.

	\$3,360,000 G.O. Comm Dev Bonds Series 2019B	
	Principal (12/01)	Interest
2020		134,960
2021		100,800
2022	50,000	100,800
2023	160,000	99,300
2024	165,000	94,500
2025	170,000	89,550
2026	175,000	84,450
2027	180,000	79,200
2028	190,000	73,800
2029	195,000	68,100
2030	200,000	62,250
2031	210,000	56,250
2032	215,000	49,950
2033	225,000	43,500
2034	230,000	36,750
2035	240,000	29,850
2036	245,000	22,650
2037	250,000	15,300
2038	260,000	7,800
	<u>\$3,360,000</u>	<u>\$1,249,760</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 base value was \$12,444,400. The eligible expenditure period ends in January, 2043. There have been no amendments. This program is administered by the Finance Department.

2020 Budget Highlights

The Adopted Budget includes the following changes:

- A decrease of \$3,395,000 in Principal due to refinancing of 2018-issued Note Anticipation Notes (NAN’s) in 2019.
- An increase of \$199,426 in Interest Expenditures due to refinancing of 2018-issued NAN’s in 2019.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	0	0	0	0	100,372
Miscellaneous Revenue	0	4,294,512	0	0	2,000
Total Revenues	0	4,294,512	0	0	102,372

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	0	43,585	150	650	650
Principal	0	0	3,395,000	3,395,000	0
Interest	0	157,386	198,108	460,163	547,397
Total Expenditures	0	200,971	3,593,258	3,855,813	548,047

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
District Current Value	\$0	\$0	\$16,440,100	\$16,440,100	\$17,440,100
Value Increment	\$0	\$0	\$3,995,700	\$3,995,700	\$4,995,700



Strategic Plan Focus 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Resource					
Outstanding TID 18 Debt at year end:	\$0	\$3,800,000	\$0	\$4,230,000	\$4,230,000
Taxable NAN's	\$0	\$3,395,000	\$3,395,000	\$0	\$0
NAN's	\$0	\$10,490,000	\$10,490,000	\$10,490,000	\$10,490,000

TID 18 DEBT SERVICE FUND

Debt service funds account for the accumulation of resources for, and the payment of, general long term debt principal, interest, and related costs.

NOTE ANTICIPATION NOTES, SERIES 2018

The proceeds of the \$10,490,000 Note Anticipation Notes (NANs) funded the land acquisition, road and public utilities, grading, engineering, inspection landscaping and signage for SouthPointe Enterprise Campus.

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2018

The proceeds of the \$3,800,000 bond refinanced Note Anticipation Note, Series 2018.

GENERAL OBLIGATION DEVELOPMENT BONDS, SERIES 2019B

The proceeds of the \$430,000 bond funded signage and storm water improvements.

Year Due	\$10,490,000 Note Anticipation Notes Series 2018		\$3,800,000 G.O. Ref Bonds Series 2018	
	Principal (6/01)	Interest	Principal (12/01)	Interest
2020	0	380,262		149,862
2021	0	380,263	155,000	149,863
2022	0	380,263	160,000	144,980
2023	10,490,000	190,131	165,000	139,780
2024			170,000	134,252
2025			175,000	128,388
2026			185,000	122,175
2027			190,000	115,422
2028			195,000	108,298
2029			200,000	100,790
2030			210,000	92,990
2031			215,000	84,695
2032			225,000	76,095
2033			235,000	66,982
2034			245,000	57,348
2035			255,000	47,057
2036			260,000	36,093
2037			275,000	24,782
2038			285,000	12,683
	<u>\$10,490,000</u>	<u>\$1,330,919</u>	<u>\$3,800,000</u>	<u>\$1,792,535</u>

\$430,000
G.O. Comm Dev Bonds
Series 2019B

	Principal (12/01)	Interest
2020		17,272
2021		12,900
2022		12,900
2023		12,900
2024	20,000	12,900
2025	25,000	12,300
2026	25,000	11,550
2027	25,000	10,800
2028	25,000	10,050
2029	25,000	9,300
2030	30,000	8,550
2031	30,000	7,650
2032	30,000	6,750
2033	30,000	5,850
2034	30,000	4,950
2035	30,000	4,050
2036	35,000	3,150
2037	35,000	2,100
2038	35,000	1,050
	<u>\$430,000</u>	<u>\$166,972</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 2024.

Fund Description

The TID 19 Debt Service Fund serves to administer debt service for all projects approved within the project plan of the redevelopment of the west side of the Sheboygan River and any related public improvements. The boundaries associated within this area are Pennsylvania Avenue north to Niagara Avenue and the Sheboygan River west to North 15th Street. The district was created in 2018 and the base value was \$3,399,200. The eligible expenditure period ends in January, 2024. There have been no amendments. This program is administered by the Finance Department.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	0	0	0	0	(1,490)
Total Revenues	0	0	0	0	(1,490)

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	0	0	0	150	650
Interest	0	0	0	0	17,473
Intergovernmental Transfers	0	0	0	450,000	0
Total Expenditures	0	0	0	450,150	18,123

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
District Current Value	\$0	\$0	\$3,339,900	\$3,339,900	\$7,339,900
Value Increment	\$0	\$0	(\$59,300)	(\$59,300)	\$4,000,000

Strategic Plan Focus 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 19 DEBT SERVICE FUND

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
Outstanding TID 19 Debt at year end:					
GO Bonds 2019	\$0	\$0	\$0	\$435,000	\$435,000

TID 19 DEBT SERVICE FUND

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 COMMUNITY DEVELOPMENT BOND, SERIES 2019B

The proceeds of the \$435,000 bond funded a master plan to redevelop River West and a street reconstruction project.

	\$435,000 G.O. Comm Dev Bonds Series 2019B	
	<hr/>	
	Principal	
	(12/01)	Interest
	<hr/>	
2020		17,473
2021		13,050
2022	60,000	13,050
2023	70,000	11,250
2024	70,000	9,150
2025	75,000	7,050
2026	80,000	4,800
2027	80,000	2,400
	<hr/>	
	\$435,000	\$78,223
	<hr/> <hr/>	



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	113,880	114,765	114,953	114,953	122,003
Intergovernmental Revenue	620	629	620	620	620
Miscellaneous Revenue	0	124	0	0	0
Total Revenues	114,500	115,518	115,573	115,753	122,623

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	150	650	150	650	650
Principal	155,000	160,000	0	0	0
Interest	9,301	3,040	500	0	0
Total Expenditures	164,451	163,690	650	650	650

Strategic Plan Focus 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.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Resource					
District Current Value	\$6,297,100	\$6,605,200	\$6,897,300	\$6,897,300	\$6,897,300
Value Increment	\$4,462,500	\$4,740,600	\$114,953	\$5,032,700	\$5,032,700
Due to General Fund	\$174,504	\$0	\$0	\$0	\$0
Advances	\$110,227	\$110,227	\$110,227	\$110,227	\$110,227

**CAPITAL IMPROVEMENT FUNDS
BUDGET SUMMARY**

	2017	2018	2019	2019	2020
	Actual	Actual	Amended	Estimated	Adopted
Revenue					
Taxes	1,681,879	1,661,306	1,690,775	1,683,775	1,600,242
Licenses and Permits	0	0	0	0	0
Intergovernmental Revenue	1,640,314	760,683	8,359,913	1,574,310	1,181,056
Intergovernmental Charges for Services	0	0	0	0	0
Charges for Services	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous Revenue	999,043	1,505,168	468,500	120,960	121,300
Other Financing Sources	7,790,207	30,952,500	10,928,526	10,927,681	6,551,946
Total Revenue	12,111,443	34,879,658	21,447,714	14,306,727	9,454,544
Expenditures					
General Government	359,046	6,721,251	7,709,894	4,261,436	0
Public Safety	606,584	2,561,731	767,689	672,506	765,944
Public Works	5,361,688	5,344,146	10,756,843	5,077,149	4,948,430
Health and Human Services	0	0	0	0	0
Culture and Recreation	380,351	779,258	1,236,638	629,770	886,770
Conservation and Development	5,686,887	14,554,353	7,871,237	2,508,596	5,541,234
Transfers and other expenses	967,588	1,071,479	2,654,817	3,336,985	1,097,000
Total Expenditures	13,362,143	31,032,219	30,997,118	16,486,443	13,239,378
Excess of revenues over (under) expenditures	-1,250,701	3,847,439	-9,549,404	-2,179,716	-3,784,834
Fund Balance, Beginning Year	6,749,570	5,498,869	9,346,308	9,346,308	7,166,592
Fund Balance, Ending Year	5,498,869	9,346,308	-203,096	7,166,592	3,381,758



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.

2020 Budget Highlights

The Adopted Budget includes the following changes:

- See project listing below.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	1,674,879	1,654,306	1,683,775	1,683,775	1,600,242
Intergovernmental Revenue	790,314	728,783	8,359,913	1,574,310	1,181,056
Miscellaneous Revenue	74,637	548,922	446,000	80,959	109,300
Other Financing Sources	1,058,688	5,712,500	125,000	125,000	100,000
Total Revenues	3,598,518	8,644,511	10,614,688	3,464,044	2,990,598

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	38,102	486,081	30,000	30,000	0
Capital Outlay	2,543,286	4,482,706	17,209,206	6,361,144	3,611,598
Total Expenditures	2,581,388	4,968,787	17,239,206	6,391,144	3,611,598

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To fund projects utilizing sources other than borrowing.

Objective: 1. To maximize grants and contributions.

Measurements	2019 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Resource					
Grants	\$790,314	\$728,783	\$7,933,323	\$1,130,000	\$770,056
Miles of street improvement	6.25	7.20	3.75	2.30	1.75

Significant Capital Projects

The following is a list of the projects for 2020:

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.

2020 Project Cost: \$590,000

Total Project Cost: \$590,000

Estimated 5 Year Maintenance and Operating Impact: \$3,000 – Annual increase in operating costs, maintenance and/or utility until the project is complete and the lessor assumes daily operations maintenance.

Operating Impact	2020	2021	2022	2023	2024	Total
	\$1,500	\$1,500	\$0	\$0	\$0	\$3,000

2. Union Avenue (South Taylor Drive to Georgia Avenue)*

Project Description:

This project will reconstruct the existing concrete pavement on Union Avenue from Taylor Drive to Georgia Avenue.

Project Origin/Background:

Due to the deterioration/failing of the existing concrete pavement and development of an adjacent medical complex, this project will consist of a three inch asphalt overlay and new curb and gutter with intersection improvements.

2020 Project Cost: \$500,000

Total Project Cost: \$500,000

Estimated 5 Year Maintenance and Operating Impact: -\$1,250 – Annual savings will be realized with a reduction to personnel and other operating costs resulting from reduced maintenance and/or utility cost experienced with new pavement and infrastructure.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$250	-\$250	-\$250	-\$250	-\$250	-\$1,250

3. Marked Vehicles – Sport Utility Vehicles (4)*

Project Description:

This project will replace four vehicles in the Police Department fleet.

Project Origin/Background:

The existing vehicles are nearing the end of their useful life in mileage and years.

2020 Project Cost: \$124,000

Total Project Cost: \$164,000

Estimated 5 Year Maintenance and Operating Impact: -\$250 – Reduce fuel and maintenance costs associated with newer vehicles.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$50	-\$50	-\$50	-\$50	-\$50	-\$250

*Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2020



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.

2020 Budget Highlights

The Adopted Budget includes the following changes:

- See project listing below.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Intergovernmental Revenue	600,000	31,899	0	0	0
Miscellaneous Revenue	5,000,000	10,324,971	5,412,126	5,205,370	3,580,546
Total Revenues	5,600,000	10,374,870	5,412,126	5,207,370	3,580,546

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	304,350	107,618	32,615	0	0
Capital Outlay	3,839,050	9,578,343	5,349,703	5,650,853	3,334,546
Intergovernmental Transfers	949,000	949,000	1,097,000	1,097,000	246,000
Total Expenditures	5,092,399	10,634,961	6,479,318	6,747,853	3,580,546

Significant Capital Projects

The following is a list of the projects for 2020:

1. Superior Avenue (North 29th Street to North Taylor Drive)*

Project Description:

This project will reconstruct concrete pavement on Superior Avenue from North 29th Street to Taylor Drive.

Project Origin/Background:

The complete urban reconstruction involves new concrete pavement, sidewalk, curb and gutter, new street lighting and an upgraded trunk storm sewer.

2020 Project Cost: \$1,000,000

Total Project Cost: \$2,000,000

Estimated 5 Year Maintenance and Operating Impact: -\$1,250 – Annual savings will be realized with a reduction to personnel and/or utility cost experienced with new pavement and infrastructure.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$250	-\$250	-\$250	-\$250	-\$250	-\$1,250

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2020.



2. Roof Replacement - Transit Administration Building*

Project Description:

This improvement involves the replacement of the roof on the Transit Administration Building.

Project Origin/Background:

The roof on the Transit Administration Building is over 40 years old, requiring replacement. Nearly half of the project cost is funded by a federal grant.

2020 Project Cost: \$399,494 - net city cost

Total Project Cost: \$750,000

Estimated 5 Year Maintenance and Operating Impact: -\$2,500 – A reduction in maintenance and utility cost will be realized as a result of new infrastructure.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$500	-\$500	-\$500	-\$500	-\$500	-\$2,500

3. Geele Avenue (Calumet Drive to North 23rd Street)*

Project Description:

This project will resurface pavement on Geele Avenue from Calumet Drive to North 23rd Street.

Project Origin/Background:

This resurfacing involves new pavement surface, sidewalk, curb and gutter, and an upgraded storm sewer.

2020 Project Cost: \$397,250

Total Project Cost: \$700,000

Estimated 5 Year Maintenance and Operating Impact: -\$1,250 – Annual savings will be realized with a reduction to personnel and/or utility cost experienced with new pavement and infrastructure.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$250	-\$250	-\$250	-\$250	-\$250	-\$1,250

4. Georgia Avenue (South Ninth Street to South 14th Street)*

Project Description:

This project will resurface Georgia Avenue from South Ninth Street to South 14th Street.

Project Origin/Background:

This resurfacing involves new pavement surface, sidewalk, curb and gutter, and an upgraded storm sewer.

2020 Project Cost: \$354,000

Total Project Cost: \$354,000

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2020.



4. Georgia Avenue (South Ninth Street to South 14th Street)* - continued

Estimated 5 Year Maintenance and Operating Impact: -\$1,250 – Annual savings will be realized with a reduction to personnel and/or utility cost experienced with new pavement and infrastructure.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$250	-\$250	-\$250	-\$250	-\$250	-\$1,250

5. Fire Station Number Two Repair***

Project Description:

This improvement involves necessary repairs to Fire Station Number Two.

Project Origin/Background:

The City contracted with ZS, LLC for an assessment report on the repairs needed at Fire Station 2. This project will occur in three phases.

2020 Project Cost: \$317,644

Total Project Cost: \$656,144

Estimated 5 Year Maintenance and Operating Impact: \$-2,500 – Updates will improve operating efficiencies, reduce maintenance and energy costs.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$500	-\$500	-\$500	-\$500	-\$500	-\$2,500

6. Police Facility HVAC Upgrade and Secure Entry System*

Project Description:

This project provides necessary upgrades to the HVAC and facility entry system.

Project Origin/Background:

The existing HVAC system and entry system at the Police Department Facility requires upgrades for to extend the longevity of the building and provide adequate security.

2020 Project Cost: \$195,000

Total Project Cost: \$195,000

Estimated 5 Year Maintenance and Operating Impact: -\$200 savings in maintenance or utility costs.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$40	-\$40	-\$40	-\$40	-\$40	-\$200

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2020.



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 150 acres resulting from additional land purchased in 2018 for expansion. The industrial park has been rebranded as SouthPointe Enterprise Campus. This program is administered by the Department of City Development.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	7,000	7,000	7,000	0	0
Miscellaneous Revenue	718,614	503,435	7,500	20,000	12,000
Total Revenues	725,611	510,435	14,500	20,000	12,000
Expenditures					
Non-Personal Services	36,630	0	0	0	0
Capital Outlay	445,484	631	1,768	1,768	0
Intergovernmental Transfers	7,086	4,669	7,817	6,000	6,000
Total Expenditures	489,200	5,301	9,585	7,768	6,000

Strategic Plan Focus 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.



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.

2020 Budget Highlights

Not applicable.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Other Financing Sources	997,819	0	0	0	0
Total Revenues	997,819	0	0	0	0

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	819,744	0	0	0	0
Capital Outlay	280,135	0	0	0	0
Total Expenditures	1,099,879	0	0	0	0

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objective: 1. To maintain updated schedules of eligible dates.



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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Miscellaneous Revenue	0	338	0	0	0
Other Financing Sources	300,000	0	0	0	0
Total Revenues	300,000	338	0	0	0

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Capital Outlay	305,829	0	9,305	0	0
Total Expenditures	305,829	0	9,305	0	0

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objective: 1. To maintain updated schedules of eligible dates.



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.

2020 Budget Highlights

No notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Miscellaneous Revenue	0	783,670	50,000	50,000	0
Other Financing Sources	33,700	0	0	735,000	0
Total Revenues	33,700	783,670	50,000	785,000	0

	2017 Actual	2018 Actual	2018 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	13,517	47,948	0	0	0
Capital Outlay	0	1,052,813	449,540	401,840	57,000
Total Expenditures	13,517	1,100,761	449,540	401,840	57,700

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objective: 1. To maintain updated schedules of eligible dates.



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.

2020 Budget Highlights

The Adopted Budget includes the following change:

- See project listing below.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Intergovernmental Revenue	250,000	0	0	0	0
Miscellaneous Revenue	605,796	577,361	171,400	0	171,400
Other Financing Sources	0	0	0	247,311	0
Total Revenues	855,796	577,361	171,400	247,311	171,400
	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	12,729	0	0	0	0
Non-Personal Services	2,265,455	7,475	0	25,092	17,592
Capital Outlay	1,005,080	390,085	575,875	637,933	209,400
Total Expenditures	3,283,264	397,559	575,875	663,026	226,992

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objective: 1. To maintain updated schedules of eligible dates.

Significant Capital Projects

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.

2020 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	2020	2021	2022	2023	2024	Total
	\$-3,700	\$-3,700	\$-3,700	\$-3,700	\$-3,700	-\$18,500

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2020.



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 with a base value of \$34,021,700. The eligible expenditure period ends in January, 2023. This program is administered by the Department of City Development.

2020 Budget Highlights

The Adopted Budget includes the following changes:

- See project listing below.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Miscellaneous Revenue	0	0	4,500,000	3,350,000	2,100,000
Other Financing Sources	0	0	25,000	110,000	0
Total Revenues	0	0	4,525,000	3,460,000	2,100,000
	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	0	0	0	0	17,639
Non-Personal Services	0	41,800	25,000	25,000	35,000
Capital Outlay	0	0	4,500,000	350,000	5,100,000
Total Expenditures	0	41,800	4,525,000	375,000	5,152,639

Strategic Plan Focus 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 2020 projects:

1. Infrastructure Improvements – Badger State Lofts***

Project Description:

This project involves repair and replacement of infrastructure adjacent to the Badger State Lofts development.

Project Origin/Background:

Existing infrastructure is some of the oldest within the city and requires upgrades to complete the re-development of the existing building.

2020 Project Cost: \$3,500,000

Total Project Cost: \$3,500,000

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Years.

***Project was initiated in prior Budget Years and will be completed in 2020.



1. Infrastructure Improvements – Badger State Lofts*** - continued

Estimated 5 Year Maintenance and Operating Impact: -\$1,250 – Annual savings will be realized with a reduction to personnel and operating costs resulting from reduced maintenance and/or utility cost experienced with new pavement and infrastructure.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$250	-\$250	-\$250	-\$250	-\$250	-\$1,250

2. Indiana Avenue Trail Project – Phase 1***

Project Description:

This project involves the acquisition of vacated railroad property to expand the Shoreland 400 trail.

Project Origin/Background:

This project extends westbound on Indiana Avenue from the former Sprecher property to South 13th Street, then southbound to South Business Drive and Union Avenue. Surveying work for this project was completed in 2019.

2020 Project Cost: \$1,300,000

Total Project Cost: \$1,350,000

Estimated 5 Year Maintenance and Operating Impact: \$2,500 – Additional operating costs for snow removal and maintenance.

Operating Impact	2020	2021	2022	2023	2024	Total
	\$500	\$500	\$500	\$500	\$500	\$2,500

3. Innovation District Surface Parking Lot*

Project Description:

This project involves design and construction of a surface parking lot to serve the Innovation District.

Project Origin/Background:

The updated master plan for the Innovation District includes a surface parking lot in lieu of construction of a parking structure.

2020 Project Cost: \$300,000

Total Project Cost: \$300,000

Estimated 5 Year Maintenance and Operating Impact: \$2,500 – Additional operating costs for snow removal and maintenance.

Operating Impact	2020	2021	2022	2023	2024	Total
	\$500	\$500	\$500	\$500	\$500	\$2,500

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Years.

***Project was initiated in prior Budget Years and will be completed in 2020.



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 was created in 2018 with a base value of \$12,444,400 and the eligible expenditure period ends in January, 2023. This program is administered by the Department of City Development.

2020 Budget Highlights

There are notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Miscellaneous Revenue	0	13,988,474	600,000	235,001	0
Total Revenues	0	13,988,474	600,000	235,001	0

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	4,816	22,173	36,517	36,517	51,265
Non-Personal Services	491,785	591,952	34,400	25,274	35,000
Capital Outlay	67	12,905,954	1,578,373	1,278,373	0
Total Expenditures	496,668	13,520,080	1,649,290	1,340,164	86,265

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objective: 1. To maintain updated schedules of eligible dates.



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 was created in 2018 with a base value of \$3,399,200. The eligible expenditure period ends in January, 2024. This program is administered by the Department of City Development.

2020 Budget Highlights

The Adopted Budget includes the following change:

- See project listing below.

Revenues	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Miscellaneous Revenue	0	0	60,000	440,000	600,000
Other Financing Sources	0	0	0	450,000	0
Total Revenues	0	0	60,000	890,000	600,000

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Personal Services	0	0	0	0	17,639
Non-Personal Services	0	362,970	60,000	75,937	0
Capital Outlay	0	0	0	483,712	500,000
Total Expenditures	0	362,970	60,000	559,649	517,639

Strategic Plan Focus 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 2020:

1. Niagara Avenue Reconstruction***

Project Description:

This project involves design and construction of Niagara Avenue east of North 14th Street to Commerce Street, excluding sanitary sewer reconstruction costs.

Project Origin/Background:

This project is necessary resulting from redevelopment of the adjacent area.

2020 Project Cost: \$500,000

Total Project Cost: \$546,000

Estimated Year Maintenance and Operating Impact: -\$1,250 – Annual savings will be realized with a reduction to personnel and operating cost resulting from reduced maintenance and/or utility cost experienced with new pavement and infrastructure.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$250	-\$250	-\$250	-\$250	-\$250	-\$1,250

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Years.

***Project was initiated in prior Budget Years and will be completed in 2020.



NOTES

**PROPRIETARY FUNDS
BUDGET SUMMARY**

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenue					
Taxes	511,562	511,576	511,547	511,547	516,662
Licenses and Permits	31,800	34,600	34,200	30,700	30,700
Intergovernmental Revenue	3,471,718	3,389,061	3,849,794	3,497,114	3,786,219
Intergovernmental Charges for Services	8,682,245	9,399,934	8,955,000	8,579,035	9,081,868
Charges for Services	16,878,734	18,636,235	19,198,586	19,096,530	20,928,466
Fines and Forfeitures	18,388	0	5,000	5,000	5,000
Miscellaneous Revenue	1,136,157	1,128,362	1,479,822	969,367	1,382,930
Other Financing Sources	959,015	954,877	1,107,499	1,106,300	257,026
Total Revenue	31,689,618	34,054,644	35,141,448	33,795,593	35,988,871
Expenditures					
General Government	8,765,077	8,798,016	9,833,896	8,987,017	9,235,520
Public Safety	0	0	0	0	0
Public Works	14,941,419	15,628,962	17,928,326	17,297,661	20,215,575
Health and Human Services	0	0	0	0	0
Culture and Recreation	2,929	3,764	2,682	1,482	3,038
Conservation and Development	7,086	9,329	7,817	7,796	7,996
Transfers and other expenses	7,089,999	7,492,542	7,268,193	7,166,187	7,291,501
Total Expenditures	30,806,511	31,932,613	35,040,914	33,460,143	36,753,631
Excess of revenues over (under) expenditures	883,108	2,122,032	100,534	335,450	-764,760
		*			
Net Position, Beginning Year	86,007,204	85,924,256	88,046,287	88,046,287	88,381,737
		*Accounting principle change			
Net Position, Ending Year	86,890,312	88,046,287	88,146,821	88,381,737	87,616,977



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.

2020 Budget Highlights

The Adopted Budget includes in the following changes:

- An increase in Equipment Rental Charges of \$181,402 to financially support purchases for equipment replenishment.
- A decrease of \$851,000 in borrowed funds (Interfund Transfer) as part of a multi-year strategy to reduce the Motor Vehicle Fund’s reliance on borrowed fund to meet its mission.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
Equipment Service Supervisor	1.00	1.00	1.00	1.00	1.00
Maintenance Worker V	0.00	1.00	1.00	1.00	1.00
Maintenance Worker IV	6.00	3.00	3.00	3.00	3.00
Maintenance Worker II	1.00	1.00	1.00	1.00	1.00
Total Staffing	8.00	6.00	6.00	6.00	6.00

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Charges for Services	1,811,338	1,814,594	1,815,220	1,815,220	1,996,622
Miscellaneous Revenue	110,083	100,284	83,000	83,000	226,000
Other Financing Sources	949,000	949,000	1,097,000	1,097,000	246,000
Total Revenues	2,870,421	2,863,879	2,995,220	2,995,220	2,468,622

	2017 Actual	2018 Actual	2017 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	531,296	527,749	544,664	526,920	543,766
Non-Personal Services	970,033	964,634	988,910	988,550	1,010,990
Capital Outlay	585	3,562	505,103	224,177	0
Intergovernmental Transfers	125,000	125,000	125,000	125,000	125,000
Depreciation	833,047	910,640	833,047	833,047	833,047
Total Expenditures	2,459,961	2,531,585	2,996,724	2,697,694	2,512,803

Strategic Plan Focus Area: 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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Preventive maintenance completion rate	65.5%	69.3%	85.0%	96.0%	85.0%
Age of fleet (Years)	9.7	9.2	9.5	9.5	9.5

Significant Capital Projects

The following is a list of the projects for 2020:

1. Single Axle Dump Truck*

Project Description:

This improvement replaces a single axle truck with slide-in salter/spray bar.

Project Origin/Background:

The current 14 year old International model 7400 is older and requires more maintenance.

2020 Project Cost: \$235,000

Total Project Cost: \$235,000

Estimated 5 Year Maintenance and Operating Impact: -\$30,000 – Reduced operating costs, i.e. maintenance or utility savings, during the initial year.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$30,000	-\$0	-\$0	-\$0	-\$0	-\$30,000

2 Replacement Dump Box and Salter*

Project Description:

This improvement replaces a dump box slide-in salter.

Project Origin/Background:

The current equipment is nearing the end of its working lifetime. The equipment is used in first response in snow and ice removal as well as in road repair and construction.

2020 Project Cost: \$85,000

Total Project Cost: \$85,000

Estimated 5 Year Maintenance and Operating Impact: -\$15,500 – Reduced operating costs increasing over the five-year period as a result of a significant decrease in maintenance related expenses with this new equipment.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$1,500	-\$2,500	-\$3,500	-\$3,500	-\$5,000	-\$15,500

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2020.



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.

2020 Budget Highlights

The Adopted Budget includes the following change:

- A decrease of \$229,000 in HSA Contributions to employees.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Charges for Services	6,037,898	6,608,964	6,863,265	6,729,710	6,770,405
Miscellaneous Revenue	40,726	66,925	50,000	50,000	40,000
Total Revenues	6,078,624	6,675,889	6,913,265	6,779,710	6,810,405

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	124,005	128,261	154,379	139,676	146,778
Non-Personal Services	7,090,980	7,316,926	7,405,737	6,609,900	6,881,100
Total Expenditures	7,214,984	7,445,187	7,560,116	6,749,576	7,027,878

Strategic Plan Focus 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.



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Intergovernmental Revenue	258,621	230,470	525,200	180,000	410,000
Miscellaneous Revenue	64,414	65,032	63,000	95,999	73,889
Total Revenues	323,035	295,502	588,200	275,999	483,889
	2017 Actual	2018 Actual	2018 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	265,788	175,942	588,200	284,500	484,436
Total Expenditures	265,788	175,942	588,200	284,500	484,436

Strategic Plan Focus 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.



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.

2020 Budget Highlights

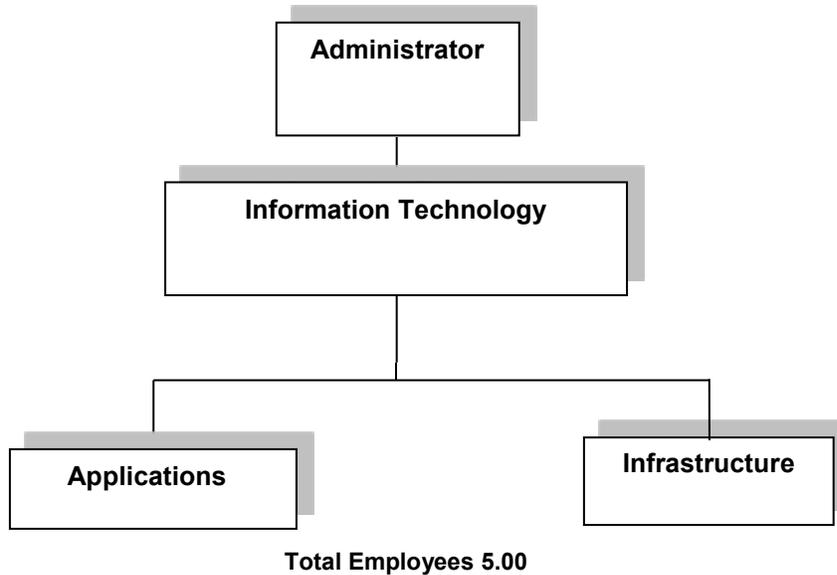
There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Intergovernmental Revenue	610,360	610,752	610,000	610,000	610,000
Miscellaneous Revenue	13,884	29,622	13,871	13,871	13,871
Total Revenues	624,244	640,374	623,871	623,871	623,871
Expenditures					
Personal Services	139,975	94,109	140,640	143,321	146,228
Non-Personal Services	318,151	264,998	509,000	509,000	509,000
Total Expenditures	458,126	359,107	649,640	652,321	655,228

Strategic Plan Focus 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.



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.

2020 Budget Highlights

The Adopted Budget includes the following changes:

- A decrease of 1.00 FTE Network Administrator position (6 months) for a cost savings of \$56,045 in Personal Services.
- An increase of \$55,685 in Revenues - Charges for Services resulting from increased charges for internal support services.
- An increase of Capital Outlay – Other Equipment of \$100,000 for the purchase of a Digital Evidence Storage Solution.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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	1.00	1.00	2.00	1.00	1.00
PC Specialist	1.00	1.00	1.00	1.00	1.00
Total Staffing	5.00	5.00	6.00	5.00	5.00

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Intergovernmental Revenue	0	0	8,116	24,348	8,116
Charges for Services	853,477	880,618	936,625	936,625	992,310

PROPRIETARY FUNDS

INFORMATION TECHNOLOGY FUND



	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues - continued					
Miscellaneous Revenue	6,946	18,587	6,000	6,000	6,000
Total Revenues	860,423	899,205	950,741	966,973	1,006,426

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	503,621	539,109	648,153	597,612	584,657
Non-Personal Services	284,973	280,894	327,612	355,438	358,321
Capital Outlay	37,513	777	60,175	347,570	125,000
Depreciation	24,958	50,794	24,958	50,794	50,794
Total Expenditures	851,137	871,574	1,060,898	1,351,414	1,118,772

Strategic Plan Focus 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Average days to close for critical/high IT help request types	N/A	4.8	5	5	5
Efficiency					
Percent of IT help request	N/A	75%	90%	90%	90%

Strategic Plan Focus 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Core servers/network switches maintained	N/A	98%	100%	100%	100%

Strategic Plan Focus 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.
3. Implement SANS top 20 Security Controls.



Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
Percentage of antivirus software installed	100%	100%	100%	100%	100%
Number of security assessments performed	2	2	2	1	2
Number of SANS Security Controls Implemented	N/A	N/A	6	6	12

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To provide employees and residents access to city applications.

Objective: Provide availability of 99 percent.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Workload					
System availability	N/A	97%	99%	99%	99.5%

Significant Capital Projects

The following is a list of the projects for 2020:

1. Digital Evidence Storage Solution*

Project Description:

This project will allow video to be stored on an enterprise system with reduced costs.

Project Origin/Background:

Video storage is accomplished by utilizing several applications. The additional capacity is getting increasingly more costly. This solution will reduce costs and consolidate storage.

2020 Project Cost: \$100,000

Total Project Cost: \$100,000

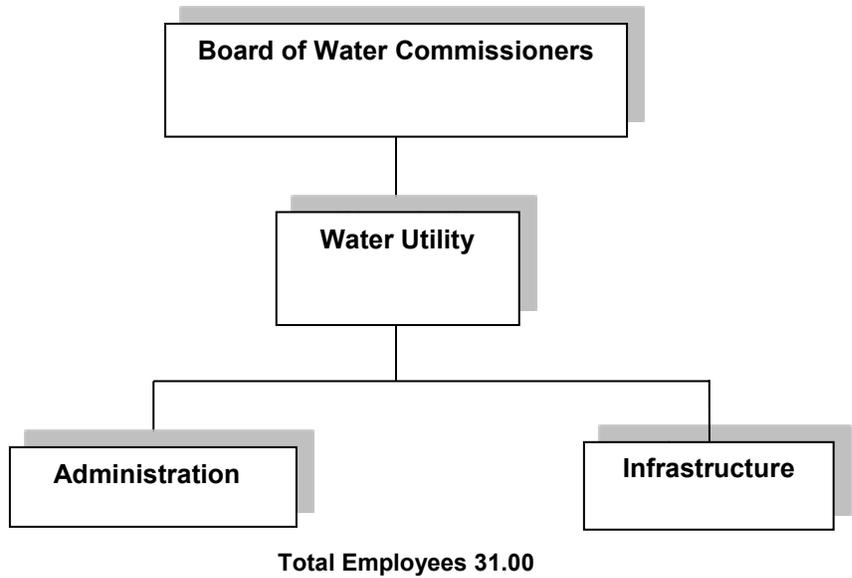
Estimated 5 Year Maintenance and Operating Impact: \$0 – No additional personnel and other operating costs, i.e. maintenance or utility as this is an entirely new storage solution.

Operating Impact	2020	2021	2022	2023	2024	Total
	\$0	\$0	\$0	\$0	\$0	\$0

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2020.



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.

2020 Budget Highlights

The 2020 Approved Budget includes the following change:



- An increase of \$54,120 in Personal Services resulting from the addition of 1.00 FTE Distribution Technician.

Permanent Staffing	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Approved
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	1.00	1.00	1.00
Distribution Technician	6.00	6.00	5.00	5.00	6.00
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	31.00

Revenues	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Approved
Charges for Services	8,484,209	9,094,682	8,735,000	8,469,035	9,061,868
Intergovernmental Revenue	198,036	305,252	220,000	110,000	20,000
Miscellaneous Revenue	435,658	303,793	826,000	220,486	233,940
Total Revenues	9,117,903	9,703,727	9,781,000	8,799,521	9,315,808

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Approved
Personal Services	3,285,879	3,579,377	3,475,238	3,572,310	3,665,011
Non-Personal Services	3,536,026	3,640,188	3,765,139	3,572,003	4,899,614
Debt Service	301,998	365,872	335,000	334,452	308,362
Total Expenditures	7,123,903	7,585,437	7,575,377	7,478,765	8,872,986

Significant Capital Projects

The following is a list of the projects for 2020:

1. Water Mains *

Project Description:

This project includes the ongoing replacement of aging, critical water distribution infrastructure according to the general guidelines of the Wisconsin Public Service Commission.

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2020.



1. Water Mains* - continued

Project Origin/Background:

This project serves to replace aging water distribution infrastructure.

2020 Project Cost: \$1,275,000

Total Project Cost: \$1,275,000

Estimated 5 Year Maintenance and Operating Impact: -\$1,250 – Annual savings will be realized with a reduction to personnel and operating cost resulting from reduced maintenance and/or utility cost experienced with new infrastructure.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$250	-\$250	-\$250	-\$250	-\$250	-\$1,250

2. Georgia Avenue Reservoir Painting*

Project Description:

This project will restore the surface of the Georgia Avenue Reservoir.

Project Origin/Background:

The steel tank structure needs to be stripped to the bare metal surface and be re-coated to extend the life of the reservoir.

2020 Project Cost: \$700,000

Total Project Cost: \$700,000

Estimated 5 Year Maintenance and Operating Impact: -\$500 – Annual savings will be realized with a reduction to personnel and operating cost resulting from reduced maintenance and/or utility cost experienced with new infrastructure.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$100	-\$100	-\$100	-\$100	-\$100	-\$500

3. Gateway Drive Water Tower Painting*

Project Description:

This project will restore the surface of the Gateway Drive Water Tower.

Project Origin/Background:

The steel tank structure needs to be stripped to the bare metal surface and be re-coated to extend the life of the Water Tower.

2020 Project Cost: \$600,000

Total Project Cost: \$600,000

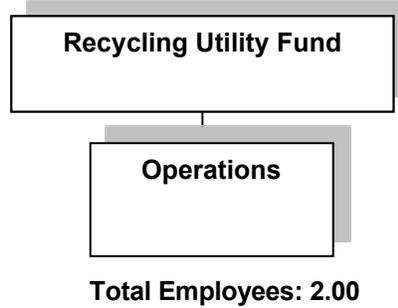
Estimated 5 Year Maintenance and Operating Impact: -\$500 – Annual savings will be realized with a reduction to personnel and operating cost resulting from reduced maintenance and/or utility cost experienced with new infrastructure.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$100	-\$100	-\$100	-\$100	-\$100	-\$500

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2020.



Fund Purpose

To protect public health and the environment by providing reliable and cost efficient recycling collection and disposal services through sustainable and fiscally responsible recovery practices.

Fund Description

The Recycling Utility Fund accounts for the activity of the curbside collection of recyclable materials banned from land filling by the State of Wisconsin DNR. This program is administered by the Public Works Department. This fund is new in 2020.

2020 Budget Highlights

This fund is new in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Permanent Staffing					
Maintenance Worker II	0	0	0	0	2
Total Staffing	0	0	0	0	2

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Intergovernmental Revenue	0	0	0	0	86,035
Charges for Services	0	0	0	0	809,968
Miscellaneous Revenue	0	0	0	0	296,000
Total Revenues	0	0	0	0	1,192,003

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	0	0	0	0	232,822
Non-Personal Services	0	0	0	0	985,304
Total Expenditures	0	0	0	0	1,218,127

Strategic Plan Focus Areas: Infrastructure and Public Facilities. Quality of Life.

Goal: To enrich life through a clean community and resource recovery.

- Objective:**
1. Maintain environmental compliance below regulatory requirements.
 2. Operate the recycling system in a sustainable, fiscally responsible manner.
 3. Effectively use innovative conservation leadership, and recovery expertise to reduce the amount of waste in landfill disposal.
 4. Achieve maximum collection levels on recyclable waste.
 5. To achieve a rating of 80% or higher satisfaction (average, good or excellent) rating from residents who live in the City of Sheboygan.



Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Effectiveness					
Recycling collected (Tons)	3,037	4,138	3,000	3,000	3,000
Material recovery rate	27%	28%	30%	30%	30%
Resident satisfaction rating	80%	80%	80%	80%	80%

Significant Capital Projects

The following is a list of the projects for 2020:

1. Automated Recycling Collection Vehicles***

Project Description:

Transitioning into the Automated Garbage and Recycling Collection Program in May, 2020.

Project Origin/Background:

Due to industry standards and best practices current collection methods are cost effective.

2020 Project Cost: \$1,097,000

Total Project Cost: \$1,097,000

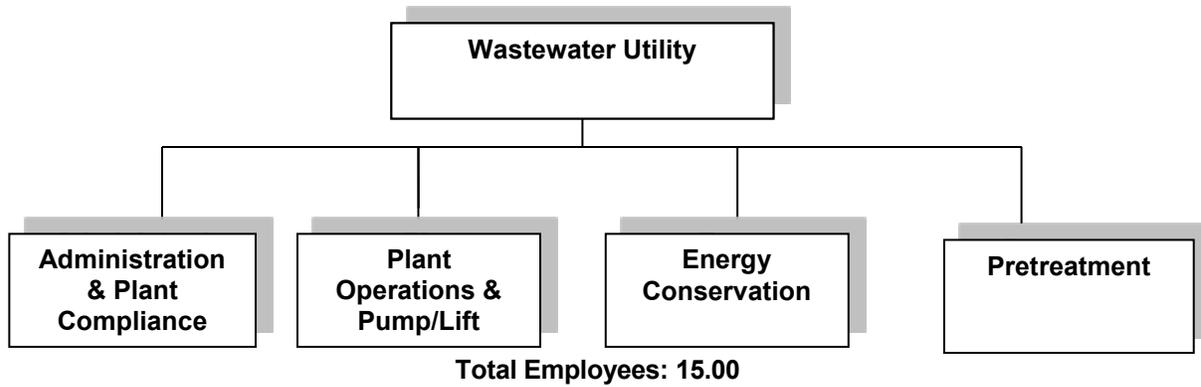
Estimated 5 Year Maintenance and Operating Impact: \$1,051,266 - This program includes costs for operations maintenance, fuel, and depreciation as well as future replacement cost.

Operating Impact	2020	2021	2022	2023	2024	Total
	\$200,000	\$205,000	\$210,125	\$215,378	\$220,763	\$1,051,266

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2020.



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.

2020 Budget Highlights

The Adopted Budget includes the following changes:

- An increase of \$6,000 in Laboratory Supplies to purchase a new still to ensure production of laboratory grade water.
- A decrease of \$35,000 in Hauling Services due to improved dryer operation.
- An increase of \$5,000 in Electrical Maintenance and Repair to eliminate an obsolete motor control center.
- A net decrease of \$700,000 Replacement Costs.
- An increase of \$333,516 in Sewer Service charges to area communities to more accurately reflect allocation of costs.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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
Environmental Engineer	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Process System/OPCO	1.00	1.00	1.00	1.00	1.00
Electromechanical Technician	1.00	1.00	1.00	1.00	1.00
Laboratory Technician	1.00	1.00	1.00	1.00	1.00
Plant Maintenance Mechanic	3.00	3.00	3.00	3.00	3.00
Operator III	1.00	1.00	1.00	2.00	2.00
Operator I	1.00	1.00	1.00	2.00	2.00
Engineering Technician	1.00	1.00	1.00	1.00	1.00

PROPRIETARY FUNDS

WASTEWATER UTILITY FUND



Permanent Staffing - continued	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Clerk IV/ Administrative Assistant	0.00	1.00	1.00	1.00	1.00
Clerk/Typist	1.00	0.00	0.00	0.00	0.00
Total Staffing	13.00	13.00	13.00	15.00	15.00

Revenues	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Licenses and Permits	31,800	34,600	34,200	30,700	30,700
Charges for Services	7,081,497	8,285,471	8,496,600	8,512,600	9,258,136
Miscellaneous Revenue	194,427	287,437	167,137	201,521	199,727
Total Revenues	7,307,724	8,607,508	8,697,937	8,744,821	9,488,563

Expenditures	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Personal Services	2,074,624	2,062,124	2,268,176	2,224,943	2,291,583
Non-Personal Services	3,301,546	3,469,557	3,722,751	3,695,415	3,757,481
Capital Outlay	567,445	715,583	1,945,772	1,818,557	1,875,000
Interest	213,849	216,262	233,118	195,878	400,631
Intergovernmental Transfers	225,000	225,000	225,000	225,000	325,000
Depreciation	1,125,361	736,843	1,125,362	1,125,362	1,125,362
Total Expenditures	7,507,824	8,288,072	9,520,179	9,285,155	9,775,057

Strategic Plan Focus 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 residents who live in the City of Sheboygan.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Effectiveness					
Resident satisfaction rating	96%	92%	80%	92%	80%

Strategic Plan Focus 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.

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Effectiveness					
Number of violations of WPDES permit limits	0	1	0	0	0

Strategic Plan Focus 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 A (range is A-D).

Measurements	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Effectiveness					
CMAR score	A	B	A	A	A

Significant Capital Projects

The following is a list of the projects for 2020:

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.

2020 Project Cost: \$750,000

Total Project Cost: \$750,000

Estimated 5 Year Maintenance and Operating Impact: -\$2,500 – Annual savings will be realized with a reduction in personnel and operating cost resulting from reduced maintenance and/or utility cost experienced with new infrastructure.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$500	-\$500	-\$500	-\$500	-\$500	-\$2,500

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2020.



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.

2020 Project Cost: \$450,000

Total Project Cost: \$450,000

Estimated 5 Year Maintenance and Operating Impact: -\$500 – Annual savings will be realized with a reduction in personnel and operating cost resulting from reduced maintenance and/or utility cost experienced with new infrastructure.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$100	-\$100	-\$100	-\$100	-\$100	-\$500

3. Digester Heat Exchangers*

Project Description:

The existing heat exchangers are obsolete and require replacement.

Project Origin/Background:

The existing equipment is 28 years old. The tubes can be replaced but the fittings are corroded and no longer adequately seal.

2020 Project Cost: \$150,000

Total Project Cost: \$150,000

Estimated 5 Year Maintenance and Operating Impact: -\$2,500 – Operating costs for energy will experience a reduction due to the installation of a more efficient heat exchanger.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$500	-\$500	-\$500	-\$500	-\$500	-\$2,500

4. Digester System Infrastructure*

Project Description:

The roof in the east digester complex is experiencing water leaks.

Project Origin/Background:

The original roof was installed in 1978 and leaks during rain events. Efforts were made to repair, but the roof is past the point where repairs are effective.

2020 Project Cost: \$100,000

Total Project Cost: \$100,000

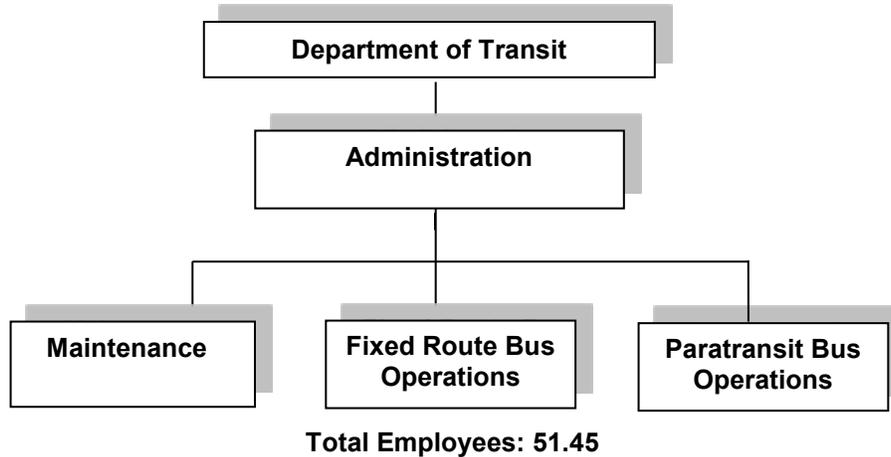
Estimated 5 Year Maintenance and Operating Impact: -\$500 – Operating cost saving would include reduced repair costs and damage expenses for replacement items.

Operating Impact	2020	2021	2022	2023	2024	Total
	-\$100	-\$100	-\$100	-\$100	-\$100	-\$500

* Project will be initiated and completed in 2020 Budgeted Year.

**Project will span beyond 2020 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2020.



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 “tripper” routes. 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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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	28.00	28.00	28.00	28.00	28.00
Paratransit Operator	12.00	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	51.20	51.20	51.45	51.45	51.45

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	511,547	511,547	511,547	511,547	516,662
Intergovernmental Revenue	2,602,736	2,547,839	2,706,478	2,682,766	2,672,068
Charges for Services	772,933	673,550	709,901	724,900	704,900
Fines and Forfeitures	18,388	0	5,000	5,000	5,000

PROPRIETARY FUNDS

TRANSIT UTILITY FUND



	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues - continued					
Miscellaneous Revenue	126,317	164,420	127,232	159,595	159,595
Total Revenues	4,031,923	3,897,357	4,060,128	4,083,808	4,058,225

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	2,964,240	2,932,437	3,028,525	3,014,909	3,064,593
Non-Personal Services	966,146	929,944	1,035,525	886,834	996,484
Capital Outlay	0	81	0	0	0
Depreciation	352,204	235,856	355,597	355,597	355,597
Total Expenditures	4,282,590	4,098,318	4,419,647	4,257,340	4,416,674

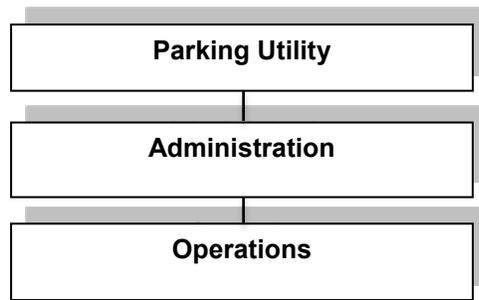
Strategic Plan Focus Areas: Infrastructure and Public Facilities. Quality of Life.

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, residents 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 residents who live in the City of Sheboygan.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Shoreline Metro - Measurements					
Workload					
Revenue trips	529,726	599,714	540,000	625,000	640,000
Revenue miles	543,561	536,426	550,000	540,000	540,000
Revenue hours	37,679	38,611	37,000	38,000	38,000
Efficiency					
Trips per revenue hour	14.11	15.55	14.50	17.00	18.00
Expense per revenue hour	\$84.00	\$100.61	\$82.00	\$100.00	\$100.00
Cost per revenue trip	\$6.00	\$6.47	\$6.50	\$6.22	\$6.00
Effectiveness					
Resident satisfaction rating	91%	91%	80%	96%	96%

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Metro Connection - Measurements					
Workload					
Revenue trips	35,589	34,658	36,000	35,000	35,000
Revenue miles	155,464	163,145	155,000	160,000	160,000
Revenue hours	12,539	12,761	12,000	12,800	12,800
Efficiency					
Trips per revenue hour	2.84	2.72	2.75	2.75	2.75
Expense per revenue hour	\$60.63	\$60.10	\$60.00	\$60.00	\$62.00
Cost per revenue trip	\$21.35	\$22.13	\$21.00	\$22.25	\$23.00



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.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
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

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenue					
Taxes	15	16	0	0	0
Charges for Services	259,170	315,854	311,475	311,475	330,125
Miscellaneous Revenue	139,869	92,071	139,682	134,995	130,008
Other Financing Sources	10,015	5,877	10,499	9,300	11,026
Total Revenues	409,069	413,821	461,656	455,770	471,159

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Personal Services	181,427	191,732	197,466	198,716	197,082
Non-Personal Services	240,132	230,782	239,721	270,715	240,085
Capital Outlay	20,731	3,635	33,000	34,000	34,000
Depreciation	9,532	11,347	22,000	22,000	22,000
Total Expenditures	451,822	437,496	492,187	525,431	493,167



Strategic Plan Focus 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 an improvement plan.
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	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
<u>Workload</u>					
Dollars spent per parking stall	\$298	\$192	\$200	\$200	\$200



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Taxes	0	13	0	0	0
Charges for Services	62,421	57,185	65,500	66,000	66,000
Miscellaneous Revenue	3,834	189	3,900	3,900	3,900
Total Revenues	66,255	57,387	69,400	69,900	69,900

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Expenditures					
Non-Personal Services	156,883	87,874	144,456	144,456	145,012
Depreciation	33,491	55,021	33,491	33,491	33,491
Total Expenditures	190,374	142,895	177,947	177,947	178,503

Strategic Plan Focus 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 50% lease agreement occupancy and a 50% level of dock availability for transient occupancy.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Measurements					
Workload					
Effectiveness					
Repair Requests	3	3	3	3	3
Occupancy rate of boat docks	80%	80%	50%	50%	50%



NOTES

**FIDUCIARY FUNDS
BUDGET SUMMARY**

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenue					
Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Intergovernmental Charges for Services	0	0	0	0	0
Charges for Services	11,611	14,836	9,400	9,400	9,400
Fines and Forfeitures	0	0	0	0	0
Miscellaneous Revenue	165,529	512,912	24,000	30,500	30,500
Other Financing Sources	0	0	0	0	0
Total Revenue	177,140	527,747	33,400	39,900	39,900
Expenditures					
General Government	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health and Human Services	13,334	16,898	750	750	1,000
Culture and Recreation	312,409	91,420	0	230,000	150,000
Conservation and Development	0	0	0	0	0
Transfers and other expenses	55	922	1,250	15,000	15,000
Total Expenditures	325,797	109,241	2,000	245,750	166,000
Excess of revenues over (under) expenditures	-148,657	418,507	31,400	-205,850	-126,100
Fund Balance, Beginning Year	2,175,632	2,026,975	2,445,482	2,445,482	2,239,632
Fund Balance, Ending Year	2,026,975	2,445,482	2,476,882	2,239,632	2,113,532



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.

2020 Budget Highlights

There are no notable changes in 2020.

	2017 Actual	2018 Actual	2019 Amended	2019 Estimated	2020 Adopted
Revenues					
Charges for Services	11,611	14,836	9,400	9,400	9,400
Miscellaneous Revenue	9,164	34,856	8,500	15,000	15,000
Total Revenues	20,775	49,691	17,900	24,400	24,400
Expenditures					
Non-Personal Services	12,138	16,570	750	750	1,000
Intergovernmental Transfers	1,250	1,250	1,250	15,000	15,000
Total Expenditures	13,388	17,820	2,000	15,750	16,000



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 are received in this account. These additions may include restrictions regarding the funds' addition 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 Mead Public Library Trust Funds. The Mead Public Library Board controls the investment of the funds, along with the use of restricted principal and interest.

2020 Budget Highlights

There are no notable changes for 2020.

	2017 Actual	2018 Actual	2019 Executive	2019 Estimated	2020 Adopted
Revenues					
Miscellaneous Revenue	156,365	478,054	15,500	15,500	15,500
Total Revenues	156,365	478,054	15,500	15,500	15,500
Expenditures					
Non-Personal Services	312,409	91,420	0	230,000	150,000
Total Expenditures	312,409	91,420	0	230,000	150,000



NOTES

CITY OF SHEBOYGAN
(SHEBOYGAN AREA SCHOOL DISTRICT)

	Assessed Tax Rate		Changes	
	2018	2019	Amount	Percent
Sheboygan County	\$5.66	\$5.74	\$0.08	1.4%
Lakeshore Technical College	\$0.88	\$0.90	\$0.02	2.3%
Sheboygan Area School Dist.	\$11.03	\$11.08	\$0.05	0.5%
City of Sheboygan	\$9.91	\$10.03	\$0.12	1.2%
Gross total	\$27.48	\$27.75	\$0.27	0.98%
Less: State Credit	(\$1.97)	(\$1.90)	\$0.07	-3.55%
Assessed Tax Rate*	\$25.51	\$25.85	\$0.34	1.33%
Assessment Ratio	0.9048	0.8807	(0.02)	-2.66%
Equalized Rate*	\$23.08	\$22.77	(\$0.32)	-1.37%
Lottery Credit	\$169.36	\$192.00	\$22.64	13.37%
First Dollar Credit	\$69.74	\$69.20	(\$0.54)	-0.77%

(KOHLER AREA SCHOOL DISTRICT)

	Assessed Tax Rate		Changes	
	2018	2019	Amount	Percent
Sheboygan County	\$5.66	\$5.74	\$0.08	1.4%
Lakeshore Technical College	\$0.88	\$0.90	\$0.02	2.3%
Kohler Area School Dist.	\$8.84	\$9.31	\$0.47	5.3%
City of Sheboygan	\$9.91	\$10.03	\$0.12	1.2%
Gross total	\$25.29	\$25.98	\$0.69	2.73%
Less: State Credit	-\$1.97	-\$1.90	\$0.07	-3.55%
Assessed Tax Rate*	\$23.32	\$24.08	\$0.76	3.26%
Assessment Ratio	0.9048	0.8807	(0.02)	-2.66%
Equalized Rate*	\$21.10	\$21.21	\$0.11	0.51%
Lottery Credit	\$136.04	\$161.81	\$25.77	18.94%
First Dollar Credit	\$56.02	\$58.32	\$2.30	4.11%

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2017 - 2020**

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Amended</u>	<u>2019</u> <u>Estimated</u>	<u>2020</u> <u>Adopted</u>
GENERAL FUND					
GENERAL GOVERNMENT					
Office of the Mayor					
Mayor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant / Communications Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Office of the Mayor	2.00	2.00	2.00	2.00	2.00
No changes in 2020.					
Office of the City Clerk					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	0.81	1.00	1.00	1.00	1.00
Council/Licensing Clerk	1.00	1.00	1.00	1.00	1.00
Elections Specialist	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total Office of the City Clerk	3.56	3.75	3.75	3.75	3.75
No changes in 2020.					
Office of the City Administrator					
City Administrator	1.00	1.00	1.00	1.00	1.00
Budget Analyst	1.00	1.00	1.00	1.00	0.00
Assistant to the City Administrator	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
Total Office of the City Administrator	2.00	2.00	2.00	2.00	2.00
No changes in 2020.					
Finance Department					
Finance Director/Treasurer	1.00	1.00	1.00	1.00	1.00
Senior Accountant	0.00	0.00	0.00	1.00	1.00
Comptroller/Treasurer	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
Accountant I	0.00	0.40	0.40	0.40	0.40
Clerk I	1.00	1.00	1.00	1.00	1.00
Confidential Secretary	1.00	0.00	0.00	0.00	0.00
Accounts Payable Clerk	0.00	1.00	1.00	1.00	1.00
Purchasing Agent	<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	5.90	5.90	6.90	6.90
No changes in 2020.					
Human Resources Department					
Director of H.R. and Labor Relations	1.00	1.00	1.00	1.00	1.00
Payroll Administrator	1.00	1.00	1.00	1.00	1.00
Benefit Administrator / Analyst	1.00	1.00	1.00	1.00	1.00
Confidential Secretary	1.00	0.00	0.00	0.00	0.00
Human Resources Generalist	0.00	1.00	1.00	1.00	1.00
Accountant I	<u>0.00</u>	<u>0.60</u>	<u>0.60</u>	<u>0.60</u>	<u>0.60</u>
Total Human Resources Department	4.00	4.60	4.60	4.60	4.60
No changes in 2020.					

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2017 - 2020**

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Amended</u>	<u>2019</u> <u>Estimated</u>	<u>2020</u> <u>Adopted</u>
Office of the City Attorney					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney I	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney II	0.00	0.00	0.40	0.40	0.40
Legal Assistant	<u>2.00</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	4.40	4.40	4.40

No changes in 2020.

PUBLIC SAFETY

Police Department

Chief	1.00	1.00	1.00	1.00	1.00
Captain	3.00	3.00	3.00	3.00	3.00
Lieutenant	4.00	4.00	4.00	4.00	4.00
Sergeant	9.00	9.00	9.00	9.00	9.00
Detective	7.00	7.00	7.00	7.00	7.00
Police Officer	59.00	59.00	59.00	59.00	59.00
Office Supervisor	1.00	1.00	1.00	1.00	1.00
Communication Technician	1.00	1.00	1.00	1.00	1.00
Court Services Secretary	2.00	2.00	2.00	2.00	2.00
Community Service Officer	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
Record Specialist Clerk	8.00	8.00	8.00	8.00	8.00
Time System Coordinator	1.00	1.00	1.00	1.00	1.00
Department Secretary	2.00	2.00	2.00	2.00	2.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00
Fleet Operation Mechanic	1.00	1.00	1.00	1.00	1.00
Property Officer	1.00	1.00	1.00	1.00	1.00
Digital Evidence Manager	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>
Total Police Department	104.40	104.40	104.40	104.40	104.40

No changes in 2020.

Fire Department

Chief	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00	1.00	2.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	0.00
Battalion Chief	4.00	4.00	4.00	4.00	4.00
Captain	5.00	5.00	5.00	5.00	5.00
Lieutenant	10.00	10.00	10.00	10.00	10.00
Fire Equipment Operator	15.00	15.00	15.00	15.00	15.00
Firefighter	18.00	18.00	18.00	18.00	18.00
Firefighter/Paramedic	14.00	14.00	14.00	14.00	14.00
Administrative Coordinator/Supervisor	0.00	0.00	0.00	0.00	1.00
Confidential Secretary	1.00	1.00	1.00	1.00	0.00
Office Assistant	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total Fire Department	70.50	70.50	70.50	70.50	70.50

No changes in 2020.

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2017 - 2020**

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2019 Estimated</u>	<u>2020 Adopted</u>
Building Inspection					
Building/Housing Inspector	2.00	2.00	2.00	2.00	2.00
Electrical/Heating Inspector	1.00	1.00	1.00	1.00	1.00
Plumbing/Environmental Inspector	1.00	1.00	1.00	1.00	1.00
Housing/Environmental Inspector	1.00	1.00	1.00	0.00	0.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Building Inspection Specialist	1.00	1.00	1.00	1.00	1.00
Permit Clerk	1.00	1.00	1.00	1.00	1.00
Building Inspection Licensing Clerk	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
Total Building Inspection	8.00	8.00	8.00	8.00	8.00
No changes in 2020.					
PUBLIC WORKS					
Department of Public Works					
Administration					
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Business Manager	0.00	0.00	0.00	0.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	0.00
Clerk II	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total Public Works Administration	4.00	4.00	4.00	4.00	4.00
Engineering					
City Engineer	1.00	1.00	1.00	1.00	1.00
Civil Engineer / Project Manager	1.00	1.00	1.00	1.00	1.00
Assistant Engineer / Surveyor	1.00	1.00	1.00	1.00	1.00
Senior Engineering Technician	1.00	1.00	1.00	1.00	1.00
Engineering Technician	2.00	2.00	2.00	2.00	2.00
GIS Project Specialist	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Engineering	6.00	7.00	7.00	7.00	7.00
Municipal Service Building Administration / Maintenance					
Superintendent - Facilities/Traffic	1.00	1.00	1.00	1.00	1.00
Leadman - Construction	1.00	1.00	1.00	1.00	1.00
Maintenance Worker V-Electric Lighting	1.00	1.00	1.00	1.00	1.00
Maintenance Worker V-Electric Signals	1.00	1.00	1.00	1.00	1.00
Maintenance Worker IV-Lead-Signs	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III-Craftsman	3.00	3.00	3.00	3.00	3.00
Maintenance Worker II-Signs	1.00	1.00	1.00	3.00	3.00
Maintenance Worker II-City Hall	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I-MSB	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I-MSB	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>
Total MSB Administration/Maintenance	11.00	11.00	11.00	13.50	13.50
Streets and Sanitation					
Superintendent - Streets/Sanitation	1.00	1.00	1.00	1.00	1.00
Supervisor - Streets/Sanitation	1.00	1.00	1.00	1.00	1.00
Maintenance Worker IV-Streets	1.00	1.00	1.00	4.00	4.00

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2017 - 2020**

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2019 Estimated</u>	<u>2020 Adopted</u>
Streets and Sanitation - continued					
Maintenance Worker III-Streets	7.00	7.00	7.00	2.00	2.00
Maintenance Worker II-Streets	14.00	14.00	14.00	11.00	9.00
Maintenance Worker I-Streets	5.00	5.00	5.00	3.00	3.00
Maintenance Worker IV-Sanitation	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III-Sanitation	8.00	8.00	8.00	8.00	8.00
Maintenance Worker IV-Sewer Maintenance	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III-Sewer Maintenance	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II-Sewer Maintenance	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I-Sewer Maintenance	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II-Street Sweeping	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total Streets and Sanitation	45.00	45.00	45.00	38.00	36.00
Parks and Cemetery					
Superintendent - Parks - Forestry	1.00	1.00	1.00	1.00	1.00
Forester	0.00	0.00	0.00	1.00	1.00
Maintenance Worker IV - Arborist	0.00	0.00	0.00	1.00	1.00
Maintenance Worker IV - Parks	1.00	1.00	1.00	2.00	2.00
Maintenance Worker III - Parks	6.00	6.00	6.00	6.00	6.00
Maintenance Worker II - Parks	6.00	6.00	6.00	6.00	6.00
Maintenance Worker I - Parks	3.00	3.00	3.00	0.00	0.00
Administrative Assistant	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Parks and Cemetery	18.00	17.00	17.00	17.00	17.00
Total Department of Public Works	84.00	84.00	84.00	79.50	77.50

2.00 FTE Streets and Sanitation Maintenance Worker II transferred to Recycling Utility Fund in 2020.

CULTURE AND RECREATION

Senior Services

Director of Senior Services	0.00	0.00	0.00	1.00	1.00
Senior Center Supervisor	1.00	1.00	1.00	0.00	0.00
Assistant Supervisor	0.00	1.00	1.00	0.00	0.00
Coordinator	0.00	0.00	0.00	1.00	1.00
Wellness Coordinator	1.00	0.00	0.00	0.00	0.00
Custodian	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
Total Senior Services	2.28	2.28	2.28	2.28	2.28

No changes in 2020.

CONSERVATION AND DEVELOPMENT

Planning and Development

Director of Planning and Development	1.00	1.00	1.00	1.00	1.00
Planning/Zoning Manager	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	0.00	0.00	1.00
Community/Economic Development Planner	0.00	0.00	1.00	1.00	0.00
Grant Coordinator	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
Total Planning and Development	4.00	4.00	4.00	4.00	5.00

The addition of a Grant Coordinator in 2020.

TOTAL GENERAL FUND	295.24	295.43	295.83	292.33	291.33
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**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2017 - 2020**

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Amended</u>	<u>2019</u> <u>Estimated</u>	<u>2020</u> <u>Adopted</u>
SPECIAL REVENUE FUND					
Mead Public Library					
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	0.00	0.00	0.00	0.00
Librarian I	4.75	0.00	0.00	0.00	0.00
Librarian	0.00	6.75	8.00	7.75	7.75
Page Supervisor	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	0.00	0.00	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
Communications Specialist	0.00	0.00	1.00	1.00	1.00
Maintenance Technician	0.00	0.00	2.00	2.00	2.00
Administrative Assistant/Volunteer Coordinator	0.00	0.00	1.00	1.00	1.00
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	5.00	5.00	0.00	0.00	0.00
Library Assistant II	1.00	1.00	0.00	0.00	0.00
Library Assistant I	5.75	5.75	0.00	0.00	0.00
Cataloger	0.00	0.00	3.00	3.00	3.00
Public Safety Specialist	0.00	0.00	1.00	1.00	1.00
Library Assistant	0.00	0.00	9.25	9.25	9.25
Cleaners	1.50	1.50	2.00	2.00	2.00
Library Page	<u>9.50</u>	<u>9.50</u>	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>
Total Mead Public Library	39.50	39.50	39.75	39.50	39.50
No changes in 2020					
Municipal Court					
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	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Municipal Court	2.50	2.50	2.50	2.50	2.50
No changes in 2020.					
Ambulance					
Firefighter/Paramedic	<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
No changes in 2020.					
Cable Television					
TV Program Director	1.00	1.00	1.00	1.00	1.00
TV Production Technician	<u>0.50</u>	<u>0.50</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total Cable Television	1.50	1.50	1.25	1.25	1.25
No changes in 2020.					
TOTAL SPECIAL REVENUE FUND	47.50	47.50	47.50	47.25	47.25

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2017 - 2020**

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Amended</u>	<u>2019</u> <u>Estimated</u>	<u>2020</u> <u>Adopted</u>
PROPRIETARY FUNDS					
Recycling Utility					
Maintenance Worker II	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>
Total Recycling Utility	0.00	0.00	0.00	0.00	2.00
This fund is new in 2020.					
Transit Utility					
Director	0.70	0.70	0.70	0.70	0.70
Operator 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	28.00	28.00	28.00	28.00	28.00
Paratransit Operator	12.00	12.00	12.00	12.00	12.00
Hostler	1.25	1.25	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>
Total Transit Utility	51.20	51.20	51.45	51.45	51.45
No changes in 2020.					
Parking Utility					
Director Parking and Transit	0.30	0.30	0.30	0.30	0.30
Lead Worker I	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>
Total Parking Utility	2.30	2.30	2.30	2.30	2.30
No changes in 2020.					
Water Utility*					
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	1.00	1.00	1.00
Distribution Technician	6.00	6.00	5.00	5.00	6.00
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	<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	31.00

An increase of 1.00 FTE in 2020. *Approval authorized by the Board of Water Commissioners.

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2017 - 2020**

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Amended</u>	<u>2019</u> <u>Estimated</u>	<u>2020</u> <u>Adopted</u>
Wastewater Utility					
Superintendent	1.00	1.00	1.00	1.00	1.00
Industrial Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00
Environmental Engineer	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Process System/OPCO	1.00	1.00	1.00	1.00	1.00
Electromechanical Technician	1.00	1.00	1.00	1.00	1.00
Laboratory Technician	1.00	1.00	1.00	1.00	1.00
Plant Maintenance Mechanic	3.00	3.00	3.00	3.00	3.00
Operator III	1.00	1.00	1.00	2.00	2.00
Operator I	1.00	1.00	1.00	2.00	2.00
Clerk IV / Administrative Assistant	0.00	1.00	1.00	1.00	1.00
Clerk Typist	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Wastewater Utility	13.00	13.00	13.00	15.00	15.00
No changes in 2020.					
TOTAL PROPRIETARY FUND	96.50	96.50	96.75	98.75	101.75
INTERNAL SERVICE FUNDS					
Information Technology					
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	1.00	1.00	2.00	1.00	1.00
PC Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Information Technology	5.00	5.00	6.00	5.00	5.00
A reduction of 1.00 FTE Network Administrator position (unfilled) in 2020.					
MOTOR VEHICLE FUND					
Motor Vehicle					
Equipment Service Supervisor	1.00	1.00	1.00	1.00	1.00
Master Certified Truck Mechanic	1.00	1.00	1.00	1.00	1.00
Certified Truck Mechanic	6.00	3.00	3.00	2.00	2.00
Truck Mechanic	0.00	1.00	1.00	1.00	1.00
Service Mechanic II	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
Total Motor Vehicle	8.00	6.00	6.00	6.00	6.00
No changes in 2020.					
TOTAL INTERNAL SERVICE FUNDS	13.00	11.00	12.00	11.00	11.00
TOTAL PROPRIETARY FUNDS	109.50	107.50	108.75	109.75	112.75
TOTAL CITY FUNDS	452.24	450.43	452.08	449.33	451.33



NOTES

**TOTAL EXPENDITURES BY FUND AND DEPARTMENT
2020***

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Improvement Funds	Proprietary Funds	Total
<u>General Government</u>						
Office of the Mayor	188,445	4,650				193,095
Office of the City Administrator	313,282					313,282
Council	142,006					142,006
Clerk	357,090					357,090
Elections	150,278					150,278
Finance	959,949	100,000		7,192,144		8,252,093
Assessing	351,565					351,565
Human Resources	355,414					355,414
Office of the City Attorney	526,015					526,015
Municipal Court		902,750				902,750
City Hall	245,808					245,808
Insurance	277,809					277,809
Employee Benefits	340,063					340,063
Sub-total General Government						12,407,268
<u>Public Safety</u>						
Police	10,495,703	82,621				
Administration	2,380,261					2,380,261
Fire	8,690,746	1,250,800				9,941,546
Building Inspection	744,108					744,108
Civil Defense	4,873					4,873
Sub-total Public Safety						13,070,788
<u>Public Works</u>						
Administration	405,354					405,354
Engineering	816,000					816,000
Streets/Alleys/Sidewalks	5,460,848	59,000				5,519,848
Sanitation	2,143,239					2,143,239
Sub-Total Public Works						8,884,441
<u>Health and Human Services</u>						
Cemetery	201,331					201,331
Sub-Total Health and Human Services						201,331
<u>Parks and Recreation</u>						
Library		3,442,783				3,442,783
Parks	2,628,885	375,000				3,003,885
Tourism		1,866,611				1,866,611

**TOTAL EXPENDITURES BY FUND AND DEPARTMENT
2020***

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Improvement Funds	Proprietary Funds	Total
Senior Services	208,704					208,704
Cable TV		543,640				543,640
Marina		878,643				878,643
Sub-Total Parks and Recreation						9,944,266
<u>City Development</u>						
City Development	368,721	1,757,644		6,047,234		8,173,599
Sub-Total City Development						8,173,599
<u>Other Financing Uses</u>						
Interfund Transfers	8,030					8,030
Unclassified	530,000					530,000
Sub-Total Unclassified						538,030
<u>Debt Service Funds</u>						
Debt Service			8,862,198			8,862,198
Sub-Total Debt Service						8,862,198
<u>Proprietary Funds</u>						
Water Utility**					8,872,986	8,872,986
Recycling Utility					1,218,127	1,218,127
Wastewater Utility					9,775,057	9,775,057
Boat Facilities					178,503	178,503
Parking Utility					493,167	493,167
Transit Utility					4,416,674	4,416,674
Motor Vehicle Fund					2,512,803	2,512,803
Health Insurance Fund					7,027,878	7,027,878
Liability Insurance Fund					484,436	484,436
Worker Compensation Fund					655,228	655,228
Information Technology Fund					1,118,772	1,118,772
Sub-total Proprietary Funds						36,753,631
Total	39,294,527	11,264,142	8,862,198	13,239,378	36,753,631	109,413,876

* Does not include Fiduciary Fund

**Water Utility related information is included for informational purposes only. The Board of Water Commission has authority for review and approval.

	Actual 2012	Actual 2013	Actual 2014
General Government			
Personal Services	\$2,596,210	\$2,506,107	\$2,709,899
Non-Personal Services	1,199,084	1,165,671	1,287,951
Capital Outlay	65,055	71,594	38,573
Total General Government	<u>3,860,349</u>	<u>3,743,372</u>	<u>4,036,423</u>
Public Safety			
Personal Services	17,751,822	18,413,139	19,113,170
Non-Personal Services	1,448,407	1,386,100	1,451,756
Capital Outlay	81,149	199,582	726,321
Total Public Safety	<u>19,281,378</u>	<u>19,998,821</u>	<u>21,291,247</u>
Public Works			
Personal Services	3,508,583	3,760,445	3,587,079
Non-Personal Services	3,056,310	3,360,993	3,215,898
Capital Outlay	0	7,255	6,364
Total Public Works	<u>6,564,893</u>	<u>7,128,693</u>	<u>6,809,341</u>
Health and Human Services			
Personal Services	221,650	277,874	227,089
Non-Personal Services	53,364	62,199	59,871
Capital Outlay	0	0	14,993
Total Cemetery	<u>275,014</u>	<u>340,073</u>	<u>301,953</u>
Culture and Recreation			
Personal Services	1,503,425	1,687,768	1,673,484
Non-Personal Services	835,523	673,297	733,200
Capital Outlay	2,106	7,465	108,438
Total Community Activities	<u>2,341,054</u>	<u>2,368,530</u>	<u>2,515,122</u>
City Development and Unclassified			
Personal Services	200,107	196,580	208,240
Non-Personal Services	34,991	34,126	38,569
Capital Outlay	2,917	4,206	658,578
Total Conservation & Development	<u>238,015</u>	<u>234,912</u>	<u>905,387</u>
Total For All Programs			
Personal Services	25,781,797	26,841,913	27,518,961
Non-Personal Services	6,627,679	6,682,386	6,787,245
Capital Outlay	151,227	290,102	1,553,267
Total For All Programs	<u>\$32,560,703</u>	<u>\$33,814,401</u>	<u>\$35,859,473</u>

GENERAL FUND
SUMMARY OF EXPENSES BY CATEGORY

Actual 2015	Actual 2016	Actual 2017	Actual 2018	Amended 2019	Adopted 2020
\$2,592,763	\$2,046,338	\$1,925,382	\$2,116,252	\$2,450,127	\$2,658,860
1,227,534	1,465,923	\$1,267,862	\$1,366,495	\$1,563,903	\$1,538,865
65,802	125,427	\$6,775	\$0	\$10,000	\$10,000
<u>3,886,099</u>	<u>3,637,688</u>	<u>3,200,019</u>	<u>3,482,747</u>	<u>4,024,030</u>	<u>4,207,724</u>
18,817,062	17,972,334	\$18,678,629	\$19,440,633	\$20,003,026	\$20,381,421
1,415,441	3,863,788	\$1,446,250	\$1,780,815	\$1,761,524	\$1,913,270
249,140	44,764	\$29,085	\$37,089	\$20,000	\$21,000
<u>20,481,643</u>	<u>21,880,886</u>	<u>20,153,964</u>	<u>21,258,537</u>	<u>21,784,550</u>	<u>22,315,691</u>
3,433,363	4,277,790	\$4,325,090	\$4,640,287	\$4,953,090	\$4,616,884
3,217,395	3,653,680	\$3,915,551	\$3,791,667	\$4,039,626	\$4,150,556
60,499	8,039	\$29,489	\$32,216	\$77,000	\$58,000
<u>6,711,257</u>	<u>7,939,509</u>	<u>8,270,129</u>	<u>8,464,170</u>	<u>9,069,716</u>	<u>8,825,441</u>
175,059	175,360	\$174,292	\$134,225	\$140,807	\$131,726
44,805	58,091	\$47,334	\$53,428	\$60,530	\$64,605
13,477	0	\$0	\$1,234	\$0	\$5,000
<u>233,341</u>	<u>233,451</u>	<u>221,626</u>	<u>188,887</u>	<u>201,337</u>	<u>201,331</u>
1,598,611	1,600,690	\$1,610,484	\$1,701,233	\$1,763,843	\$1,865,021
782,754	832,927	\$835,199	\$848,208	\$893,099	\$944,268
89,394	88,260	\$56,441	\$40,000	\$25,000	\$28,300
<u>2,470,759</u>	<u>2,521,877</u>	<u>2,502,124</u>	<u>2,589,441</u>	<u>2,681,942</u>	<u>2,837,589</u>
229,296	217,853	\$234,533	\$241,610	\$248,281	\$267,310
34,397	633,803	\$117,442	\$107,305	\$104,444	\$101,411
301,432	3,782	\$294,505	\$0	\$0	\$0
<u>565,125</u>	<u>855,438</u>	<u>646,480</u>	<u>348,915</u>	<u>352,725</u>	<u>368,721</u>
26,846,154	26,290,365	26,948,410	28,274,240	29,559,174	29,921,222
6,722,326	10,508,212	7,629,638	7,947,918	8,423,127	8,712,975
779,744	270,272	534,721	5,715,524	563,077	660,330
<u>\$34,348,224</u>	<u>\$37,068,849</u>	<u>\$35,112,769</u>	<u>\$41,937,683</u>	<u>\$38,545,378</u>	<u>\$39,294,527</u>

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2020	2021	2022	2023	2024	Total
	<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	\$208,000	\$212,000	\$217,000	\$190,000	\$150,000	\$977,000
Street Improvement and Sidewalks	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
General Government Projects	\$100,492	\$60,000	\$60,000	\$107,000	\$100,000	\$427,492
Fire	\$0	\$0	\$0	\$0	\$0	\$0
Park, Forestry and Open Space Fund	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$550,000
Park Impact Fee Fund	\$50,000	\$40,000	\$25,000	\$25,000	\$40,000	\$180,000
Vehicle / Land Sales	\$111,000	\$91,500	\$136,000	\$146,000	\$105,500	\$590,000
County / State / Federal Grants	\$1,205,026	\$2,707,520	\$3,032,000	\$1,200,000	\$2,850,000	\$10,994,546
Other Municipality Contributions (County Sales Tax)	\$411,000	\$411,000	\$411,000	\$411,000	\$411,000	\$2,055,000
G. O. Borrowed Funds	\$3,580,546	\$4,013,158	\$3,967,428	\$3,628,250	\$3,393,750	\$18,583,132
Other Borrowed Funds	\$3,046,400	\$18,671,400	\$16,310,000	\$1,793,000	\$0	\$39,820,800
Donations	\$45,300	\$835,000	\$0	\$0	\$0	\$880,300
User Fees	\$5,181,000	\$4,884,000	\$4,127,000	\$3,991,000	\$3,059,000	\$21,242,000
Special Assessment	\$100,000	\$100,000	\$100,000	\$100,000	\$16,500	\$416,500
Vehicle Registration Fee	\$791,750	\$791,750	\$791,750	\$791,750	\$791,750	\$3,958,750
Other/CDBG	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$499,000	\$434,750	\$559,500	\$315,000	\$886,250	\$2,694,500
TOTAL REVENUE	\$15,939,514	\$33,862,078	\$30,346,678	\$13,308,000	\$12,413,750	\$105,870,020

EXPENDITURES

City Buildings

Municipal Service Building - HVAC System	\$110,000	\$0	\$0	\$0	\$0	\$110,000
Municipal Service Building - Office Improvements	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Municipal Service Building - Garage Drain Improvements	\$0	\$90,000	\$0	\$0	\$0	\$90,000
Senior Activity Center - Roof Replacement	\$0	\$275,000	\$0	\$0	\$0	\$275,000
Municipal Service Building - Vehicle Wash Facility Upgrade	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Municipal Service Building - Electrical and Generator Design	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Municipal Service Building - Generator Replacement	\$0	\$0	\$0	\$185,000	\$0	\$185,000
Municipal Service Building - Main Electrical Panel Update	\$0	\$0	\$0	\$80,000	\$0	\$80,000
Municipal Service Building - Engineering Office Windows	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Total - City Buildings	\$135,000	\$465,000	\$25,000	\$265,000	\$100,000	\$990,000

Police

Marked K-9 Vehicle	\$45,300	\$0	\$0	\$0	\$0	\$45,300
Unmarked Vehicle	\$43,000	\$0	\$0	\$0	\$0	\$43,000
Marked Vehicles - Sport Utility Vehicles (4)	\$164,000	\$0	\$0	\$0	\$0	\$164,000
Parking Lot - Impound Area Improvements	\$45,000	\$0	\$0	\$0	\$0	\$45,000
HVAC Control - Secure Entry Systems	\$195,000	\$0	\$0	\$0	\$0	\$195,000
Squad computers	\$0	\$66,000	\$0	\$0	\$0	\$66,000
Unmarked Vehicles (2)	\$0	\$86,000	\$0	\$0	\$0	\$86,000
Unmarked Vehicle - Sport Utility Vehicle	\$0	\$43,000	\$0	\$0	\$0	\$43,000
Marked Vehicle - Sport Utility Vehicle	\$0	\$43,000	\$0	\$0	\$0	\$43,000
Marked Vehicle - Sport Utility Vehicles (5)	\$0	\$0	\$225,000	\$0	\$0	\$225,000
Unmarked Vehicle	\$0	\$0	\$44,000	\$0	\$0	\$44,000
Patrol Wagon	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Marked Vehicles - Sport Utility Vehicles (4)	\$0	\$0	\$0	\$184,000	\$0	\$184,000
Police Range Remediation	\$0	\$0	\$0	\$45,000	\$0	\$45,000
Marked Vehicles - Sport Utility Vehicles (4)	\$0	\$0	\$0	\$0	\$190,000	\$190,000
Total - Police	\$492,300	\$238,000	\$269,000	\$279,000	\$190,000	\$1,468,300

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2020	2021	2022	2023	2024	Total
	<u>Approved</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	
Fire						
Station Two	\$317,644	\$0	\$0	\$0	\$0	\$317,644
Engine	\$0	\$620,000	\$0	\$0	\$0	\$620,000
Station Three - Phase 1 of 3	\$0	\$140,000	\$0	\$0	\$0	\$140,000
Training Facility	\$0	\$835,000	\$0	\$0	\$0	\$835,000
Station Three - Phase 2 of 3	\$0	\$0	\$200,000	\$0	\$0	\$200,000
Ambulance	\$0	\$0	\$336,000	\$0	\$0	\$336,000
Station Three - Phase 2 of 3	\$0	\$0	\$0	\$455,000	\$0	\$455,000
Ambulance	\$0	\$0	\$0	\$350,000	\$0	\$350,000
Ambulance	\$0	\$0	\$0	\$0	\$360,500	\$360,500
Total - Fire	\$317,644	\$1,595,000	\$536,000	\$805,000	\$360,500	\$3,614,144

Public Works

Traffic Control

CMAQ Kohler Memorial Dr-Erie Av Traffic Flow Design	\$106,500	\$0	\$0	\$0	\$0	\$106,500
CMAQ 14th Street Traffic Flow Design	\$155,900	\$0	\$0	\$0	\$0	\$155,900
CMAQ Taylor Drive Traffic Flow Design	\$137,000	\$0	\$0	\$0	\$0	\$137,000
LED Street Lighting Upgrade - Downtown	\$171,400	\$0	\$0	\$0	\$0	\$171,400
LED Street Lighting Upgrade - Citywide	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Traffic Control Upgrade - Citywide	\$100,000	\$0	\$0	\$0	\$0	\$100,000
CMAQ Kohler Memorial Dr-Erie Av Traffic Flow Construction	\$0	\$411,600	\$0	\$0	\$0	\$411,600
CMAQ 14th Street Traffic Flow Construction	\$0	\$602,900	\$0	\$0	\$0	\$602,900
CMAQ Taylor Drive Traffic Flow Construction	\$0	\$529,900	\$0	\$0	\$0	\$529,900
Street Lighting LED Upgrade - TID 17	\$0	\$171,400	\$0	\$0	\$0	\$171,400
Street Lighting LED Upgrade-Citywide	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Traffic Control Upgrade - Citywide	\$0	\$52,000	\$0	\$0	\$0	\$52,000
LED Street Lighting Upgrade - Downtown	\$0	\$0	\$171,400	\$0	\$0	\$171,400
LED Street Lighting Upgrade - Citywide	\$0	\$0	\$60,000	\$0	\$0	\$60,000
LED Street Lighting Upgrade - Citywide	\$0	\$0	\$0	\$150,000	\$0	\$150,000
LED Street Lighting Upgrade - Citywide	\$0	\$0	\$0	\$0	\$50,000	\$50,000
LED Street Lighting Upgrade - Blue Harbor	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Total - Traffic Control	\$730,800	\$1,827,800	\$231,400	\$150,000	\$150,000	\$3,090,000

Streets

Superior Avenue (North 29th Street to Taylor Drive)	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
Union Avenue (Taylor Drive to Georgia Avenue)	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Van Der Vaart Property Development Street Improvements	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
North Commerce Street Design	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Geele Avenue (Calumet Drive to North 23rd Street)	\$700,000	\$0	\$0	\$0	\$0	\$700,000
Georgia Avenue (North Ninth Street to North 23rd Street)	\$354,000	\$0	\$0	\$0	\$0	\$354,000
Storm Water Management Plan	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Sidewalk Repair / Replacement Program (Citywide)	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Calumet Drive Panel Replacement (Sibley Court to NCL)	\$0	\$500,000	\$0	\$0	\$0	\$500,000
North Commerce Street Construction	\$0	\$2,500,000	\$0	\$0	\$0	\$2,500,000
South 10th Street (Indiana Avenue to Union Avenue)	\$0	\$750,000	\$0	\$0	\$0	\$750,000
North Avenue (Calumet Drive to Taylor Drive)	\$0	\$800,000	\$0	\$0	\$0	\$800,000
Geele Avenue (North Third Street to Calumet Drive)	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Storm Water Management Plan	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Sidewalk Repair / Replacement Program (Citywide)	\$0	\$100,000	\$0	\$0	\$0	\$100,000
South 12th Street (Washington Avenue to Mead Avenue)	\$0	\$0	\$640,000	\$0	\$0	\$640,000
Lakeshore Drive (Mead Av to Rail Road Tracks)	\$0	\$0	\$740,000	\$0	\$0	\$740,000
Indiana Avenue (South 17th Street to South 24th Street)	\$0	\$0	\$3,000,000	\$0	\$0	\$3,000,000
North 25th Street (Kohler Memorial Drive to North Avenue)	\$0	\$0	\$1,160,000	\$0	\$0	\$1,160,000
Storm Water Management Plan	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Sidewalk Repair / Replacement Program (Citywide)	\$0	\$0	\$100,000	\$0	\$0	\$100,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2020	2021	2022	2023	2024	Total
	<u>Approved</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Total</u>
Streets (continued)						
New Jersey Avenue (South 13th Street to Wildwood Drive)	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000
Calumet Drive Panel Replacement (Sibley Court to NCL)	\$0	\$0	\$0	\$500,000	\$0	\$500,000
North 15th Street Design (Calumet Drive to Mayflower Avenue)	\$0	\$0	\$0	\$500,000	\$0	\$500,000
Erie Avenue Design (North 19th Street to Taylor Drive)	\$0	\$0	\$0	\$500,000	\$0	\$500,000
South 18th Street (Mead Avenue to Washington Avenue)	\$0	\$0	\$0	\$760,000	\$0	\$760,000
Geele Avenue (North 29th Street to North Taylor Drive)	\$0	\$0	\$0	\$936,000	\$0	\$936,000
Storm Water Management Plan	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Sidewalk Repair / Replacement Program (Citywide)	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Wilson Avenue (Lakeshore Drive to South Business Drive)	\$0	\$0	\$0	\$0	\$1,869,250	\$1,869,250
Washington Avenue (Calumet Drive to Mayflower Avenue)	\$0	\$0	\$0	\$0	\$500,000	\$500,000
North 15th Street (Calumet Drive to Mayflower Avenue)	\$0	\$0	\$0	\$0	\$4,000,000	\$4,000,000
Storm Water Management Plan	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Sidewalk Repair / Replacement Program (Citywide)	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Total - Streets	\$5,829,000	\$5,750,000	\$5,740,000	\$4,396,000	\$6,569,250	\$28,284,250
Parks and Forestry						
Urban Forestry Management	\$210,000	\$0	\$0	\$0	\$0	\$210,000
Park Sidewalk / ADA Accessibility Project	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Playground Renovations - Moose Park	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Roosevelt Park - Tennis Court Resurfacing	\$90,000	\$0	\$0	\$0	\$0	\$90,000
Urban Forestry Management	\$0	\$210,000	\$0	\$0	\$0	\$210,000
Park Sidewalk / ADA Accessibility Project	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Playground Renovations - Evergreen Park Area 1 and 2	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Cleveland Park Splash Pad	\$0	\$180,000	\$0	\$0	\$0	\$180,000
Urban Forestry Management	\$0	\$0	\$210,000	\$0	\$0	\$210,000
Park Sidewalk / ADA Accessibility Project	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Vollrath Park - Bowl Lighting Replacement	\$0	\$0	\$30,000	\$0	\$0	\$30,000
Playground Renovations - Deland Beach	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Urban Forestry Management	\$0	\$0	\$0	\$210,000	\$0	\$210,000
Park Sidewalk / ADA Accessibility Project	\$0	\$0	\$0	\$25,000	\$0	\$25,000
Playground Renovations - End Park	\$0	\$0	\$0	\$50,000	\$0	\$50,000
End Park - Lighting Replacement	\$0	\$0	\$0	\$30,000	\$0	\$30,000
Urban Forestry Management	\$0	\$0	\$0	\$0	\$210,000	\$210,000
Park Sidewalk / ADA Accessibility Project	\$0	\$0	\$0	\$0	\$25,000	\$25,000
Playground Renovations - Deland Park	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Lakeshore Drive Sidewalk	\$0	\$0	\$0	\$0	\$115,000	\$115,000
South Shore Trail (Indiana Avenue to Clara Avenue)	\$0	\$0	\$0	\$0	\$165,000	\$165,000
J.C. Quarryview Park Swimming Area Revitalization	\$0	\$0	\$0	\$0	\$250,000	\$250,000
Total - Parks and Forestry	\$350,000	\$465,000	\$315,000	\$315,000	\$815,000	\$2,260,000
Total - Public Works	\$6,909,800	\$8,042,800	\$6,286,400	\$4,861,000	\$7,534,250	\$33,634,250
City Development						
Playground Addition - Above and Beyond Children's Museum	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Surface Parking Lot - Innovation District	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Boat Extraction Well - Sheboygan River-Jefferson Av Launch	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Wayfinding Signage System Update - Citywide	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Indiana Avenue Trail Project - Phase 2 of 3	\$0	\$250,000	\$0	\$0	\$0	\$250,000
South Pier Street Expansion	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Indiana Avenue Streetscape Improvements-Phase 1 of 2	\$0	\$750,000	\$0	\$0	\$0	\$750,000
Indiana Avenue Streetscape Improvements-Phase 2 of 2	\$0	\$0	\$750,000	\$0	\$0	\$750,000
Pennsylvania Avenue - Streetscape Improvements	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000
Indiana Avenue Trail Project - Phase 3 of 3	\$0	\$0	\$0	\$2,250,000	\$0	\$2,250,000
Total - City Development	\$880,000	\$2,000,000	\$2,250,000	\$2,250,000	\$0	\$7,380,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2020	2021	2022	2023	2024	Total
	<u>Approved</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Total</u>
Wastewater Utility						
Rebuild Floating Cover - Number Six Digester	\$450,000	\$0	\$0	\$0	\$0	\$450,000
Anaerobic Digester Heat Exchanger Replacement	\$150,000	\$0	\$0	\$0	\$0	\$150,000
East Digester Complex Roof Replacement	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Indiana Avenue Lift Station Corrosion Prevention	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Replace North Entrance Gates	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Sewer Line Reconstruction / Relining	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
Mini Storm Sewer Program	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Primary Clarification Number Four Drive	\$0	\$105,000	\$0	\$0	\$0	\$105,000
Secondary Clarification Number Three Drive	\$0	\$90,000	\$0	\$0	\$0	\$90,000
South Aeration Upgrade	\$0	\$450,000	\$0	\$0	\$0	\$450,000
Main Control Room HVAC Upgrade	\$0	\$65,000	\$0	\$0	\$0	\$65,000
Kentucky Avenue Lift Station Corrosion Prevention	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Sewer Line Reconstruction / Relining	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Jet Truck	\$0	\$215,000	\$0	\$0	\$0	\$215,000
Mini Storm Sewer Program	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Primary Clarification Number Three Drive	\$0	\$0	\$105,000	\$0	\$0	\$105,000
North Aeration Upgrade	\$0	\$0	\$450,000	\$0	\$0	\$450,000
Secondary Clarifier Number One Drive Replacement	\$0	\$0	\$90,000	\$0	\$0	\$90,000
Grit Removal System Modifications	\$0	\$0	\$75,000	\$0	\$0	\$75,000
Sewer Line Reconstruction / Relining	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000
Mini Storm Sewer Program	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Primary Clarifier Number One Drive Replacement	\$0	\$0	\$0	\$105,000	\$0	\$105,000
Aeration Blower Number Five	\$0	\$0	\$0	\$260,000	\$0	\$260,000
Raw Influent Pump Number Three Replacement	\$0	\$0	\$0	\$185,000	\$0	\$185,000
Indiana Avenue Lift Station Upgrade	\$0	\$0	\$0	\$175,000	\$0	\$175,000
Sewer Line Reconstruction / Relining	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000
Mini Storm Sewer Program	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Administrative Building Roof Replacements	\$0	\$0	\$0	\$0	\$400,000	\$400,000
Administrative HVAC Upgrade and Controls	\$0	\$0	\$0	\$0	\$200,000	\$200,000
Kentucky Avenue Lift Station Pump Upgrade	\$0	\$0	\$0	\$0	\$95,000	\$95,000
North Avenue Lift Station Controls	\$0	\$0	\$0	\$0	\$75,000	\$75,000
Mini Storm Sewer Program	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Total - Wastewater Utility	\$1,850,000	\$2,035,000	\$1,770,000	\$1,775,000	\$820,000	\$8,250,000

Motor Vehicle

Single Axle Dump Truck with Slide-In Salter / Spray Bar	\$265,000	\$0	\$0	\$0	\$0	\$265,000
Replacement Dump Box - Slide-In Salter	\$85,000	\$0	\$0	\$0	\$0	\$85,000
One Ton Four Wheel Drive Dump Truck (2)	\$117,000	\$0	\$0	\$0	\$0	\$117,000
One-Half Ton Two Wheel Drive Pickup Truck	\$33,000	\$0	\$0	\$0	\$0	\$33,000
One-Half Ton Four Wheel Drive Pickup Truck	\$32,000	\$0	\$0	\$0	\$0	\$32,000
Street Sweeper	\$0	\$210,000	\$0	\$0	\$0	\$210,000
One Ton Four Wheel Drive Dump Truck	\$0	\$53,000	\$0	\$0	\$0	\$53,000
Zero Turn Mower (2)	\$0	\$27,000	\$0	\$0	\$0	\$27,000
Three-Quarter Ton Two Wheel Drive Pickup Truck	\$0	\$31,000	\$0	\$0	\$0	\$31,000
One Ton Utility Box Truck (3)	\$0	\$129,000	\$0	\$0	\$0	\$129,000
Skid Steer	\$0	\$59,000	\$0	\$0	\$0	\$59,000
Passenger Van (Mayor)	\$0	\$37,000	\$0	\$0	\$0	\$37,000
Tri-Axle Dump Truck	\$0	\$0	\$275,000	\$0	\$0	\$275,000
Street Sweeper	\$0	\$0	\$213,000	\$0	\$0	\$213,000
Three-Quarter Ton Two Wheel Drive Pickup Truck (2)	\$0	\$0	\$64,000	\$0	\$0	\$64,000
Tandem Axle Dump Truck (2)	\$0	\$0	\$0	\$580,000	\$0	\$580,000
Tri-Axle Dump Truck	\$0	\$0	\$0	\$0	\$305,000	\$305,000
One Ton Four Wheel Drive Dump Truck (2)	\$0	\$0	\$0	\$0	\$118,000	\$118,000
Three-Quarter Ton Four Wheel Drive Pickup Truck	\$0	\$0	\$0	\$0	\$36,500	\$36,500

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2020	2021	2022	2023	2024	Total
	<u>Approved</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Total</u>
Motor Vehicle (continued)						
One-Half Ton Four Wheel Drive Pickup Truck	\$0	\$0	\$0	\$0	\$32,500	\$32,500
Zero Turn Mower (2)	\$0	\$0	\$0	\$0	\$28,000	\$28,000
Total - Motor Vehicle	\$532,000	\$546,000	\$552,000	\$580,000	\$520,000	\$2,730,000
Mead Public Library						
Carpet Replacement	\$40,492	\$0	\$0	\$0	\$0	\$40,492
HVAC Control Replacement	\$66,278	\$0	\$0	\$0	\$0	\$66,278
HVAC Control Replacement	\$0	\$66,278	\$0	\$0	\$0	\$66,278
HVAC Control Replacement	\$0	\$0	\$66,278	\$0	\$0	\$66,278
Total - Mead Public Library	\$106,770	\$66,278	\$66,278	\$0	\$0	\$239,326
Parking Utility						
Street Sweeper	\$70,000	\$0	\$0	\$0	\$0	\$70,000
Utility Pickup Truck	\$0	\$35,000	\$0	\$0	\$0	\$35,000
John Deere Pro Style Gator	\$0	\$0	\$20,000	\$0	\$0	\$20,000
Coin Meter Replacement	\$0	\$0	\$250,000	\$0	\$0	\$250,000
One and One-Half Ton Heavy Duty Pickup	\$0	\$0	\$0	\$60,000	\$0	\$60,000
Riverfront Parking Lots	\$0	\$0	\$0	\$0	\$600,000	\$600,000
Total - Parking Utility	\$70,000	\$35,000	\$270,000	\$60,000	\$600,000	\$1,035,000
Transit Utility						
Roof Replacement	\$750,000	\$0	\$0	\$0	\$0	\$750,000
Fixed Route Revenue Bus (1)	\$475,000	\$0	\$0	\$0	\$0	\$475,000
Fixed Route Revenue Buses (4)	\$0	\$1,840,000	\$0	\$0	\$0	\$1,840,000
Paratransit Vehicle	\$0	\$0	\$75,000	\$0	\$0	\$75,000
Fixed Route Revenue Buses (4)	\$0	\$0	\$1,840,000	\$0	\$0	\$1,840,000
Transit Facility Maintenance Updates	\$0	\$0	\$0	\$200,000	\$0	\$200,000
Total - Transit Utility	\$1,225,000	\$1,840,000	\$1,915,000	\$200,000	\$0	\$5,180,000
Cable TV						
Camera / Intercom System with IFB Communication Interface	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Teleprompter / Talent Monitor System	\$0	\$45,000	\$0	\$0	\$0	\$45,000
TriCaster Replacement for OB Truck	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Studio TriCaster Replacement	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Outside Broadcast (OB) Truck Replacement	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Total - Cable TV	\$40,000	\$45,000	\$50,000	\$0	\$50,000	\$185,000
Information Technology						
Microsoft Server Licensing	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Digital Evidence Storage Solution	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Microsoft Office Upgrade	\$0	\$110,000	\$0	\$0	\$0	\$110,000
Total - Information Technology	\$125,000	\$110,000	\$0	\$0	\$0	\$235,000
Water Utility*						
Gateway Drive Water Tower Painting	\$600,000	\$0	\$0	\$0	\$0	\$600,000
Georgia Avenue Reservoir Painting	\$700,000	\$0	\$0	\$0	\$0	\$700,000
One-Half Ton Pickup Truck and Vacuum Excavation Trailer	\$76,000	\$0	\$0	\$0	\$0	\$76,000
Radio Meter System	\$65,000	\$0	\$0	\$0	\$0	\$65,000
Water Mains	\$1,275,000	\$0	\$0	\$0	\$0	\$1,275,000
Facility Operations - Distribution Upgrade	\$520,000	\$0	\$0	\$0	\$0	\$520,000
Raw Water Improvement Project - Phase 1 of 2	\$0	\$14,000,000	\$0	\$0	\$0	\$14,000,000
Taylor Hill Coating and Roof Repairs	\$0	\$900,000	\$0	\$0	\$0	\$900,000
Utility Truck and Vehicle Replacements	\$0	\$91,000	\$0	\$0	\$0	\$91,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2020	2021	2022	2023	2024	Total
	<u>Approved</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Recommended</u>	<u>Total</u>
Water Utility* (continued)						
Radio Meter System	\$0	\$103,000	\$0	\$0	\$0	\$103,000
Water Mains	\$0	\$1,250,000	\$0	\$0	\$0	\$1,250,000
Facility Operations - Distribution Upgrade	\$0	\$520,000	\$0	\$0	\$0	\$520,000
Raw Water Improvement Project - Phase 2 of 2	\$0	\$0	\$14,000,000	\$0	\$0	\$14,000,000
Utility Equipment and Vehicle Replacements	\$0	\$0	\$280,000	\$0	\$0	\$280,000
Radio Meter System	\$0	\$0	\$57,000	\$0	\$0	\$57,000
Water Mains	\$0	\$0	\$1,250,000	\$0	\$0	\$1,250,000
Facility Operations - Distribution Upgrade	\$0	\$0	\$770,000	\$0	\$0	\$770,000
Behrens Parkway Pit Pump Improvements	\$0	\$0	\$0	\$300,000	\$0	\$300,000
Utility Equipment Replacement	\$0	\$0	\$0	\$40,000	\$0	\$40,000
Radio Meter System	\$0	\$0	\$0	\$73,000	\$0	\$73,000
Water Mains	\$0	\$0	\$0	\$1,300,000	\$0	\$1,300,000
Facility Operations - Distribution Upgrade	\$0	\$0	\$0	\$520,000	\$0	\$520,000
Wilgus Avenue Pump Station Improvements	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Utility Equipment and Vehicle Replacements	\$0	\$0	\$0	\$0	\$235,000	\$235,000
Radio Meter System	\$0	\$0	\$0	\$0	\$84,000	\$84,000
Water Mains	\$0	\$0	\$0	\$0	\$1,400,000	\$1,400,000
Facility Operations - Distribution Upgrade	\$0	\$0	\$0	\$0	\$420,000	\$420,000
Total - Water Utility	\$3,236,000	\$16,864,000	\$16,357,000	\$2,233,000	\$2,239,000	\$40,929,000

*For Informational Purposes Only.

TOTAL EXPENDITURES	\$15,919,514	\$33,882,078	\$30,346,678	\$13,308,000	\$12,413,750	\$105,870,020
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	2020	2021	2022	2023	2024	Total
Total - City Buildings	\$135,000	\$465,000	\$25,000	\$265,000	\$100,000	\$990,000
Total - Police	\$492,300	\$238,000	\$269,000	\$279,000	\$190,000	\$1,468,300
Total - Fire	\$317,644	\$1,595,000	\$536,000	\$805,000	\$360,500	\$3,614,144
Total - Public Works	\$6,909,800	\$8,042,800	\$6,286,400	\$4,861,000	\$7,534,250	\$33,634,250
Total - City Development	\$880,000	\$2,000,000	\$2,250,000	\$2,250,000	\$0	\$7,380,000
Total - Wastewater Utility	\$1,850,000	\$2,035,000	\$1,770,000	\$1,775,000	\$820,000	\$8,250,000
Total - Motor Vehicle	\$532,000	\$546,000	\$552,000	\$580,000	\$520,000	\$2,730,000
Total - Mead Public Library	\$106,770	\$66,278	\$66,278	\$0	\$0	\$239,326
Total - Parking Utility	\$70,000	\$35,000	\$270,000	\$60,000	\$600,000	\$1,035,000
Total - Transit Utility	\$1,225,000	\$1,840,000	\$1,915,000	\$200,000	\$0	\$5,180,000
Total - Cable TV	\$40,000	\$45,000	\$50,000	\$0	\$50,000	\$185,000
Total - Information Technology	\$125,000	\$110,000	\$0	\$0	\$0	\$235,000
Total - Water Utility	\$3,236,000	\$16,864,000	\$16,357,000	\$2,233,000	\$2,239,000	\$40,929,000
Total Capital Improvements	\$15,919,514	\$33,882,078	\$30,346,678	\$13,308,000	\$12,413,750	\$105,870,020

III

Subs. Of Res. No. 83 - 19 - 20. By Alderpersons Donohue and Bohren.
October 21, 2019.

A RESOLUTION establishing the 2020 Budget appropriations and the 2019 Tax Levy for use during the calendar year.

WHEREAS, Section 2-905 of Municipal Code of the City of Sheboygan requires an annual budget appropriating monies to finance activities of the City for the ensuing fiscal year, and

WHEREAS, The Common Council committees have duly considered and discussed a budget for 2020 as proposed by the City Administrator, and

WHEREAS, A public hearing on the budget was held on October 7, 2019 as required, and

WHEREAS, The 2020 budget requires a tax levy to partially finance the appropriations.

NOW, THEREFORE, BE IT RESOLVED: by the Common Council of the City of Sheboygan that:

Budgeted revenue estimates and expenditure appropriations for the year 2020 for the City's General Fund; Special Revenue Funds - MEG Unit, Block Grant, Housing Revolving Loan, Business Revolving Loan, Neighborhood Revitalization Fund, Mead Public Library, Tourism, Park, Forestry and Open Space, Park Impact Fee Fund, Cable TV, Municipal Court, Ambulance, Special Assessment, Harbor Centre Marina, Redevelopment Authority, Storm Water; Debt Service - G.O. Debt Service, Convention Center Debt Service, TID 5 Debt, TID 6 Debt, TID 10 Debt, TID 11 Debt, TID 12 Debt, TID 13 Debt, TID 14 Debt, TID 15 Debt, TID 16 Debt, TID 17 Debt, TID 18 Debt, TID 19 Debt, Environmental TID Debt; Capital Improvements Funds - Capital Projects, Capital Improvement, Industrial Park Fund, TID 6 Capital, TID 12 Capital, TID 14 Capital, TID 16 Capital, TID 17 Capital, TID 18 Capital, TID 19 Capital; Proprietary Funds - Motor Vehicle, Health Insurance, Liability Insurance, Workers Compensation Insurance, Information Technology; Enterprise Funds -Wastewater Utility, Recycling Utility Fund, Transit Utility, Parking Utility, Boat Facilities; and Fiduciary Funds - Cemetery Perpetual Care, Mead Public Library Trust be and are hereby adopted as set forth in the attachment and established in the budget document.

BE IT FURTHER RESOLVED that the Personnel Schedule as presented in the 2020 Budget be approved, and

BE IT FURTHER RESOLVED that the property tax levy required to finance the 2020 Budget is \$24,092,874.



I HEREBY CERTIFY that the foregoing ^{substitute} Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the 4th day of November, 2019.

Dated November 6, 2019.  City Clerk

Approved November 6, 2019.  Mayor

Published November 9, 2019.

Certified November 6, 2019 to - Fin. Dir.; CA.

NOTICE TO TAXPAYERS AND RESIDENTS OF THE CITY OF SHEBOYGAN, WISCONSIN

Pursuant to Chapter 65.90 of the Laws of Wisconsin, notice is hereby given that the annual budget hearing will be held in the Common Council Chambers, City Hall, in the City of Sheboygan, on Monday, October 7, 2019 at 6:00 p.m., at which time any taxpayer or resident of the governmental unit will have the opportunity to be heard on the proposed 2020 budget.

Dated this 19th day of September, 2019

Darrell Hofland, City Administrator

		2019	2020	Percent
		Revised Budget	Proposed Budget	Change
General Fund				
Revenue:	Taxes (other than property)	\$203,523	\$203,523	0.00%
	Licenses and Permits	\$921,240	\$992,740	7.76%
	Intergovernmental Revenue	\$14,482,474	\$13,936,934	-3.77%
	Charges for Services	\$1,937,822	\$1,859,322	-4.05%
	Fines and Forfeitures	\$271,000	\$271,000	0.00%
	Interest on Investments	\$210,000	\$210,000	0.00%
	Miscellaneous Revenue	\$132,425	\$146,650	10.74%
	Other Financing Sources	\$2,717,605	\$2,878,924	5.94%
	Total Revenue	\$20,876,089	\$20,499,093	-1.81%
Expense:	General Government	\$4,024,030	\$4,207,724	4.56%
	Public Safety	\$21,784,550	\$22,315,691	2.44%
	Public Works	\$9,069,716	\$8,825,441	-2.69%
	Health/Human Services	\$201,337	\$201,331	0.00%
	Culture/Recreation	\$2,681,942	\$2,837,589	5.80%
	Conservation/Development	\$352,725	\$368,721	4.53%
	Miscellaneous Expenses	\$36,400	\$130,000	257.14%
	Contingency	\$386,995	\$400,000	3.36%
	Interfund Transfers	\$7,682	\$8,030	4.53%
	Total Expense	\$38,545,377	\$39,294,527	1.94%

2020 BUDGET/FUND BALANCE SUMMARY - ALL FUNDS

	Estimated Fund Balance Dec. 31, 2019	Budgeted Revenue	Tax Levy	Budgeted Expenditures	Estimated Fund Balance Dec. 31, 2020
General Fund	\$19,893,989	\$20,499,093	\$16,609,115	\$39,294,527	\$17,707,670
Special Revenue	\$2,032,576	\$8,959,056	\$2,533,314	11,264,142	2,260,804
Debt Service	\$10,515,149	\$6,859,797	\$3,541,758	8,862,198	12,054,506
Capital Improvements	\$7,166,592	\$8,562,519	\$892,025	13,239,378	3,381,758
Proprietary	\$84,929,405	\$35,472,209	\$516,662	41,447,124	79,471,152
Fiduciary	\$2,239,632	\$39,900	\$0	166,000	2,113,532
Total	\$126,777,343	\$80,392,574	\$24,092,874	\$114,273,369	\$116,989,422

Long Term Bonds Outstanding - December 31, 2019	\$29,120,000
Long Term Notes Outstanding - December 31, 2019	\$19,564,679
Long Term Loans Outstanding - December 31, 2019	\$400,000
	<u>\$49,084,679</u>

CHART OF ACCOUNTS
EXPENDITURE CLASSIFICATIONS – SEE ADDENDUM FOR ACCOUNT LEVEL DETAIL

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/or 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 Training and Conferences:** Cost of professional conferences and/or training and education classes and webinars and any associated costs.
- 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.

CAPITAL EXPENDITURES: The amount spent to acquire or significantly improve the capacity or capabilities of a long-term asset such as equipment or buildings. The cost is recorded as a balance sheet account.

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.

CONSUMER PRICE INDEX: A measure that examines the weighted average of prices of a basket of consumer goods and services, such as transportation, food, and medical care. It is calculated by taking price changes for each item in the predetermined basket of goods and averaging them.

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.

EXPENDITURE RESTRAINT PROGRAM: This program provided by the State as a component of State shared revenue program rewards municipalities with TID-out property tax rates above five fills that keep General Fund expenditure increases below a limit of CPI increases and a growth factor which is derived from a formula based on the previous year's net new construction.

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 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-PERSONAL SERVICES: Items of expenditures in the operating budget for all non-employee related operating expenditures.

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 interest-bearing security issued in advance of a larger, future note issue 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 related to in and out of state travel.

UNASSIGNED FUND BALANCE: The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed, and assigned components.

UNRESTRICTED FUND BALANCE: The difference between total fund balance in a governmental fund and its non-spendable 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
CPI: Consumer Price Index
CMAQ: Congestion mitigation and air quality
CMAQ: Compliance Maintenance Annual Report
CVMIC: Cities and Villages Mutual Insurance Company
DNR: Department of Natural Resources
EMS: Emergency Medical Services
EMT: Emergency Medical Technician
ERP: Expenditure Restraint Program
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
MUTCD: Manual on Uniform Traffic Control Devices
NFRIS: National Fire Incident Reporting System
NOAA: National Oceanic and Atmospheric Administration
O & M: Operations and Maintenance
PDD: Planning and Development Division
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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