



2021 Annual Program Budget

City of Sheboygan, Wisconsin



TABLE OF CONTENTS

<u>Community Profile</u>	
Table of Contents	3
Elected Officials	7
Background/General Information	9
Demographics	11
<u>Budget Message</u>	
City Administrator’s Message	13
GFOA Distinguished Budget Presentation Award	21
ICMA Certificate of Distinction	22
<u>Strategic Goals and Strategies</u>	
Strategic Plan	23
<u>Budget Structure</u>	
Fund Structure	31
Budgetary Basis	32
Overview of Fiscal Policies, Presentation, and Process	43
Fiscal Policies	43
Budget Presentation	49
Explanation of Budgetary Process	50
<u>Budget Overview</u>	
2021 Budget Facts	53
2021 Budget Summary	54
Fund Balance Summary	56
Combined Summary of Changes in Fund Balances	59
Personnel Schedule Summary	60
Summary of Revenues and Expenditures by Fund Type and Category	61
Departments by Fund Classification	62
<u>Revenue Analysis</u>	
Long Term Financial Plan and Fiscal Policies	64
Major Revenue Sources, Trends, and Assumptions	72
<u>General Fund</u>	
General Fund Budget Summary	91
General Fund Revenues	93
General Fund Expenditure Summary	97
<u>General Government</u>	
Office of the Mayor	99
Office of the City Administrator	101
Common Council	104
Office of the City Clerk	107

Elections	110
Finance	113
Assessing	118
Human Resources	121
Office of the City Attorney	124
City Hall	127
Insurance	129
Employee Benefits	130
<u>Public Safety</u>	
Police Service	
Police – Administration	131
Police – Patrol	135
Police – Fleet	138
Police – Parking Enforcement	140
Police – Facility	143
Police – Criminal Investigation	144
Fire Services	147
Building Inspection	150
Civil Defense	153
<u>Department of Public Works</u>	
Administration	155
Engineering	159
MSB – Administration	162
MSB – Operations/Maintenance	164
Streets, Alleys, and Sidewalk	167
Storm Water Management	170
Street Lights	172
Bridges	174
Snow and Ice Control	176
Traffic Control Signs	178
Traffic Control Signals	180
Solid Waste	182
Street Cleaning	184
Weed Control	186
Residential Drop-Off	187
<u>Health and Human Services</u>	
Cemetery	191
<u>Culture and Recreation</u>	
Parks and Forestry	193
Parks – Maywood	198
Senior Activity Center	199

Conservation and Development

Planning and Development Division 203

Other

Interfund Transfers 207
Unclassified 208

Special Revenue Funds

Special Revenue Funds Budget Summary 209
Police MEG Unit Fund 210
Community Development Block Grant..... 214
Housing Revolving Loan Fund..... 216
Business Revolving Loan Fund 219
Neighborhood Revitalization Fund..... 221
Mead Public Library 223
Tourism Fund 230
Park, Forestry, and Open Space Fund 234
Park Impact Fee Fund 238
Cable TV Franchise Fund..... 240
Municipal Court Fund 246
Ambulance Fund 250
Special Assessment Fund 255
Harbor Centre Marina Fund..... 258
Redevelopment Authority Fund 260
Stormwater Utility Fund 263

Debt Service Funds

Debt Service Funds Budget Summary 266
General Obligation Debt Service Fund 267
 Computation of Legal Debt Margin..... 270
 Debt Service Revenues and Expenditures..... 274
 Debt Service Requirements of Outstanding G.O. Bonds and Notes 275
Convention Center Debt Service Fund 277
TID 5 Debt Service Fund 279
TID 6 Debt Service Fund 282
TID 10 Debt Service Fund 286
TID 11 Debt Service Fund 289
TID 12 Debt Service Fund 292
TID 13 Debt Service Fund 295
TID 14 Debt Service Fund 298
TID 15 Debt Service Fund 302
TID 16 Debt Service Fund 305
TID 17 Debt Service Fund 311
TID 18 Debt Service Fund 315
TID 19 Debt Service Fund 320
Environmental TID Debt Service Fund 324

Capital Improvement Funds

Capital Improvement Funds Budget Summary 327
Capital Projects Fund 328
Capital Improvements 2020 Fund..... 333
Industrial Park Fund 338
TID 12 Capital Project Fund 340
TID 14 Capital Project Fund 342
TID 16 Capital Project Fund 344
TID 17 Capital Project Fund 346
TID 18 Capital Project Fund 350
TID 19 Capital Project Fund 352
TID 20 Capital Project Fund 355

Proprietary Funds

Proprietary Funds Budget Summary 359
Motor Vehicle Fund 360
Health Insurance Fund 365
Liability Insurance Fund..... 368
Workers Compensation Fund 370
Information Technology Fund 372
Water Utility Fund 377
Recycling Utility Fund 383
Wastewater Utility Fund..... 386
Transit Utility Fund..... 394
Parking Utility Fund 400
Boat Facilities Fund 404

Fiduciary Funds

Fiduciary Funds Budget Summary 407
Cemetery Perpetual Care Fund..... 408
Mead Public Library Trust Fund..... 410

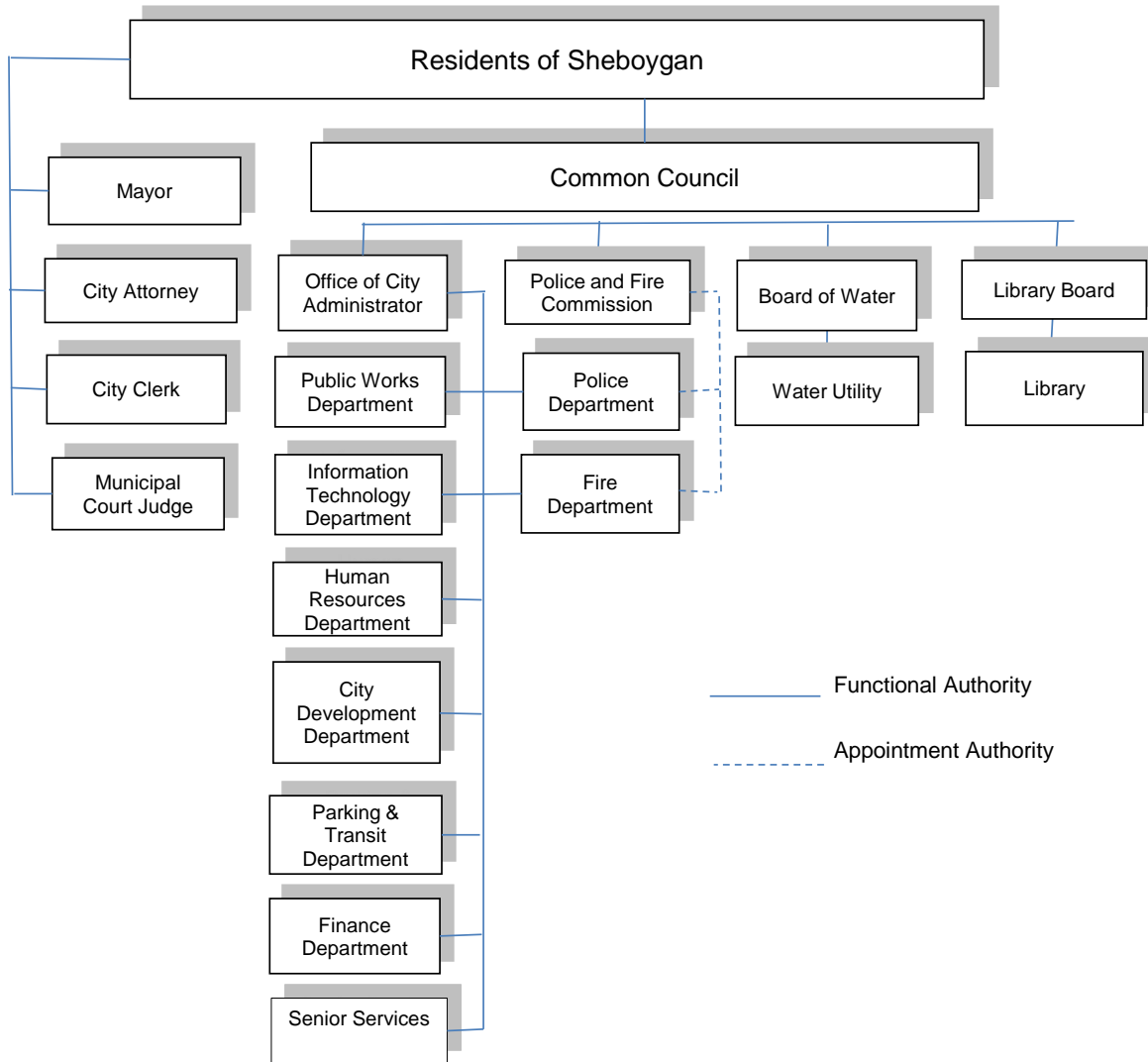
Appendix

City of Sheboygan Assessed Tax Rate 413
Personnel Schedule 414
Total Expenditures by Fund and Department 415
General Fund Summary of Expenses by Category 422
5 Year Capital Improvement Program 424
Public Hearing Notice 429
Resolution Adopting the 2021 Annual Program Budget 430
Chart of Accounts 432
Glossary 436
Acronyms 442

CITY OF SHEBOYGAN ELECTED OFFICIALS 2020 – 2021

<p>District 1 (Wards 1, 5, 6) Barb Felde</p>		<p>District 2 (Wards 2, 3, 12) Roberta Filicky-Peneski</p>	
<p>District 3 (Wards 11, 13) Mary Lynne Donohue <i>Council Vice President</i></p>		<p>District 4 (Wards 4, 7, 10) Betty Ackley</p>	
<p>District 5 (Wards 8, 9, 16, 17) Markus Savaglio</p>		<p>District 6 (Wards 18, 19) Dean Dekker</p>	
<p>District 7 (Wards 14, 15, 21) Rose Phillips</p>		<p>District 8 (Wards 20, 24) Ryan Sorenson <i>Council President</i></p>	
<p>District 9 (Wards 22, 25) Trey Mitchell</p>		<p>District 10 (Wards 23, 26) Jim Bohren</p>	
<p>Mayor Michael Vandersteen</p>		<p>City Clerk Meredith DeBruin</p>	
<p>City Attorney Charles Adams</p>		<p>Municipal Court Judge Natasha Torry</p>	

For contact information, please visit www.sheboyganwi.gov



Name

Todd Wolf
 David Biebel
 Eric Bushman
 Vicky Schneider
 Chad Pelishek
 Derek Muench
 Vacant
 Christopher Domagalski
 Eric Montellano
 Joseph Trueblood
 Garrett Erickson
 Emily Rendall-Araujo

Elected Officials

Mike Vandersteen
 Chuck Adams
 Meredith DeBruin
 Natasha Torry

Title

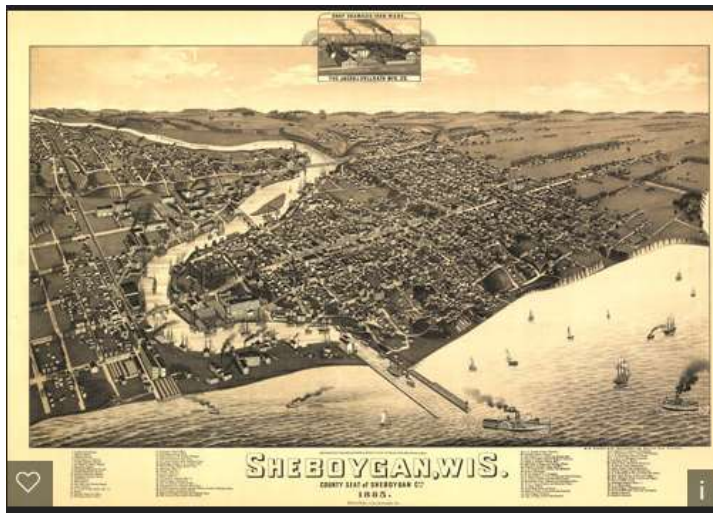
City Administrator
 Director of Public Works
 Information Technology Director
 Director of Human Resources and Labor Relations
 Director of Planning and Development
 Director of Parking and Transit
 Finance Director
 Police Chief
 Fire Chief
 Water Utility Superintendent
 Library Director
 Director of 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 1900s 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 residents 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, Rockline Industries, Torke Family Coffee Roasters, and Plastics Engineering Company (Plenco). 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 firefighters, 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 790 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, and 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.

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.

City of Sheboygan - Demographics

Building Permits

Year	Number	Value (millions)
2019	3,316	122.2
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

Employment Trends

Year	Employment	Unemployment Rate
2019	59,078	2.7%
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%

Parks

Year	Developed Parks	Acres Maintained
2019	36	705.00
2018	36	705.00
2017	36	675.00
2016	36	614.04
2015	36	614.04
2014	36	614.04
2013	36	557.25

Employment by Industry (Sheboygan County 2019)

Manufacturing	20,580
Educational, health care, social assistance	11,661
Retail trade	6,063
Arts, entertainment, recreation, hospitality	4,008
Construction	3,617
Other services	3,568
Finance, insurance, real estate	3,236
Professional, management	2,501
Transportation, warehousing, utilities	1,716
Agriculture, forestry, fishing, hunting, mining	1,046
Wholesale trade	1,039
Public administration	962
Information	393
Total all industries	60,390

Public Safety - Police Department

Year	Number of Sworn Officers
2019	83
2018	83
2017	82
2016	82
2015	81
2014	81
2013	81

Public Safety - Fire Department

Year	Number of Sworn Firefighters
2019	73
2018	73
2017	73
2016	72
2015	69
2014	72
2013	72

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

Elections

Year	2019	2018	2017
Ballots Cast	7,562	34,751	9,954

Infrastructure (2019)

Miles of State Highway System	17
Miles of County Highway System	17
Miles of Local Roads & Streets	199.7
Miles of Sidewalks	375
Number of City-owned Street Lights	4,505

Water/Wastewater (2019)

Active Accounts Serviced	19,252
Water Treated/Distributed-Gallons	3,881,393
Miles of Sanitary Sewers	171
Miles of Water Main	205

SASD School Registration (2019-20)

Elementary Schools	4,828
Middle Schools	2,184
High Schools	3,045

Area Square Miles

2019	15.80
2018	15.80
2017	15.78
2016	14.81
2015	14.71
2014	14.53
2013	14.52
2012	14.46
2011	14.19

Age (2019)

Under 5 years	3,198	6.6%
5 to 9 years	3,167	6.5%
10 to 14 years	3,550	7.3%
15 to 19 years	2,942	6.1%
20 to 24 years	3,068	6.3%
25 to 29 years	3,529	7.3%
30 to 34 years	3,569	7.4%
35 to 39 years	3,135	6.5%
40 to 44 years	3,031	6.2%
45 to 49 years	2,882	5.9%
50 to 54 years	3,002	6.2%
55 to 59 years	3,049	6.3%
60 to 64 years	2,621	5.4%
65 to 69 years	2,320	4.8%
70 to 74 years	1,710	3.5%
75 to 79 years	1,407	2.9%
80 to 84 years	911	1.9%
85 years and older	1,440	3.0%

Race (2019)

White	72.8%
Hispanic	10.2%
Asian	11.4%
Black - African American	3.1%
Multiracial	2.2%
All other	0.3%

Population

2019	48,531
2010	49,288
2000	50,792
1990	49,676
1980	48,085
1970	48,484

Education Attainment (2019)

(Population 25 years and older)	
Less than High School	10.4%
High school graduate	36.9%
Some college, no degree	21.6%
Associate's degree	11.0%
Bachelor's degree	14.5%
Graduate or professional degree	5.6%

Housing Units (2019)

Total Dwelling Units	21,620
Single Family	12,074
Two Family	4,780
Three Family	180
Condominiums	746
Apartment Units	3,840

Largest Property Taxpayers (2019)

	Assessed Value
Acuity Mutual Insurance Company	\$147,160,930
Aurora Medical Group	\$23,997,840
Meijer Stores LP	\$20,881,690
Sheboygan Acquisitions, LLC	\$15,178,800
PJR Properties	\$14,806,200
Country Village Apartments	\$14,715,850
Plastics Engineering Company	\$14,135,300
Wal-Mart	\$14,014,500
Nemak USA, Inc	\$13,579,800
St. Nicholas Hospital	\$13,531,760

Ten Largest Employers (2019)

Aurora Medical Group	1,597
Acuity Mutual Insurance Company	1,441
Sheboygan Area School District	1,294
Nemak USA, Inc.	1,145
Rockline Industries	860
Sheboygan County	846
American Orthodontics	572
The Vollrath Company, LLC	540
Piggly Wiggly Midwest, LLC	481
City of Sheboygan	451



January 1, 2021

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

Transmitted herein is the City of Sheboygan's 2021 Adopted Program Budget for the fiscal year beginning January 1, 2021. The Adopted Program Budget represents one of the most important documents presented to and approved by the Common Council.

The 2021 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 to outline 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 the layperson's language as opposed to an exclusive financial numbers format.

LONG TERM GOALS AND IMPACT ON BUDGET

Consistent with the City's Values and six Focus Areas of the City of Sheboygan Strategic Plan 2017-2021, the 2021 Adopted Program 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 2021 Capital improvement-related expenditures (as contained in the Capital Improvement Funds) are proposed to increase by \$21 million over 2020 levels as a result of several large infrastructure projects for the Wastewater and Water Utilities.

SHORT TERM FACTORS AND IMPACT ON BUDGET

Three factors will negatively affect the City's largest revenue source – property taxes in 2020: limited new development outside of Tax Incremental Districts (TIDs), Wisconsin property tax levy limits, and the strain in revenues and expenditures as a result of the Coronavirus Pandemic.

- The City is experiencing growth in new construction (\$84.2 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 2021 Adopted Program Budget is limited to receive an additional amount of \$1,403,925 (to fund its general operations, capital, but no debt-related expenditures).
- The results of the Coronavirus Pandemic have created revenue losses, which cannot be recouped, along with unanticipated expenditure increases.

OFFICE OF THE CITY ADMINISTRATOR

CITY HALL
828 CENTER AVENUE
SUITE 300
SHEBOYGAN, WI 53081

920-459-3315
todd.wolf@sheboyganwi.gov

www.sheboyganwi.gov

Due to a 2021 increase in debt service expenses (associated with prior non-TID related street improvement projects, City Hall renovation and other Strategic Plan initiatives), the Budget also recommends a corresponding \$928,968 increase, or 3.86 percent, in the tax levy. The total levy increase of \$928,968 will result in a property tax rate increase of 1.49 percent or \$0.15 per \$1,000 in assessed property valuation. (For comparison purposes with other communities, the equalized property tax rate will decrease by -\$0.71 or -7.98 percent.)

BUDGET OVERVIEW

The 2021 Budget includes monies for both operating and capital purposes totaling \$118,659,332, which includes an advance refunding of Note Anticipation Note (NAN) payment of \$10.5 million. These funds will be received in 2020, creating a timing difference on the expenditure offset in 2021. This amount represents an increase of \$8,569,827 or 7.82 percent from the prior year – 2020 Amended Budget.

The 2021 Budget includes one new fund: TID 20 Capital Project Fund to support redevelopment in the area of the former VanDerVart Concrete Products site on the southwest side of the City.

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

The largest fund category expenditure change is the Debt Service Funds with a \$10,506,308 increase in comparison to 2020 Amended Budget. The increase is a result of the timing of the aforementioned NAN refunding.

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

Budget Summary				
	2020 Amended	2021 Adopted	Dollar Change	Percent Change
General Fund	\$39,547,559	\$40,423,845	\$876,286	2.22%
Special Revenue Funds	\$11,568,047	\$10,387,082	(\$1,180,965)	-10.21%
MEG Unit Fund	\$50,605	\$53,799	\$3,194	6.31%
Community Development Block Grant Fund	\$1,069,939	\$776,390	(\$293,549)	-27.44%
Housing Revolving Loan Fund	\$247,048	\$264,276	\$17,228	6.97%
Business Revolving Loan Fund	\$190,000	\$170,000	(\$20,000)	-10.53%
Neighborhood Revitalization Fund	\$292,993	\$190,869	(\$102,124)	-34.86%
Mead Public Library Fund	\$3,461,466	\$3,566,068	\$104,602	3.02%
Tourism Fund	\$2,042,519	\$1,420,844	(\$621,675)	-30.44%
Park, Forestry and Open Space Fund	\$348,723	\$110,000	(\$238,723)	-68.46%
Park Impact Fee Fund	\$67,720	\$50,000	(\$17,720)	-26.17%
Cable Television Fund	\$552,722	\$481,202	(\$71,520)	-12.94%
Municipal Court Fund	\$902,750	\$843,075	(\$59,675)	-6.61%
Ambulance Fund	\$1,250,800	\$1,273,813	\$23,013	1.84%
Special Assessment Fund	\$100,000	\$100,000	\$0	0.00%
Harbor Centre Marina Fund	\$880,298	\$977,746	\$97,448	11.07%
Redevelopment Authority Fund	\$50,000	\$50,000	\$0	0.00%
Storm Water Fund	\$60,464	\$59,000	(\$1,464)	-2.42%
Debt Service Funds	\$8,862,199	\$19,315,397	\$10,453,198	117.95%
G O Debt Service Fund	\$4,311,333	\$4,249,873	(\$61,460)	-1.43%
Convention Center Debt Service Fund	\$499,486	\$225,000	(\$274,486)	-54.95%

TID 6 Debt Service Fund	\$1,263,187	\$1,207,887	(\$55,300)	-4.38%
TID 10 Debt Service Fund	\$650	\$650	\$0	0.00%
TID 11 Debt Service Fund	\$713,614	\$0	(\$713,614)	-100.00%
TID 12 Debt Service Fund	\$223,677	\$215,405	(\$8,272)	-3.70%
TID 13 Debt Service Fund	\$300,650	\$474,564	\$173,914	57.85%
TID 14 Debt Service Fund	\$101,200	\$489,800	\$388,600	383.99%
TID 15 Debt Service Fund	\$159,046	\$159,046	\$0	0.00%
TID 16 Debt Service Fund	\$587,426	\$805,253	\$217,827	37.08%
TID 17 Debt Service Fund	\$135,110	\$237,080	\$101,970	75.47%
TID 18 Debt Service Fund	\$548,047	\$11,184,657	\$10,636,610	1940.82%
TID 19 Debt Service Fund	\$18,123	\$65,532	\$47,409	261.60%
Environmental TID Debt Fund	\$650	\$650	\$0	0.00%
Capital Improvement Funds	\$16,188,275	\$13,208,980	(\$2,979,295)	-18.40%
Capital Project Fund	\$5,331,309	\$4,466,540	(\$864,769)	-16.22%
Capital Improvement Fund	\$4,285,095	\$4,274,038	(\$11,057)	-0.26%
Industrial Park Fund	\$7,768	\$6,000	(\$1,768)	-22.76%
TID 12 Capital Project Fund	\$9,305	\$0	(\$9,305)	-100.00%
TID 14 Capital Project Fund	\$63,200	\$32,700	(\$30,500)	-48.26%
TID 16 Capital Project Fund	\$627,615	\$0	(\$627,615)	-100.00%
TID 17 Capital Project Fund	\$5,168,447	\$2,842,178	(\$2,326,269)	-45.01%
TID 18 Capital Project Fund	\$152,267	\$337,524	\$185,257	121.67%
TID 19 Capital Project Fund	\$528,269	\$550,000	\$21,731	4.11%
TID 20 Capital Project Fund	\$15,000	\$700,000	\$685,000	4566.67%
Fiduciary Funds	\$166,000	\$16,000	(\$150,000)	-90.36%
Cemetery Perpetual Care Fund	\$16,000	\$16,000	\$0	0.00%
Mead Public Library Fund	\$150,000	\$0	(\$150,000)	-100.00%
Proprietary Funds	\$34,968,736	\$35,217,695	\$248,959	0.71%
Motor Vehicle Fund	\$2,521,616	\$2,534,146	\$12,530	0.50%
Health Insurance Fund	\$7,027,878	\$7,579,886	\$552,008	7.85%
Liability Insurance Fund	\$484,436	\$479,436	(\$5,000)	-1.03%
Workers Compensation Fund	\$655,228	\$703,204	\$47,976	7.32%
Information Technology Fund	\$998,353	\$1,015,195	\$16,842	1.69%
Boat Facilities Fund	\$195,207	\$178,524	(\$16,683)	-8.55%
Recycling Utility Fund	\$1,218,127	\$995,326	(\$222,801)	-18.29%
Parking Utility Fund	\$459,167	\$476,764	\$17,597	3.83%
Transit Utility Fund	\$4,423,270	\$4,522,391	\$99,121	2.24%
Water Utility Fund*	\$8,879,150	\$8,605,625	(\$273,525)	-3.08%
Wastewater Utility Fund	\$8,106,304	\$8,127,198	\$20,894	0.26%
Total Financial Plan	\$111,300,816	\$118,568,999	\$7,268,183	6.53%

*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 reflects a planned increase of \$876,286 or 2.22 percent.

Personnel Change Highlights

Regarding personnel, the 2021 Adopted Budget recommends the following changes over the 2020 Amended Budget's authorized position:

- Addition of the following position: 1.00 FTE Program Coordinator – Senior Activity Center*
- Transfer of the following position: 1.00 FTE Assistant Fire Chief from Fire Department to Ambulance Fund.
- Transfer of the following position: 1.00 FTE Maintenance Worker IV-Leadman from Public Works Streets and Sanitation to Recycling Utility.

*1.00 FTE Program Coordinator position has no impact on the General Fund Budget due to a contribution from the Friends of Senior Activity Center to fund this position.

Capital Expenditures and Capital Improvement Projects Highlights

The approved Five-year Capital Improvement Program was the foundation for the consideration of the 2021 Adopted Program Budget's list of capital improvement projects.

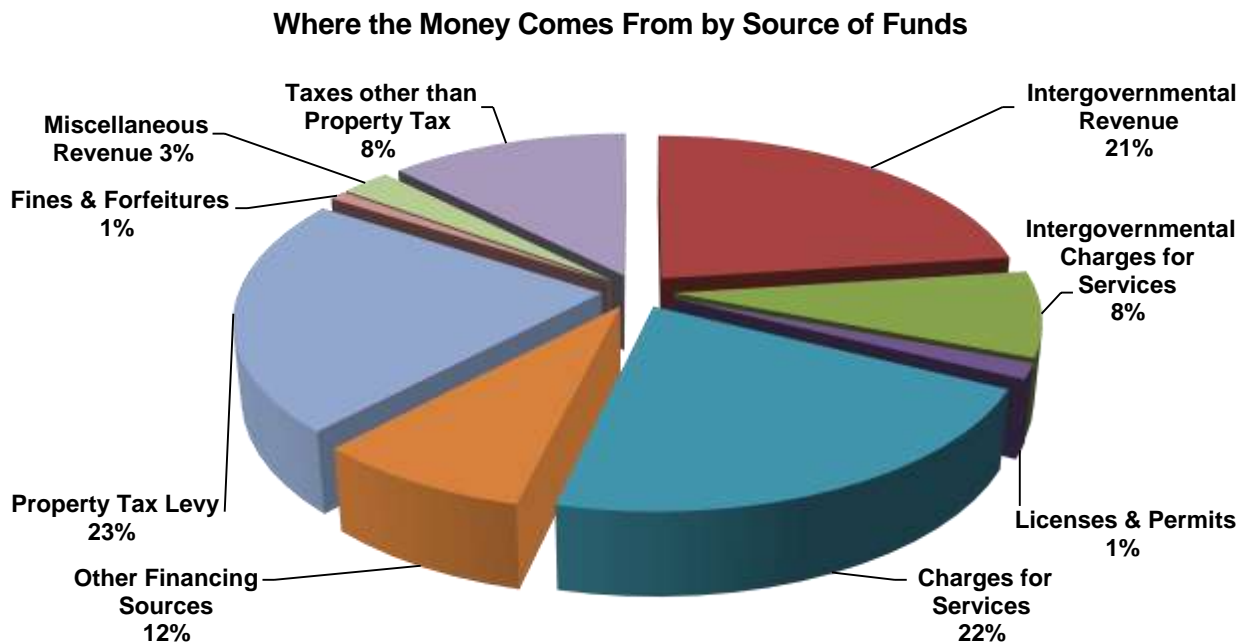
The following are some highlights:

- \$10,000,000 for the reconstruction of the South Lakeshore Interceptor Sewer;
- \$2,500,000 for the reconstruction of North Commerce Street from Pennsylvania Avenue North to Wisconsin Avenue in preparation of redevelopment of the former Mayline site;
- \$1,000,000 for reconstruction of Geele Avenue between North Third Street and Calumet Drive;
- \$1,000,000 for ongoing sewer line reconstruction and relining to support aging infrastructure;
- \$875,000 for Indiana Avenue Trail construction; and
- \$715,000 for a new fire engine to replace a 28 year old unit.

Income/Outgo

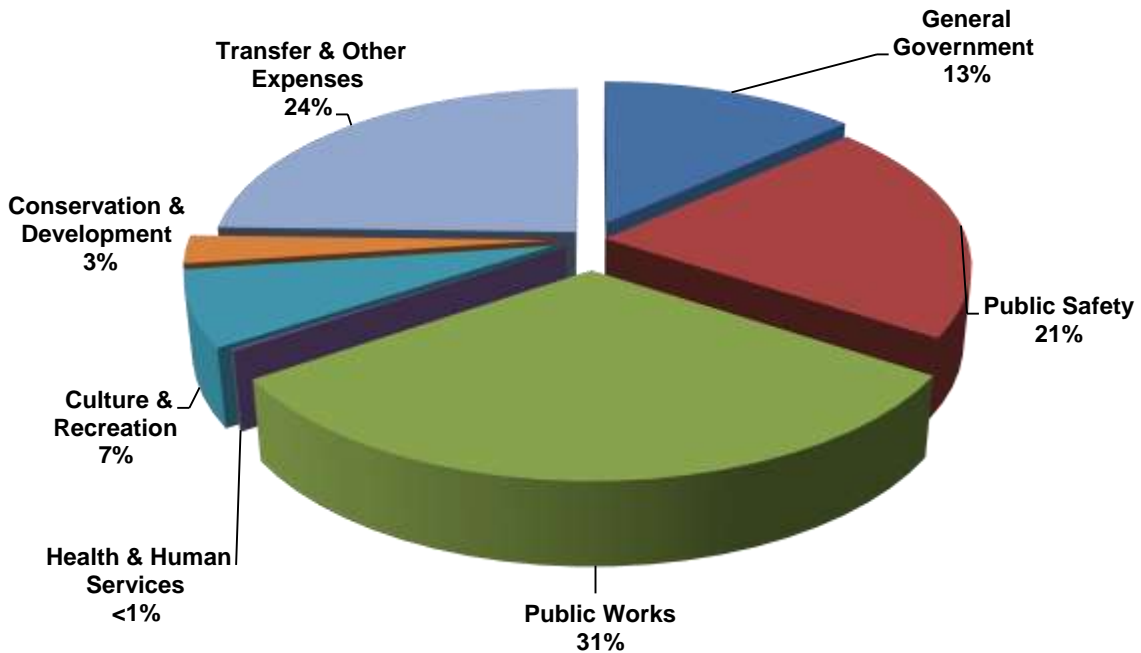
The following pie charts represent the City's income and outgo. Revenues are grouped by major category; expenditures are shown by program area and by type of expenditure.

Of the 2021 revenues (Source of Funds) as identified on the pie chart below, Property Tax Levy, representing 23 percent is the largest revenue source. The second largest category – Charges for Services represents 22 percent.



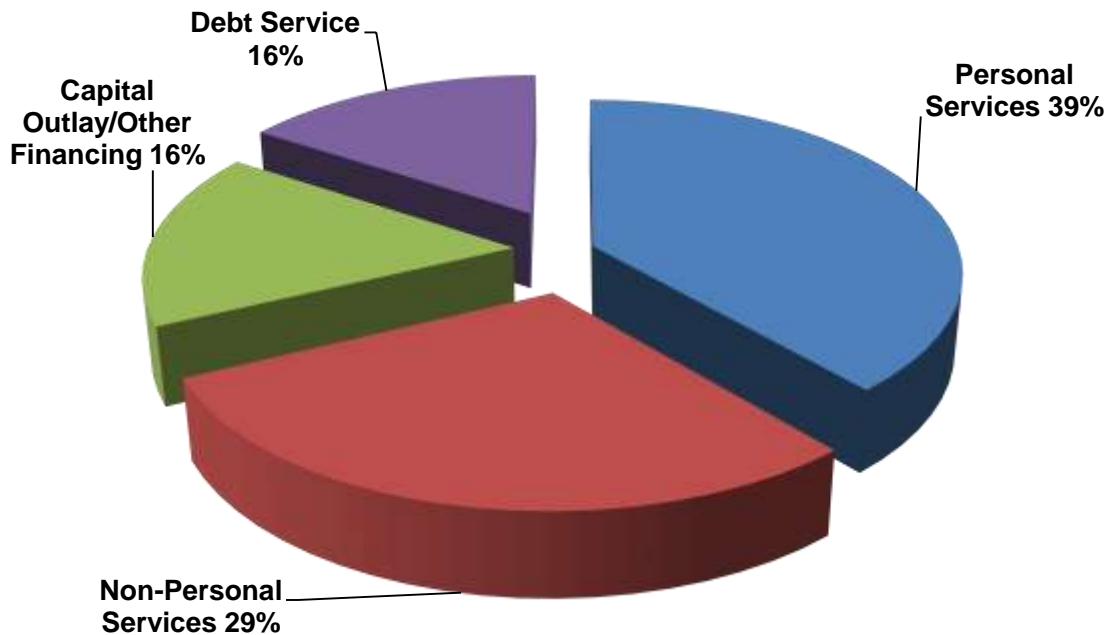
The chart on the below depicts the breakdown of city expenditures and how the money is spent by program. Public Works and Public Safety represent the first and second largest areas of expenditure appropriations, accounting for 31 percent and 21 percent respectively of the total financial program in 2020.

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 39 percent.

Where the Money Goes by Line Item Category



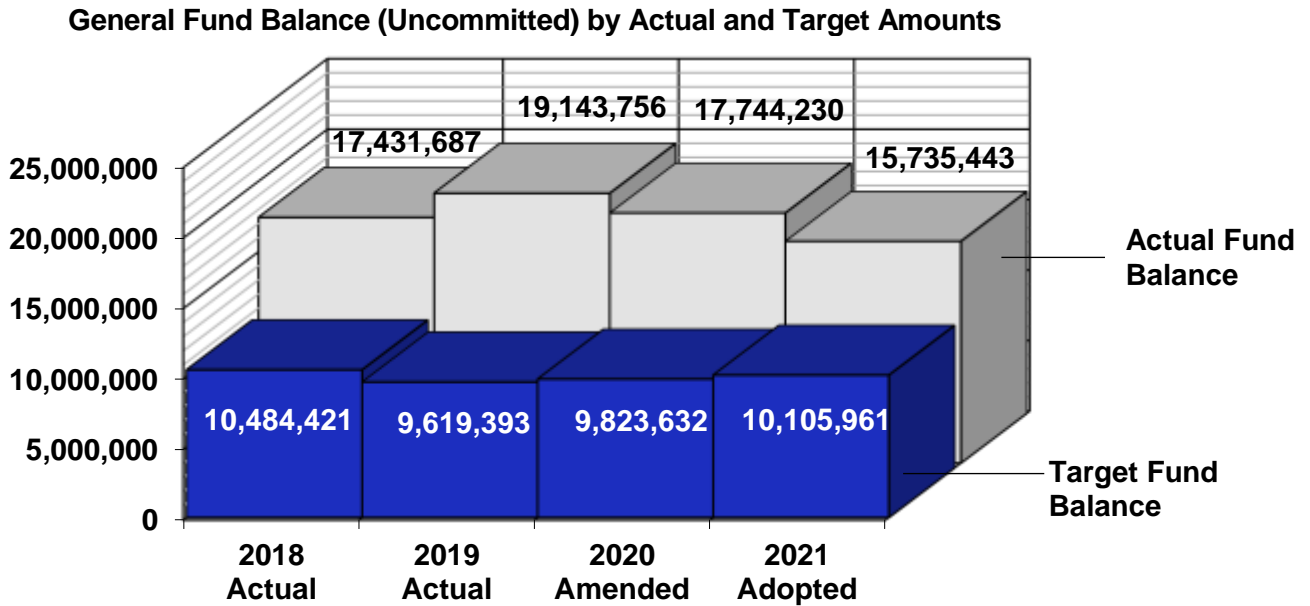
FINANCIAL ASSESSMENT

Sheboygan has developed and maintained a strong financial position through conservative financial management and adherence to sound fiscal analysis and policies. The 2021 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 2021. The 2021 Budget identifies the use of \$6,954,561 in fund balance.

The following chart depicts a comparison of the 2018 – 2021 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 2021 Budget, the projected end of 2021 uncommitted fund balance of \$15,735,443 will be 39 percent of the proposed 2021 expenditure level.



Debt Management

In addition to the management of existing debt and associated reserves, the City also forecasts 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 is 36.01 percent for 2021 (in comparison to the City’s goal to not exceed 60 percent).

As of December 31	Net Debt Outstanding	Ratio of Net Debt to Debt Capacity
2018	\$ 44,854,631	31.90%
2019	\$ 49,104,678	33.60%
2020	\$ 60,589,724	36.01%
2021	\$ 59,383,813	36.01%

Of the 33.09 percent of (existing) 2020 legal debt used, 56.15% of this debt is non-TID related.

Bond Rating

The City's 2020 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

Prior to the Coronavirus Pandemic of 2020, the City's moderate economic growth had contributed to the community's low unemployment rate of 2.8 percent (March 2020), which was comparable to Wisconsin's 3.4 percentage rate, and lower than the United States' 3.5 percentage rate. The Coronavirus Pandemic caused the community's unemployment rate to increase to 13.9 percent in March 2020. The local unemployment rate in August 2020 decreased to 6.2 percent, which is on par with the Wisconsin's 6.2 percent (August 2020), and significantly lower than the United States' 8.4 (August 2020). 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 western 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.

Strong multi-family development investment endures in Sheboygan. In 2021, construction continues on the largest multi-family housing development in the City's history; the Oscar. The Oscar is a 200-unit workforce housing project located on the former VanDerVart Concrete Products property, valued at \$47 million. The City created Tax Incremental District 20 to assist with the funding for the project. This development project includes a new Kwik Trip store valued at \$2,500,000, along with an additional development site for a future project. Upon completion, this once blighted property located in the center of Sheboygan will represent a \$52 million investment in the community. Three additional multifamily projects; Badger State Lofts, a mixed-use project including apartments – approximately \$6 million in taxable value, with \$30 million total valuation, South Pier condominiums (Phase 1) – \$6 million valuation and Kingsbury Village Apartments - \$6 million valuation are all obtaining occupancies in the fall 2020.

Regarding new home construction in 2020, the City experienced another year of limited single family construction. However, the Common Council recently approved a new 134 lot single-family development located on the City's southwest side called Stonebrook Crossing. Construction of roadways within Stonebrook Crossing is scheduled to begin in fall 2020.

Several development projects which commenced in 2020, are anticipated to conclude in 2021; 5,300 square foot behavioral health Community Based Residential Facility and two substance abuse treatment centers valued at \$2.6 million. Rogers Behavioral Health facility, valued at \$4 million, includes a 10,000 square foot outpatient clinic equipped to treat up to 12 juvenile and 28 adult patients suffering from mental health conditions. Trattoria Stefano, Inc, a local restaurant group, is constructing a small specialty grocery store situated in the downtown Sheboygan area for \$1.7 million. To support our businesses during the pandemic, the City created a Small Business Assistance Program. This newly created program has provided approximately 20 deferred loans to microenterprise businesses valued at \$230,000 to date.

Another new hotel is under construction on the City's south side, Hampton Inn. This 108 room hotel is valued at \$6 million. A Sheboygan-based insurance company, Acuity Insurance, commenced construction of a 715-space parking structure and 41,000 square foot recreation center for employees - \$20 million valuation. This project is scheduled to conclude in 2021.

In 2019, the City completed the construction of the municipal-owned SouthPointe Enterprise Campus. This 150 acre business park is located on the southwest side of the City, adjacent to Interstate 43. City officials are currently negotiating the sale of the property to new businesses to locate in this center.

The City and the Sheboygan Economic Development Corporation Foundation applied for a \$4.75 million grant through the Economic Development Administration (EDA) CARES Act. These funds will be used for construction of an innovation and entrepreneurship center along Indiana Avenue corridor to foster new business and innovation growth for the entire county.

CONCLUSION

The 2021 Adopted Program Budget is committed to advancing the City's Strategic Plan and its 2021 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 2021 Adopted Program Budget is the second 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 2021 Adopted Program Budget maintains consistency with the all of the City's Values with respect to the Strategic Plan's Focus Areas regarding Governing and Fiscal Management and Communication.

I want to thank all of the City's Management Team and their support staff for their contributions in developing the 2021 Adopted Program Budget.

Respectively submitted,

A handwritten signature in black ink, appearing to read 'Todd Wolf', with a stylized flourish at the end.

Todd Wolf
City Administrator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Sheboygan

Wisconsin

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director



INTERNATIONAL CITY/COUNTY
MANAGEMENT ASSOCIATION

This
Certificate of Achievement
is presented to

Sheboygan, Wisconsin

in recognition of its use of performance data in local government management,
including training, verification and public reporting.

Presented in conjunction with the
106th ICMA Annual Conference

September 24, 2020

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

Marc A. Ott
ICMA Executive Director

A handwritten signature in black ink, appearing to read 'Jane S. Brautigam'.

Jane Brautigam
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, 2020 and 2021;
- 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 instrumental 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 2020 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 71%	Overall performance of the city rated as Good or Excellent 81%	Overall Quality of Life rated Good or Excellent 80%	Police Department services with rating of Good or Excellent 91%
City website as useful source of information 74%	Attracting and keeping businesses in Sheboygan is rated as Important or Very Important 84%	Overall direction the city is headed with a rating of Steady or Improving 79%	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 2021 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 at multiple city parks - \$250,000 completion of End Park playground upgrades - \$50,000
	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 - \$162,000. 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 - \$121,434.

Focus Area – Infrastructure and Public Facilities		
Goal	Key Strategies	Budgeted Programs, Services or Capital Projects
<p>Improve the quality of life by effectively developing, maintaining and improving the infrastructure, natural resources and community services.</p>	<p>Provide quality infrastructure that conveys safe, efficient delivery of essential goods and services.</p>	<p>Continue focus on city street resurfacing projects, including Geele and Washington Avenues - \$4,040,000.</p> <p>Begin construction phase for “Smart City” traffic light coordination project for Taylor Drive, 14th Street and Kohler Memorial Drive / Erie Avenue - \$1,943,800.</p> <p>Renovate the North Commerce Street infrastructure in anticipation of future residential expansion - \$2,500,000.</p>
	<p>Preserve and maintain city buildings and/or facilities in a manner that provides a safe environment for the facilities’ functions and occupants.</p>	<p>Begin repairs to Fire Station 2 and Transit Administration building - \$395,000.</p> <p>Continue sanitary sewer maintenance and relining program - \$1,000,000.</p> <p>Invest in operational upgrades to the Wastewater Treatment Facility to extend the working lifetime of this regional facility - \$870,000.</p>

Focus Area – Neighborhood Revitalization		
Goal	Key Strategies	Budgeted Programs, Services or Capital Projects
<p>Encourage reinvestment in the city’s housing stock and create solid neighborhoods with strong leadership and ensure quality new housing developments.</p>	<p>Preserve historic housing, neighborhood elements, safety, security and support initiatives that improve rental housing stock in the city.</p>	<p>Continue investment in neighborhood improvements including End Park street lighting and playgrounds - \$75,000</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 streetscape improvements - \$750,000 to leverage private sector development - \$30 million.</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 - \$1,625,000.</p> <p>Install in Indiana Avenue Corridor LED street lighting upgrade - \$171,400.</p> <p>Offer low interest business loans with job creation commitment.</p>

Focus Area – Governing and Fiscal Management

Goal	Key Strategies	Budgeted Programs, Services or Capital Projects
<p>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.</p>	<p>Develop efficient, transparent processes/systems to provide financial information and foster sustainability.</p>	<p>Create 2021 Annual Program Budget which serves as a living document to maximize City tax dollars and keep residents informed on the planned financial outcomes anticipated for the fiscal year.</p> <p>Create 2020 Annual Financial Report to support the City’s commitment to keeping residents and stakeholders informed regarding the financial status of the City of Sheboygan.</p> <p>Continue to expand usage of integrated information technology systems to streamline City processes, improve reporting, analysis and transparency to provide financial and benchmark data for improvement-focused analytics.</p>
	<p>Provide a safe, healthy, and supportive work environment valuing employee contribution to the community.</p>	<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 message communication via Nixle, and The Sheboygan Insider, our 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,</p> <p>Continue annual community survey.</p> <p>Manage GIS system to improve communication to residents relative to multiple City projects and initiatives.</p>
	Inform citizens of news, services, programs and events with unique and compelling video productions.	<p>Continue live broadcasts of Common Council, Committee of the Whole and regular Committee 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 promote virtual attendance at public meetings.</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

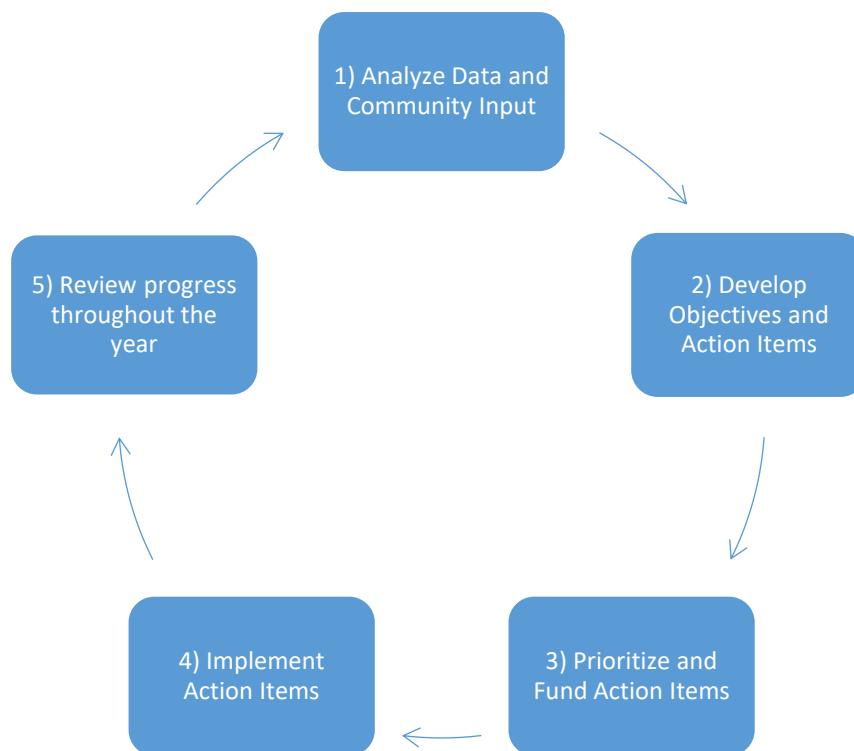
PLANNING CYCLE

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 resident-generated input through meetings and resident 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 identified 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 measurements (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:

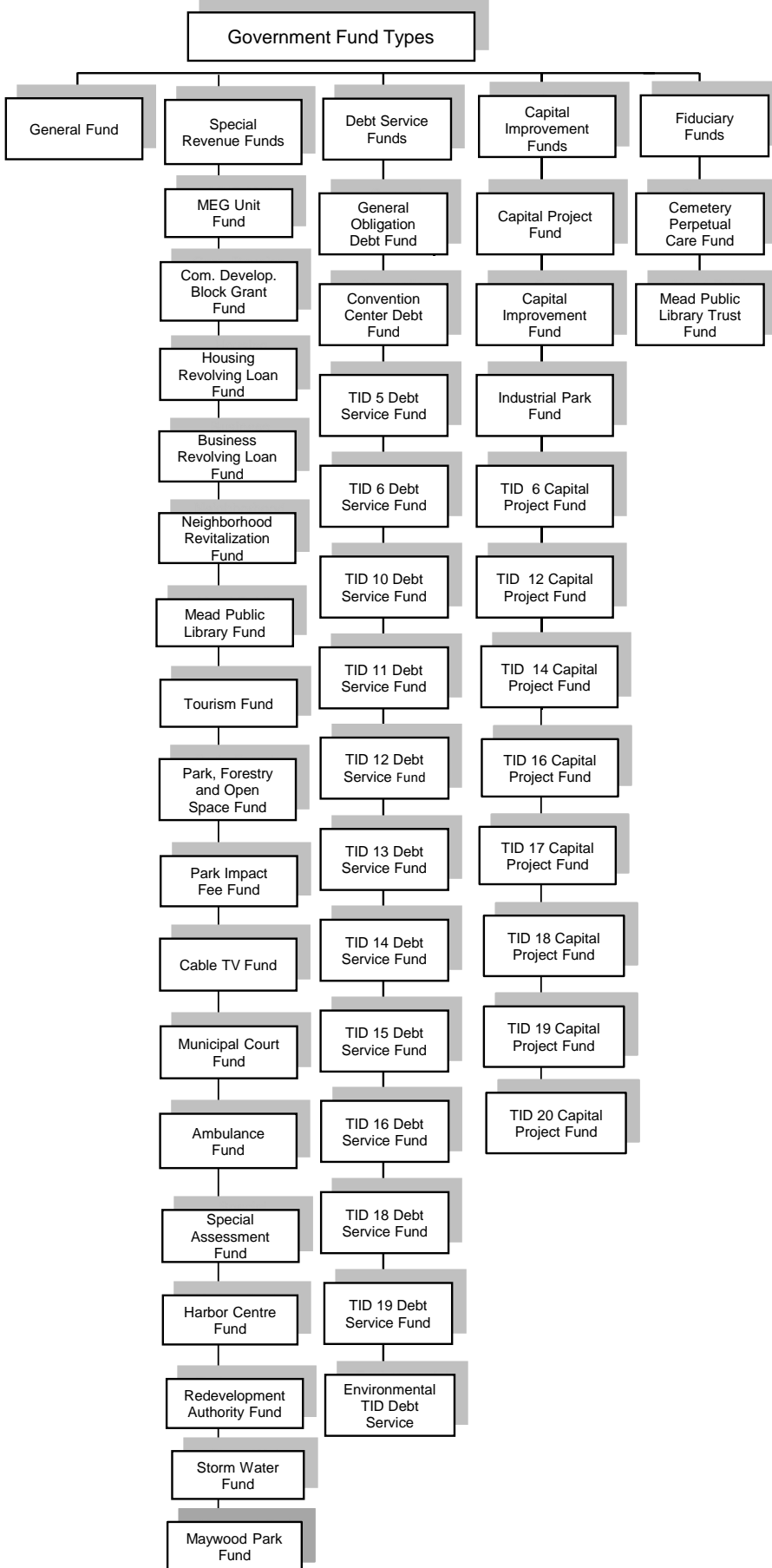
1. Made In America – 20 Top U.S. Cities for Manufacturers: Sheboygan County ranked #10, globaltrademag.com, August 2020
2. Best Small Cities for Business: Sheboygan ranked #26 chamberofcommerce.org, March 2020
3. 20 Awesome Spring Break Getaways With Kids: Sheboygan ranked #2 tripsavvy.com, February 2020
4. Sheboygan among “Best of the Midwest: 10 places to go in 2020” Chicago Tribune, January 2020
5. SolSmart Bronze Designee: U.S. Department of Energy-Solar Technology, November 2019
6. America's Most Unique Art Towns: Sheboygan ranked #7, cubessmart.com, July 2019
7. Best Cities to Live in Wisconsin: Sheboygan ranked #10 chamberofcommerce.org, June 2019
8. Best Cities for Older Americans in Retirement: Sheboygan ranked #9, 24/7 Wall Street, April 2019
9. Best Places for Millennials to Move: Sheboygan ranked #5, reviews.org, March, 2019
10. Best Small Cities for Business, chamberofcommerce.org, 2019
11. 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
12. Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting and Comprehensive Annual Financial Reporting for the Comprehensive Annual Financial Report (2017 CAFR) gfoa.org, 2019
13. Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Award, gfoa.org, 2018 and 2017
14. International City / County Management Association (ICMA) Certificate of Distinction in Performance Management, icma.org, 2019 and 2018
15. Number 2 – Top ten most Livable U.S communities – small community population size, AARP, 2018
16. Number 15 – Best Places to Retire – 30 Best Cities for Older Americans, USA Today, 2018
17. Number 6 – National Corporate Facility Project Development, WEDC.org, 2018
18. Number 6 – Leading Metropolitan Areas for Corporate Facility Investment with Population less than 200,000, siteselection.com, 2018
19. Number 23 – Safest Cities for Families, securitychoice.com, 2018
20. Number 34 – Safest Cities to Retire, securitychoice.com, 2018
21. Bronze level – Bicycle Friendly Community, The League of American Bicyclists, 2018 - 2022
22. Harbor Center Marina, Elite Fleet Boaters' Choice Award – Marinas.com, 2019, 2018
23. Number 1 – Cities with the Lowest Poverty Rate of 5.4%, 247wallst.com, 2017
24. One of three AARP Age Friendly / Livable Communities in Wisconsin, 2017
25. Runner Friendly Community, Road Runners Club of America, August 2017
26. Engineering Excellence Award for UV Water Purification Process, American Council of Engineering Consultants, 2017
27. International City/County Management Association's Certificate of Achievement in Performance Management, ICMA, 2017
28. 30 Small Towns with the Best Festivals – Bratwurst Days, Top Value Reviews, 2017
29. Number 23 – America's 25 Most Affordable Housing Markets, 247wallst.com, 2017
30. Top 10 ranking – Great Places to Live on Less than \$40,000, AARP, 2016
31. Top 10 ranking for Downtown Sheboygan – Most Walkable Neighborhoods in the Midwest for Mid-Sized Cities, Redfin, 2016
32. 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.

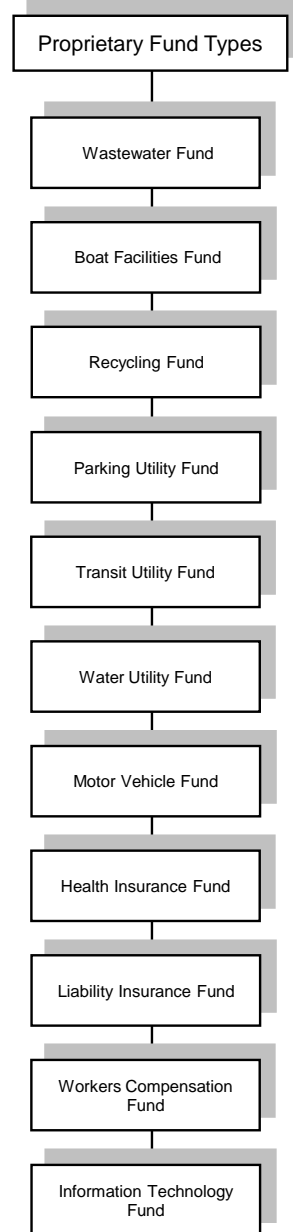
FUND STRUCTURE

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 219 – 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, which closed in 2018. 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 TID closed in 2020. 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 430 – TID 20 Capital Project Fund (Non-Major Fund)

The TID 20 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 480 – Capital Improvement Fund (Non-Major Fund)

The Capital Improvement Fund is a Capital Improvement Fund used to account for projects in the 2021-2025 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 was transferred to the Mead Public Library Board of Trustees on June 30, 2020. 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, TID 20 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 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 or understating expenditures. Sheboygan recognizes that economic forecasting is not an exact science and at times relies upon the best professional judgment of the forecaster. To reduce the risks of miscalculating revenues or expenditures, city staff attempts to identify as many factors as possible that may contribute to changes in revenues and expenditures. The City's revenue and expenditure budgets are comprised of many unique elements that respond to a variety of external factors such as population growth, development, inflation, and interest rates. The following provides our assumptions relating to major revenues and expenditures.

The City's Forecasting Policy takes into consideration the following:

- Internal analysis and locally generated consensus forecasts covering such factors as: population growth, real estate property values, income per capita, and inflation.
- Revenue forecasts - review of current and prior year(s) actual data and projected balance of the current fiscal year based on historical patterns.
- Utilize Wisconsin Department of Revenue (DOR) tools and reports for revenue forecasts, consensus forecasts, and anticipated trends in key economic and demographic indicators.
- Some DOR forecast data covers the state as a whole - Adjustments to reflect unique conditions in Sheboygan may be required.
- Identify/utilize revenue-related variables (including anticipated development/re-development, consensus forecasts related to real estate property values, construction

related permits, etc.) – This data minimize the risks of overstating or understating revenues.

For expenditure forecasting, the Policy considers the following:

- Inflationary increases (including general inflation, market adjustments to salaries, union settlements of wages, changes in benefit costs and any other consensus data.)
- Fuel and utilities related expenditures - apply 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, even in the wake of the Coronavirus Pandemic. Sheboygan County unemployment levels continue to remain relatively low in light of job growth of local companies. Many of the products manufactured in the area are considered essential to the national economy and work continues through the Pandemic. The job growth increases the demand for housing within the city. This is reflected in an increase in housing prices.

Two large employers – Acuity Insurance and Aurora Health Care, recently announced large construction projects totaling almost \$350 million. With one hotel, Fairfield Inn and Suites opened within the past year, and construction of Hampton Inn underway, a total of 201 hotel rooms have been added in Sheboygan in a two year period. The City has several multifamily apartment and condominium projects under construction or anticipated to commence construction within the next 6 months including Kingsbury Village, Oscar, and Badger State Lofts. Recent construction of multiple multi-family projects contributed to \$84 million in net new construction in 2020.

State of Wisconsin payments to local governments experienced decline 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 augmented street reconstruction expenses over multiple years and an increase in state funding levels.

On a federal level, prior to the Coronavirus Pandemic 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, followed by three subsequent decreases in 2019, the economic devastation of the Coronavirus Pandemic reduced interest rates even further in 2020. The expectation is that the current historically low interest rates will be held through 2022, to offset slowing economic activity in the wake of the Pandemic.

B. Resource Allocation and Planning Policy

The City's Resource Allocation and Planning Policy outline 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 Planning policy the following steps are taken:

- Annually, the City updates its five year Capital Improvements Program (CIP) – CIP provides the foundation for upcoming budget development.
- The CIP is reviewed by the Common Council’s standing committees.
- The City’s Management Team submits their respective CIP requests to the City Administrator.
- City Administrator coordinates the requests and submits a CIP recommendation to the Capital Improvements Commission.
- Capital Improvements Commission reviews and rates the CIP requests.
- Recommendations of the Capital Improvements Commission are forwarded to the Plan Commission for consideration.
- Final Plan Commission recommendations for the CIP Projects, which will be included in the upcoming 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 outline of the Debt Management Policy is listed below:

- The City may use long term financing for the acquisition, maintenance, replacement, or expansion of capital assets and infrastructure. Long term debt will not be issued 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.

- The outline of the Investment Policy is listed below:
Funds of the city will be invested in accordance with Wisconsin State Statutes and the City’s investment strategies. 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, which is one of the main tools reviewed and discussed in the aforementioned Resource Allocation and Planning Policy section. Capital Improvements Policy outlines the basis for the CIP. The CIP policy details are mentioned below:

- 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 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 with 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 complete approved list of CIP projects is included in the Appendix of the budget document.

F. Executive Policy

Included each year in the City Administrator's preliminary budget instructions to the City's Management Team 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 funds to offset city costs for projects or programs that promote the Strategic Plan's Focus Areas.
- Funding for 2 percent 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 and Recycling 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 2021 projects, equipment and vehicles identified in the 2021 – 2025 Capital Improvements Program.
- Continue use of donations between Tax Incremental Districts.
- Maintain a minimum of 25 percent uncommitted Fund Balance in the General Fund budget.

G. Fund Policy

The City's Fund Policy details vary according to the type of fund. In municipal budgeting, a "fund" is a self-balancing set of accounts with revenues earmarked for specific programs or purposes. The City's budget consists of the following types of funds:

Governmental Funds:

- General Fund - Account for the general activities of the city. The principal sources are property taxes and state aids. All departments are financed through this fund with public safety and public works as the largest expenditures.
- Special Revenue Funds - Account for proceeds from specific revenue sources that are restricted to expenditures for specific purposes. The funds include: Police MEG Unit Fund, Block Grant Fund, Housing Revolving Loan Fund, Business Revolving Loan Fund, 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.
- 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.
- 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, TID 20 Capital Project Fund and Capital Improvement Fund.

Proprietary Funds: Account for operations which 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.

Fiduciary Funds: Account for activities in which the principal assets are permanently reserved (Cemetery Perpetual Care 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 Carry-Forward Balance 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 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 Capital Improvement Fund – In these funds, monies 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 Encumbrance 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 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 2021 Budget document 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.

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.
- 2021 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 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 Focus 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 2020 Estimated are annualized estimates).
- Significant Capital Projects: the major 2021 capital projects.

Appendix

The Appendix contains several features, i.e. lists, tables and graphs, designed to aid understanding of the 2021 Annual 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.
- Common Council approves recommendation from the Finance and Personnel Committee regarding guidelines for the budget development.
- City Administrator informs the 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.

2021 BUDGET SCHEDULE

May	City Administrator and Finance and Personnel Committee meet to establish budget goals and objectives for 2021 budget.
	City Administrator communicates to Management Team goals and objectives for 2021 budget submittals.
	Capital Improvements Commission finalizes recommendations for the 2021 – 2025 Capital Improvements Program for review by City Plan Commission.
June	Common Council adopts 2021 – 2025 Capital Improvements Program

- August Departmental budget submittals and reviews.
- September City Administrator review of departmental budgets.
- October City Administrator submits budget to the Common Council.
- Standing Committee reviews and submits recommendations to the Common Council.
- Committee of the Whole reviews reports of Standing Committees on departmental budgets.
- Publication of Notice of Public Hearing on 2021 Proposed Budget
- Public Hearing on 2021 Proposed Budget
- November Common Council to adopt the Budget Resolutions

Procedures for Amending City Budgets

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

Intra-Program Category Amendment

- Since the annual 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.

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

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

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



	Adopted 2020	Adopted 2021	CHANGE \$	%
Governmental Funds Expenses:				
General Fund Expenses	\$39,294,527	\$40,423,845	\$1,129,318	2.87%
Levy Required	\$16,609,115	\$17,309,115	\$700,000	4.21%
Special Revenue Funds Expenses	\$11,264,142	\$10,387,082	(\$877,060)	(7.79%)
Levy Required	\$2,533,314	\$2,609,313	\$75,999	3.00%
Debt Service Funds Expenses	\$8,862,198	\$19,315,397	\$10,453,199	117.95%
Levy Required	\$3,541,758	\$3,840,801	\$299,043	8.44%
Capital Improvement Funds Expenses	\$13,239,378	\$13,208,980	(\$30,398)	(0.23%)
Levy Required	\$892,025	\$1,187,000	\$294,975	33.07%
Fiduciary Fund Expenses	\$166,000	\$16,000	(\$150,000)	(90.36%)
Levy Required	\$0	\$0	\$0	33.07%
Proprietary Funds Expenses**	\$36,753,631	\$35,217,694	(\$1,535,937)	(4.18%)
Levy Required	\$516,662	\$450,613	(\$66,049)	(12.78%)
Total Expense	\$109,579,876	\$118,568,998	\$8,989,122	8.20%
Total Tax Levy	\$24,092,874	\$25,396,842	\$1,303,968	5.41%
Non-TID Property Tax Base				
Equalized	\$2,724,220,600	\$3,074,483,600	\$350,263,000	12.86%
Equalized Tax Rate*	\$8.844	\$8.261	(\$0.58)	(6.60%)
Equalized/Assessed Ratio	88.07%	81.08%		(6.99%)
Assessed Tax Rate*	\$10.042	\$10.188	\$0.15	1.46%

*per \$1,000 property valuation

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

2021 BUDGET SUMMARY

GOVERNMENTAL FUNDS

	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds
Revenue						
Taxes	\$18,791,155	\$3,831,813	\$9,387,912	\$1,557,000	\$0	\$450,613
Licenses and Permits	\$976,240	\$557,091	\$0	\$0	\$0	\$30,700
Intergovernmental Revenue	\$14,565,157	\$2,303,031	\$88,487	\$2,150,296	\$0	\$5,021,374
Intergovernmental Charges for Services	\$263,160	\$0	\$0	\$0	\$0	\$9,022,496
Charges for Services	\$1,554,757	\$2,167,340	\$0	\$0	\$9,400	\$21,196,988
Fines and Forfeitures	\$261,000	\$700,000	\$0	\$0	\$0	\$2,500
Miscellaneous Revenue	\$451,856	\$375,674	\$808,087	\$216,648	\$44,700	\$1,025,950
Other Financing Sources	\$1,551,734	\$230,000	\$1,038,054	\$10,700,438	\$0	\$282,787
Total Revenue	\$38,415,058	\$10,164,949	\$11,322,540	\$14,624,382	\$54,100	\$37,033,408
Expenditures						
General Government	\$4,022,232	\$1,316,336	\$638,546	\$0	\$0	\$9,726,927
Public Safety	\$22,328,573	\$1,053,705	\$0	\$1,188,000	\$0	\$0
Public Works	\$9,342,010	\$1,036,746	\$0	\$8,649,300	\$0	\$18,045,206
Health and Human Services	\$207,298	\$0	\$0	\$0	\$1,000	\$0
Culture and Recreation	\$3,008,271	\$3,922,533	\$0	\$1,581,278	\$0	\$3,021
Conservation and Development	\$377,430	\$1,229,025	\$0	\$1,512,402	\$0	\$8,266
Transfers and other expenses	\$1,138,030	\$1,828,737	\$18,676,851	\$278,000	\$15,000	\$7,434,274
Total Expenditures	\$40,423,845	\$10,387,082	\$19,315,397	\$13,208,980	\$16,000	\$35,217,694
Excess of revenues over (under) expenditures	-\$2,008,787	-\$222,133	-\$7,992,857	\$1,415,402	\$38,100	\$1,815,714
Fund Balance, January 1	\$20,175,775	\$2,725,364	\$24,216,592	\$4,232,837	\$991,534	\$0
Fund Balance, December 31	\$18,166,988	\$2,503,231	\$16,223,735	\$5,648,238	\$1,029,634	\$0
Net Position, January 1	\$0	\$0	\$0	\$0	\$0	\$97,994,847
Net Position, December 31	\$0	\$0	\$0	\$0	\$0	\$99,810,561
Net Property Tax Required	\$17,309,115	\$2,583,980	\$3,840,801	\$812,000	\$0	\$475,946

Assessed Valuation

ASSESSED TAX RATE

Equalized Valuation*

EQUALIZED TAX RATE

*Valuation does not include Tax Incremental District Valuation

BUDGET SUMMARY

2021 Adopted	2020 Estimated	2019 Actual	2018 Actual	
				Revenue
\$34,018,493	\$31,886,221	\$31,522,120	\$30,561,851	Taxes
\$1,564,031	\$1,651,143	\$2,222,315	\$1,806,082	Licenses and Permits
\$24,128,345	\$23,127,655	\$23,158,063	\$20,793,432	Intergovernmental Revenue
\$9,285,656	\$8,447,059	\$9,063,307	\$9,659,001	Intergovernmental Charges for Services
\$24,928,485	\$23,847,275	\$23,265,895	\$22,603,020	Charges for Services
\$963,500	\$898,705	\$1,109,175	\$1,197,563	Fines and Forfeitures
\$2,922,915	\$4,201,293	\$9,706,196	\$5,612,812	Miscellaneous Revenue
\$13,803,013	\$20,763,088	\$20,654,263	\$43,581,151	Other Financing Sources
<u>\$111,614,437</u>	<u>\$114,822,439</u>	<u>\$120,701,334</u>	<u>\$135,814,911</u>	Total Revenue
				Expenditures
\$15,704,041	\$14,169,653	\$17,469,878	\$20,803,862	General Government
\$24,570,279	\$24,050,804	\$22,518,084	\$24,471,918	Public Safety
\$37,073,263	\$33,809,326	\$30,610,396	\$30,465,718	Public Works
\$208,298	\$205,331	\$197,733	\$205,785	Health and Human Services
\$8,515,103	\$9,299,802	\$7,475,790	\$7,102,525	Culture and Recreation
\$3,127,123	\$7,313,817	\$3,755,668	\$16,223,927	Conservation and Development
\$29,370,892	\$19,647,725	\$36,626,007	\$23,842,251	Transfers and other expenses
<u>\$118,568,999</u>	<u>\$108,496,458</u>	<u>\$118,653,556</u>	<u>\$123,115,987</u>	Total Expenditures
<u><u>-\$6,954,561</u></u>	<u><u>\$6,325,981</u></u>	<u><u>\$2,047,778</u></u>	<u><u>\$12,698,924</u></u>	Excess of revenues over (under) expenditures
\$52,342,102	\$47,263,596	\$53,414,089	\$42,751,108	Fund Balance, January 1
\$43,571,826	\$52,342,102	\$47,263,596	\$53,328,001	Fund Balance, December 31
\$97,994,847	\$96,747,371	\$88,549,101	\$85,924,256	Net Position, January 1
\$99,810,561	\$97,994,847	\$96,747,371	\$88,046,288	Net Position, December 31
<u>\$25,021,842</u>	<u>\$24,092,874</u>	<u>\$23,770,487</u>	<u>\$23,324,477</u>	Net Property Tax Required
\$2,455,282,603	\$2,399,221,082	\$2,398,553,954	\$2,394,400,591	Assessed Valuation
10.1920	10.0420	9.9100	9.7413	ASSESSED TAX RATE
\$3,074,483,600	\$2,724,220,600	\$2,650,921,700	\$2,488,723,200	Equalized Valuation*
8.139	8.844	8.967	9.372	EQUALIZED TAX RATE

FUND BALANCE SUMMARY

The 2021 Annual 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 \$7,044,894 of fund balance. This represents 6.31 percent of the budget as a revenue source. The 2021 budget strategically utilizes fund balance in order to maximize the 2021 expenditure amount required to maintain eligibility for the Wisconsin Expenditure Restraint Program in future years.

The 2021 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 related to implementation of significant internal technological infrastructure improvements and related training. Use of this fund requires Common Council approval to be appropriated.

The projected unassigned fund balance in the General Fund at year-end 2021 is 39 percent of the 2021 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 2021, utilization of a larger portion of fund balance resulted from an increased expenditures related to the Coronavirus Pandemic and a continued reduction in State shared revenue-utility aids.

- **Special Revenue Funds**

The Neighborhood Revitalization Fund is anticipating use of approximately \$190,869 of Fund Balance as it offers a lower cost improvement funding source to homeowners and business owners as well. Existing business owners have the ability maximize empty space above their respective properties for rentals in an effort to increase the availability of downtown housing options. In addition, this fund will contribute to ADA Infrastructure Improvements in at-risk neighborhoods.

The Tourism Fund anticipates use of fund balance as both funds counteract the reduction in revenue experienced as the result of the Coronavirus Pandemic. Fund Balance use of \$218,480 is planned for this fund. The Cable TV Fund balance continues its steady decline in fund balance resulting from reduced revenues experienced from declining viewership. The State of Wisconsin regulated a decrease in franchise fees to Cable TV providers 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 \$121,754, of which \$225,000 was funded by the Convention Center Debt Service Fund. Marina receipts are anticipated to rise as boating traffic continues to increase. At the end of 2021, the negative fund balanced associated with Harbor Center Marina will diminish by \$554,599 within a four-year period.

The MEG Unit Fund, Block Grant Fund, Housing Revolving Loan Fund, Business Revolving Loan Fund, Mead Library 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 \$590,021. \$299,043 of additional Property tax levy, along with and Interfund transfer from the Tourism Fund help to support the increase.

The Convention Center Debt Service Fund's fund balance is anticipated to decrease by \$213,998 in 2021. \$225,000 in fund balance will be transferred to the Harbor Centre Marina Fund as a means of stabilization. The fund has no future financial obligations.

Overall, Tax Incremental Districts 6, 10, 15, and 16, and 17 will experience steady growth in fund balance. The Tax Incremental District 14 and 17 Debt Service Funds' are expected to increase by \$690,263 and \$444,900, respectively, resulting from significant gains in increment.

However, in Tax Incremental District 19 the fund balance remains negative, but anticipates a \$36,000 gain for a reduction the negative fund balance overall.

One key item to note is the significant increase in Tax Incremental District 18. The 2018 short-term Note Anticipation Note was refunded during the fourth quarter, 2020. The proceeds of the refinancing will be received by the City at the end of 2020. The expenditure offset will not occur until first quarter 2021.

The Tax Incremental District 12 closed in 2020.

- **Capital Improvement Funds**

The Tax Incremental District 19 Capital Projects Fund budget's fund balance is anticipated to increase by \$2,005,442 resulting from planned 2021 and 2022 infrastructure improvements associated with the with redevelopment of the former Mayline property.

The Capital Improvement Fund (Borrowed), Industrial Park Fund and Tax Incremental Districts 6, 12, 14, 16, 17, and 18 Capital Project Funds have no significant changes in fund balance. TID 20 Capital Project Fund is new in 2021 to account for infrastructure improvements at the former VanDerVart Concrete Products site.

- **Fiduciary Fund**

The Mead Public Library Trust Fund as transferred to the Mead Public Library Board of Trustees on June 30, 2020. The Wildwood Cemetery Perpetual Care Fund is expecting an anticipated increase \$38,100 in fund balance.

Proprietary Fund

The Water Utility Fund net position is expected to increase \$631,821. Plant improvements of \$3,973,903 are included in the budget as capital asset investments.

The Wastewater Utility Fund net position is anticipated to increase by \$1,404,360 in 2021. The Wastewater Treatment Plant is a regional facility located within city-limits serving customers within the City and outlying communities as well. A rate increase of approximately four percent is anticipated for all sewerage customers in 2021. This rate increase is being utilized to fund ongoing infrastructure upgrades in 2021, including the South Side Lakeshore Sewer Interceptor project.

The Motor Vehicle Fund net position is expected to decrease \$154,082 or 0.21 percent. Vehicle Rental rates were increased by 2.5 percent in the 2021 budget for the second consecutive year. The rate increases will allow the fund to increase its reserves to help offset the cost of new vehicle and equipment purchases.

The Information Technology Fund net position experienced a slight increase of \$55,353 for 2021. IT Service charges were increased by six percent in the 2021 budget for the second consecutive year. 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 \$513,715 or 13.5 percent from 2020 Estimated to 2021 Adopted due to anticipated decrease 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 navigation of this new fund as it gets off the ground in 2021, it will experience a slight negative fund balance.

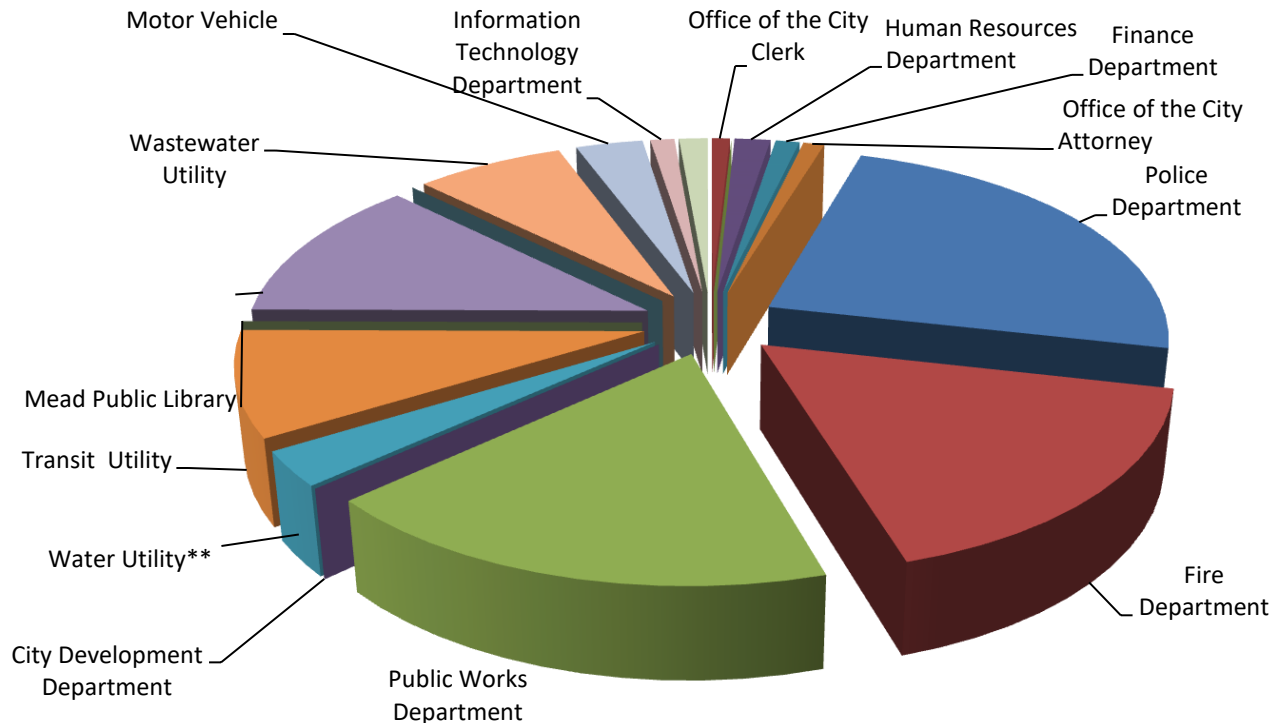
The Parking Utility Fund, Transit Utility Fund, Liability Insurance Fund, and Workers Compensation Fund have no significant changes in net position. Capital asset investments in these funds are not considered as a budgetary expenditure, but rather reflected in balance sheet accounts.

COMBINED SUMMARY OF CHANGES IN FUND BALANCES

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
GOVERNMENTAL FUNDS					
GENERAL FUND					
		*			
Fund Balance (Jan. 1)	\$23,900,905	\$20,060,860	\$21,680,378	\$21,680,378	\$20,175,775
Revenues	35,111,472	35,199,081	34,550,723	34,599,095	35,584,807
Expenditures	36,332,697	36,790,035	39,041,512	38,491,964	39,285,815
Other Sources/(Uses)	-2,704,908	3,210,472	2,345,177	2,388,266	1,692,221
Fund Balance (Dec. 31)	19,974,772	21,680,378	19,534,766	20,175,775	18,166,988
		*Prior Period Adjustment			
SPECIAL REVENUE FUNDS					
Fund Balance (Jan. 1)	2,246,913	2,388,479	3,031,391	3,031,391	2,725,364
Revenues	10,251,094	11,194,089	10,557,280	10,239,307	9,934,949
Expenditures	7,706,826	8,412,210	9,547,158	9,438,345	8,558,345
Other Sources/(Uses)	-2,402,702	-2,138,967	-1,085,799	-1,106,989	-1,598,737
Fund Balance (Dec. 31)	2,388,479	3,031,391	2,955,714	2,725,364	2,503,231
DEBT SERVICE FUNDS					
Fund Balance (Jan. 1)	9,077,445	19,172,959	11,458,723	11,458,723	24,216,592
Revenues	8,158,415	9,126,055	9,274,413	9,403,884	10,284,486
Expenditures	725,082	21,400	165,696	168,146	638,546
Other Sources/(Uses)	2,662,181	-16,818,891	-7,569,360	3,522,131	-17,638,797
Fund Balance (Dec. 31)	19,172,959	11,458,723	12,998,080	24,216,592	16,223,735
CAPITAL IMPROVEMENT FUNDS					
Fund Balance (Jan. 1)	5,498,869	9,346,308	8,625,512	8,625,512	4,232,837
Revenues	29,167,158	13,750,767	9,438,077	8,292,686	14,524,382
Expenditures	29,960,740	12,736,704	14,641,293	12,156,986	12,930,980
Other Sources/(Uses)	4,641,021	-1,734,859	-1,446,982	-528,375	-178,001
Fund Balance (Dec. 31)	9,346,308	8,625,512	1,975,314	4,232,837	5,648,238
FIDUCIARY FUNDS					
Fund Balance (Jan. 1)	2,026,976	2,445,483	2,467,592	2,467,592	991,534
Revenues	527,747	331,067	39,900	74,646	54,100
Expenditures	108,318	294,066	151,000	1,535,704	1,000
Other Sources/(Uses)	-922	-14,892	-15,000	-15,000	-15,000
Fund Balance (Dec. 31)	2,445,483	2,467,592	2,341,492	991,534	1,029,634
COMBINED TOTALS					
Fund Balance (Jan. 1)	42,751,108	53,414,089	47,263,596	47,263,596	52,342,102
Revenues	83,215,886	69,601,059	63,860,393	62,609,618	70,382,724
Expenditures	74,833,663	58,254,415	63,546,659	61,791,145	61,414,686
Other Sources/(Uses)	2,194,670	-17,497,137	-7,771,964	4,260,033	-17,738,314
Fund Balance (Dec. 31)	\$53,328,001	\$47,263,596	\$39,805,366	\$52,342,102	\$43,571,826

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

SUMMARY	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Office of the Mayor*	2.00	2.00	2.00	2.00	2.00
Office of the City Clerk	3.75	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	5.90	6.90	6.90	7.50	7.50
Human Resources Department	4.60	4.60	4.60	5.00	5.00
Office of the City Attorney	4.00	4.40	4.40	4.40	4.40
Police Department	105.40	105.40	105.40	105.40	105.40
Fire Department	74.50	74.50	73.50	74.50	74.50
Public Works Department	84.00	86.00	89.00	79.00	79.00
Senior Services Department*	2.28	2.28	2.28	2.28	3.00
City Development Department***	12.00	12.00	13.00	13.00	13.00
Mead Public Library	39.50	39.50	38.75	37.75	39.25
Municipal Court*	2.50	2.50	2.50	2.50	2.50
Cable Television*	1.50	1.25	1.25	1.25	1.25
Recycling Utility*	0.00	0.00	2.00	3.00	3.00
Transit Utility	54.20	54.45	54.20	54.20	53.95
Parking Utility*	2.30	2.30	2.30	2.30	2.30
Water Utility**	30.00	30.00	31.00	31.00	31.00
Wastewater Utility	13.00	15.00	15.00	14.00	14.00
Information Technology Department	5.00	5.00	6.00	5.00	5.00
Motor Vehicle	6.00	6.00	6.00	6.00	6.00
TOTAL CITY PERSONNEL	454.43	459.83	465.83	455.83	457.80



* 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

*** Combined Building Inspection and City Development Department

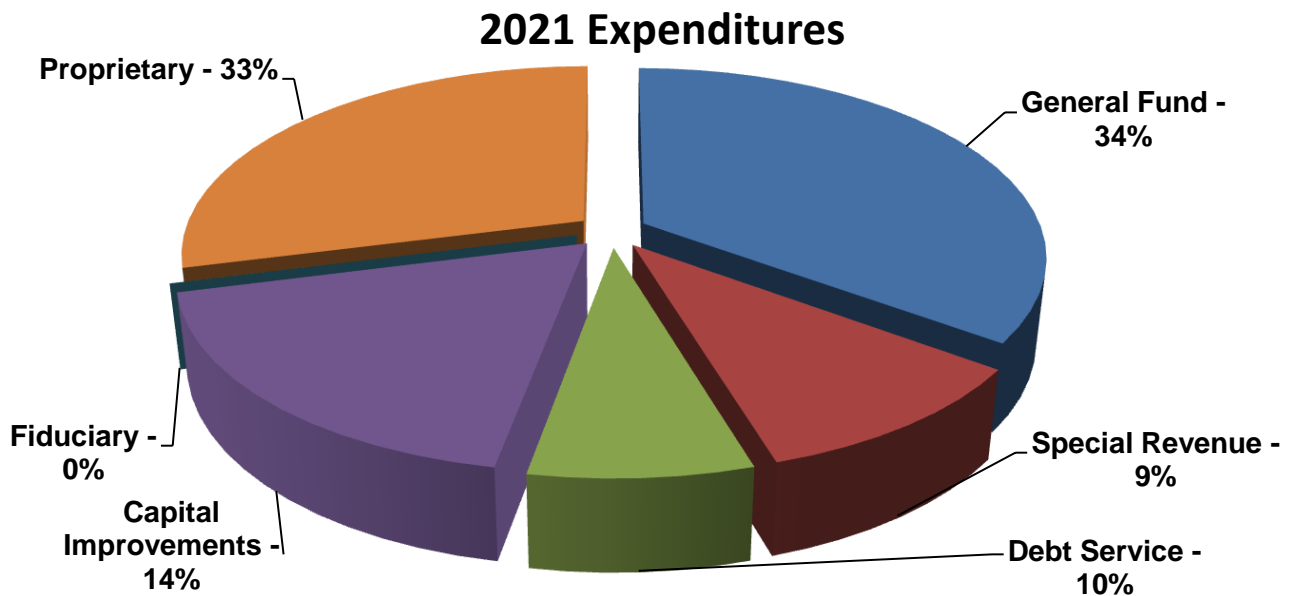
SUMMARY OF REVENUES AND EXPENDITURES BY FUND TYPE AND CATEGORY

2021 REVENUES

Revenue Category	Governmental Funds						2021 Adopted	Percent of Total Budget
	General	Special Revenue	Debt Service	Capital Improvements	Fiduciary	Proprietary		
Taxes	\$18,791,155	\$3,831,813	\$9,387,912	\$1,557,000	\$0	\$450,613	\$34,018,493	30.48%
Licenses and Permits	976,240	557,091	0	0	0	30,700	1,564,031	1.40%
Intergovernmental Revenue	14,565,157	2,303,031	88,487	2,150,296	0	5,021,374	24,128,345	21.62%
Intergovernmental Charges for Services	263,160	0	0	0	0	9,022,496	9,285,656	8.32%
Charges for Services	1,554,757	2,167,340	0	0	9,400	21,196,988	24,928,485	22.33%
Fines and Forfeitures	261,000	700,000	0	0	0	2,500	963,500	0.86%
Miscellaneous Revenue	451,856	375,674	808,087	216,648	44,700	1,025,950	2,922,915	2.62%
Other Financing Sources	1,551,734	230,000	1,038,054	10,700,438	0	282,787	13,803,013	12.37%
Total Revenue	\$38,415,059	\$10,164,949	\$11,322,540	\$14,624,382	\$54,100	\$37,033,408	\$111,614,438	100.00%

2021 EXPENDITURES

Expenditure Category	Governmental Funds						2021 Adopted	Percent of Total Budget
	General	Special Revenue	Debt Service	Capital Improvements	Fiduciary	Proprietary		
Personal Services	\$29,954,981	\$3,633,064	\$0	\$63,302	\$0	\$11,508,483	\$45,159,830	38.09%
Non-Personal Services	10,284,865	\$4,221,779	\$638,546	\$70,000	\$1,000	\$20,226,317	35,442,507	29.89%
Capital Outlay/Other Financing	184,000	\$2,532,239	\$913,669	\$13,075,678	\$15,000	\$2,870,291	19,590,877	16.52%
Debt Service	0	\$0	\$17,763,182	\$0	\$0	\$612,604	18,375,786	15.50%
Total Expenditures	\$40,423,846	\$10,387,082	\$19,315,397	\$13,208,980	\$16,000	\$35,217,695	\$118,569,000	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	✓								

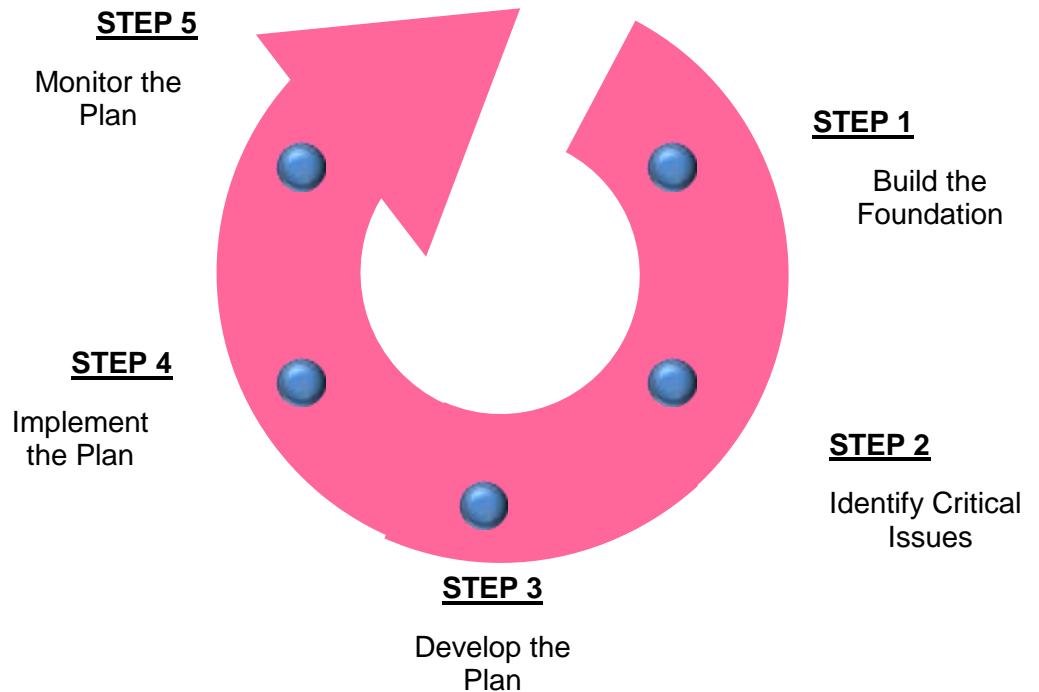
Departments by Fund Classification

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	✓			✓					

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

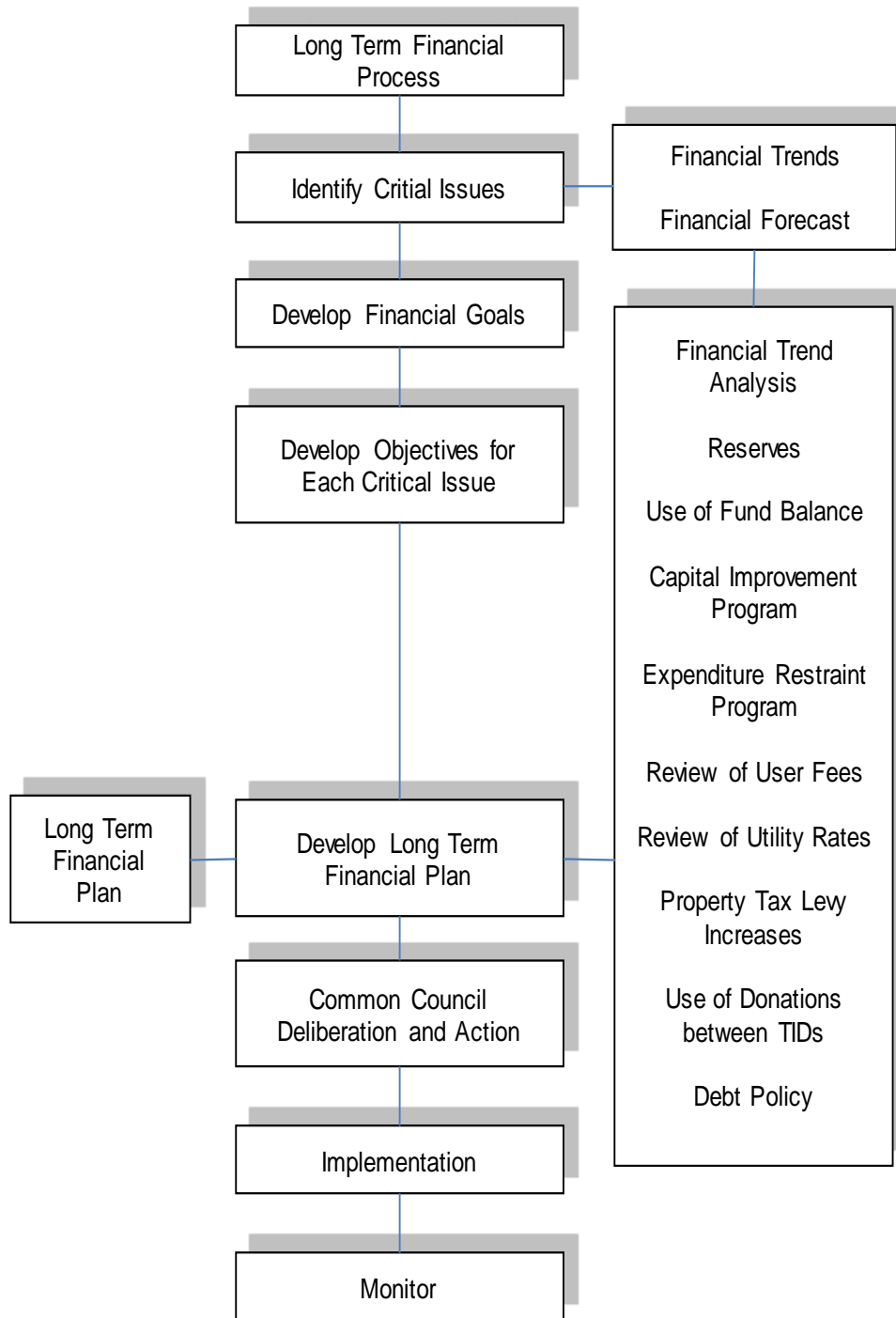
The city's LTFP begins by identifying several critical areas which have, or are expected to have, an impact on the financial condition of the city over the next five years. Once the critical issues are identified, specific goals and objectives are developed for each project designed to meet the overall 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, 2020. 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.

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 2020 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.
- *Decrease in Utility Aid Revenue* – Utility Aid revenue received from the State of Wisconsin is diminishing resulting from the closure of power plants located within city limits.
- *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.
- *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 2020 levy increased slightly due to a majority of net new construction development occurring in TIDs.
- Intergovernmental Revenue – Current State funding is mostly stable with continuation of transportation aids, expenditure restraint program, and state shared revenue program. 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. 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. A two percent wage increase is included in the 2020 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 \$1,889,880 in fund balance. Due to conservative 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 2020 slightly for the third 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 enhanced 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 2020 budget, the amount allocated remains unchanged.
- Transit – Tax levy portion allocated to the Transit Utility Fund has increased slightly in 2020.

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 \$43,911,938 or 39 percent of the overall 2021 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 \$928,968 overall in 2021, or 3.86 percent. Net new construction increased significantly in 2020, which is reflected in the 2021 Budget. 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 experienced 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. In 2021, the City continues to navigate this abrupt revenue reduction which will continue to decline every year until the final power generating facility is completely closed.

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. The Water Utility is governed by the Public Service Commission, who approves rate increases. The Water Utility anticipates a rate increase of 9.61 percent in 2021. However, significant water rate increases are expected in future years to pay for a planned \$29 million fresh water intake pipe replacement project. The project is expected to begin in 2021 and conclude in 2021.

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 four percent for all service customers to fund critical infrastructure improvements is reflected in the 2021 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 2021 General Fund revenue sources.

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

TOP FOUR MAJOR REVENUE SOURCES

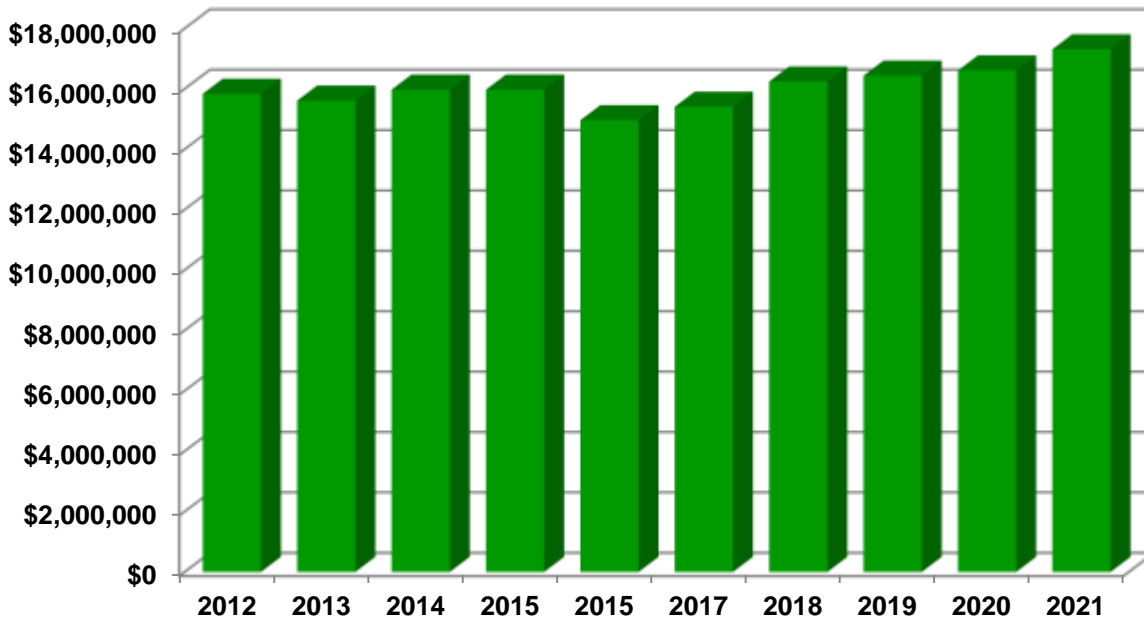
	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Property tax levy	\$16,240,705	\$16,435,705	\$16,609,115	\$16,609,115	\$17,309,115
State shared revenue (excluding ERP)	\$11,111,400	\$10,657,651	\$10,542,420	\$10,542,420	\$10,562,240
Transportation aids	\$1,526,779	\$1,611,364	\$1,853,068	\$1,853,068	\$2,131,029
Water Utility in lieu of tax	\$1,158,106	\$1,160,483	\$1,170,000	\$1,217,372	\$1,278,517

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 2021 General Fund Budget is \$17,309,115 as compared to \$16,609,115 for the 2020 budget. (Please note that in addition to the General Fund, the Mead Public Library Fund (\$2,499,313), the Park, Forestry and Open Space Fund (\$110,000), G.O. Debt Service Fund (\$3,840,801), Capital Project Fund (\$812,000), and the Transit Utility Fund (\$450,613) also receive property taxes as a revenue source.)

The following chart depicts the 10 year history of the property tax levy applied to the General Fund from 2012 through 2021. The amount has fluctuated from \$15,834,886 in 2012 to \$17,309,115 in 2021.

Property Tax Levy*



*For the Property Tax Levy graph as well as all other graphs, please note that years 2012 – 2020 are actual, 2021 reflects the adopted budget.

In 2021, the City's property tax base increased by \$379,277,000 or 13 percent. The closure of TID 11 in 2020 provided additional expansion of the tax base as well. The net new construction increased by \$84,255,500 or 2.89 percent. Factors affecting the allocation of property tax levy to the General Fund in the near future are additional net new construction.

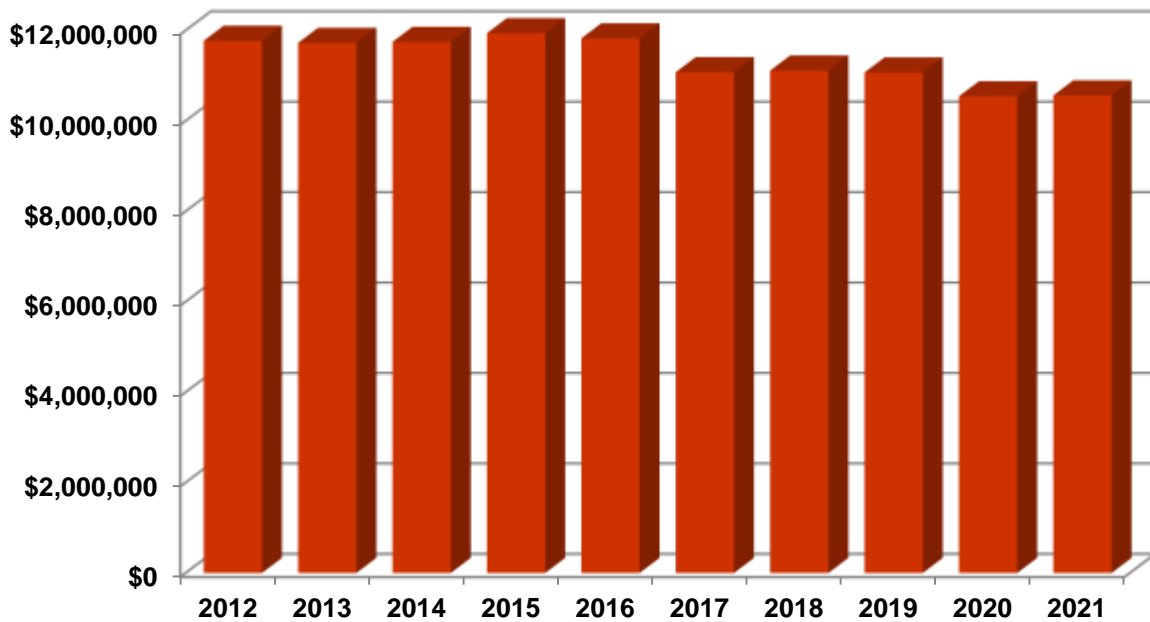
State Shared Revenue

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 2021 payment of \$10,562,240 from State shared revenue. This funding is excluding the ERP. This amount reflects a minimal increase of \$19,820 from the 2020 budgeted amount of \$10,542,240 .

The following chart depicts a 10 year history of the State shared revenue received by the City from 2012 through 2021. Funding has decreased steadily since 2012 which was \$11,770,491. The most significant decrease occurred in 2020. Overall the trend reflects a steady decrease of \$1,208,251 or 10 percent during the 10 year period.

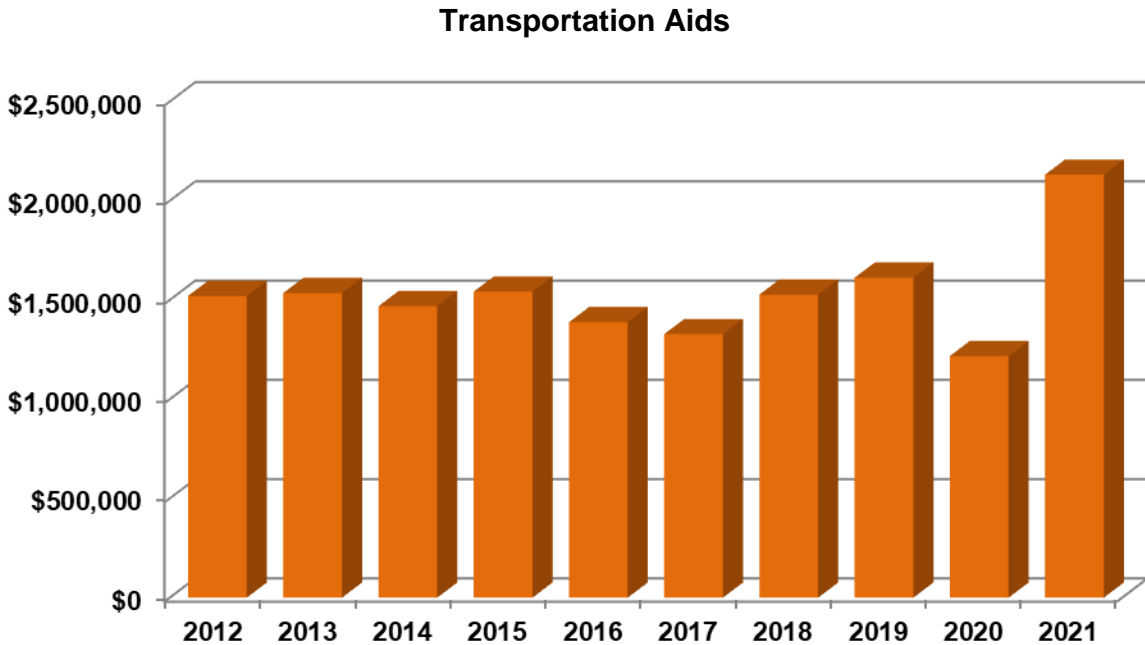
State Shared Revenue



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 following chart reflects a 10 year history of the Transportation aids received by the City from 2012 through 2021.



The 2021 projected revenues for Transportation aids are all assigned to the General Fund. The overall amount decreased since 2012. The increase in aids in 2021 reflects the City’s increased dedication in expenditures for street maintenance and construction resulting from support of the Strategic Plan Focus Area of Infrastructure and Public Facilities. The Transportation aids mileage rate remained steady at \$2,628 per mile

The 2021 Capital Improvement Program maintains increases the expenditures for road maintenance for the period of 2021 through 2025. It is anticipated these additional expenditures will augment the annual Transportation aids payment in future years.

Water Utility in Lieu of Tax

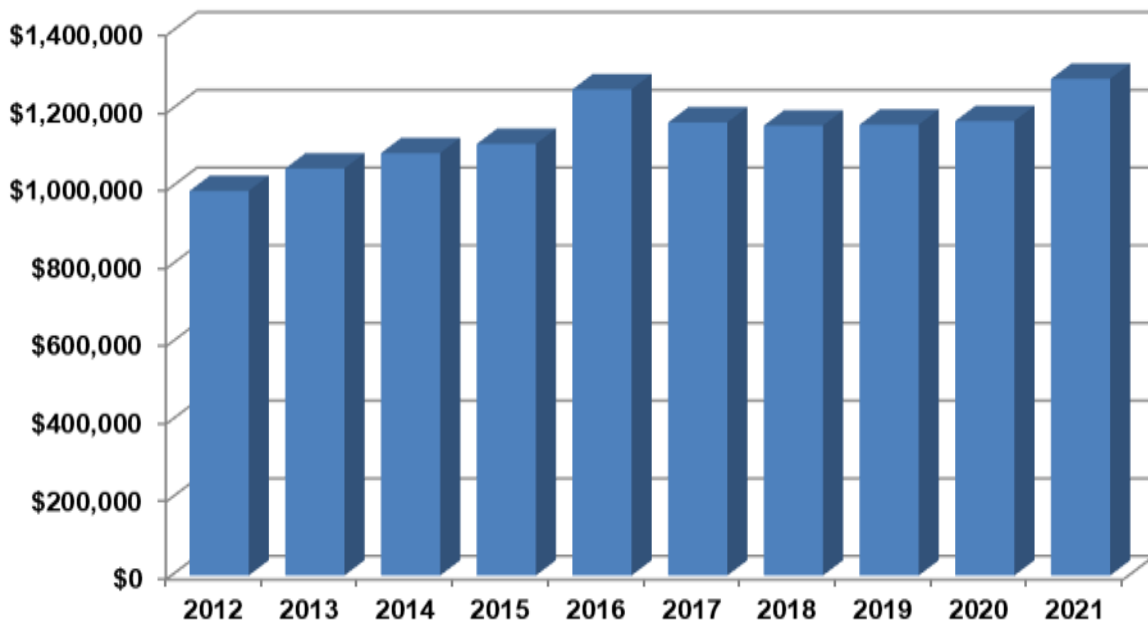
Wisconsin Statute 66.0811 stipulates a city owning a public utility is entitled to the same rate of return as permitted for privately owned utilities. Chapter 109 of the Public Service Commission defines the calculation of the maximum tax equivalent to be determined by applying the local and school tax 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 2021 Water Utility in lieu of tax is \$1,278,517, an increase from 2020. Overall, the amount has increased steadily from \$990,201 in 2012. Due to a planned significant infrastructure investment of \$33 million over a four year period for a fresh water intake system, an additional rate increase is anticipated within the next several years.

The following chart depicts the 10 year history of the Water Utility in lieu of tax received by the City from 2012 through 2021.

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

	MAJOR REVENUE SOURCE				
	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Intergovernmental revenue	\$40,063	\$32,237	\$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 2021 Budget is \$917,890, reflecting a slight increase of \$25,476, or three percent, from the 2020 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 following table shows a four year history of the top two major revenue sources.

TOP TWO MAJOR REVENUE SOURCES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Principal repayment	\$154,357	\$154,357	\$120,000	\$120,000	\$120,000
Federal grant	\$0	\$0	\$127,753	\$127,753	\$127,775

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

TOP TWO MAJOR REVENUE SOURCES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Principal repayment	\$304,846	\$304,846	\$150,000	\$250,000	\$250,000
Interest Income	\$51,282	\$72,119	\$40,000	\$40,000	\$45,000

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

Neighborhood Revitalization Fund

This fund was new in 2020. The 2020 budgeted revenue is \$712,964, a one-time transfer from TID 11 in its inaugural year. The fund has not received any additional revenues since its inception. The program is administered by the Department of City Development.

TOP TWO MAJOR REVENUE SOURCES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Principal repayment	\$0	\$0	\$0	\$0	\$0
Interest income	\$0	\$0	\$0	\$0	\$0

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 following table outlines a four year history of the top two major revenue sources.

TOP TWO MAJOR REVENUE SOURCES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2021 <u>Estimated</u>	2021 <u>Adopted</u>
Property tax levy	\$2,335,829	\$2,399,321	\$2,423,314	\$2,423,314	\$2,473,980
Intergovernmental revenue	\$692,023	\$818,242	\$821,668	\$822,154	\$824,539

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 Sheboygan County residents not served by a local library and operating expenditures. This program is administered by the Mead Public Library Board of Trustees.

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 in the Motel taxes account.

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

TOP TWO MAJOR REVENUE SOURCES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Motel taxes	\$798,808	\$1,612,432	\$1,746,264	\$900,000	\$1,200,000
Blue Harbor room tax	\$827,405	\$0	\$0	\$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 one recently opened hotel and another under construction, 201 additional rooms will be available by mid-2021. Significant added revenue is projected for 2021 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 following table shows a four year history of the major revenue source.

	MAJOR REVENUE SOURCE				
	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Franchise fee	\$554,735	\$661,424	\$486,000	\$486,000	\$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 2021, 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 following table depicts a four year history of the major revenue source.

	MAJOR REVENUE SOURCE				
	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Court penalty fines	\$922,128	\$827,258	\$900,000	\$700,000	\$700,000

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

MAJOR REVENUE SOURCE

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Public charges for service	\$1,396,874	\$1,522,303	\$1,250,000	\$1,250,000	\$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 following table shows a four year history of the major revenue source.

MAJOR REVENUE SOURCE

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Special assessments	\$249,624	\$238,637	\$154,000	\$169,180	\$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 following table indicates a four year history of the major revenue source.

MAJOR REVENUE SOURCE

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Marina operations receipts	\$897,717	\$906,208	\$846,700	\$846,700	\$872,700

The Marina was established as part of TID 6 in 1992 and opened for operations in 1994. In 2020 boating activity increased slightly during the Coronavirus Pandemic. 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 following table shows a four year history of the major revenue source.

	MAJOR REVENUE SOURCE				
	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2020 <u>Adopted</u>
Loan principal payment	\$100,000	\$0	\$0	\$0	\$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 following table shows a four year history of the major revenue source.

	MAJOR REVENUE SOURCE				
	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Erosion control fee	\$19,991	\$10,019	\$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 following table shows a four year history of the top two major revenue sources.

TOP TWO MAJOR REVENUE SOURCES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Property tax levy	\$3,196,889	\$3,421,889	\$3,541,758	\$3,541,758	\$3,840,801
Interfund transfers	\$915,434	\$308,105	\$329,629	\$329,629	\$329,629

The amount of Property tax levy represents \$1.24 per \$1,000 of equalized property valuation. In 2021, the Property tax levy of \$3,840,801 represents 34 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 following table confirms a four year history of the increment by district.

TID INCREMENTS

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
TID 5 Debt Service Fund	\$2,320	\$0	\$0	\$0	\$0
TID 6 Debt Service Fund	\$1,241,979	\$1,455,334	\$1,402,676	\$1,455,334	\$1,692,702
TID 10 Debt Service Fund	\$262,607	\$270,117	\$290,814	\$283,189	\$330,168
TID 11 Debt Service Fund	\$614,115	\$637,732	\$712,964	\$712,964	\$0
TID 12 Debt Service Fund	\$164,337	\$174,455	\$221,752	\$221,752	\$234,511
TID 13 Debt Service Fund	\$331,434	\$387,985	\$420,602	\$409,563	\$473,338
TID 14 Debt Service Fund	\$424,523	\$479,395	\$864,774	\$842,077	\$1,136,297
TID 15 Debt Service Fund	\$153,191	\$168,454	\$191,646	\$191,646	\$191,646
TID 16 Debt Service Fund	\$79,485	\$262,366	\$544,335	\$544,335	\$688,048
TID 17 Debt Service Fund	\$0	\$0	\$48,983	\$48,983	\$175,561
TID 18 Debt Service Fund	\$0	\$0	\$100,372	\$100,372	\$306,430
TID 19 Debt Service Fund	\$0	\$0	(\$1,490)	(\$1,490)	\$99,835
Environmental TID	\$114,765	\$117,895	\$122,003	\$122,003	\$137,355
Total	\$3,388,756	\$3,953,733	\$4,919,431	\$4,930,728	\$5,465,891

All TID's are projected to experience steady increases in TID increment in 2021. 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 2021 are Property tax levy and Vehicle registration fees.

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

TOP TWO MAJOR REVENUE SOURCES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Property tax levy	\$929,507	\$892,025	\$892,025	\$892,025	\$812,000
Vehicle registration fees	\$724,799	\$705,790	\$791,750	\$791,750	\$745,000

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 decrease slightly due to a possible reduction the number of vehicles registrations from the Coronavirus Pandemic impact. 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 following table shows a four year history of the top two major revenue sources.

	MAJOR REVENUE SOURCE				
	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
General obligation debt	\$10,020,000	\$5,200,000	\$3,580,546	\$3,580,546	\$4,254,038

Future General Obligation debt service will be more consistent with the 2021 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 2021, 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 2021, 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

With no projects planned for 2021, no related revenue is estimated. No future change in revenue is anticipated. 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 notes to support several improvements within the district including infrastructure improvements in the area; Indiana Avenue Trail project land acquisition, Streetscape Improvements and the South Pier Street Extension. The General Obligation notes continue to provide financial support for redevelopment and economic expansion of this area within the City. The program is administered by the Department of City Development.

TID 18 Capital Project Fund

No projects are planned for 2021 or beyond. Potential sale of land is anticipated to occur near the end of 2020. As this sale and additional 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 infrastructure reconstruction on North Commerce Street, along with planning and design of a boardwalk located along the Sheboygan River. As this area is redeveloped, future General Obligation notes are anticipated 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 following table shows a four year history of the Intergovernmental Revenue by fund.

INTERGOVERNMENTAL REVENUE - CHARGES FOR SERVICES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Motor Vehicle Fund	\$1,814,268	\$1,810,249	\$1,995,422	\$1,996,622	\$2,046,508
Health Insurance Fund	\$6,608,964	\$6,798,403	\$6,770,405	\$6,670,405	\$7,010,667
Liability Insurance Fund	\$230,470	\$149,404	\$410,000	\$410,000	\$410,000
Workers Compensation Fund	\$610,752	\$610,969	\$610,000	\$610,000	\$610,000
Information Technology Fund	\$880,618	\$937,361	\$992,310	\$998,138	\$1,057,512

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 following table depicts a four year history of the major revenue source.

MAJOR REVENUE SOURCE

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2019 Estimated</u>	<u>2021 Adopted</u>
Sales of water	\$9,094,682	\$8,737,822	\$9,061,868	\$8,149,059	\$8,702,496

Sales of water include revenue from residential, commercial, industrial and public customers, as well as Fire Protection and sales to other municipalities. A water rate increase of 9.61 percent or \$833,888 is anticipated for 2021, this increase will help fund a \$29 million multi-year 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, this fee will continue to provide significant revenue to support the fund’s initiatives. 2021 will reflect one full year of service. The following table shows the major revenue source.

MAJOR REVENUE SOURCE

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2020 Estimated</u>	<u>2021 Adopted</u>
Recycling Fee	\$0	\$0	\$809,968	\$809,968	\$809,968

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 following table indicates a four year history of the two major revenue sources.

TOP TWO MAJOR REVENUE SOURCES

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2020 Estimated</u>	<u>2021 Adopted</u>
Sewer service - city	\$6,830,151	\$7,430,290	\$7,696,466	\$7,231,030	\$7,897,894
Sewer service - other municipalities	\$1,232,149	\$1,063,520	\$1,086,500	\$1,487,251	\$1,263,950

Sewer Service charges are derived from calculated user fees utilizing a three year average of usage by the various categories of customers. Inflationary and infrastructure improvement-generated rate increase of six percent is anticipated in 2021.

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 approximately 50 percent of the fund’s revenue source.

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

TOP TWO MAJOR REVENUE SOURCES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Federal subsidy	\$1,170,891	\$1,225,789	\$1,153,325	\$410,000	\$1,208,274
State transit subsidy	\$917,899	\$900,044	\$959,573	\$920,673	\$1,005,290

The subsidy payments are awarded annually by the Government, based on government allocations and expenditures of the Transit Fund. 2020 and 2021 revenues reflect an influx of Cares Act funding provided by FEMA.

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

TOP THREE MAJOR REVENUE SOURCES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Parking assessment districts	\$125,668	\$199,363	\$126,909	\$110,858	\$128,288
Miscellaneous stall rentals	\$99,893	\$123,786	\$135,500	\$123,400	\$126,525
Meters on streets	\$106,888	\$138,964	\$123,000	\$94,000	\$106,000

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. 2020 and 2021 revenues were impacted negatively as a result of the Coronavirus Pandemic.

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

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Boat dock rentals	\$56,645	\$53,154	\$65,000	\$45,000	\$55,000

Boat Dock Rentals comprise 93 percent of the fund’s revenue source. Reductions in rental earnings occurred in 2020 and are projected for 2021 due to record water levels on Lake Michigan. The high water levels limited the number of boat slips that could be installed and utilized each boating season.

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				
	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Estimated</u>	<u>2021 Adopted</u>
Perpetual care fee	\$14,836	\$13,744	\$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

This former major revenue source for the Mead Public Library Trust Fund was interest earnings. The fund was closed in 2019 and transferred to the Mead Public Library Foundation, which controlled the investment of the funds and use of the interest. No additional earnings are projected in future years due to the closure of the fund. .

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

	MAJOR REVENUE SOURCE				
	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2020 Estimated</u>	<u>2021 Adopted</u>
Interest on investments	(\$34,862)	\$61,823	\$15,000	\$0	\$0



NOTES

GENERAL FUND BUDGET SUMMARY

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenue					
Taxes	16,469,774	16,644,348	16,812,638	16,917,005	17,512,638
Licenses and Permits	1,206,900	1,389,766	992,740	977,968	976,240
Intergovernmental Revenue	14,637,627	14,198,368	14,233,373	14,310,606	14,530,157
Intergovernmental Charges for Services	259,067	233,461	258,000	258,000	263,160
Charges for Services	1,625,706	1,661,403	1,601,322	1,491,241	1,589,757
Fines and Forfeitures	275,390	276,852	271,000	196,000	261,000
Miscellaneous Revenue	637,008	794,883	381,650	448,276	451,856
Other Financing Sources	2,900,078	3,311,297	2,878,924	2,926,296	2,830,251
Total Revenue	38,011,550	38,510,378	37,429,647	37,525,391	38,415,058
Expense					
General Government	3,482,747	3,529,774	4,207,724	3,912,298	4,022,232
Public Safety	21,258,537	21,256,505	22,318,391	22,186,444	22,328,573
Public Works	8,464,170	8,733,710	9,079,956	9,072,599	9,342,010
Health and Human Services	188,887	197,733	201,331	204,331	207,298
Culture and Recreation	2,589,441	2,706,346	2,862,589	2,746,518	3,008,271
Conservation and Development	348,915	365,967	371,521	369,773	377,430
Transfers and other expenses	5,604,986	100,825	533,747	538,030	1,138,030
Total Expenditures	41,937,683	36,890,860	39,575,259	39,029,994	40,423,845
Excess of revenue over (under) expenditures	(3,926,133)	1,619,518	-2,145,612	-1,504,603	-2,008,787
		*			
Fund Balance, Beginning Year	23,900,905	20,060,860	21,680,378	21,680,378	20,175,775
			* Prior Period Adjustment		
Fund Balance, Ending Year*	19,974,772	21,680,378	19,534,766	20,175,775	18,166,988
*Ending Fund Balance consists of:					
Uncommitted	17,431,687	19,143,756	17,103,221	17,744,230	15,735,443
Committed	2,543,085	2,536,622	2,431,545	2,431,545	2,431,545
	19,974,772	21,680,378	19,534,766	20,175,775	18,166,988

GENERAL FUND BUDGET SUMMARY

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Committed					
Inventory	151,571	147,867	150,000	150,000	150,000
Prepaid postage and other	11,294	8,535	13,500	13,500	13,500
Advance to TID 10 Debt Fund	419,728	419,728	419,728	419,728	419,728
Advance to TID 13 Debt Fund	112,175	112,175	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 Redevelopment Authority Fund	500,000	500,000	500,000	500,000	500,000
	<u>2,543,085</u>	<u>2,536,622</u>	<u>2,431,545</u>	<u>2,431,545</u>	<u>2,431,545</u>

GENERAL FUND

FUND 101

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	16,240,705	16,433,963	16,609,115	16,609,115	17,309,115
411300 PAYMENT IN LIEU OF TAX	7,320	7,459	7,000	7,000	7,000
412300 MOBILE HOME FEES	128,113	101,556	105,000	140,000	105,000
414106 STATE SALES TAX COMMISSION	128	114	-	82	-
419120 HOUSING AUTH.IN LIEU OF TAX	57,828	59,151	56,380	56,380	56,380
419130 PARK PLAZA IN LIEU OF TAX	21,946	22,639	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	3,734	9,466	4,000	73,285	4,000
TOTAL	\$ 16,469,774	\$ 16,644,348	\$ 16,812,638	\$ 16,917,005	\$ 17,512,638
LICENSES & PERMITS					
421101 INTOXICATING LIQUOR LICENSE	71,770	73,417	65,000	65,000	65,000
421106 MALT BEVERAGE LICENSE	25,077	24,420	23,000	23,000	23,000
421111 WINE LICENSE (CLASS C)	2,535	1,900	500	1,200	500
421206 NON-INTOXICATING LIQUOR	250	240	200	365	350
421601 BEVERAGE OPERATOR LICENSE	34,415	33,762	36,000	33,000	36,000
421606 CIGARETTE LICENSE	6,200	6,300	5,000	5,400	5,000
421611 TAXI CAB OPERATOR LICENSE	1,495	1,315	1,200	1,200	1,200
421616 LANDSCAPING LICENSE	1,390	1,300	1,000	1,000	1,000
421621 ALARM SYSTEM LICENSE	675	475	500	500	500
421626 ROOMING HOUSE PERMIT	650	300	800	500	600
421630 CONTRACTOR LICENSE	77,505	69,915	75,000	65,000	70,000
421638 MOTEL TAX PERMIT	500	540	400	800	400
421641 MASSAGE ESTABLISHMENT	2,500	2,700	2,000	2,000	2,000
421666 SECONDHAND DEALER LICENSE	513	535	400	400	400
421676 SIDEWALK CAFE LICENSE	2,001	1,776	2,000	110	2,000
421699 OTHER PROF/OCCUP LICENSE	250	250	300	300	300
421701 MUSIC LICENSE	1,150	1,030	1,100	1,100	1,100
421706 DANCE HALL LICENSE	120	130	150	150	150
421711 BOWLING ALLEY LICENSE	2,040	1,590	2,100	1,600	1,600
421716 CARNIVAL LICENSE	1,050	300	600	-	600
421721 CIRCUS LICENSE	175	175	350	-	350
421726 THEATRE LICENSE	650	650	650	650	650
421741 AMUSEMENTS	9,400	9,200	10,200	10,200	10,200
422101 BUILDING PERMITS	391,057	591,720	375,000	375,000	375,000
422106 PROJECTING SIGN FEES	5,475	5,975	8,500	6,500	6,500
422111 BUILDING PERMITS/STATE SEALS	(474)	360	600	600	600
422116 ELECTRICAL PERMITS	246,045	171,370	150,000	150,000	150,000
422121 HEATING PERMITS	128,855	227,500	120,000	120,000	120,000
422126 PLUMBING PERMITS	82,790	89,680	60,000	60,000	60,000
422136 OCCUPANCY PERMITS	11,150	24,900	10,000	12,000	10,000
422701 DOG LICENSE	14,774	14,924	15,000	15,000	15,000
422706 CAT LICENSE	4,648	4,909	4,500	4,500	(4,600)
422711 PIG LICENSE	8	26	-	3	-
422716 PET FANCIER PERMIT FEE	20	6	-	-	-
422721 DANGEROUS DOG REGISTRATION	10	-	-	-	-
422801 RESIDENTIAL PARKING PERMITS	216	240	150	150	100
422901 ALARM SYSTEM USER PERMIT	10,640	10,784	10,000	10,000	10,000
422906 BICYCLE LICENSE	1,648	980	1,000	1,200	1,200
422913 TRANSIENT MERCHANT LICENSE	2,461	2,289	3,000	3,000	3,000
422914 MOBILE FOOD VENDOR	4,741	4,632	4,000	4,000	4,000
422916 ENCROACHMENT FEES	59,380	6,745	1,200	1,200	1,200
422926 GARNISHED FEES	346	307	500	500	500

GENERAL FUND

FUND 101

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
422936 ZONING CHANGE & VACATION	800	200	840	840	840
TOTAL	\$ 1,206,900	\$ 1,389,766	\$ 992,740	\$ 977,968	\$ 976,240
INTERGOVERNMENTAL REVENUE					
431246 STATE GRANT	-	13,500	-	-	-
434101 STATE AID - GENERAL GOVERNMENT	-	-	55,474	55,474	109,383
434201 POLICE TRAINING AIDS - STATE	24,564	15,475	45,000	45,000	45,000
434211 STATE GRANT	188,174	258,808	211,434	121,434	121,434
434216 FEDERAL GRANT	88,422	-	-	-	-
434301 CONNECTING HIGHWAY AIDS	218,891	218,741	218,740	218,196	219,144
434306 TRANSPORTATION AIDS	1,526,779	1,611,364	1,853,068	1,853,068	2,131,029
434316 MUNICIPAL RECYCLING GRANT	192,905	193,114	110,085	110,085	110,085
435100 STATE SHARED REVENUE	11,111,400	10,657,651	10,542,420	10,695,324	10,616,931
435101 EXPENDITURE RESTRAINT	696,447	743,811	728,952	728,952	728,952
435201 STATE AID - EXEMPT PROPERTY	258,255	265,719	250,000	265,719	250,000
435901 FIRE INSURANCE FROM STATE	110,542	124,580	107,000	125,000	107,000
436101 MUNICIPAL SERVICE PAYMENTS	221,248	95,605	111,200	92,354	91,200
TOTAL	\$ 14,637,627	\$ 14,198,368	\$ 14,233,373	\$ 14,310,606	\$ 14,530,157
CHARGES FOR SERVICES					
437206 SCHOOL LIAISON AGREEMENT	259,067	233,461	258,000	258,000	263,160
437506 WEIGHTS/MEASURES INSPECT	33,290	26,783	35,000	35,000	35,000
441116 JURY & WITNESS FEES	816	599	800	813	800
441301 BOARD OF APPEALS	4,525	5,275	5,000	5,000	5,000
441306 ARCHITECTURAL REVIEW BD	-	-	-	1,500	2,000
441316 CONDITIONAL USE PERMIT	13,250	13,500	13,000	10,000	13,000
441321 SITE PLAN REVIEW	11,400	2,900	4,000	4,000	4,000
441405 EXAMINING/INPSECTION FEE	10,650	8,375	5,000	5,000	8,000
441411 EROSION CONTROL FEE	1,300	900	1,500	1,500	1,500
441501 SALE OF CITY MAPS	669	758	500	100	500
441611 PUBLIC INFORMATION REQUEST	18	7	100	100	100
441801 INDUSTRIAL REVENUE BOND FEE	-	-	1,000	1,000	1,000
442206 FIRE EXTINGUISHER TRAINING	-	188	800	-	400
442501 ACCIDENT REPORTS	1,551	420	2,000	500	500
442506 POLICE AUCTION SALES	3,765	735	3,000	3,700	3,000
442511 ADMINISTRATIVE SERVICES	952	1,070	500	500	500
442516 POLICE COMMUNICATION SERV	475	978	-	-	-
442521 FALSE ALARM FEES	3,985	2,450	5,000	1,000	1,000
442546 FINGERPRINT SERVICE	1,391	1,280	1,500	350	500
442556 PUBLIC INFORMATION ACCESS	10,063	8,342	8,040	6,000	8,000
442621 FIRE REPORT PHOTOCOPIES	7	231	50	81	50
442626 HAZARDOUS MATERIAL HANDLNG	760	1,010	350	600	350
442641 RESPIRATORY MASK	720	-	350	350	350
442646 EXTRICATION FEES	-	2,500	-	500	-
443101 STREET PERMITS	37,375	31,025	50,600	40,000	40,000
443506 SNOW SHOVELING-RESIDENTIAL	579	2,324	1,120	1,120	1,120
444321 RECYCLING ORDINANCE VIOLATION	-	-	500	500	500
444401 GARBAGE FEE	1,091,261	1,090,892	1,087,552	1,087,552	1,087,552
444501 WEED CUTTING	10,528	11,130	8,500	8,500	8,500
444511 DAMAGE FEES	165,761	212,817	150,000	150,000	150,000
447401 PARK RESERVATION PERMITS	83,711	126,364	113,300	30,000	113,300
447411 PARK EQUIPMENT RENTALS	16,745	18,158	20,750	10,000	20,750
447499 MISC.PARK & RECREATION	401	91	1,000	1,000	1,000
449101 PHOTOCOPIES	7,263	2,889	3,385	7,850	4,360
449305 LOT SALES/BURIALS/CHARGES	62,120	58,200	61,050	61,050	61,050

GENERAL FUND

FUND 101

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
449801 STATION CONCESSIONS	578	469	475	475	475
449901 VENDING MACHINE COMMISSION	130	191	-	-	-
449911 RECYCLED MATERIALS	49,665	28,553	15,600	15,600	15,600
TOTAL	\$ 1,884,773	\$ 1,894,865	\$ 1,859,322	\$ 1,749,241	\$ 1,852,917
FINES & FORFEITS					
451101 COURT PENALTY FINES	34,695	31,588	40,000	30,000	30,000
451111 FORFEITURE	11,098	-	-	-	-
451301 DAMAGE FEES	250	-	-	-	-
451406 PARKING VIOLATIONS	223,747	224,000	225,000	160,000	225,000
451411 PENALTY FEES	5,790	21,264	6,000	6,000	6,000
451416 BICYCLE VIOLATIONS	(190)	-	-	-	-
TOTAL	\$ 275,390	\$ 276,852	\$ 271,000	\$ 196,000	\$ 261,000
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	387,557	511,825	210,000	278,340	250,506
461126 INTEREST ON DELQ SEWER FEE	10,424	10,491	10,000	10,000	10,000
461131 MISCELLANEOUS INTEREST	14,310	-	5,000	5,000	5,000
461199 INTEREST ON SPECIAL ASSESS	1,179	948	1,000	1,000	1,000
462115 OTHER CITY RENTALS	100,051	109,563	100,550	99,550	99,550
462130 FISH SHANTY RENTALS	13,053	13,096	13,100	13,100	13,100
467101 CONTRIBUTIONS	57,486	43,253	35,300	2,800	64,300
469101 SALE OF EQUIPMENT	23,940	61,867	500	15,545	1,000
469106 SALE OF PROPERTY	1,408	3,224	-	-	-
469121 CITY PROPERTY RESTITUTION	2,971	678	-	13,084	-
469501 CASH OVER/SHORT	(21)	7	-	72	-
469600 ABANDONED VEHICLE STORAGE	690	577	-	-	-
469906 SALE OF WASTE OIL	-	-	1,500	1,500	1,500
469999 OTHER MISCELLANEOUS REV	23,960	39,354	4,700	8,285	5,900
TOTAL	\$ 637,008	\$ 794,883	\$ 381,650	\$ 448,276	\$ 451,856
OTHER FINANCING SOURCES					
492255 INTER TRANSF FROM MEAD FUND	31,967	-	-	-	-
492260 INTER TRANSF FROM TOURISM FUND	57,930	145,067	174,626	174,626	174,626
492270 INTER TRANSF FROM CABLE TV	425,000	425,000	304,549	304,549	304,549
492275 INTER TRANSF FROM MUNI COURT	424,723	296,077	401,389	401,389	401,389
492280 INTER TRANSF FROM AMBULANCE	451,102	919,670	463,360	463,360	306,170
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	15,000	15,000	15,000	15,000
419110 WATER UTILITY IN LIEU OF TAX	1,158,106	1,160,483	1,170,000	1,217,372	1,278,517
TOTAL	\$ 2,900,078	\$ 3,311,297	\$ 2,878,924	\$ 2,926,296	\$ 2,830,251
TOTAL GENERAL FUND	\$ 38,011,550	\$ 38,510,378	\$ 37,429,647	\$ 37,525,391	\$ 38,415,058

**GENERAL FUND
EXPENDITURE SUMMARY**

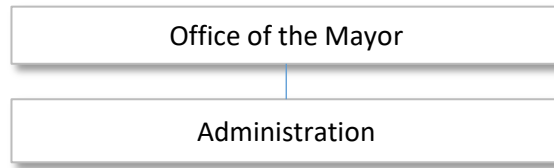
	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
<u>General Government</u>					
Office of the Mayor	182,706	184,959	188,445	183,268	193,444
Office of the City Administrator	271,167	295,680	313,282	296,490	320,605
Council	111,417	118,156	142,006	134,306	149,101
Clerk	338,461	343,689	357,090	367,775	386,641
Elections	107,123	41,572	150,278	218,328	106,676
Finance	843,572	913,263	959,949	960,089	1,076,239
Assessing	336,091	343,476	351,565	351,565	350,402
Human Resources	314,210	342,935	355,414	337,159	353,419
Office of the City Attorney	462,830	492,222	526,015	520,216	533,276
City Hall	229,661	243,729	245,808	264,756	262,675
Insurance	285,509	210,015	277,809	278,346	289,754
Employee Benefits	0	50	340,063	0	0
Total General Government	3,482,747	3,529,746	4,207,724	3,912,298	4,022,232
<u>Public Safety</u>					
Police	12,019,301	12,263,310	12,878,663	12,829,041	12,907,179
Fire	8,523,038	8,317,268	8,690,746	8,633,209	8,630,897
Building Inspection	715,195	670,754	744,108	719,321	782,904
Civil Defense	1,003	5,173	4,873	4,873	7,593
Total Public Safety	21,258,537	21,256,505	22,318,391	22,186,444	22,328,573
<u>Public Works</u>					
Administration	360,896	383,172	405,354	405,990	437,277
Engineering	746,141	863,583	816,000	818,590	880,074
Streets/Alleys/Sidewalks	4,972,758	4,981,611	5,715,362	5,678,780	5,784,266
Sanitation	2,384,375	2,505,344	2,143,239	2,169,239	2,240,393
Total Public Works	8,464,170	8,733,710	9,079,956	9,072,599	9,342,010
<u>Health and Human Services</u>					
Cemetery	188,887	197,733	201,331	204,331	207,298
Total Health and Human Services	188,887	197,733	201,331	204,331	207,298
<u>Culture and Recreation</u>					
Parks	2,413,536	2,507,073	2,653,885	2,595,888	2,652,054
Senior Services	175,905	199,273	208,704	150,630	356,217
Total Culture and Recreation	2,589,441	2,706,346	2,862,589	2,746,518	3,008,271
<u>Conservation and Development</u>					
City Development	348,915	365,967	371,521	369,773	377,430
Total City Development	348,915	365,967	371,521	369,773	377,430

**GENERAL FUND
EXPENDITURE SUMMARY**

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
<u>Transfers and Other Expenses</u>					
Interfund Transfers	5,477,575	6,482	8,030	8,030	8,030
Unclassified	127,274	94,131	525,717	530,000	1,130,000
Total Transfer and Other Expenses	<u>5,604,850</u>	<u>100,613</u>	<u>533,747</u>	<u>538,030</u>	<u>1,138,030</u>
Total Expenditures	<u>41,937,547</u>	<u>36,890,620</u>	<u>39,575,259</u>	<u>39,029,994</u>	<u>40,423,845</u>

MAYOR

ORG 10112100



Total Employees: 2.00

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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	2.00	2.00	2.00	2.00	2.00

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	171,519	167,353	169,971	169,971	174,591
Non-Personal Services	15,755	17,606	18,475	13,298	18,852
Total Expenditures	187,274	184,959	188,445	183,268	193,444

MAYOR

ORG 10112100

Strategic Plan Focus Area: Economic Development. Communication.

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

Objectives:

1. Provide courteous service and timely, accurate information to people who contact the Mayor's Office.
2. Build our community image and engender a fuller public appreciation of the city's value.
3. Provide courteous service and timely, accurate information to people who contact the Mayor's Office.
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	2018	2019	2020	2020	2021
<u>Workload</u>	Actual	Actual	Amended	Estimated	Adopted
Publish quarterly employee newsletter	4	4	4	4	4
Publish monthly "Sheboygan Insider" newsletter	12	12	12	12	12
Mayor's blog posts	43	43	52	50	40
Meetings with State and Federal Representatives	18	15	15	20	15
Meetings with neighborhood groups and associations	14	12	15	12	12
Proclamations issued	26	30	40	18	30
New business ribbon cuttings and ground breakings	27	30	40	16	30
<u>Effectiveness</u>					
Resident satisfaction rating	81%	90%	80%	84%	80%

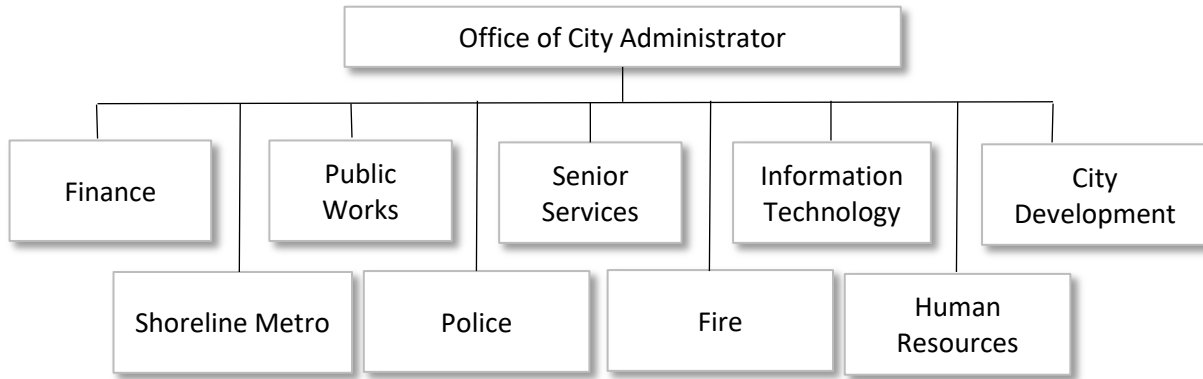
MAYOR

ORG 10112100

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	108,670	101,889	104,211	104,211	106,320
510310 FICA	6,667	6,158	6,251	6,251	6,362
510311 MEDICARE	1,559	1,440	1,463	1,463	1,488
510320 WI RETIREMENT FUND	6,916	6,682	7,035	7,035	7,176
510340 HEALTH INSURANCE	27,288	32,627	34,117	34,117	35,746
510341 RETIREE HEALTH INSURANCE	15,473	13,454	11,698	11,698	12,305
510350 DENTAL INSURANCE	1,824	1,980	2,071	2,071	2,071
510351 UNFUNDED PENSION LIABILITY	2,388	2,388	2,388	2,388	2,388
510360 LIFE INSURANCE	289	291	293	293	291
510400 WORKERS COMPENSATION	444	444	444	444	444
TOTAL	\$ 171,519	\$ 167,353	\$ 169,971	\$ 169,971	\$ 174,591
<u>NON-PERSONAL SERVICES</u>					
523110 OFFICE EQUIPMENT MAINTENANCE	1,820	2,205	1,600	1,000	1,600
523125 IT SERVICES	600	646	685	685	726
525125 MOBILE TELEPHONE	1,049	660	600	600	600
525135 INTERNET	90	90	90	90	90
526100 PUBLICATIONS & SUBSCRIPTIONS	315	200	250	250	250
526125 TRAINING & CONFERENCES	8,487	9,449	10,047	5,000	11,587
527100 CAR ALLOWANCE	330	796	1,110	840	1,000
530100 OFFICE SUPPLIES	510	140	950	950	500
530202 COMMUNITY RELATIONS	1,560	655	1,200	1,200	1,200
530259 IT SMALL EQUIPMENT	994	2,766	1,943	2,683	1,300
TOTAL	\$ 15,755	\$ 17,606	\$ 18,475	\$ 13,298	\$ 18,852
TOTAL MAYOR	\$ 187,274	\$ 184,959	\$ 188,445	\$ 183,268	\$ 193,444

CITY ADMINISTRATOR

ORG 10112500



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 collectively organizes, 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

2021 Budget Highlight

The 2021 Budget contains the following change:

- An increase of \$6,680 in Training and Conferences for new staff initiatives.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Permanent Staffing					
City Administrator	1.00	1.00	1.00	1.00	1.00
Budget Analyst	1.00	1.00	0.00	0.00	0.00
Assistant to the City Administrator	0.00	0.00	1.00	1.00	1.00
Total Staffing	2.00	2.00	2.00	2.00	2.00

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	257,685	270,674	282,956	270,311	293,168
Non-Personal Services	13,483	25,005	30,326	26,179	27,437
Total Expenditures	271,167	295,680	313,282	296,490	320,605

CITY ADMINISTRATOR

ORG 10112500

Strategic Plan Focus Area: Quality of Life, Governing and Fiscal Management, and 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.

Objectives:

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 continue to provide detailed budget information to promote transparency.
5. To continue the city's focus on performance management to support the Strategic Plan .
6. To seek synergistic relationships, services and/or agreements which support the City's growth and expansion.
7. Report Strategic Plan Action Items and Critical Measures on a quarterly basis to the Common Council.

Measurements

Effectiveness

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Resident satisfaction rating with service efficiency	85%	91%	80%	81%	80%
Resident satisfaction rating with communication	87%	91%	80%	81%	80%
Resident satisfaction rating with city performance	95%	98%	80%	81%	80%
GFOA Budget Award	Yes	Yes	Yes	Yes	N/A
ICMA CPM Award	Yes	Yes	Yes	Yes	N/A
GFOA PAFR Award	No	Yes	Yes	N/A	N/A
Number of Strategic Plan quarterly updates	4	4	4	3	4

CITY ADMINISTRATOR

ORG 10112500

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	203,214	216,153	222,832	207,832	227,203
510130 TEMPORARY SALARIES - REGULAR	3,719	834	4,000	6,355	-
510310 FICA	11,585	12,273	12,714	12,714	13,083
510311 MEDICARE	2,861	3,026	3,261	3,261	3,251
510320 WI RETIREMENT FUND	13,522	14,099	14,961	14,961	15,255
510340 HEALTH INSURANCE	15,637	17,129	17,911	17,911	26,064
510350 DENTAL INSURANCE	2,460	2,471	2,584	2,584	3,212
510360 LIFE INSURANCE	96	99	103	103	510
510400 WORKERS COMPENSATION	4,590	4,590	4,590	4,590	4,590
TOTAL	\$ 257,685	\$ 270,674	\$ 282,956	\$ 270,311	\$ 293,168
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	-	5,000	7,500	7,500	-
523110 OFFICE EQUIPMENT MAINTENANCE	3,119	1,802	1,600	1,000	1,600
523125 IT SERVICES	612	658	697	697	739
525125 MOBILE TELEPHONE	440	480	480	480	480
525135 INTERNET	60	60	66	66	66
526100 PUBLICATIONS & SUBSCRIPTIONS	(487)	530	1,380	700	295
526110 PROFESSIONAL ORGANIZATIONS	2,078	1,680	1,700	2,800	1,474
526125 TRAINING & CONFERENCES	1,623	4,995	6,967	3,000	13,647
527100 CAR ALLOWANCE	344	1,700	2,400	2,400	2,400
530100 OFFICE SUPPLIES	4,610	5,292	4,086	4,086	3,836
530202 COMMUNITY RELATIONS	245	1,021	1,350	1,350	2,500
530259 IT SMALL EQUIPMENT	839	1,788	2,100	2,100	400
TOTAL	\$ 13,483	\$ 25,005	\$ 30,326	\$ 26,179	\$ 27,437
TOTAL CITY ADMINISTRATOR	\$ 271,167	\$ 295,680	\$ 313,282	\$ 296,490	\$ 320,605

COUNCIL LEGISLATIVE

ORG 10110100

Citizens of Sheboygan

Common Council

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.

2021 Budget Highlight

The 2021 Budget includes the following change:

- An increase of \$3,000 in Contracted Services for a Community/Staff Engagement programming platform to support creation of the 2022 Strategic Plan.

Permanent Staffing	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Alderspersons	16.00	10.00	10.00	10.00	10.00
Total Staffing	16.00	10.00	10.00	10.00	10.00

Expenditures	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Personal Services	66,851	49,758	58,728	58,728	60,661
Non-Personal Services	44,566	68,399	83,278	75,578	88,440
Total Expenditures	111,417	118,156	142,006	134,306	149,101

COUNCIL LEGISLATIVE

ORG 10110100

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

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

Objectives:

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

Effectiveness

Resident satisfaction rating

2018	2019	2020	2020	2021
Actual	Actual	Amended	Estimated	Adopted
73%	73%	80%	79%	80%

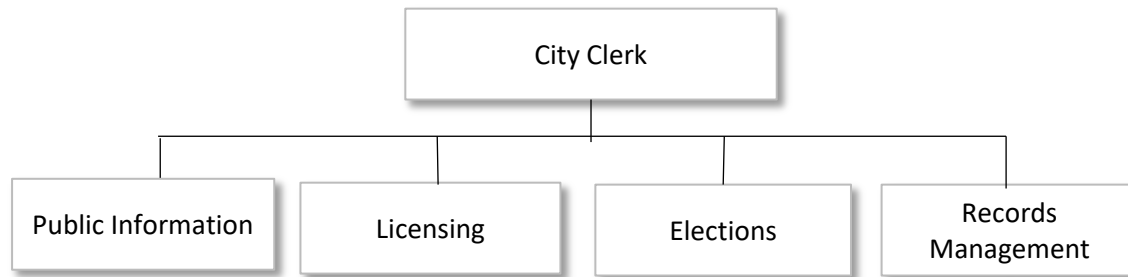
COUNCIL LEGISLATIVE

ORG 10110100

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	62,808	46,245	54,544	54,544	56,345
510310 FICA	3,256	2,867	3,384	3,384	3,497
510311 MEDICARE	786	646	800	800	819
TOTAL	\$ 66,851	\$ 49,758	\$ 58,728	\$ 58,728	\$ 60,661
<u>NON-PERSONAL SERVICES</u>					
521110 FINANCIAL SERVICES FEES	7,800	28,530	-	-	-
521900 CONTRACTED SERVICES	27,150	-	35,000	28,500	37,500
523122 SOFTWARE MAINTENANCE	-	24,000	12,000	12,000	12,700
523125 IT SERVICES	-	-	20,698	20,698	21,940
525135 INTERNET	480	480	480	480	480
526110 PROFESSIONAL ORGANIZATIONS	8,654	10,005	10,100	10,100	9,920
526125 TRAINING & CONFERENCES	-	2,174	4,000	2,000	4,000
530100 OFFICE SUPPLIES	483	701	1,000	1,500	1,500
530259 IT SMALL EQUIPMENT	-	2,509	-	300	400
TOTAL	\$ 44,566	\$ 68,399	\$ 83,278	\$ 75,578	\$ 88,440
TOTAL COUNCIL LEGISLATIVE	\$ 111,417	\$ 118,156	\$ 142,006	\$ 134,306	\$ 149,101

CITY CLERK

ORG 10113100



Total Employees: 3.75

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.

2021 Budget Highlight

There are notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	272,785	267,892	285,620	298,620	316,840
Non-Personal Services	65,676	75,797	71,470	69,155	69,801
Total Expenditures	338,461	343,689	357,090	367,775	386,641

CITY CLERK

ORG 10113100

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

Effectiveness

Resident satisfaction rating

2018	2019	2020	2020	2021
Actual	Actual	Amended	Estimated	Adopted
94%	94%	80%	88%	80%

CITY CLERK

ORG 10113100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	214,220	209,893	224,030	224,030	226,560
510111 FULL TIME SALARIES - OVERTIME	13	2	-	-	-
510310 FICA	13,156	12,893	13,731	13,731	13,675
510311 MEDICARE	3,077	3,015	3,213	3,213	3,198
510320 WI RETIREMENT FUND	14,087	13,609	14,963	14,963	14,890
510340 HEALTH INSURANCE	21,717	23,790	24,876	37,876	52,128
510341 RETIREE HEALTH INSURANCE	1,855	-	-	-	-
510350 DENTAL INSURANCE	1,529	1,536	1,606	1,606	3,212
510351 UNFUNDED PENSION LIABILITY	2,652	2,652	2,652	2,652	2,652
510360 LIFE INSURANCE	77	100	147	147	123
510400 WORKERS COMPENSATION	402	402	402	402	402
TOTAL	\$ 272,785	\$ 267,892	\$ 285,620	\$ 298,620	\$ 316,840
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	10,286	11,424	11,500	11,500	11,500
523110 OFFICE EQUIPMENT MAINTENANCE	7,324	5,662	10,000	10,000	10,000
523120 COMPUTER MAINTENANCE	12,192	11,967	12,924	12,924	13,700
523125 IT SERVICES	18,150	19,526	-	-	-
525125 MOBILE TELEPHONE	-	-	550	550	550
525135 INTERNET	240	240	240	240	240
526105 BOOKS - REFERENCE	-	(4)	204	204	204
526110 PROFESSIONAL ORGANIZATIONS	265	350	375	375	375
526125 TRAINING & CONFERENCES	210	1,480	2,515	200	2,515
526145 CODIFICATION SERVICES	1,685	7,510	10,500	10,500	10,500
526150 LEGAL NOTICES	6,577	7,118	10,000	10,000	10,000
526155 FILING & RECORDING FEES	300	180	252	252	252
527100 CAR ALLOWANCE	990	1,422	1,680	1,680	1,365
530100 OFFICE SUPPLIES	6,868	6,360	7,100	7,100	7,100
530259 IT SMALL EQUIPMENT	590	2,562	3,630	3,630	1,500
TOTAL	\$ 65,676	\$ 75,797	\$ 71,470	\$ 69,155	\$ 69,801
TOTAL CITY CLERK	\$ 338,461	\$ 343,689	\$ 357,090	\$ 367,775	\$ 386,641

ELECTIONS

ORG 10114100

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.

2021 Budget Highlight

The 2021 Budget includes the following change:

- An overall Budget reduction of \$43,602 resulting from four elections in 2020 to two elections in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	79,840	19,055	111,828	127,378	45,657
Non-Personal Services	27,283	22,517	38,450	90,950	61,019
Total Expenditures	107,123	41,572	150,278	218,328	106,676

Strategic Plan Focus Area: Quality of Life. Communication

Goal:

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

Objectives:

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.

ELECTIONS

ORG 10114100

Measurements

Workload

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Number of elections	4	1	4	4	2
Total votes cast	34,740	7,562	51,000	45,000	15,000
Percent of votes cast by absentee ballot	16%	17%	18%	60%	60%
New registrants/changes	3,866	746	7,500	5,500	1,000
Percent of voters who were new registrants	16%	25%	25%	40%	25%

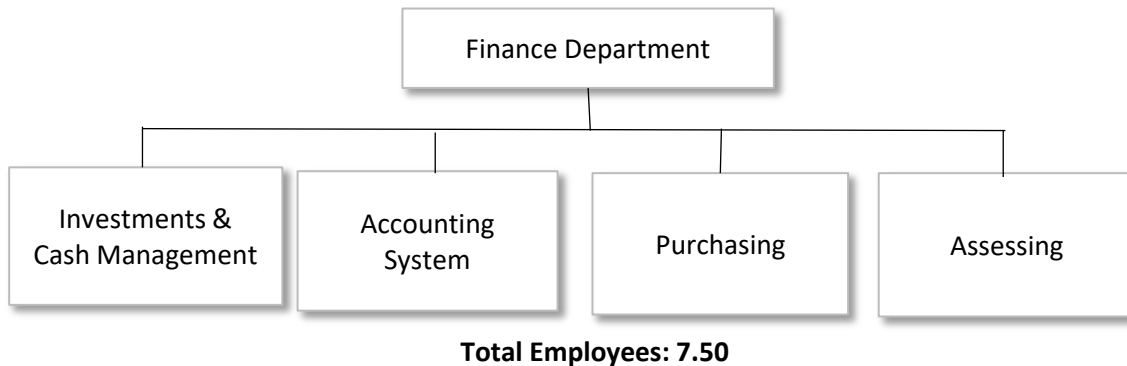
ELECTIONS

ORG 10114100

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
<u>PERSONAL SERVICES</u>					
510111 FULL TIME SALARIES - OVERTIME	4,178	416	6,000	20,000	6,000
510130 TEMPORARY SALARIES - REGULAR	69,072	15,560	97,500	97,500	35,000
510140 INTERDEPARTMENT LABOR - REGULA	3,632	1,673	5,000	5,000	3,000
510310 FICA	821	122	1,000	1,400	558
510311 MEDICARE	192	29	300	500	131
510320 WI RETIREMENT FUND	512	137	550	1,500	608
510340 HEALTH INSURANCE	865	665	900	900	-
510350 DENTAL INSURANCE	63	42	65	65	-
510360 LIFE INSURANCE	3	2	3	3	-
510400 WORKERS COMPENSATION	360	360	360	360	360
510410 UNEMPLOYMENT COMPENSATION	142	50	150	150	-
TOTAL	\$ 79,840	\$ 19,055	\$ 111,828	\$ 127,378	\$ 45,657
<u>NON-PERSONAL SERVICES</u>					
523110 OFFICE EQUIPMENT MAINTENANCE	2,565	7,567	10,000	10,000	10,000
523120 COMPUTER MAINTENANCE	1,080	1,080	1,145	1,145	1,214
524110 BUILDING EXTERIOR MAINTENANCE	3,600	900	3,600	3,600	3,600
526150 LEGAL NOTICES	115	380	300	300	300
527100 CAR ALLOWANCE	56	-	300	300	300
528150 VEHICLE RENTAL	-	550	605	605	605
530100 OFFICE SUPPLIES	19,867	12,039	22,500	75,000	45,000
TOTAL	\$ 27,283	\$ 22,517	\$ 38,450	\$ 90,950	\$ 61,019
TOTAL ELECTIONS	\$ 107,123	\$ 41,572	\$ 150,278	\$ 218,328	\$ 106,676

FINANCE-ACCOUNTING

ORG 10115100



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.

2021 Budget Highlight

The 2021 Budget includes the following change:

- An increase in Personal Services of \$123,112 due to the addition of 1.00 FTE Accountant III position and upgrade of Senior Accountant position to Deputy Finance Director. Of the increase 59% is related to salaries and 41% is benefits related.

Permanent Staffing	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Finance Director/Treasurer	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	0.00	0.00	0.00	1.00	1.00
Senior Accountant	0.00	0.00	1.00	0.00	0.00
Comptroller/Treasurer	0.00	0.00	0.00	0.00	0.00
Accountant III	0.00	0.00	0.00	1.00	1.00
Auditor/Analyst	1.00	1.00	1.00	0.00	0.00

FINANCE-ACCOUNTING

ORG 10115100

Permanent Staffing cont'd

Accountant II	0.00	0.00	0.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00
Accountant I	0.40	0.40	0.40	1.00	1.00
Administrative Services Clerk I	1.00	1.00	1.00	1.00	1.00
Accounts Payable Clerk	1.00	1.00	1.00	0.00	0.00
Purchasing Agent	0.50	0.50	0.50	0.50	0.50
Total Staffing	5.90	5.90	6.90	7.50	7.50

Expenditures	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Personal Services	555,026	531,263	606,238	606,238	721,540
Non-Personal Services	288,546	382,000	353,711	353,851	354,699
Capital Outlay	0	0	0	0	0
Total Expenditures	843,572	913,263	959,949	960,089	1,076,239

Strategic Plan Focus Area: Governing and Fiscal Management

Goal:

To provide financial information accurately and timely for management decisions.

Objectives:

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	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Workload					
Vendor checks issued	5,930	6,237	5,500	5,978	5,500
Accounts receivable invoices	1,459	1,478	1,250	1,350	1,250
Receipts processed	23,166	23,767	24,500	23,000	24,000
Journal entries posted	4,259	4,331	4,200	4,400	4,300

FINANCE-ACCOUNTING

ORG 10115100

Effectiveness

Percent of reports available by the 15th	0%	0%	50%	0%	50%
Percent of reconciliations completed by the 20th	0%	25%	50%	25%	50%
Percent of receipts processed within one business day	93%	95%	95%	95%	95%
Uniform Grant Guidance Policies	Yes	Yes	Yes	Yes	Yes
Received GFOA CAFR Award	Yes	Yes	Yes	No	No
Received unqualified audit opinion	No	Yes	Yes	Yes	Yes

Measurements

Effectiveness

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Rate of Return on investment	1.70%	3.03%	2.00%	1.75%	1.50%
Basis points above LGIP	-18	140	25	30	15

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.

Objectives:

1. To maintain all in person payments at city financial institutions accepting property tax payments.

Measurements

Efficiency

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
% of taxes collected at financial institutions	36.00%	34.00%	35.00%	35.00%	35.00%

Strategic Plan Focus Area: Governing and Fiscal Management

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

Objectives:

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

FINANCE-ACCOUNTING

ORG 10115100

Measurements	2018	2019	2020	2020	2021
<u>Workload</u>	Actual	Actual	Amended	Estimated	Adopted
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	Yes	Yes	Yes	Yes
Library	No	No	Yes	Yes	Yes
Municipal Court	No	No	Yes	Yes	Yes
<u>Effectiveness</u>					
Percent of receipts in Munis	85%	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.

Objectives:

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

Measurements	2018	2019	2020	2020	2021
<u>Effectiveness</u>	Actual	Actual	Amended	Estimated	Adopted
Resident satisfaction rating	80%	91%	80%	83%	80%

FINANCE-ACCOUNTING

ORG 10115100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	396,077	380,342	438,177	438,177	511,323
510111 FULL TIME SALARIES - OVERTIME	4,337	377	-	-	-
510130 TEMPORARY SALARIES - REGULAR	-	867	-	-	1,200
510310 FICA	23,952	22,580	26,670	26,670	31,018
510311 MEDICARE	5,602	5,281	6,240	6,240	7,255
510320 WI RETIREMENT FUND	24,706	24,917	29,498	29,498	34,433
510340 HEALTH INSURANCE	74,858	70,733	81,074	81,074	109,456
510341 RETIREE HEALTH INSURANCE	1,688	-	-	-	-
510350 DENTAL INSURANCE	3,837	4,674	4,680	4,680	7,231
510351 UNFUNDED PENSION LIABILITY	9,276	9,276	9,276	9,276	9,276
510360 LIFE INSURANCE	962	767	891	891	616
510400 WORKERS COMPENSATION	9,732	9,732	9,732	9,732	9,732
510410 UNEMPLOYMENT COMPENSATION	-	1,717	-	-	-
TOTAL	\$ 555,026	\$ 531,263	\$ 606,238	\$ 606,238	\$ 721,540
NON-PERSONAL SERVICES					
521100 BANKING FEES	1,771	1,667	-	-	-
521790 ANIMAL CONTROL SERVICES	-	-	3,400	3,400	3,400
521900 CONTRACTED SERVICES	69,294	137,198	94,000	94,000	77,800
523110 OFFICE EQUIPMENT MAINTENANCE	2,411	3,164	3,300	3,300	2,700
523120 COMPUTER MAINTENANCE	16,500	16,500	17,490	17,490	18,540
523125 IT SERVICES	176,320	189,690	201,071	201,071	213,144
525125 MOBILE TELEPHONE	160	480	480	480	480
525135 INTERNET	360	360	360	360	360
526110 PROFESSIONAL ORGANIZATIONS	330	210	630	630	385
526125 TRAINING & CONFERENCES	2,001	7,080	9,400	9,400	14,525
526150 LEGAL NOTICES	222	-	300	300	375
527100 CAR ALLOWANCE	1,649	2,357	2,520	2,520	2,730
530100 OFFICE SUPPLIES	13,798	14,015	15,500	16,250	16,500
530200 PROGRAM SUPPLIES	655	610	760	150	760
530259 IT SMALL EQUIPMENT	1,865	2,650	1,500	1,500	-
590260 INVENTORY ADJUSTMENT	1,211	6,019	3,000	3,000	3,000
TOTAL	\$ 288,546	\$ 382,000	\$ 353,711	\$ 353,851	\$ 354,699
TOTAL FINANCE-ACCOUNTING	\$ 843,572	\$ 913,263	\$ 959,949	\$ 960,089	\$ 1,076,239

FINANCE - ASSESSOR

ORG 10115600

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	15,980	4,608	4,608	4,608	4,608
Non-Personal Services	320,111	338,868	346,957	346,957	345,794
Total Expenditures	336,091	343,476	351,565	351,565	350,402

Strategic Plan Focus Area: Governing and Fiscal Management

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

Objectives:

1. To maintain property values in compliance with Wisconsin Statutes 70.05 (5) within 10 percent of fair market value (assessment ratio)

Measurements	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Workload					
Cases presented/cases upheld by Board of Review	0/0	4/2	5/5	3/3	5/5
Efficiency					
Cost of assessment per parcel	\$19.81	\$20.37	\$20.37	\$20.69	\$20.69
Effectiveness					
Assessment Ratio	0.9048	0.9048	0.8807	0.8698	0.8698

FINANCE - ASSESSOR

ORG 10115600

Strategic Plan Focus Area: Governing and Fiscal Management

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

Objectives:

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

Measurements

Effectiveness

Resident satisfaction rating

2018	2019	2020	2020	2021
Actual	Actual	Amended	Estimated	Adopted
80%	89%	80%	82%	80%

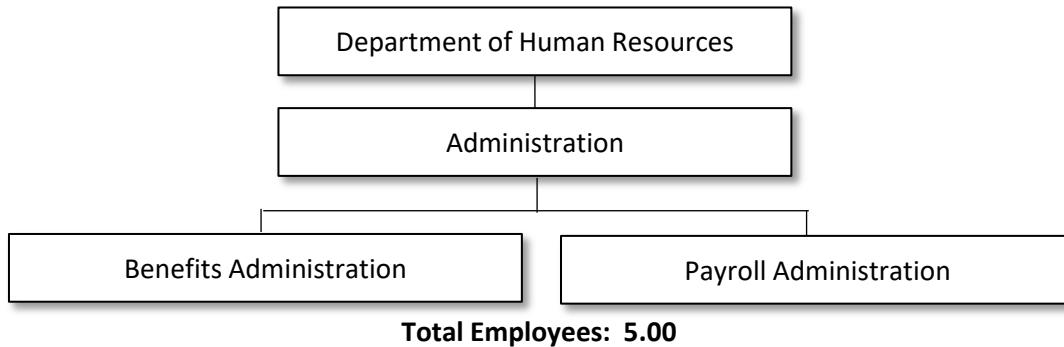
FINANCE - ASSESSOR

ORG 10115600

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
<u>PERSONAL SERVICES</u>					
510341 RETIREE HEALTH INSURANCE	11,372	-	-	-	-
510351 UNFUNDED PENSION LIABILITY	4,608	4,608	4,608	4,608	4,608
TOTAL	\$ 15,980	\$ 4,608	\$ 4,608	\$ 4,608	\$ 4,608
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	282,777	300,648	302,500	302,500	302,250
523110 OFFICE EQUIPMENT MAINTENANCE	1,203	1,119	2,000	2,000	2,000
523120 COMPUTER MAINTENANCE	20,000	20,000	21,192	21,192	22,463
523125 IT SERVICES	15,000	16,137	17,105	17,105	18,132
525135 INTERNET	150	150	150	150	150
530100 OFFICE SUPPLIES	981	813	800	800	800
530259 IT SMALL EQUIPMENT	-	-	3,210	3,210	-
TOTAL	\$ 320,111	\$ 338,868	\$ 346,957	\$ 346,957	\$ 345,794
TOTAL FINANCE - ASSESSOR	\$ 336,091	\$ 343,476	\$ 351,565	\$ 351,565	\$ 350,402

HUMAN RESOURCES/LABOR

ORG 10118100



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.

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.

2021 Budget Highlight

The 2021 Budget includes the following changes:

- A decrease in Contracted Services of \$6,500 resulting from a realignment of services.
- A increase in Training and Conferences of \$4,533 to support new initiatives.

HUMAN RESOURCES/LABOR

ORG 10118100

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Permanent Staffing					
Director of HR/Labor Relations	1.00	1.00	1.00	1.00	1.00
Payroll Administrator	1.00	1.00	1.00	1.00	1.00
Benefits Administrator/Analyst	1.00	1.00	1.00	1.00	1.00
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00
Accountant I	0.60	0.60	0.60	0.00	0.00
Administrative Services Clerk II	0.00	0.00	0.00	1.00	1.00
Total Staffing	4.60	4.60	4.60	5.00	5.00

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Expenditures					
Personal Services	185,243	213,776	231,072	231,133	216,597
Non-Personal Services	128,967	129,159	124,342	106,026	136,822
Total Expenditures	314,210	342,935	355,414	337,159	353,419

Strategic Plan Focus Area: Governing and Fiscal Management

Goal: Ensure quality employee and labor relation services.

Objectives:

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.

	2018	2019	2020	2020	2021
Measurements					
Effectiveness	Actual	Actual	Amended	Estimated	Adopted
Resident satisfaction rating	90%	96%	80%	81%	80%

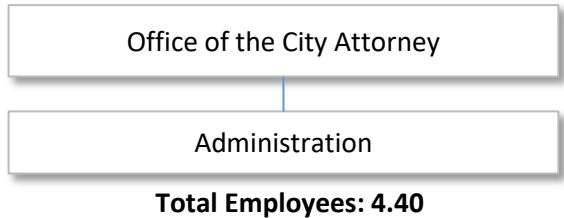
HUMAN RESOURCES/LABOR

ORG 10118100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	132,103	155,862	158,761	158,761	139,130
510111 FULL TIME SALARIES - OVERTIME	681	608	-	-	-
510130 TEMPORARY SALARIES - REGULAR	7,438	2,586	-	61	2,500
510310 FICA	8,111	9,133	9,681	9,681	8,517
510311 MEDICARE	1,908	2,169	2,264	2,264	1,993
510320 WI RETIREMENT FUND	8,833	9,890	10,625	10,625	9,325
510340 HEALTH INSURANCE	19,709	14,639	23,027	23,027	28,671
510341 RETIREE HEALTH INSURANCE	-	12,378	19,496	19,496	19,230
510350 DENTAL INSURANCE	2,209	2,281	2,958	2,958	3,052
510351 UNFUNDED PENSION LIABILITY	2,844	2,844	2,884	2,884	2,884
510360 LIFE INSURANCE	231	209	200	200	122
510400 WORKERS COMPENSATION	1,176	1,176	1,176	1,176	1,173
TOTAL	\$ 185,243	\$ 213,776	\$ 231,072	\$ 231,133	\$ 216,597
NON-PERSONAL SERVICES					
521210 NEGOTIATION & ARBITRATION SERV	18,152	1,280	5,000	4,000	5,000
521400 ADVERTISING & MARKETING	7,938	2,915	4,000	2,500	4,000
521900 CONTRACTED SERVICES	36,776	15,647	11,500	11,500	12,000
523110 OFFICE EQUIPMENT MAINTENANCE	3,257	3,833	4,400	4,400	4,400
523120 COMPUTER MAINTENANCE	7,000	7,000	7,420	7,420	7,865
523125 IT SERVICES	18,700	20,118	21,965	21,965	23,283
525125 MOBILE TELEPHONE	440	480	480	480	480
525135 INTERNET	120	120	120	120	120
526110 PROFESSIONAL ORGANIZATIONS	1,250	2,204	2,225	2,225	2,225
526125 TRAINING & CONFERENCES	6,699	13,525	11,816	7,000	16,349
526160 EMPLOYEE RECOGNITION/AWARDS	11,832	15,166	14,000	10,000	14,000
527100 CAR ALLOWANCE	1,128	1,802	2,100	2,100	2,100
530100 OFFICE SUPPLIES	1,969	4,704	6,000	4,000	5,000
530259 IT SMALL EQUIPMENT	1,233	4,548	3,316	3,316	-
550900 WELLNESS INITIATIVE	12,473	35,816	30,000	25,000	40,000
TOTAL	\$ 128,967	\$ 129,159	\$ 124,342	\$ 106,026	\$ 136,822
TOTAL HUMAN RESOURCES/LABOR	\$ 314,210	\$ 342,935	\$ 355,414	\$ 337,159	\$ 353,419

CITY ATTORNEY

ORG 10119100



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 City Attorney.

2021 Budget Highlight

The 2021 Budget includes the following change:

- A decrease of \$9,974 in Contracted Services following the acquisition of case management software.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	417,373	441,197	462,026	462,026	471,987
Non-Personal Services	45,456	51,025	63,989	58,190	61,289
Total Expenditures	462,830	492,222	526,015	520,216	533,276

CITY ATTORNEY

ORG 10119100

Strategic Plan Focus Area: Governing and Fiscal Management

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

Objectives:

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	2018	2019	2020	2020	2021
<u>Workload</u>	Actual	Actual	Amended	Estimated	Adopted
Municipal Court cases prosecuted	640	842	832	832	832
Circuit Court cases prosecuted	2	9	6	6	6
Raze orders	7	4	4	4	4
Insurance claims	N/A	N/A	N/A	50	50
Parking tickets	N/A	N/A	N/A	70	70
Real Estate closings	7	8	6	6	6
Lawsuits against City	6	7	3	3	3
Bankruptcies	12	12	18	18	18
Council documents processed	N/A	N/A	N/A	200	200
Contracts reviewed	N/A	N/A	N/A	150	150
<u>Effectiveness</u>					
Resident satisfaction rating	89%	88%	80%	88%	80%

CITY ATTORNEY

ORG 10119100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	299,034	306,322	338,945	338,945	345,961
510130 TEMPORARY SALARIES - REGULAR	-	17,955	-	-	-
510310 FICA	17,690	19,166	20,600	20,600	21,008
510311 MEDICARE	4,137	4,482	4,819	4,819	4,913
510320 WI RETIREMENT FUND	19,950	19,894	21,097	21,097	21,520
510340 HEALTH INSURANCE	59,070	64,708	67,663	67,663	69,707
510341 RETIREE HEALTH INSURANCE	8,902	-	-	-	-
510350 DENTAL INSURANCE	3,990	4,006	4,190	4,190	4,190
510351 UNFUNDED PENSION LIABILITY	3,744	3,744	3,744	3,744	3,744
510360 LIFE INSURANCE	305	368	416	416	422
510400 WORKERS COMPENSATION	552	552	552	552	522
TOTAL	\$ 417,373	\$ 441,197	\$ 462,026	\$ 462,026	\$ 471,987
NON-PERSONAL SERVICES					
521205 WITNESS FEES	166	282	500	250	500
521900 CONTRACTED SERVICES	3,092	3,204	18,204	15,000	8,230
523110 OFFICE EQUIPMENT MAINTENANCE	1,563	1,923	2,350	2,500	2,600
523120 COMPUTER MAINTENANCE	1,638	1,638	1,737	1,737	1,842
523125 IT SERVICES	18,395	19,790	20,978	20,978	22,237
525125 MOBILE TELEPHONE	880	960	1,000	960	960
525135 INTERNET	120	120	120	120	120
526105 BOOKS - REFERENCE	6,012	5,909	6,300	6,300	6,700
526110 PROFESSIONAL ORGANIZATIONS	695	695	700	695	700
526120 LICENSES & PERMITS	1,530	1,491	1,300	1,300	1,400
526125 TRAINING & CONFERENCES	4,179	6,939	4,500	2,500	5,000
526155 FILING & RECORDING FEES	50	50	50	-	100
527100 CAR ALLOWANCE	1,258	2,070	2,100	2,000	2,300
530100 OFFICE SUPPLIES	2,880	3,035	3,550	3,550	7,600
530110 PRINTING SUPPLIES	-	126	-	-	-
530115 PAPER	-	32	-	-	-
530259 IT SMALL EQUIPMENT	3,000	2,762	600	300	1,000
TOTAL	\$ 45,456	\$ 51,025	\$ 63,989	\$ 58,190	\$ 61,289
TOTAL CITY ATTORNEY	\$ 462,830	\$ 492,222	\$ 526,015	\$ 520,216	\$ 533,276

CITY BUILDINGS-CITY HALL

ORG 10111210

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.

2021 Budget Highlight

The 2021 Budget includes the following change:

- An overall increase in electrical utility of \$32,864. This increase reflects the new building system with full occupancy.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	93,950	101,070	105,750	108,250	98,030
Non-Personal Services	135,711	132,650	130,058	153,572	164,645
Capital Outlay	0	10,009	10,000	2,934	0
Total Expenditures	229,661	243,729	245,808	264,756	262,675

Strategic Plan Focus Area: Infrastructure and Public Facilities.

Goal: 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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Number of work orders*	15	N/A	N/A	50	50

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

CITY BUILDINGS-CITY HALL

ORG 10111210

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	51,595	50,398	65,699	65,699	55,207
510111 FULL TIME SALARIES - OVERTIME	2,515	10,207	2,500	5,000	5,000
510310 FICA	2,851	3,360	4,279	4,279	3,620
510311 MEDICARE	667	786	1,002	1,002	847
510320 WI RETIREMENT FUND	3,615	3,968	4,773	4,773	4,064
510340 HEALTH INSURANCE	21,717	21,396	16,206	16,206	18,767
510350 DENTAL INSURANCE	1,529	1,489	1,606	1,606	978
510351 UNFUNDED PENSION LIABILITY	1,872	1,872	1,872	1,872	1,872
510360 LIFE INSURANCE	53	57	77	77	39
510400 WORKERS COMPENSATION	7,536	7,536	7,536	7,536	7,536
510490 CLOTHING ALLOWANCE	-	-	200	200	100
TOTAL	\$ 93,950	\$ 101,070	\$ 105,750	\$ 108,250	\$ 98,030
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	4,086	6,493	20,000	20,000	20,000
523125 IT SERVICES	200	255	270	270	286
524110 BUILDING EXTERIOR MAINTENANCE	53,503	12,109	10,000	22,067	15,000
524120 ELECTRICAL MAINTENANCE & REPAIR	813	1,722	2,000	2,000	2,000
524122 PLUMBING MAINTENANCE & REPAIR	461	376	2,000	2,000	2,000
524124 HEATING & VENTILATION MAINTENANCE	7,750	5,932	10,000	5,000	10,000
524125 CARPENTRY MAINTENANCE & REPAIR	344	446	500	500	500
524126 ELEVATOR MAINTENANCE & REPAIR	9,555	10,031	10,000	5,000	10,000
524130 CUSTODIAL SERVICES	1,914	3,175	2,000	2,000	4,000
524135 JANITORIAL SERVICES	4,970	4,939	5,000	6,000	5,000
525100 ELECTRIC	29,351	60,213	32,136	60,000	65,000
525105 WATER	1,934	1,230	1,500	1,500	1,500
525110 SEWER	1,167	709	1,400	1,400	1,400
525120 TELEPHONE	346	-	-	-	-
525140 GAS - UTILITY	13,246	17,789	24,600	18,000	20,000
526120 LICENSES & PERMITS	-	-	150	150	150
527100 CAR ALLOWANCE	660	682	1,500	683	682
528150 VEHICLE RENTAL	4,548	4,548	5,002	5,002	5,127
530255 TOOLS & SMALL EQUIPMENT	567	526	500	500	500
530500 FIRE FIGHTING SUPPLIES & SMALL	296	1,475	1,500	1,500	1,500
TOTAL	\$ 135,711	\$ 132,650	\$ 130,058	\$ 153,572	\$ 164,645
CAPITAL OUTLAY					
621200 BUILDING IMPROVEMENTS	-	10,009	10,000	2,934	-
TOTAL	\$ -	\$ 10,009	\$ 10,000	\$ 2,934	\$ -
TOTAL CITY BUILDINGS-CITY HALL	\$ 229,661	\$ 243,729	\$ 245,808	\$ 264,756	\$ 262,675

INSURANCE-LIABILITY

ORG 10111010

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
<u>PERSONAL SERVICES</u>					
<u>NON-PERSONAL SERVICES</u>					
521206 MONIES & SECURITIES	100	80	137	137	137
521500 ADMINISTRATION SERVICES	-	429	3,000	3,000	3,000
522110 VEHICLE MAINTENANCE	17,920	20,427	22,091	22,091	23,296
524124 HEATING & VENTILATION MAINTENA	1,446	1,733	2,053	2,053	2,777
540210 INSURANCE DEDUCTIBLE	131,164	47,201	100,000	100,000	100,000
540215 GEN. PUB. OFFICIALS & AUTO	134,347	139,608	150,000	150,523	160,000
540218 FLOOD	532	537	528	542	545
TOTAL	\$ 285,509	\$ 210,015	\$ 277,809	\$ 278,346	\$ 289,754
TOTAL INSURANCE-LIABILITY	\$ 285,509	\$ 210,015	\$ 277,809	\$ 278,346	\$ 289,754

GEN GOV EMPLOYEE BENEFIT

ORG 10119990

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.

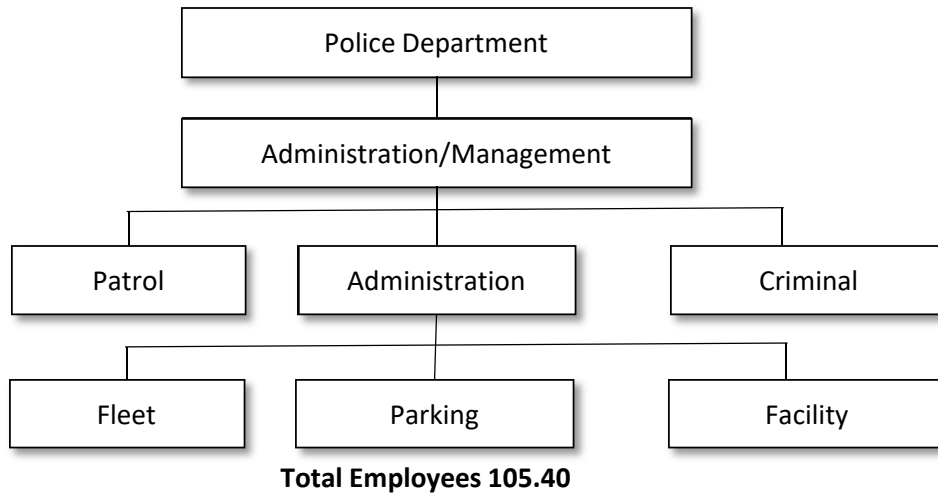
2021 Budget Highlight

There are no notable changes in 2021.

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Expenditures					
Personal Services	0	0	340,063	0	0
Non-Personal Services	0	50	0	0	0
Total Expenditures	0	50	340,063	0	0
	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	-	-	215,891	-	-
510310 FICA	-	-	22,993	-	-
510311 MEDICARE	-	-	5,380	-	-
510320 WI RETIREMENT FUND	-	-	17,696	-	-
510340 HEALTH INSURANCE	-	-	43,103	-	-
510410 UNEMPLOYMENT COMPENSATION	-	-	35,000	-	-
TOTAL	\$ -	\$ -	\$ 340,063	\$ -	\$ -
NON-PERSONAL SERVICES					
530260 SAFETY SUPPLIES	-	50	-	-	-
TOTAL	\$ -	\$ 50	\$ -	\$ -	\$ -
TOTAL GEN GOV EMPLOYEE BENEFIT	\$ -	\$ 50	\$ 340,063	\$ -	\$ -

POLICE SERVICE - ADMIN

ORG 10121100



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.

2021 Budget Highlights

The 2021 Budget includes the following change:

- A decrease of \$30,500 in IT Small Equipment following completion of recent technology upgrades.

Permanent Staffing	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
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

POLICE SERVICE - ADMIN

ORG 10121100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Permanent Staffing cont'd					
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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	1,563,572	1,586,874	1,621,425	1,589,575	1,590,871
Non-Personal Services	678,461	665,110	761,536	760,836	748,913
Capital Outlay	3,277	(148)	0	0	0
Total Expenditures	2,245,310	2,251,836	2,382,961	2,350,411	2,339,784

Strategic Plan Focus Area: Quality of Life and Communication

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

Objectives:

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	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Workload					
Open Records requests	4,804	6,546	4,000	75,000	6,000
District Attorney requests for digital evidence discovery.	3,424	1,326	2,750	1,500	1,500

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

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

POLICE SERVICE - ADMIN

ORG 10121100

Objectives:

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

Workload

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Nixle messages sent	236	239	250	120	120
Press releases	41	28	50	20	40
Tweets	273	224	300	110	250
Facebook “Likes”	10,042	12,164	13,000	14,500	16,000
Reported crime pin maps	104	104	104	104	104
Comparison reports	52	52	52	52	52
Intel report	52	52	52	52	52
Monthly crime overview	12	12	12	12	12
Uniform crime reports	12	12	12	12	12

Effectiveness

Resident satisfaction rating	88%	97%	80%	91%	80%
------------------------------	-----	-----	-----	-----	-----

POLICE SERVICE - ADMIN

ORG 10121100

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	1,090,031	1,128,300	1,114,527	1,114,527	1,127,510
510111 FULL TIME SALARIES - OVERTIME	25,821	20,030	21,000	21,000	21,000
510310 FICA	65,865	68,253	69,303	69,303	69,788
510311 MEDICARE	14,975	15,971	16,223	16,223	16,429
510320 WI RETIREMENT FUND	83,585	80,890	89,411	89,411	92,259
510340 HEALTH INSURANCE	171,142	167,575	190,611	190,611	164,996
510341 RETIREE HEALTH INSURANCE	51,295	42,999	57,805	25,000	38,340
510350 DENTAL INSURANCE	15,275	15,375	14,820	14,820	12,741
510351 UNFUNDED PENSION LIABILITY	32,712	32,712	32,712	32,712	32,712
510360 LIFE INSURANCE	1,956	1,952	1,840	1,840	1,772
510400 WORKERS COMPENSATION	10,764	10,764	10,764	10,764	10,764
510490 CLOTHING ALLOWANCE	150	2,053	2,410	2,410	2,560
TOTAL	\$ 1,563,572	\$ 1,586,874	\$ 1,621,425	\$ 1,589,575	\$ 1,590,871
NON-PERSONAL SERVICES					
521207 SURETY BONDS	-	150	150	150	150
521560 MEDICAL SERVICES	6,438	5,801	6,000	8,000	8,000
521564 LABORATORY FEES	2,619	4,721	2,000	2,000	3,000
521800 PROGRAM SERVICES	3,959	4,731	13,900	11,200	11,000
521900 CONTRACTED SERVICES	32,419	21,244	18,000	18,000	21,100
523110 OFFICE EQUIPMENT MAINTENANCE	15,528	11,212	12,000	12,000	12,000
523120 COMPUTER MAINTENANCE	215,829	214,694	229,072	229,072	232,231
523125 IT SERVICES	173,880	187,065	198,289	198,289	210,186
523210 SAFETY EQUIPMENT MAINTENANCE	80	1,745	2,625	2,625	2,500
523310 COMMUNICATION EQUIPMENT MAINT	13,059	12,019	18,000	18,000	18,000
524124 HEATING & VENTILATION MAINTENA	1,057	1,128	1,050	1,050	1,300
525100 ELECTRIC	725	568	840	840	836
525120 TELEPHONE	15,119	14,812	15,000	15,000	15,000
525125 MOBILE TELEPHONE	16,738	19,737	21,000	21,000	21,000
525135 INTERNET	2,610	2,610	2,610	2,610	2,610
526105 BOOKS - REFERENCE	-	87	-	-	-
526110 PROFESSIONAL ORGANIZATIONS	2,109	1,814	2,400	2,400	2,400
526120 LICENSES & PERMITS	423	435	-	-	-
526125 TRAINING & CONFERENCES	63,326	63,354	91,000	91,000	91,000
528150 VEHICLE RENTAL	10,000	-	-	-	-
530100 OFFICE SUPPLIES	16,326	19,494	28,600	28,600	28,600
530110 PRINTING SUPPLIES	4,276	1,655	-	-	-
530115 PAPER	2,759	3,556	-	-	-
530200 PROGRAM SUPPLIES	8,292	7,765	17,000	17,000	16,500
530210 OPERATING SUPPLIES	32,266	38,769	32,000	32,000	32,000
530215 MEDICAL SUPPLIES	324	195	1,000	1,000	1,000
530255 TOOLS & SMALL EQUIPMENT	1,144	904	1,000	1,000	1,000
530259 IT SMALL EQUIPMENT	14,773	13,175	48,000	48,000	17,500
530260 SAFETY SUPPLIES	22,382	11,669	-	-	-
TOTAL	\$ 678,461	\$ 665,110	\$ 761,536	\$ 760,836	\$ 748,913
CAPITAL OUTLAY					
649100 OTHER EQUIPMENT	3,277	(148)	-	-	-
TOTAL	\$ 3,277	\$ (148)	\$ -	\$ -	\$ -
TOTAL POLICE SERVICE - ADMIN	\$ 2,245,310	\$ 2,251,836	\$ 2,382,961	\$ 2,350,411	\$ 2,339,784

POLICE SERVICE - PATROL

ORG 10121120

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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 Staffing	64.00	64.00	64.00	64.00	64.00

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	7,041,561	7,250,779	7,619,779	7,619,779	7,663,276
Non-Personal Services	610	1,068	1,000	1,000	2,000
Total Expenditures	7,042,171	7,251,847	7,620,779	7,620,779	7,665,276

Strategic Plan Focus Area: Quality of Life

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

Objectives:

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.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Workload					
Accidents	1,684	1,592	1,500	1,250	1,500
Speed trailer deployments	17	17	20	10	20
HVEE deployments	14	31	12	4	12

POLICE SERVICE - PATROL

ORG 10121120

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.

Objectives:

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

Workload

Percentage of residents feeling very safe/safe walking alone during the day

Percentage of residents feeling very safe/safe walking alone after dark

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
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%

POLICE SERVICE - PATROL

ORG 10121120

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	4,662,501	4,701,297	4,959,104	4,959,104	5,002,996
510111 FULL TIME SALARIES - OVERTIME	368,201	449,817	380,000	380,000	320,000
510130 TEMPORARY SALARIES - REGULAR	19,632	18,728	21,000	21,000	46,000
510310 FICA	313,890	319,523	329,883	329,883	317,354
510311 MEDICARE	73,841	74,728	77,176	77,176	76,867
510320 WI RETIREMENT FUND	549,835	554,591	624,240	624,240	631,353
510340 HEALTH INSURANCE	778,526	818,452	912,802	912,802	952,721
510350 DENTAL INSURANCE	59,696	54,823	60,346	60,346	59,013
510351 UNFUNDED PENSION LIABILITY	93,228	93,228	93,228	93,228	93,228
510360 LIFE INSURANCE	4,176	4,300	4,678	4,678	4,167
510400 WORKERS COMPENSATION	105,708	105,708	105,708	105,708	105,708
510490 CLOTHING ALLOWANCE	12,327	55,583	51,614	51,614	53,869
TOTAL	\$ 7,041,561	\$ 7,250,779	\$ 7,619,779	\$ 7,619,779	\$ 7,663,276
<u>NON-PERSONAL SERVICES</u>					
530550 TACTICAL TEAM SUPPLIES & SMALL	610	1,068	1,000	1,000	2,000
TOTAL	\$ 610	\$ 1,068	\$ 1,000	\$ 1,000	\$ 2,000
TOTAL POLICE SERVICE - PATROL	\$ 7,042,171	\$ 7,251,847	\$ 7,620,779	\$ 7,620,779	\$ 7,665,276

POLICE SERVICE - FLEET

ORG 10121140

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	83,294	86,229	88,505	88,505	89,277
Non-Personal Services	154,525	153,013	179,000	159,178	167,500
Total Expenditures	237,819	239,242	267,505	247,683	256,777

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.

Objectives:

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.

POLICE SERVICE - FLEET

ORG 10121140

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	61,550	62,928	64,327	64,327	57,921
510310 FICA	3,714	3,829	3,938	3,938	3,494
510311 MEDICARE	869	895	921	921	817
510320 WI RETIREMENT FUND	4,113	4,121	4,343	4,343	3,910
510340 HEALTH INSURANCE	7,685	9,033	9,446	9,446	16,979
510350 DENTAL INSURANCE	461	482	485	485	1,093
510351 UNFUNDED PENSION LIABILITY	1,308	1,308	1,308	1,308	1,308
510360 LIFE INSURANCE	161	200	205	205	23
510400 WORKERS COMPENSATION	3,432	3,432	3,432	3,432	3,432
510490 CLOTHING ALLOWANCE	-	-	100	100	300
TOTAL	\$ 83,294	\$ 86,229	\$ 88,505	\$ 88,505	\$ 89,277
NON-PERSONAL SERVICES					
522110 VEHICLE MAINTENANCE	47,268	38,229	48,000	48,000	48,000
530230 GASOLINE	105,089	104,219	120,000	100,000	108,000
530245 OILS & LUBRICANTS	1,046	1,748	1,000	1,178	1,500
540210 INSURANCE DEDUCTIBLE	1,122	8,817	10,000	10,000	10,000
TOTAL	\$ 154,525	\$ 153,013	\$ 179,000	\$ 159,178	\$ 167,500
TOTAL POLICE SERVICE - FLEET	\$ 237,819	\$ 239,242	\$ 267,505	\$ 247,683	\$ 256,777

POLICE SERVICE - PK ENFOR

ORG 10121150

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	87,625	89,059	91,301	91,301	91,548
Non-Personal Services	6,800	6,954	7,000	7,000	7,000
Total Expenditures	94,425	96,013	98,301	98,301	98,548

POLICE SERVICE - PK ENFOR

ORG 10121150

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

Goal: To create a more efficient parking ticketing process.

Objectives:

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.

Objectives:

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

Measurements

Workload

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Parking tickets issued	9,032	7,840	9,500	5,725	9,000
Bicycles recovered	158	168	125	120	120

POLICE SERVICE - PK ENFOR

ORG 10121150

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	46,401	46,401	46,998	46,998	47,742
510111 FULL TIME SALARIES - OVERTIME	516	590	-	-	-
510130 TEMPORARY SALARIES - REGULAR	26,741	28,023	29,868	29,868	30,447
510310 FICA	4,538	4,646	4,755	4,755	4,841
510311 MEDICARE	1,064	1,084	1,114	1,114	1,132
510320 WI RETIREMENT FUND	3,076	3,014	3,092	3,092	3,142
510350 DENTAL INSURANCE	1,529	1,536	1,606	1,606	978
510351 UNFUNDED PENSION LIABILITY	600	600	600	600	-
510360 LIFE INSURANCE	40	46	48	48	46
510400 WORKERS COMPENSATION	3,120	3,120	3,120	3,120	3,120
510490 CLOTHING ALLOWANCE	-	-	100	100	100
TOTAL	\$ 87,625	\$ 89,059	\$ 91,301	\$ 91,301	\$ 91,548
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	6,800	6,954	7,000	7,000	7,000
TOTAL	\$ 6,800	\$ 6,954	\$ 7,000	\$ 7,000	\$ 7,000
TOTAL POLICE SERVICE - PK ENFOR	\$ 94,425	\$ 96,013	\$ 98,301	\$ 98,301	\$ 98,548

POLICE SERVICE - FACILITY

ORG 10121160

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.

2021 Budget Highlight

There are no notable changes in 2021.

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.

Objectives:

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Community education events at police facility	20	19	20	3	20

PERSONAL SERVICES

NON-PERSONAL SERVICES

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
521900 CONTRACTED SERVICES	8,214	10,635	8,250	10,000	15,000
524110 BUILDING EXTERIOR MAINTENANCE	32,128	25,380	27,000	27,000	27,000
524120 ELECTRICAL MAINTENANCE & REPAI	-	81	-	-	-
524130 CUSTODIAL SERVICES	56,640	56,640	58,344	58,344	58,416
524135 JANITORIAL SERVICES	3,722	3,645	4,000	5,000	4,000
525100 ELECTRIC	58,121	51,042	59,856	59,856	57,283
525105 WATER	1,201	1,016	1,200	1,200	1,200
525110 SEWER	595	439	600	600	600
525140 GAS - UTILITY	18,595	16,035	18,250	18,250	18,250
530255 TOOLS & SMALL EQUIPMENT	1,983	1,544	2,000	2,000	2,000
TOTAL	\$ 181,198	\$ 166,456	\$ 179,500	\$ 182,250	\$ 183,749
TOTAL POLICE SERVICE - FACILITY	\$ 181,198	\$ 166,456	\$ 179,500	\$ 182,250	\$ 183,749

POLICE SERVICE - CID

ORG 10121200

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.

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	2,199,942	2,239,013	2,306,318	2,306,318	2,339,245
Non-Personal Services	18,436	18,903	23,300	23,300	23,800
Total Expenditures	2,218,378	2,257,915	2,329,618	2,329,618	2,363,045

POLICE SERVICE - CID

ORG 10121200

Strategic Plan Focus Area: Quality of Life

Goal: To build collaborative relationships to prevent crime.

Objectives:

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.

Measurements

Workload

Uniform crime statistics

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Violent crimes	160	147	125	125	125
Property crimes	820	764	1,050	868	1,050
Recovery of stolen property	\$179,946	\$378,222	\$150,000	\$200,000	\$150,000

Focus Area: Quality of Life.

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

Objectives:

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

Measurements

Workload

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Property and evidence inventoried	3,525	3,680	4,000	3,336	4,000
Evidence purged or returned	1,545	2,197	2,000	2,000	4,000
Items processed at Crime Lab	423	577	500	419	500
Forensic examination of handheld dev	693	992	700	900	900
Search warrants served	126	126	100	99	100
Child interviews at Advocacy Center	42	94	75	90	100
Cases assigned to CID	1,161	1,161	900	900	900
Cases assigned Cleared by arrest	477	502	450	450	450
Cases assigned unfounded	25	15	20	10	20
Cases assigned closed other	188	106	150	60	150

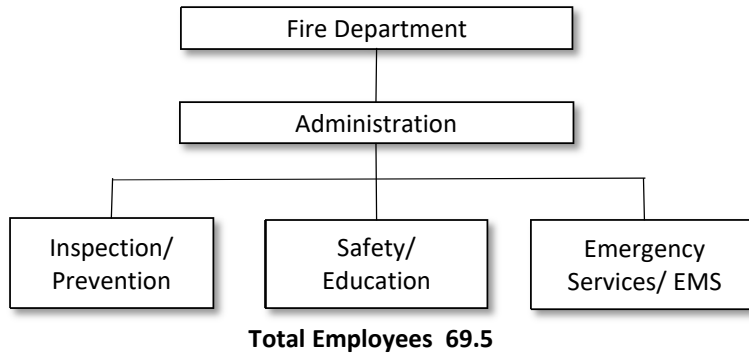
POLICE SERVICE - CID

ORG 10121200

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	1,457,893	1,529,239	1,539,921	1,539,921	1,566,504
510111 FULL TIME SALARIES - OVERTIME	98,856	93,577	70,000	70,000	90,000
510310 FICA	88,099	91,804	98,687	98,687	101,735
510311 MEDICARE	20,601	21,489	23,087	23,087	23,793
510320 WI RETIREMENT FUND	154,429	152,060	181,572	181,572	188,150
510340 HEALTH INSURANCE	299,800	261,033	299,654	299,654	278,216
510350 DENTAL INSURANCE	23,027	20,910	23,414	23,414	19,737
510351 UNFUNDED PENSION LIABILITY	25,248	25,248	25,248	25,248	25,248
510360 LIFE INSURANCE	1,665	1,700	2,091	2,091	1,818
510400 WORKERS COMPENSATION	30,324	30,324	30,324	30,324	30,324
510490 CLOTHING ALLOWANCE	-	11,628	12,320	12,320	13,720
TOTAL	\$ 2,199,942	\$ 2,239,013	\$ 2,306,318	\$ 2,306,318	\$ 2,339,245
NON-PERSONAL SERVICES					
521730 INVESTIGATIVE SERVICES	209	129	1,500	1,500	1,500
521800 PROGRAM SERVICES	4,500	5,000	8,500	8,500	8,500
526110 PROFESSIONAL ORGANIZATIONS	250	300	300	300	300
526125 TRAINING & CONFERENCES	10	-	-	-	-
527100 CAR ALLOWANCE	2,381	2,614	2,000	2,000	2,500
530127 AUDIO VISUAL SUPPLIES	5,330	5,874	5,000	5,000	5,000
530200 PROGRAM SUPPLIES	930	-	1,000	1,000	1,000
530210 OPERATING SUPPLIES	4,826	4,986	5,000	5,000	5,000
TOTAL	\$ 18,436	\$ 18,903	\$ 23,300	\$ 23,300	\$ 23,800
TOTAL POLICE SERVICE - CID	\$ 2,218,378	\$ 2,257,915	\$ 2,329,618	\$ 2,329,618	\$ 2,363,045

FIRE SERVICES

ORG 10122100



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.

2021 Budget Highlights

The 2021 Budget includes the transfer of 1.00 FTE Assistant Chief to Ambulance Fund.

FIRE SERVICES

ORG 10122100

Permanent Staffing	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Chief	1.00	1.00	1.00	1.00	1.00
Assistant Chief	1.00	1.00	2.00	2.00	1.00
Deputy Chief	1.00	1.00	0.00	0.00	0.00
Battalion Chief	4.00	4.00	4.00	4.00	4.00
Captain	5.00	5.00	3.00	3.00	3.00
Lieutenant	10.00	10.00	11.00	12.00	12.00
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	1.00	1.00	1.00
Confidential Secretary	1.00	1.00	0.00	0.00	0.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Total Staffing	70.50	70.50	69.50	70.50	69.50

Expenditures	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Personal Services	7,886,919	7,780,742	8,054,043	8,054,043	7,969,889
Non-Personal Services	602,307	516,527	615,703	558,862	638,009
Capital Outlay	33,812	20,000	21,000	20,304	23,000
Total Expenditures	8,523,038	8,317,268	8,690,746	8,633,209	8,630,897

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.

Objectives:

1. To respond safely to emergency responses in under 380 seconds.
2. To achieve a satisfaction rating of 80 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	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Workload					
Non-EMS incidents	1,149	1,130	N/A	1,250	1,300
Fire incidents	94	89	N/A	95	100
Total Fire/Non-EMS incidents	1,243	1,219	N/A	1,345	1,400
Home safety program/K-4 students	3,246	3,215	3,200	3,500	3,500
Fire inspections	1,926	1,987	2,000	2,150	2,250
Fire-related fatalities	0	0	0	2	0
Number of training hours	10,483	12,827	12,250	13,000	13,000
Efficiency					
Fire response 380 seconds or less-NFRIS	89%	86%	86%	90%	90%
Effectiveness					
Resident satisfaction rating	99%	99%	80%	97%	80%
ISO rating	2	2	2	2	2
Number of community events	51	46	45	45	60

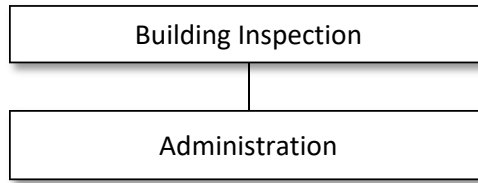
FIRE SERVICES

ORG 10122100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	5,434,473	5,246,081	5,407,681	5,407,681	5,369,364
510111 FULL TIME SALARIES - OVERTIME	94,891	61,855	75,000	75,000	75,000
510310 FICA	5,004	5,201	5,129	5,129	4,962
510311 MEDICARE	75,302	73,135	77,236	77,236	77,686
510320 WI RETIREMENT FUND	805,505	784,142	873,759	873,759	885,226
510340 HEALTH INSURANCE	1,013,152	1,049,570	1,125,158	1,125,158	1,105,005
510341 RETIREE HEALTH INSURANCE	96,090	176,144	100,066	100,066	68,903
510350 DENTAL INSURANCE	71,551	66,426	70,458	70,458	66,860
510351 UNFUNDED PENSION LIABILITY	117,744	117,744	117,744	117,744	117,744
510360 LIFE INSURANCE	6,845	5,619	6,147	6,147	5,078
510400 WORKERS COMPENSATION	165,972	165,972	165,972	165,972	165,972
510490 CLOTHING ALLOWANCE	390	28,852	29,693	29,693	28,089
TOTAL	\$ 7,886,919	\$ 7,780,742	\$ 8,054,043	\$ 8,054,043	\$ 7,969,889
NON-PERSONAL SERVICES					
521560 MEDICAL SERVICES	40,524	14,673	10,900	9,000	8,200
521564 LABORATORY FEES	111	-	-	-	-
521800 PROGRAM SERVICES	838	234	3,930	3,930	5,500
521900 CONTRACTED SERVICES	66,444	51,060	17,900	7,900	21,600
522110 VEHICLE MAINTENANCE	44,106	46,606	37,000	37,000	38,000
523110 OFFICE EQUIPMENT MAINTENANCE	2,536	2,334	2,150	2,150	2,400
523120 COMPUTER MAINTENANCE	9,755	10,787	14,720	12,720	13,483
523122 SOFTWARE MAINTENANCE	12,003	12,514	28,166	28,166	26,846
523125 IT SERVICES	175,680	189,001	200,341	200,341	212,361
523310 COMMUNICATION EQUIPMENT MAINT	263	-	21,600	21,600	8,875
524110 BUILDING EXTERIOR MAINTENANCE	34,523	16,760	53,940	53,940	56,936
524135 JANITORIAL SERVICES	6,536	4,656	7,000	7,000	7,000
524220 SNOW REMOVAL SERVICES	206	155	500	500	500
525100 ELECTRIC	34,984	34,782	36,524	36,524	37,588
525105 WATER	2,363	2,162	2,266	2,266	2,334
525110 SEWER	2,225	1,642	1,854	1,854	1,910
525125 MOBILE TELEPHONE	9,444	7,176	5,840	6,200	10,252
525135 INTERNET	750	780	800	800	800
525140 GAS - UTILITY	16,531	15,509	17,000	17,000	17,425
526100 PUBLICATIONS & SUBSCRIPTIONS	324	-	2,100	2,100	2,500
526105 BOOKS - REFERENCE	200	93	-	-	-
526110 PROFESSIONAL ORGANIZATIONS	1,087	2,348	2,406	2,406	2,681
526125 TRAINING & CONFERENCES	9,965	3,542	46,470	25,000	50,538
526130 TRAINING & EDUCATION	34,605	25,522	-	-	-
526145 CODIFICATION SERVICES	1,400	1,575	-	-	-
528150 VEHICLE RENTAL	2,580	2,815	20,571	4,571	2,815
530100 OFFICE SUPPLIES	1,937	3,133	4,800	4,800	10,820
530200 PROGRAM SUPPLIES	4,244	4,175	8,200	7,200	4,000
530230 GASOLINE	26,159	28,207	30,000	25,000	33,000
530245 OILS & LUBRICANTS	68	(222)	400	400	400
530255 TOOLS & SMALL EQUIPMENT	32,975	10,621	10,000	10,000	9,650
530256 SAFETY EQUIPMENT	9,876	11,152	9,505	9,505	11,040
530259 IT SMALL EQUIPMENT	1,292	8,303	8,400	8,400	12,300
530500 FIRE FIGHTING SUPPLIES & SMALL	15,406	4,346	10,000	10,000	25,667
590255 SPECIAL ASSESSMENTS	368	85	420	589	589
TOTAL	\$ 602,307	\$ 516,527	\$ 615,703	\$ 558,862	\$ 638,009
CAPITAL OUTLAY					
642200 IT EQUIPMENT	5,680	-	-	-	-
649100 OTHER EQUIPMENT	28,132	20,000	21,000	20,304	23,000
TOTAL	\$ 33,812	\$ 20,000	\$ 21,000	\$ 20,304	\$ 23,000
TOTAL FIRE SERVICES	\$ 8,523,038	\$ 8,317,268	\$ 8,690,746	\$ 8,633,209	\$ 8,630,897

BUILDING INSPECTION

ORG 10123100



Total Employees 8.00

Division Purpose

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

Division Description

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

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Permanent Staffing					
Building Inspector I	0.00	0.00	0.00	1.00	1.00
Building/Housing Inspector II	2.00	2.00	2.00	1.00	1.00
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	0.00	0.00	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	1.00	1.00	1.00	1.00
Total Staffing	8.00	8.00	8.00	8.00	8.00

BUILDING INSPECTION

ORG 10123100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	577,719	543,911	600,050	600,050	636,926
Non-Personal Services	137,476	126,843	144,058	119,271	145,978
Capital Outlay	0	0	0	0	0
Total Expenditures	715,195	670,754	744,108	719,321	782,904

Strategic Plan Focus Area: Quality of Life. Neighborhood Revitalization.

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

Objectives:

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.

Objectives:

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	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Workload					
Number of inspections performed	7,179	7,500	7,500	7,500	7,500
Number of building permits	1,987	2,000	2,000	1,800	2,000
Number of electrical permits	318	318	250	300	150
Number of plumbing permits	436	450	250	290	250
Number of contractor licenses	79	100	370	80	370
Number of occupancy inspections	32	40	40	38	40
Number of housing code violations	677	700	700	950	900
Efficiency					
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%
Effectiveness					
Resident satisfaction rating	75%	83%	80%	83%	80%

BUILDING INSPECTION

ORG 10123100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	384,361	362,914	435,906	435,906	420,717
510111 FULL TIME SALARIES - OVERTIME	2,139	4,041	3,000	3,000	3,000
510130 TEMPORARY SALARIES - REGULAR	32,851	32,794	-	-	-
510310 FICA	25,048	24,057	26,567	26,567	25,346
510311 MEDICARE	5,858	5,626	6,216	6,216	5,927
510320 WI RETIREMENT FUND	24,986	24,041	27,079	27,079	25,924
510340 HEALTH INSURANCE	77,383	66,717	76,756	76,756	115,204
510341 RETIREE HEALTH INSURANCE	-	-	-	-	13,959
510350 DENTAL INSURANCE	5,298	3,975	4,386	4,386	6,920
510351 UNFUNDED PENSION LIABILITY	5,796	5,796	5,796	5,796	5,796
510360 LIFE INSURANCE	1,014	966	960	960	749
510400 WORKERS COMPENSATION	12,984	12,984	12,984	12,984	12,984
510490 CLOTHING ALLOWANCE	-	-	400	400	400
TOTAL	\$ 577,719	\$ 543,911	\$ 600,050	\$ 600,050	\$ 636,926
NON-PERSONAL SERVICES					
521800 PROGRAM SERVICES	6,860	19,149	34,000	24,000	34,000
521900 CONTRACTED SERVICES	71,160	26,810	32,000	25,500	32,000
522110 VEHICLE MAINTENANCE	8,964	23,731	15,000	15,000	12,270
523110 OFFICE EQUIPMENT MAINTENANCE	2,838	3,815	2,900	2,900	3,900
523120 COMPUTER MAINTENANCE	9,889	9,889	10,482	10,482	11,111
523125 IT SERVICES	18,875	20,306	21,525	21,525	22,816
523310 COMMUNICATION EQUIPMENT MAINT	-	-	150	-	150
524210 NUISANCE PROPERTY CONTROL	153	86	5,000	2,500	5,000
525125 MOBILE TELEPHONE	1,956	2,174	3,360	2,860	2,860
525135 INTERNET	300	300	300	300	300
526105 BOOKS - REFERENCE	536	28	1,000	54	500
526110 PROFESSIONAL ORGANIZATIONS	140	252	200	200	200
526120 LICENSES & PERMITS	447	445	1,200	1,200	1,200
526125 TRAINING & CONFERENCES	4,121	4,077	5,041	1,000	5,041
526150 LEGAL NOTICES	387	493	600	600	600
530100 OFFICE SUPPLIES	5,695	7,776	7,750	3,500	8,000
530110 PRINTING SUPPLIES	-	-	250	-	-
530115 PAPER	232	161	-	-	-
530255 TOOLS & SMALL EQUIPMENT	255	244	300	-	300
530259 IT SMALL EQUIPMENT	3,130	4,648	1,000	4,650	-
530260 SAFETY SUPPLIES	-	94	-	-	-
530275 SIGNAGE	1,539	2,366	2,000	3,000	3,000
TOTAL	\$ 137,476	\$ 126,843	\$ 144,058	\$ 119,271	\$ 145,978
TOTAL BUILDING INSPECTION	\$ 715,195	\$ 670,754	\$ 744,108	\$ 719,321	\$ 782,904

CIVIL DEFENSE

ORG 10125100

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.

2021 Budget Highlights

There are no notable changes for 2021.

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.

Objectives:

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Sirens operational percentage	100%	100%	100%	100%	100%

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Sirens operational percentage	100%	100%	100%	100%	100%

PERSONAL SERVICES

NON-PERSONAL SERVICES

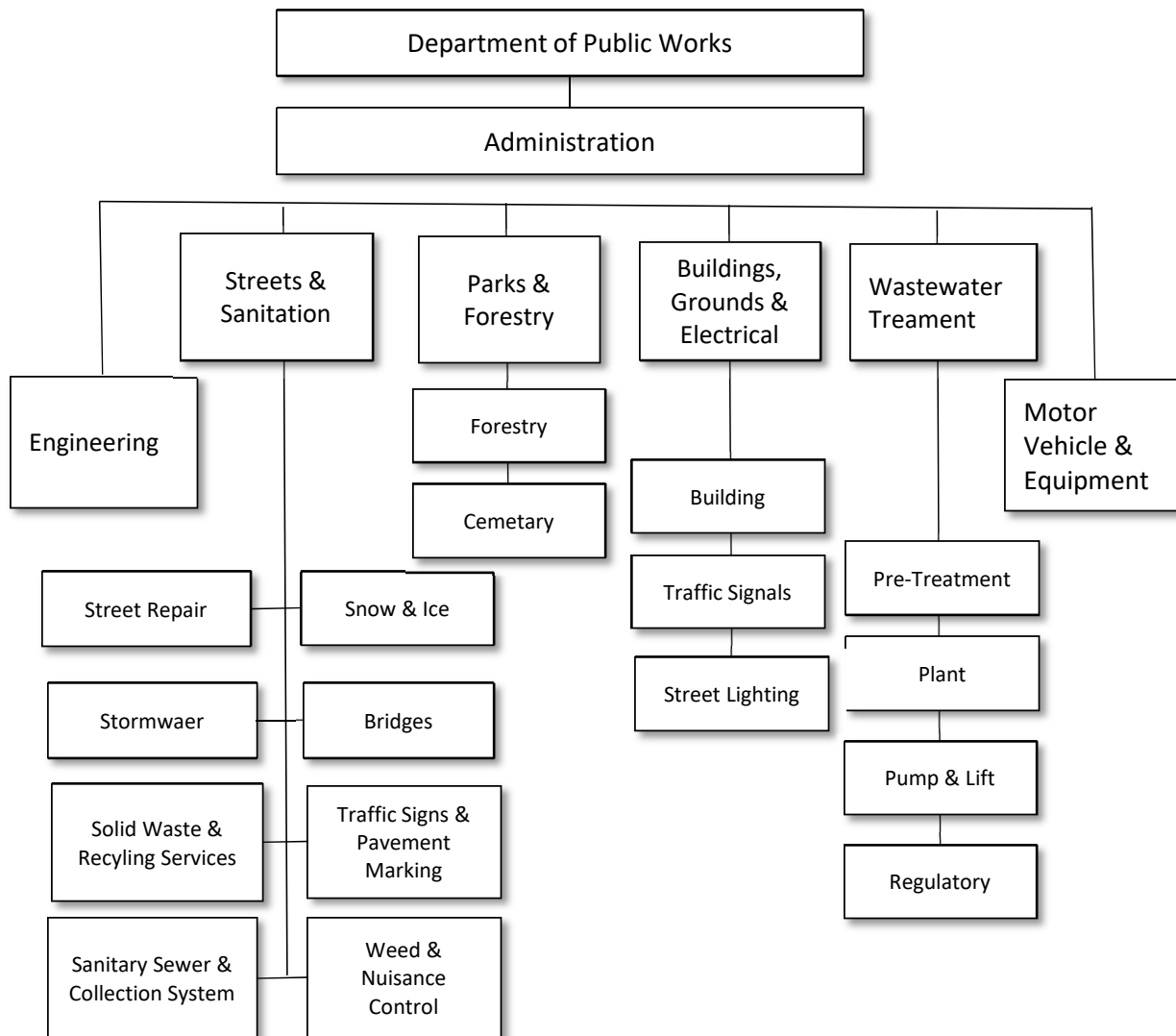
521900 CONTRACTED SERVICES	-	2,974	3,000	3,000	3,000
525100 ELECTRIC	240	291	396	396	408
525120 TELEPHONE	-	665	-	-	-
528150 VEHICLE RENTAL	250	252	277	277	285
530255 TOOLS & SMALL EQUIPMENT	513	990	1,000	1,000	3,700
530256 SAFETY EQUIPMENT	-	-	200	200	200
TOTAL	\$ 1,003	\$ 5,173	\$ 4,873	\$ 4,873	\$ 7,593
TOTAL CIVIL DEFENSE	\$ 1,003	\$ 5,173	\$ 4,873	\$ 4,873	\$ 7,593



NOTES

DEPT OF PUBLIC WORKS

ORG 10131100



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.

DEPT OF PUBLIC WORKS

ORG 10131100

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Permanent Staffing					
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Business Manager	0.00	0.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	0.00	0.00	0.00
Clerk II	2.00	2.00	2.00	2.00	2.00
Total Staffing	4.00	4.00	4.00	4.00	4.00

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	276,319	301,545	316,007	316,107	342,571
Non-Personal Services	82,227	81,628	89,347	89,883	94,706
Capital Outlay	2,350	0	0	0	0
Total Expenditures	360,896	383,172	405,354	405,990	437,277

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.

Objectives:

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.

DEPT OF PUBLIC WORKS

ORG 10131100

Measurements

Efficiency

Budget Expenditures vs. Actual Expenditures

2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
90%	80%	80%	94%	80%

Effectiveness

Resident satisfaction rating

92%	97%	80%	86%	80%
-----	-----	-----	-----	-----

DEPT OF PUBLIC WORKS

ORG 10131100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	211,017	231,583	242,304	242,304	265,163
510111 FULL TIME SALARIES - OVERTIME	541	-	-	-	-
510310 FICA	12,801	13,982	14,816	14,816	16,222
510311 MEDICARE	2,994	3,269	3,465	3,465	3,794
510320 WI RETIREMENT FUND	14,076	15,107	16,276	16,276	16,584
510340 HEALTH INSURANCE	27,901	30,564	31,954	31,954	33,487
510350 DENTAL INSURANCE	2,676	2,687	2,808	2,808	2,811
510351 UNFUNDED PENSION LIABILITY	3,576	3,576	3,576	3,576	3,576
510360 LIFE INSURANCE	221	261	292	292	318
510400 WORKERS COMPENSATION	516	516	516	516	516
510490 CLOTHING ALLOWANCE	-	-	-	100	100
TOTAL	\$ 276,319	\$ 301,545	\$ 316,007	\$ 316,107	\$ 342,571
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	7,400	4,841	7,000	7,000	7,000
523110 OFFICE EQUIPMENT MAINTENANCE	1,430	2,666	3,000	3,000	3,000
523125 IT SERVICES	43,400	46,691	49,493	49,493	52,463
525125 MOBILE TELEPHONE	551	480	900	1,775	900
525135 INTERNET	90	90	90	90	90
526100 PUBLICATIONS & SUBSCRIPTIONS	2,352	503	200	700	1,000
526105 BOOKS - REFERENCE	-	312	500	500	500
526110 PROFESSIONAL ORGANIZATIONS	593	2,081	2,000	2,000	2,200
526125 TRAINING & CONFERENCES	4,672	2,511	3,750	2,800	6,250
527110 TRAVEL	52	3	-	-	-
528150 VEHICLE RENTAL	14,146	14,140	15,554	15,554	15,943
530100 OFFICE SUPPLIES	7,542	6,356	5,360	5,360	5,360
530259 IT SMALL EQUIPMENT	-	954	1,500	1,611	-
TOTAL	\$ 82,227	\$ 81,628	\$ 89,347	\$ 89,883	\$ 94,706
CAPITAL OUTLAY					
642200 IT EQUIPMENT	2,350	-	-	-	-
TOTAL	\$ 2,350	\$ -	\$ -	\$ -	\$ -
TOTAL DEPT OF PUBLIC WORKS	\$ 360,896	\$ 383,172	\$ 405,354	\$ 405,990	\$ 437,277

ENGINEERING - OFFICE

ORG 10132100

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.

2021 Budget Highlights

The 2021 Budget includes the following change:

- An increase of \$10,000 in Contracted Services for specialized engineering services for environmental, structural and traffic engineering.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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	2.00	2.00
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	1.00	1.00
GIS Project Specialist	1.00	1.00	1.00	1.00	1.00
Environmental Engineer	0.00	0.00	0.00	1.00	1.00
Total Staffing	7.00	7.00	7.00	8.00	8.00

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	632,630	702,002	662,029	662,029	689,317
Non-Personal Services	93,511	151,582	150,971	153,561	155,757
Capital Outlay	20,000	10,000	3,000	3,000	35,000
Total Expenditures	746,141	863,583	816,000	818,590	880,074

ENGINEERING - OFFICE

ORG 10132100

Strategic Plan Focus Area: Infrastructure and Public Facilities.

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

Objectives:

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

Plans reviewed within two weeks of submission

City maps updated annually

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Plans reviewed within two weeks of submission	95%	100%	100%	100%	100%
City maps updated annually	18	14	14	14	14

ENGINEERING - OFFICE

ORG 10132100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	443,971	494,791	454,970	454,970	461,458
510111 FULL TIME SALARIES - OVERTIME	179	-	-	-	-
510130 TEMPORARY SALARIES - REGULAR	7,100	8,652	7,100	7,100	12,000
510310 FICA	26,397	29,549	27,722	27,722	28,764
510311 MEDICARE	6,174	6,911	6,485	6,485	6,727
510320 WI RETIREMENT FUND	29,668	32,329	30,712	30,712	31,150
510340 HEALTH INSURANCE	88,058	98,020	102,860	102,860	116,633
510350 DENTAL INSURANCE	6,098	6,591	6,243	6,243	6,737
510351 UNFUNDED PENSION LIABILITY	7,584	7,584	7,584	7,584	7,584
510360 LIFE INSURANCE	721	895	973	973	984
510400 WORKERS COMPENSATION	16,680	16,680	16,680	16,680	16,680
510490 CLOTHING ALLOWANCE	-	-	700	700	600
TOTAL	\$ 632,630	\$ 702,002	\$ 662,029	\$ 662,029	\$ 689,317
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	-	8,101	10,000	10,000	20,000
523110 OFFICE EQUIPMENT MAINTENANCE	1,200	1,652	1,200	2,000	2,000
523120 COMPUTER MAINTENANCE	853	600	600	600	600
523125 IT SERVICES	37,800	40,666	43,106	43,106	45,692
523310 COMMUNICATION EQUIPMENT MAINT	13,236	49,700	50,000	50,000	50,000
525125 MOBILE TELEPHONE	8,390	17,930	10,000	14,000	10,000
525135 INTERNET	270	270	270	1,255	270
526120 LICENSES & PERMITS	1,018	2,025	2,000	2,000	2,000
526125 TRAINING & CONFERENCES	4,050	8,503	8,195	5,000	8,195
527100 CAR ALLOWANCE	1,990	2,862	2,500	2,500	2,500
530100 OFFICE SUPPLIES	7,763	7,747	7,000	7,000	7,000
530255 TOOLS & SMALL EQUIPMENT	7,524	5,393	7,500	7,500	7,500
530259 IT SMALL EQUIPMENT	9,418	6,133	8,600	8,600	-
TOTAL	\$ 93,511	\$ 151,582	\$ 150,971	\$ 153,561	\$ 155,757
CAPITAL OUTLAY					
649100 OTHER EQUIPMENT	20,000	10,000	3,000	3,000	35,000
TOTAL	\$ 20,000	\$ 10,000	\$ 3,000	\$ 3,000	\$ 35,000
TOTAL ENGINEERING - OFFICE	\$ 746,141	\$ 863,583	\$ 816,000	\$ 818,590	\$ 880,074

STREETS - MSB ADMIN

ORG 10133100

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.

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	356,557	355,959	349,760	349,760	350,390
Non-Personal Services	11,971	13,271	17,392	17,392	14,854
Capital Outlay	66	0	0	0	0
Total Expenditures	368,594	369,230	367,152	367,152	365,244

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.

Objectives:

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

STREETS - MSB ADMIN

ORG 10133100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	222,272	230,003	239,670	239,670	245,120
510310 FICA	13,386	13,839	14,597	14,597	14,901
510311 MEDICARE	3,131	3,237	3,416	3,416	3,485
510320 WI RETIREMENT FUND	14,859	15,068	16,178	16,178	16,546
510340 HEALTH INSURANCE	45,879	45,563	47,271	47,271	49,515
510341 RETIREE HEALTH INSURANCE	38,891	30,433	10,281	10,281	2,570
510350 DENTAL INSURANCE	3,040	2,655	2,750	2,750	2,748
510351 UNFUNDED PENSION LIABILITY	4,068	4,068	4,068	4,068	4,068
510360 LIFE INSURANCE	253	318	353	353	361
510400 WORKERS COMPENSATION	10,776	10,776	10,776	10,776	10,776
510490 CLOTHING ALLOWANCE	-	-	400	400	300
TOTAL	\$ 356,557	\$ 355,959	\$ 349,760	\$ 349,760	\$ 350,390
NON-PERSONAL SERVICES					
523110 OFFICE EQUIPMENT MAINTENANCE	5,588	6,300	7,000	7,000	7,000
525135 INTERNET	660	660	660	660	660
528150 VEHICLE RENTAL	2,256	2,256	2,482	2,482	2,544
530100 OFFICE SUPPLIES	1,739	1,560	4,150	4,150	4,150
530259 IT SMALL EQUIPMENT	1,669	2,494	2,600	2,600	-
530260 SAFETY SUPPLIES	59	-	500	500	500
TOTAL	\$ 11,971	\$ 13,271	\$ 17,392	\$ 17,392	\$ 14,854
CAPITAL OUTLAY					
642200 IT EQUIPMENT	66	-	-	-	-
TOTAL	\$ 66	\$ -	\$ -	\$ -	\$ -
TOTAL STREETS - MSB ADMIN	\$ 368,594	\$ 369,230	\$ 367,152	\$ 367,152	\$ 365,244

MSB OPERATIONS-MAINTENANCE

ORG 10133110

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.

2021 Budget Highlights

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Permanent Staffing					
Superintendent-Facilities/Traffic	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	1.00	1.00
Maintenance Worker I-MSB	1.00	1.00	1.00	1.00	1.00
Total Staffing	10.00	10.00	10.00	12.00	12.00

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	307,066	319,234	353,387	357,887	356,480
Non-Personal Services	170,660	191,882	199,128	201,128	204,954
Capital Outlay	9,800	15,032	15,000	15,000	15,000
Total Expenditures	487,527	526,149	567,515	574,015	576,434

MSB OPERATIONS-MAINTENANCE

ORG 10133110

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.

Objectives:

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

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Annual Maintenance costs	\$27,158	\$32,290	\$32,500	\$32,500	\$32,500
Number of work orders	21	21	11	11	11

MSB OPERATIONS-MAINTENANCE

ORG 10133110

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	197,451	205,577	219,333	219,333	221,547
510111 FULL TIME SALARIES - OVERTIME	14,000	8,916	13,000	17,500	14,000
510310 FICA	12,358	12,507	16,793	16,793	14,178
510311 MEDICARE	2,788	3,027	3,278	3,278	3,316
510320 WI RETIREMENT FUND	13,640	13,963	15,604	15,604	15,817
510340 HEALTH INSURANCE	49,262	58,141	67,663	67,663	69,107
510350 DENTAL INSURANCE	3,905	4,010	4,190	4,190	4,818
510351 UNFUNDED PENSION LIABILITY	3,984	3,984	3,984	3,984	3,984
510360 LIFE INSURANCE	282	132	167	167	337
510400 WORKERS COMPENSATION	9,396	8,976	8,976	8,976	8,976
510490 CLOTHING ALLOWANCE	-	-	400	400	400
TOTAL	\$ 307,066	\$ 319,234	\$ 353,387	\$ 357,887	\$ 356,480
<u>NON-PERSONAL SERVICES</u>					
521500 ADMINISTRATION SERVICES	608	1,963	1,000	1,000	1,000
521700 SECURITY SERVICES	-	223	510	510	510
521900 CONTRACTED SERVICES	7,112	16,572	12,000	12,000	15,000
522130 HEAVY EQUIPMENT MAINTENANCE	1,714	1,103	1,700	1,700	1,700
523120 COMPUTER MAINTENANCE	11,093	11,400	12,084	12,084	12,809
523125 IT SERVICES	4,000	4,303	4,561	4,561	4,835
524110 BUILDING EXTERIOR MAINTENANCE	16,551	17,346	17,500	17,500	17,500
524115 BUILDING EQUIPMENT MAINTENANCE	3,401	2,433	2,500	2,500	2,500
524120 ELECTRICAL MAINTENANCE & REPAIR	1,608	2,120	2,500	2,500	2,500
524122 PLUMBING MAINTENANCE & REPAIR	2,431	4,937	5,000	6,000	5,000
524124 HEATING & VENTILATION MAINTENANCE	3,167	4,350	5,000	5,000	5,000
524130 CUSTODIAL SERVICES	2,927	3,027	3,000	4,000	3,000
524135 JANITORIAL SERVICES	10,040	9,948	10,000	10,000	10,000
525100 ELECTRIC	43,607	45,985	47,123	47,123	48,537
525105 WATER	3,622	2,949	3,900	3,900	3,900
525110 SEWER	1,814	1,553	2,000	2,000	2,000
525125 MOBILE TELEPHONE	12,108	9,532	14,000	14,000	14,000
525140 GAS - UTILITY	25,490	27,478	29,000	29,000	29,000
526120 LICENSES & PERMITS	-	202	250	250	250
528150 VEHICLE RENTAL	15,000	15,000	16,500	16,500	16,913
530255 TOOLS & SMALL EQUIPMENT	1,431	2,673	4,000	4,000	4,000
530259 IT SMALL EQUIPMENT	2,401	6,222	4,000	4,000	4,000
530500 FIRE FIGHTING SUPPLIES & SMALL	534	563	1,000	1,000	1,000
TOTAL	\$ 170,660	\$ 191,882	\$ 199,128	\$ 201,128	\$ 204,954
<u>CAPITAL OUTLAY</u>					
621200 BUILDING IMPROVEMENTS	9,800	15,032	15,000	15,000	15,000
TOTAL	\$ 9,800	\$ 15,032	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL MSB OPERATIONS-MAINTENANCE	\$ 487,527	\$ 526,149	\$ 567,515	\$ 574,015	\$ 576,434

STREETS - STREETS/ALLEYS

ORG 10133140

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.

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Permanent Staffing					
Superintendent-Streets/Sanitation	1.00	1.00	1.00	1.00	1.00
Engineering Technician	0.00	0.00	1.00	1.00	1.00
Supervisor-Streets/Sanitation	1.00	1.00	1.00	1.00	1.00
Maintenance Worker IV-Lead Sanitation	1.00	1.00	1.00	0.00	0.00
Maintenance Worker IV-Sanitation	1.00	1.00	1.00	0.00	0.00
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	10.00	10.00
Maintenance Worker I-Streets	5.00	5.00	5.00	6.00	6.00
Maintenance Worker III-Sanitation	8.00	8.00	8.00	4.00	4.00
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	3.00	3.00
Maintenance Worker I					
-Sewer Maintenance	1.00	1.00	1.00	2.00	2.00
Maintenance Worker II					
-Street Sweeping	2.00	2.00	2.00	2.00	2.00
Total Staffing	46.00	46.00	47.00	38.00	38.00

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	945,532	913,945	973,931	948,931	1,016,587
Non-Personal Services	660,999	620,809	793,519	794,087	713,460
Capital Outlay	0	0	40,000	40,000	100,000
Total Expenditures	1,606,531	1,534,753	1,807,450	1,783,018	1,830,047

STREETS - STREETS/ALLEYS

ORG 10133140

Strategic Plan Focus Area: Infrastructure and Public Facilities.

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

Objectives:

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.

Measurements	2018	2019	2020	2020	2021
<u>Workload</u>	Actual	Actual	Amended	Estimated	Adopted
Crack & joint filling footages (LF)	33,084	38,051	30,000	35,700	30,000
Yards of concrete installed	1,348	1,511	1,200	1,200	1,200
Tons of asphalt installed	11,519	5,409	9,000	6,000	6,000
Potholes – cold mix (Tons)	73	161	100	75	75
Potholes – hot mix (Tons)	232	214	300	100	100
Linear feet of streets improved	38,016	15,840	26,400	15,840	15,000
<u>Effectiveness</u>					
Resident satisfaction rating	92%	97%	80%	86%	80%
Increase PASER rating	6.01	6.25	6.25	6.25	6.25
Response to pothole repair requests within 2 days	2.0	2.00	2.0	2.0	2.0

STREETS - STREETS/ALLEYS

ORG 10133140

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	552,371	536,181	562,418	562,418	593,823
510111 FULL TIME SALARIES - OVERTIME	36,994	46,591	30,000	30,000	40,000
510130 TEMPORARY SALARIES - REGULAR	34,013	18,935	40,000	15,000	40,000
510310 FICA	36,383	34,980	38,056	38,056	40,610
510311 MEDICARE	8,509	8,177	8,461	8,461	9,499
510320 WI RETIREMENT FUND	39,261	38,064	39,905	39,905	42,624
510340 HEALTH INSURANCE	189,976	184,186	205,061	205,061	200,059
510350 DENTAL INSURANCE	12,762	11,544	12,844	12,844	12,700
510351 UNFUNDED PENSION LIABILITY	7,860	7,860	7,860	7,860	7,860
510360 LIFE INSURANCE	561	582	466	466	368
510400 WORKERS COMPENSATION	26,844	26,844	26,844	26,844	26,844
510490 CLOTHING ALLOWANCE	-	-	2,017	2,017	2,200
TOTAL	\$ 945,532	\$ 913,945	\$ 973,931	\$ 948,931	\$ 1,016,587
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	123,369	156,505	157,500	157,500	150,000
528150 VEHICLE RENTAL	154,044	154,044	169,448	169,448	172,660
530255 TOOLS & SMALL EQUIPMENT	5,999	5,603	5,800	6,369	5,800
530259 IT SMALL EQUIPMENT	-	-	2,600	2,600	-
530270 TRAFFIC CONTROL SUPPLIES	4,574	1,708	8,204	8,204	5,000
530290 CONSTRUCTION MATERIALS	373,013	302,948	449,967	449,967	380,000
TOTAL	\$ 660,999	\$ 620,809	\$ 793,519	\$ 794,087	\$ 713,460
CAPITAL OUTLAY					
611100 LAND	-	-	40,000	40,000	100,000
TOTAL	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 100,000
TOTAL STREETS - STREETS/ALLEYS	\$ 1,606,531	\$ 1,534,753	\$ 1,807,450	\$ 1,783,018	\$ 1,830,047

STREETS - STORM DRAINAGE

ORG 10133150

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.

2021 Budget Highlights

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	237,272	184,345	329,742	319,742	407,996
Non-Personal Services	262,715	229,741	398,429	422,791	330,935
Total Expenditures	499,988	414,086	728,171	742,533	738,931

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

Objectives:

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

Measurements

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Workload					
Catch basins debris removed (Tons)	338	102	400	100	100
Storm sewer jetting footages (LF)	15,143	18,104	15,000	15,000	15,000
Storm sewer televising footages (LF)	12,245	17,843	10,000	16,668	10,000
Number of catch basins replaced	22	30	30	20	20
Effectiveness					
Resident satisfaction rating	92%	97%	80%	86%	80%

STREETS - STORM DRAINAGE

ORG 10133150

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	146,483	100,724	184,892	184,892	231,887
510111 FULL TIME SALARIES - OVERTIME	5,018	21,909	30,000	20,000	30,000
510130 TEMPORARY SALARIES - REGULAR	88	480	-	-	-
510310 FICA	8,914	7,336	12,958	12,958	15,705
510311 MEDICARE	2,085	1,716	3,035	3,035	3,672
510320 WI RETIREMENT FUND	10,141	8,038	14,510	14,510	17,676
510340 HEALTH INSURANCE	41,515	22,592	60,231	60,231	83,993
510350 DENTAL INSURANCE	2,761	1,297	3,732	3,732	4,694
510351 UNFUNDED PENSION LIABILITY	5,076	5,076	5,076	5,076	5,076
510360 LIFE INSURANCE	108	94	224	224	209
510400 WORKERS COMPENSATION	15,084	15,084	15,084	15,084	15,084
TOTAL	\$ 237,272	\$ 184,345	\$ 329,742	\$ 319,742	\$ 407,996
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	13,724	36,665	50,638	75,000	50,000
525100 ELECTRIC	3,301	5,400	4,017	4,017	4,138
525140 GAS - UTILITY	201	235	308	308	317
526120 LICENSES & PERMITS	7,500	7,500	8,000	8,000	8,000
528150 VEHICLE RENTAL	90,000	90,000	99,000	99,000	100,980
530255 TOOLS & SMALL EQUIPMENT	1,749	2,577	2,500	2,500	2,500
530290 CONSTRUCTION MATERIALS	146,241	75,794	223,967	223,967	155,000
531105 HAZARDOUS MATERIAL DISPOSAL	-	11,571	10,000	10,000	10,000
TOTAL	\$ 262,715	\$ 229,741	\$ 398,429	\$ 422,791	\$ 330,935
TOTAL STREETS - STORM DRAINAGE	\$ 499,988	\$ 414,086	\$ 728,171	\$ 742,533	\$ 738,931

STREETS - ST LIGHTS/CITY

ORG 10133160

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.

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	83,564	81,221	87,147	86,147	89,935
Non-Personal Services	403,255	327,806	416,832	387,832	392,165
Total Expenditures	486,819	409,028	503,979	473,979	482,100

Strategic Plan Focus Area: Infrastructure, Public Facilities, and 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.

Objectives:

1. To work with law enforcement to identify lighting needs as a crime-prevention strategy.
- 2 To reduce energy consumption by upgrading to energy efficient LED lighting fixtures.

Measurements

Workload

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Existing fixtures converted to LED	140	125	250	150	150

STREETS - ST LIGHTS/CITY

ORG 10133160

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	64,576	64,780	67,895	67,895	70,334
510111 FULL TIME SALARIES - OVERTIME	5,831	4,219	6,000	5,000	6,000
510130 TEMPORARY SALARIES - REGULAR	80	-	-	-	-
510310 FICA	4,371	4,301	4,571	4,571	4,721
510311 MEDICARE	1,022	1,005	1,069	1,069	1,104
510320 WI RETIREMENT FUND	4,622	4,437	4,907	4,907	5,072
510340 HEALTH INSURANCE	590	0	-	-	-
510350 DENTAL INSURANCE	1,481	1,486	1,606	1,606	1,606
510351 UNFUNDED PENSION LIABILITY	432	432	432	432	432
510360 LIFE INSURANCE	43	45	51	51	50
510400 WORKERS COMPENSATION	516	516	516	516	516
510490 CLOTHING ALLOWANCE	-	-	100	100	100
TOTAL	\$ 83,564	\$ 81,221	\$ 87,147	\$ 86,147	\$ 89,935
NON-PERSONAL SERVICES					
524120 ELECTRICAL MAINTENANCE & REPAI	11,815	12,033	12,500	12,500	12,500
525100 ELECTRIC	276,067	272,333	309,000	280,000	309,000
528150 VEHICLE RENTAL	12,120	12,120	13,332	13,332	13,665
530255 TOOLS & SMALL EQUIPMENT	103,253	29,599	80,000	80,000	55,000
530259 IT SMALL EQUIPMENT	-	1,722	2,000	2,000	2,000
TOTAL	\$ 403,255	\$ 327,806	\$ 416,832	\$ 387,832	\$ 392,165
TOTAL STREETS - ST LIGHTS/CITY	\$ 486,819	\$ 409,028	\$ 503,979	\$ 473,979	\$ 482,100

STREETS - BRIDGES

ORG 10133170

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.

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	45,401	44,027	38,085	38,085	37,412
Non-Personal Services	32,489	116,659	75,397	78,466	51,029
Total Expenditures	77,891	160,687	113,482	116,551	88,441

Strategic Plan Focus Area: Infrastructure and Public Facilities.

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

Objectives:

1. Maintain compliance inspections to DOT requirements.
2. Maintain bridge deck sealing program alternating north and south side annually.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Workload					
Number of bridges inspected	16	16	16	16	16
Number of bridges sealed	9	7	9	9	7

STREETS - BRIDGES

ORG 10133170

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	3,558	3,047	-	-	-
510111 FULL TIME SALARIES - OVERTIME	3,045	2,668	2,000	2,000	-
510130 TEMPORARY SALARIES - REGULAR	31,905	31,478	30,500	30,500	32,000
510310 FICA	2,377	2,298	2,015	2,015	1,984
510311 MEDICARE	552	541	471	471	464
510320 WI RETIREMENT FUND	441	360	135	135	-
510340 HEALTH INSURANCE	482	586	-	-	-
510350 DENTAL INSURANCE	75	82	-	-	-
510351 UNFUNDED PENSION LIABILITY	300	300	300	300	300
510360 LIFE INSURANCE	2	4	-	-	-
510400 WORKERS COMPENSATION	2,664	2,664	2,664	2,664	2,664
TOTAL	\$ 45,401	\$ 44,027	\$ 38,085	\$ 38,085	\$ 37,412
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	8,042	100,678	49,943	49,943	20,000
524135 JANITORIAL SERVICES	-	55	200	200	200
525100 ELECTRIC	15,705	10,471	15,450	15,450	15,914
525105 WATER	135	134	200	200	200
525110 SEWER	204	153	155	155	155
528150 VEHICLE RENTAL	4,044	4,044	4,449	4,449	4,560
530290 CONSTRUCTION MATERIALS	4,359	1,124	5,000	8,069	10,000
TOTAL	\$ 32,489	\$ 116,659	\$ 75,397	\$ 78,466	\$ 51,029
TOTAL STREETS - BRIDGES	\$ 77,891	\$ 160,687	\$ 113,482	\$ 116,551	\$ 88,441

STREETS - SNOW & ICE

ORG 10133180

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.

2021 Budget Highlights

The 2021 Budget includes an increase to Salt/Sand of \$11,500 for DOT contract purchase.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	236,891	329,211	351,719	351,719	420,338
Non-Personal Services	486,218	582,412	568,140	568,140	586,306
Total Expenditures	723,109	911,623	919,859	919,859	1,006,644

Strategic Plan Focus 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.

Objectives:

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.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Workload					
Number of event	15	20	25	25	25
Salt used (Tons)	2,925	3,212	3,840	2,000	3,840
Average annual snowfall	2.5	3.45	2.00	2.00	2.00
Efficiency					
Average hours per event	17	9	9	9	9
Effectiveness					
Resident satisfaction rating	92%	97%	80%	86%	80%
Percentage of operations in which snow is removed within 24 hours after the event	100%	100%	100%	100%	100%

STREETS - SNOW & ICE

ORG 10133180

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	71,745	97,405	154,663	154,663	184,382
510111 FULL TIME SALARIES - OVERTIME	98,207	150,842	100,000	100,000	100,000
510310 FICA	10,357	14,640	15,521	15,521	17,140
510311 MEDICARE	2,422	3,424	3,633	3,633	4,007
510320 WI RETIREMENT FUND	11,633	16,019	17,195	17,195	19,196
510340 HEALTH INSURANCE	27,057	31,390	44,332	44,332	77,659
510350 DENTAL INSURANCE	1,968	1,965	2,724	2,724	4,362
510351 UNFUNDED PENSION LIABILITY	2,532	2,532	2,532	2,532	2,532
510360 LIFE INSURANCE	62	86	211	211	152
510400 WORKERS COMPENSATION	10,908	10,908	10,908	10,908	10,908
TOTAL	\$ 236,891	\$ 329,211	\$ 351,719	\$ 351,719	\$ 420,338
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	14,634	26,125	25,000	25,000	25,000
528150 VEHICLE RENTAL	242,400	242,400	266,640	266,640	273,306
530100 OFFICE SUPPLIES	463	22	500	500	500
530250 SAND & SALT	226,276	312,881	275,000	275,000	286,500
530255 TOOLS & SMALL EQUIPMENT	2,445	984	1,000	1,000	1,000
TOTAL	\$ 486,218	\$ 582,412	\$ 568,140	\$ 568,140	\$ 586,306
TOTAL STREETS - SNOW & ICE	\$ 723,109	\$ 911,623	\$ 919,859	\$ 919,859	\$ 1,006,644

STREETS - TRAFFIC CNT SIGN

ORG 10133200

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 maintenance and construction of all signage, pavement markings such as centerline, edge line, bike lane and crosswalk painting. This program is administered by the Department of Public Works.

2021 Budget Highlights

There are no notable changes for 2021.

Expenditures	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Personal Services	340,259	333,612	327,026	320,944	321,712
Non-Personal Services	205,529	147,815	152,700	152,700	169,350
Capital Outlay	0	0	8,874	8,874	0
Total Expenditures	545,788	481,427	488,600	482,518	491,062

Strategic Plan Focus Area: Infrastructure and Public Facilities.

Goal: To provide traffic control in an efficient manner.

Objectives:

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.

Measurements	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Workload					
Number of signs replaced	847	637	1,000	1,000	1,000
Number of new signs	689	1,015	1,300	1,300	1,300
Damaged mailboxes repair/replace	46	22	50	50	50
Traffic markings painted	1,618	1,678	1,730	1,730	1,730

STREETS - TRAFFIC CNT SIGN

ORG 10133200

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	208,418	209,088	216,781	216,781	218,863
510111 FULL TIME SALARIES - OVERTIME	20,027	18,786	12,000	12,000	12,000
510130 TEMPORARY SALARIES - REGULAR	11,346	8,808	-	-	-
510310 FICA	14,430	14,266	13,925	13,925	14,084
510311 MEDICARE	3,375	3,336	3,258	3,258	3,294
510320 WI RETIREMENT FUND	15,108	14,842	15,283	15,283	15,421
510340 HEALTH INSURANCE	43,668	40,366	41,082	35,000	33,958
510350 DENTAL INSURANCE	4,595	4,721	4,818	4,818	4,305
510351 UNFUNDED PENSION LIABILITY	5,292	5,292	5,292	5,292	5,292
510360 LIFE INSURANCE	321	428	507	507	415
510400 WORKERS COMPENSATION	13,680	13,680	13,680	13,680	13,680
510490 CLOTHING ALLOWANCE	-	-	400	400	400
TOTAL	\$ 340,259	\$ 333,612	\$ 327,026	\$ 320,944	\$ 321,712
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	95,564	34,924	35,000	35,000	50,000
528150 VEHICLE RENTAL	60,000	60,000	66,000	66,000	67,650
530255 TOOLS & SMALL EQUIPMENT	1,470	649	1,700	1,700	1,700
530270 TRAFFIC CONTROL SUPPLIES	48,495	52,241	50,000	50,000	50,000
TOTAL	\$ 205,529	\$ 147,815	\$ 152,700	\$ 152,700	\$ 169,350
CAPITAL OUTLAY					
649100 OTHER EQUIPMENT	-	-	8,874	8,874	-
TOTAL	\$ -	\$ -	\$ 8,874	\$ 8,874	\$ -
TOTAL STREETS - TRAFFIC CNT SIGN	\$ 545,788	\$ 481,427	\$ 488,600	\$ 482,518	\$ 491,062

STREETS - TRAFFIC CNT SGN

ORG 10133250

Division Purpose

To maintain and install the appropriate traffic control devices to provide a safe and sufficient transportation system throughout the entire city, including three 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. Three 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.

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	95,272	94,238	95,181	95,181	98,415
Non-Personal Services	81,239	80,390	123,973	123,973	106,948
Total Expenditures	176,511	174,629	219,154	219,154	205,363

Strategic Plan Focus Area: Infrastructure and Public Facilities.

Goal: 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.

STREETS - TRAFFIC CNT SGN

ORG 10133250

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	63,139	64,941	66,695	66,695	69,134
510111 FULL TIME SALARIES - OVERTIME	11,133	7,607	6,000	6,000	6,000
510130 TEMPORARY SALARIES - REGULAR	-	88	-	-	-
510310 FICA	4,511	4,405	4,457	4,457	4,602
510311 MEDICARE	1,055	1,030	1,043	1,043	1,076
510320 WI RETIREMENT FUND	4,965	4,752	4,907	4,907	5,072
510340 HEALTH INSURANCE	7,999	8,910	9,446	9,446	9,897
510350 DENTAL INSURANCE	447	463	485	485	485
510351 UNFUNDED PENSION LIABILITY	372	372	372	372	372
510360 LIFE INSURANCE	55	73	80	80	81
510400 WORKERS COMPENSATION	1,596	1,596	1,596	1,596	1,596
510490 CLOTHING ALLOWANCE	-	-	100	100	100
TOTAL	\$ 95,272	\$ 94,238	\$ 95,181	\$ 95,181	\$ 98,415
NON-PERSONAL SERVICES					
523122 SOFTWARE MAINTENANCE	-	-	4,000	4,000	4,000
525100 ELECTRIC	26,844	27,719	39,140	39,140	40,315
528150 VEHICLE RENTAL	8,100	8,100	8,910	8,910	9,133
530255 TOOLS & SMALL EQUIPMENT	42,461	41,336	67,423	67,423	51,000
530259 IT SMALL EQUIPMENT	1,334	-	2,000	2,000	-
530270 TRAFFIC CONTROL SUPPLIES	-	735	-	-	-
530290 CONSTRUCTION MATERIALS	2,500	2,500	2,500	2,500	2,500
TOTAL	\$ 81,239	\$ 80,390	\$ 123,973	\$ 123,973	\$ 106,948
TOTAL STREETS - TRAFFIC CNT SGN	\$ 176,511	\$ 174,629	\$ 219,154	\$ 219,154	\$ 205,363

SANITATION - GARBAGE

ORG 10134001

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.

2021 Budget Highlights

The 2021 Budget includes the following change:

- An increase of \$17,614 in Transfer Station Tipping fees to reflect a three percent increase in the CPI .

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	758,569	833,360	416,585	416,585	383,277
Non-Personal Services	969,777	1,022,553	998,256	998,256	1,088,734
Total Expenditures	1,728,345	1,855,913	1,414,841	1,414,841	1,472,011

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

Objectives:

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

SANITATION - GARBAGE

ORG 10134001

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	490,633	527,532	262,561	262,561	225,275
510111 FULL TIME SALARIES - OVERTIME	39,980	48,500	12,500	12,500	20,000
510130 TEMPORARY SALARIES - REGULAR	80	20	-	-	-
510310 FICA	31,558	34,193	17,371	17,371	14,780
510311 MEDICARE	7,381	7,997	4,065	4,065	3,457
510320 WI RETIREMENT FUND	35,284	37,576	19,251	19,251	16,555
510340 HEALTH INSURANCE	110,826	134,300	70,280	70,280	71,707
510350 DENTAL INSURANCE	7,384	7,723	3,176	3,176	4,162
510351 UNFUNDED PENSION LIABILITY	8,424	8,424	5,924	5,924	5,924
510360 LIFE INSURANCE	415	491	366	366	313
510400 WORKERS COMPENSATION	26,604	26,604	20,604	20,604	20,604
510490 CLOTHING ALLOWANCE	-	-	487	487	500
TOTAL	\$ 758,569	\$ 833,360	\$ 416,585	\$ 416,585	\$ 383,277
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	80,770	89,779	50,000	50,000	50,000
526120 LICENSES & PERMITS	-	-	225	225	225
528130 SMALL EQUIPMENT RENTAL	-	-	35,757	35,757	100,671
528150 VEHICLE RENTAL	325,000	325,000	318,000	318,000	325,950
530100 OFFICE SUPPLIES	820	985	1,000	1,000	1,000
530255 TOOLS & SMALL EQUIPMENT	7,186	8,881	6,138	6,138	6,138
531115 TRANSFER STATION TIPPING	556,001	597,907	587,136	587,136	604,750
TOTAL	\$ 969,777	\$ 1,022,553	\$ 998,256	\$ 998,256	\$ 1,088,734
TOTAL SANITATION - GARBAGE	\$ 1,728,345	\$ 1,855,913	\$ 1,414,841	\$ 1,414,841	\$ 1,472,011

SANITATION - STREET CLEAN

ORG 10134120

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.

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	231,922	231,433	234,965	234,965	252,370
Non-Personal Services	213,502	215,000	237,700	237,700	243,863
Total Expenditures	445,424	446,433	472,665	472,665	496,233

Strategic Plan Focus Area: Infrastructure and Public Facilities.

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.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Workload					
Miles swept	4,870	4,916	5,000	5,000	5,000
Tons of debris collected	723	813	750	750	750
Efficiency					
Percent of streets swept every 6 weeks	100%	100%	100%	100%	100%
Effectiveness					
Resident satisfaction rating	92%	97%	80%	86%	80%

SANITATION - STREET CLEAN

ORG 10134120

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	149,447	149,324	152,918	152,918	158,822
510111 FULL TIME SALARIES - OVERTIME	9,561	5,365	12,000	12,000	12,000
510310 FICA	9,283	9,189	10,026	10,026	10,315
510311 MEDICARE	2,171	2,149	2,346	2,346	2,413
510320 WI RETIREMENT FUND	10,298	10,018	11,133	11,133	11,531
510340 HEALTH INSURANCE	39,242	40,432	34,901	34,901	44,845
510350 DENTAL INSURANCE	2,368	2,478	1,850	1,850	2,720
510351 UNFUNDED PENSION LIABILITY	2,364	2,364	2,364	2,364	2,364
510360 LIFE INSURANCE	167	135	207	207	140
510400 WORKERS COMPENSATION	7,020	7,020	7,020	7,020	7,020
510410 UNEMPLOYMENT COMPENSATION	-	2,960	-	-	-
510490 CLOTHING ALLOWANCE	-	-	200	200	200
TOTAL	\$ 231,922	\$ 231,433	\$ 234,965	\$ 234,965	\$ 252,370
NON-PERSONAL SERVICES					
528150 VEHICLE RENTAL	175,000	175,000	192,500	192,500	197,313
530255 TOOLS & SMALL EQUIPMENT	130	-	200	200	200
531110 STREET SWEEPING DISPOSAL	38,371	40,000	45,000	45,000	46,350
TOTAL	\$ 213,502	\$ 215,000	\$ 237,700	\$ 237,700	\$ 243,863
TOTAL SANITATION - STREET CLEAN	\$ 445,424	\$ 446,433	\$ 472,665	\$ 472,665	\$ 496,233

SANITATION - WEED CONTRL

ORG 10134130

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.

2021 Budget Highlights

There are no notable changes for 2021.

Strategic Plan Focus Area: Quality of Life.

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

Objectives:

1. To keep private property from becoming overgrown, to reduce the spread of invasive species and weeds.
2. To reduce the number on noncompliant report offenders.

Measurements

Workload

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Nuisance notices issued	226	210	200	200	200
Number of non-compliant lots cut by city staff	26	25	25	20	25

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
--	----------------	----------------	-----------------	-------------------	-----------------

PERSONAL SERVICES

NON-PERSONAL SERVICES

521150 CONSULTING SERVICES	1,400	2,025	10,000	10,000	10,000
521900 CONTRACTED SERVICES	2,625	2,168	-	-	-
528150 VEHICLE RENTAL	4,000	4,000	4,400	4,400	4,510
TOTAL	\$ 8,025	\$ 8,193	\$ 14,400	\$ 14,400	\$ 14,510
 TOTAL SANITATION - WEED CONTRL	 \$ 8,025	 \$ 8,193	 \$ 14,400	 \$ 14,400	 \$ 14,510

SANITATION - RES DROP-OFF

ORG 10134150

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.

2021 Budget Highlights

There are no notable changes for 2021.

Expenditures	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Personal Services	93,033	70,856	81,319	92,319	93,149
Non-Personal Services	109,548	123,949	160,014	175,014	164,490
Total Expenditures	202,581	194,805	241,333	267,333	257,639

SANITATION - RES DROP-OFF

ORG 10134150

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.

Objectives:

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) rating from residents who live in the City of Sheboygan.

Measurements	2018	2019	2020	2020	2021
Workload	Actual	Actual	Amended	Estimated	Adopted
Yard waste hauled (Tons)	2,830	2,769	2,500	2,500	2,500
Tire disposal	182	179	100	100	100
Scrap metals collected (Tons)	235	249	140	140	140
Oil collected (Gallons)	10,700	10,990	5,000	5,300	5,000
Branch grinding (Dollars)	\$17,890	\$18,290	\$20,000	\$30,000	\$20,000
Effectiveness					
Resident satisfaction rating	92%	97%	80%	86%	80%

SANITATION - RES DROP-OFF

ORG 10134150

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	44,144	37,020	45,232	45,232	46,876
510111 FULL TIME SALARIES - OVERTIME	15,945	6,344	4,000	15,000	12,000
510310 FICA	3,468	2,578	2,951	2,951	3,540
510311 MEDICARE	811	603	691	691	828
510320 WI RETIREMENT FUND	3,697	2,844	3,324	3,324	3,974
510340 HEALTH INSURANCE	15,956	12,764	16,170	16,170	16,979
510350 DENTAL INSURANCE	1,106	844	1,091	1,091	1,093
510351 UNFUNDED PENSION LIABILITY	1,176	1,176	1,176	1,176	1,176
510360 LIFE INSURANCE	70	23	24	24	23
510400 WORKERS COMPENSATION	6,660	6,660	6,660	6,660	6,660
TOTAL	\$ 93,033	\$ 70,856	\$ 81,319	\$ 92,319	\$ 93,149
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	12,000	26,340	30,000	45,000	30,000
528150 VEHICLE RENTAL	70,000	70,000	90,014	90,014	93,290
531115 TRANSFER STATION TIPPING	27,548	27,609	40,000	40,000	41,200
TOTAL	\$ 109,548	\$ 123,949	\$ 160,014	\$ 175,014	\$ 164,490
TOTAL SANITATION - RES DROP-OFF	\$ 202,581	\$ 194,805	\$ 241,333	\$ 267,333	\$ 257,639



NOTES

CEMETERY

ORG 10143100

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.

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	134,225	141,297	131,726	134,726	136,558
Non-Personal Services	53,428	56,436	64,605	64,605	65,740
Capital Outlay	1,234	0	5,000	5,000	5,000
Total Expenditures	188,887	197,733	201,331	204,331	207,298

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.

Objectives:

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.

Measurements	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Workload					
Full burials	39	40	40	40	40
Cremains	35	28	35	35	35
Graves sold	56	46	40	40	40

CEMETERY

ORG 10143100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	55,051	56,134	55,922	55,922	59,205
510111 FULL TIME SALARIES - OVERTIME	5,974	2,607	2,000	5,000	5,000
510130 TEMPORARY SALARIES - REGULAR	38,227	47,399	42,500	42,500	50,000
510310 FICA	6,088	6,519	6,170	6,170	7,087
510311 MEDICARE	1,424	1,525	1,443	1,443	1,658
510320 WI RETIREMENT FUND	4,078	3,845	3,910	3,910	4,253
510340 HEALTH INSURANCE	8,672	8,845	9,446	9,446	-
510350 DENTAL INSURANCE	978	973	978	978	-
510351 UNFUNDED PENSION LIABILITY	2,412	2,412	2,412	2,412	2,412
510360 LIFE INSURANCE	181	184	185	185	183
510400 WORKERS COMPENSATION	6,660	6,660	6,660	6,660	6,660
510410 UNEMPLOYMENT COMPENSATION	4,480	4,195	-	-	-
510490 CLOTHING ALLOWANCE	-	-	100	100	100
TOTAL	\$ 134,225	\$ 141,297	\$ 131,726	\$ 134,726	\$ 136,558
NON-PERSONAL SERVICES					
524110 BUILDING EXTERIOR MAINTENANCE	5,340	9,947	5,000	5,000	5,000
525100 ELECTRIC	553	556	800	800	824
525105 WATER	1,078	893	1,500	1,500	1,500
525110 SEWER	8	-	100	100	100
525140 GAS - UTILITY	551	508	615	615	615
528150 VEHICLE RENTAL	40,400	40,400	44,440	44,440	45,551
530100 OFFICE SUPPLIES	18	55	50	50	50
530210 OPERATING SUPPLIES	3,602	2,921	4,000	4,000	4,000
530255 TOOLS & SMALL EQUIPMENT	-	85	100	100	100
530295 LANDSCAPING SUPPLIES	1,878	1,071	8,000	8,000	8,000
TOTAL	\$ 53,428	\$ 56,436	\$ 64,605	\$ 64,605	\$ 65,740
CAPITAL OUTLAY					
631100 IMPROVEMENTS OTHER THAN BUILDI	1,234	-	-	-	-
631200 STREET IMPROVEMENTS	-	-	5,000	5,000	5,000
TOTAL	\$ 1,234	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL CEMETERY	\$ 188,887	\$ 197,733	\$ 201,331	\$ 204,331	\$ 207,298

PARK DEPT - PARKS

ORG 10153000

Division Purpose

To maintain, improve and make accessible all park facilities; implement the Comprehensive Outdoor Recreation Plan and Urban Forestry Management Plan; and provide leisure opportunities for improved health and well-being of residents and visitors.

Division Description

The overall management of 36 parks, totaling over 705 acres, 19 playgrounds, six enclosed 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, several miles of street boulevards, 23,000 trees in street right of way, in addition to the park trees. This program is administered by the Department of Public Works.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Permanent Staffing					
Superintendent – Parks-Forestry	1.0	1.0	1.0	1.0	1.0
Forester	0.0	1.0	1.0	1.0	1.0
Maintenance Worker IV-Lead-Trees	0.0	0.0	2.0	2.0	2.0
Maintenance Worker IV-Constr-Parks	1.0	1.0	1.0	1.0	1.0
Maintenance Worker III-P-F	6.0	6.0	5.0	5.0	5.0
Maintenance Worker II-Parks	6.0	6.0	6.0	6.0	6.0
Maintenance Worker I-Parks	3.0	3.0	3.0	0.0	0.0
Maintenance Worker II-Cemetery	0.0	1.0	1.0	1.0	1.0
Total Staffing	17.0	19.0	20.0	17.0	17.0

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	1,563,384	1,651,018	1,701,332	1,659,832	1,696,349
Non-Personal Services	719,216	740,794	798,534	831,634	847,301
Capital Outlay	40,000	24,681	50,000	0	0
Total Expenditures	2,322,600	2,416,494	2,549,866	2,491,466	2,543,650

PARK DEPT - PARKS

ORG 10153000

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

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

Objectives:

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

Measurements

Workload

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Number of parks	36	36	36	36	36
Acres of mowed public land	119	119	119	119	119
New trees planted in parks	50	50	10	10	10

Strategic Plan Focus Area: 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.

Objectives:

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.
3. 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.

PARK DEPT - PARKS

ORG 10153000

Measurements	2018	2019	2020	2020	2021
Workload	Actual	Actual	Amended	Estimated	Adopted
Trees planted (Street)	21	535	500	500	500
Trees removed (Street)	610	744	600	600	600
Trees elevated (Street)	1,872	1,744	1,500	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%	87%	80%

PARK DEPT - PARKS

ORG 10153000

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510111 FULL TIME SALARIES - OVERTIME	80,830	65,747	80,000	80,000	80,000
510120 PART TIME SALARIES - REGULAR	-	-	-	-	-
510130 TEMPORARY SALARIES - REGULAR	85,086	114,968	101,500	60,000	101,500
510170 SEVERENCE PAY	-	-	-	-	-
510310 FICA	61,546	63,354	64,761	64,761	68,077
510311 MEDICARE	14,392	14,815	15,152	15,152	15,919
510320 WI RETIREMENT FUND	64,213	61,412	65,671	65,671	69,252
510340 HEALTH INSURANCE	251,588	293,678	328,350	328,350	311,698
510341 RETIREE HEALTH INSURANCE	26,705	40,137	26,101	26,101	8,109
510345 HSA CONTRIBUTION	-	-	-	-	-
510350 DENTAL INSURANCE	18,237	19,055	19,479	19,479	18,358
510351 UNFUNDED PENSION LIABILITY	20,076	20,076	20,276	20,276	20,276
510360 LIFE INSURANCE	1,521	1,155	1,267	1,267	1,222
510399 FRINGE BENEFITS-WLRLI	-	-	-	-	-
510400 WORKERS COMPENSATION	53,196	53,196	53,196	53,196	53,196
510410 UNEMPLOYMENT COMPENSATION	-	-	-	-	-
510490 CLOTHING ALLOWANCE	-	-	1,600	1,600	1,600
TOTAL	\$ 1,563,384	\$ 1,651,018	\$ 1,701,332	\$ 1,659,832	\$ 1,696,349
NON-PERSONAL SERVICES					
521800 PROGRAM SERVICES	-	-	-	-	-
521900 CONTRACTED SERVICES	52,689	82,943	74,764	74,764	74,754
523122 SOFTWARE MAINTENANCE	-	-	-	-	-
523125 IT SERVICES	500	538	570	570	605
523310 COMMUNICATION EQUIPMENT MAINT	-	-	-	-	-
523410 RECREATION EQUIPMENT MAINTENAN	12,810	11,603	15,000	15,000	15,000
524110 BUILDING EXTERIOR MAINTENANCE	68,442	57,661	55,000	55,000	65,000
524115 BUILDING EQUIPMENT MAINTENANCE	-	-	-	-	-
524120 ELECTRICAL MAINTENANCE & REPAI	8,345	6,997	10,000	10,000	10,000
524126 ELEVATOR MAINTENANCE & REPAIR	-	-	-	-	-
524130 CUSTODIAL SERVICES	1,899	2,927	3,000	5,000	5,000
524220 SNOW REMOVAL SERVICES	-	-	-	-	-
524230 SIDEWALK & TRAIL MAINTENANCE	628	-	20,000	20,000	10,000
524250 LOTS & RAMPS MAINTENANCE	-	-	-	-	-
525100 ELECTRIC	126,473	128,414	133,900	140,000	145,917
525105 WATER	26,008	28,831	30,000	30,000	30,000
525110 SEWER	14,820	11,283	13,300	13,300	13,300
525125 MOBILE TELEPHONE	-	160	-	-	-
525135 INTERNET	-	-	-	-	-
525140 GAS - UTILITY	7,119	7,201	8,000	8,000	8,000
526105 BOOKS - REFERENCE	-	-	-	-	-
526110 PROFESSIONAL ORGANIZATIONS	395	445	600	600	600
526120 LICENSES & PERMITS	-	-	-	-	-
526125 TRAINING & CONFERENCES	1,665	3,066	4,400	4,400	4,400
528130 SMALL EQUIPMENT RENTAL	-	-	-	-	-
528150 VEHICLE RENTAL	350,000	350,000	385,000	385,000	394,625
530100 OFFICE SUPPLIES	384	941	500	500	1,000
530205 DISPLAYS	-	-	-	-	-
530210 OPERATING SUPPLIES	1,505	1,687	1,500	1,500	1,500
530250 SAND & SALT	-	-	-	-	-
530255 TOOLS & SMALL EQUIPMENT	2,925	2,979	2,000	2,000	2,000
530256 SAFETY EQUIPMENT	-	-	-	-	-
530259 IT SMALL EQUIPMENT	4,536	-	850	850	-
530290 CONSTRUCTION MATERIALS	-	-	-	-	-
530295 LANDSCAPING SUPPLIES	27,221	31,740	25,000	50,000	50,000
531110 STREET SWEEPING DISPOSAL	-	-	-	-	-

PARK DEPT - PARKS

ORG 10153000					
531115 TRANSFER STATION TIPPING	10,850	11,378	15,000	15,000	15,450
540210 INSURANCE DEDUCTIBLE	-	-	-	-	-
540215 GEN. PUB. OFFICIALS & AUTO	-	-	150	150	150
810111 WAGE ADJUSTMENT RESERVE	-	-	-	-	-
TOTAL	\$ 719,216	\$ 740,794	\$ 798,534	\$ 831,634	\$ 847,301
CAPITAL OUTLAY					
621200 BUILDING IMPROVEMENTS	-	-	-	-	-
631100 IMPROVEMENTS OTHER THAN BUILDI	40,000	24,681	50,000	-	-
649500 FUTURE PROJECTS	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PARK DEPT - PARKS	\$ 2,322,600	\$ 2,416,494	\$ 2,549,866	\$ 2,491,466	\$ 2,543,650

PARK DEPT - MAYWOOD

ORG 10153110

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 and financial support for the facilities. 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

2021 Budget Highlights

There are no notable changes for 2021.

Strategic Plan Focus Area: Quality of Life.

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

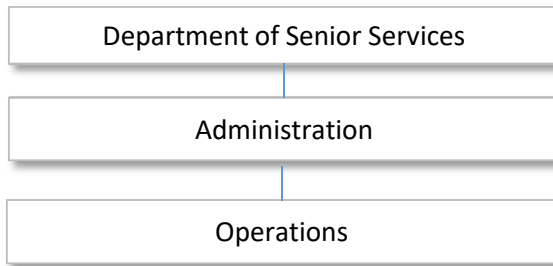
Objectives:

1. To continue financial and maintenance support.
2. To contribute the expertise of the City's superintendent of parks.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
<u>PERSONAL SERVICES</u>					
<u>NON-PERSONAL SERVICES</u>					
523125 IT SERVICES	400	565	456	456	484
524110 BUILDING EXTERIOR MAINTENANCE	2,627	4,465	10,000	10,000	10,000
524120 ELECTRICAL MAINTENANCE & REPAI	130	7	250	250	250
524135 JANITORIAL SERVICES	775	230	500	500	500
525100 ELECTRIC	5,079	3,169	6,000	6,000	6,180
525140 GAS - UTILITY	3,167	3,295	3,588	3,588	3,588
528150 VEHICLE RENTAL	12,000	12,000	13,200	13,200	13,530
530127 AUDIO VISUAL SUPPLIES	1,240	1,350	1,200	1,603	1,608
530255 TOOLS & SMALL EQUIPMENT	18	-	50	50	50
590100 CONTRIBUTIONS	65,500	65,500	68,775	68,775	72,214
TOTAL	\$ 90,936	\$ 90,579	\$ 104,019	\$ 104,422	\$ 108,404
TOTAL PARK DEPT - MAYWOOD	\$ 90,936	\$ 90,579	\$ 104,019	\$ 104,422	\$ 108,404

SENIOR ACTIVITY CENTER

ORG 10156100



Total Employees 3.00

Division Purpose

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

Division Description

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.

2021 Budget Highlights

The 2021 Budget includes the following change:

- A net increase of \$39,853 in Personal Services changes: Program Services Coordinator added / Custodian position eliminated.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Permanent Staffing					
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
Program Services Coordinator	1.00	0.00	0.00	0.00	1.00
Custodian	0.28	0.28	0.28	0.00	0.00
Total Staffing	2.28	2.28	2.28	2.00	3.00

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	137,849	163,897	163,689	115,359	203,542
Non-Personal Services	38,056	35,376	41,715	35,271	146,675
Capital Outlay	0	0	3,300	0	6,000
Total Expenditures	175,905	199,273	208,704	150,630	356,217

SENIOR ACTIVITY CENTER

ORG 10156100

Strategic Plan Focus Area: Quality of Life, Governing, Fiscal Mangement, and Communication.

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

Objectives:

1. Offer programs and opportunities which promote health, wellness and social engagement for older adults.
2. Mainta
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	2018	2019	2020	2020	2021
<u>Workload</u>	Actual	Actual	Amended	Estimated	Adopted
Total Check-Ins	43,052	18,850	19,500	7,282	19,500
Average daily Check-Ins	169	90	100	45	100
Total membership	653	709	730	794	730
Active members	N/A	278	300	318	300
Volunteer program leaders	20	20	20	25	20
Number of facility rentals	3	4	5	0	5
Community partnerships	17	17	17	17	17
Intergenerational events	5	5	5	0	5
Number of Livable Sheboygan initiative volunteers	N/A	25	25	25	25
<u>Effectiveness</u>					
Resident satisfaction rating	98%	97%	80%	88%	80%
Member satisfaction rating	100%	80%	80%	N/A	80%

SENIOR ACTIVITY CENTER

ORG 10156100

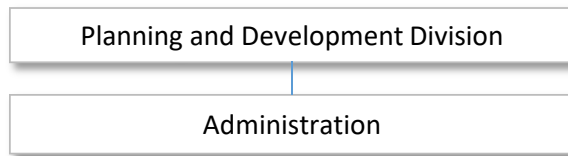
	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	91,852	122,034	118,330	70,000	142,616
510111 FULL TIME SALARIES - OVERTIME	185	-	-	-	-
510130 TEMPORARY SALARIES - REGULAR	2,189	1,229	-	-	-
510310 FICA	5,372	7,381	7,178	7,178	8,668
510311 MEDICARE	1,256	1,726	1,679	1,679	2,027
510320 WI RETIREMENT FUND	5,726	6,897	7,387	7,387	9,546
510340 HEALTH INSURANCE	27,329	20,755	24,876	24,876	35,961
510350 DENTAL INSURANCE	1,799	1,730	2,091	2,091	2,576
510351 UNFUNDED PENSION LIABILITY	1,740	1,740	1,740	1,740	1,740
510360 LIFE INSURANCE	17	22	24	24	24
510400 WORKERS COMPENSATION	384	384	384	384	384
TOTAL	\$ 137,849	\$ 163,897	\$ 163,689	\$ 115,359	\$ 203,542
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	3,369	2,595	2,880	2,880	102,880
523110 OFFICE EQUIPMENT MAINTENANCE	2,123	1,877	2,172	2,172	2,172
523125 IT SERVICES	7,500	8,069	8,553	8,553	8,553
524110 BUILDING EXTERIOR MAINTENANCE	8,167	6,820	6,000	8,000	6,000
524135 JANITORIAL SERVICES	1,173	1,058	1,600	500	1,600
525100 ELECTRIC	8,520	8,514	10,094	7,500	15,000
525105 WATER	719	738	700	700	750
525110 SEWER	443	580	396	396	600
525135 INTERNET	90	90	120	120	120
525140 GAS - UTILITY	2,923	2,991	3,700	2,700	5,500
526110 PROFESSIONAL ORGANIZATIONS	-	-	500	500	500
526125 TRAINING & CONFERENCES	-	-	2,500	250	500
527100 CAR ALLOWANCE	196	-	-	-	-
530100 OFFICE SUPPLIES	911	689	1,500	800	1,500
530200 PROGRAM SUPPLIES	-	163	-	-	-
530259 IT SMALL EQUIPMENT	1,922	1,124	1,000	200	1,000
539999 MISCELLANEOUS EXP	-	68	-	-	-
TOTAL	\$ 38,056	\$ 35,376	\$ 41,715	\$ 35,271	\$ 146,675
CAPITAL OUTLAY					
642500 OFFICE FURNITURE/FURNISHINGS	-	-	3,300	-	6,000
TOTAL	\$ -	\$ -	\$ 3,300	\$ -	\$ 6,000
TOTAL SENIOR ACTIVITY CENTER	\$ 175,905	\$ 199,273	\$ 208,704	\$ 150,630	\$ 356,217



NOTES

CITY DEVELOPMENT

ORG 10161100



Total Employees 5.00

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.

Budget Highlights

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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	1.00	1.00	0.00	0.00	0.00
Community and Economic Development Planner	0.00	0.00	1.00	1.00	1.00
Grant Coordinator	0.00	0.00	0.00	0.00	1.00
Total Staffing	4.00	4.00	4.00	4.00	5.00

CITY DEVELOPMENT

ORG 10161100

Expenditures	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Personal Services	241,610	266,890	267,310	269,362	273,872
Non-Personal Services	107,305	99,077	104,211	100,411	103,558
Capital Outlay	0	0	0	0	0
Total Expenditures	348,915	365,967	371,521	369,773	377,430

Strategic Plan Focus Area: Quality of Life, Economic Development, and 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.

Objectives:

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 a rating of 80% or higher satisfaction (fair, good or excellent) 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.

Objectives:

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

Measurements <u>Workload</u>	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Existing businesses assisted	38	60	40	60	60
Start-up businesses assisted	24	25	35	25	30
Commission applications approved	88	93	125	50	100
Comprehensive plan/ordinance amendments adopted	4	4	10	2	1
Special projects	28	42	10	65	45
Sign permits issued	141	141	800	100	100
New neighborhood associations created	3	2	2	0	1

CITY DEVELOPMENT

ORG 10161100

Measurements cont'd

Effectiveness

Resident satisfaction rating	75%	83%	80%	83%	80%
------------------------------	-----	-----	-----	-----	-----

CITY DEVELOPMENT

ORG 10161100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	172,367	183,792	187,104	187,104	190,884
510130 TEMPORARY SALARIES - REGULAR	-	4,848	-	2,052	-
510310 FICA	10,189	10,960	11,307	11,307	11,520
510311 MEDICARE	2,383	2,563	2,644	2,644	2,695
510320 WI RETIREMENT FUND	11,494	12,098	12,628	12,628	12,885
510340 HEALTH INSURANCE	38,804	46,076	47,010	47,010	49,258
510350 DENTAL INSURANCE	2,596	2,740	2,812	2,812	2,815
510351 UNFUNDED PENSION LIABILITY	2,820	2,820	2,820	2,820	2,820
510360 LIFE INSURANCE	177	211	205	205	215
510400 WORKERS COMPENSATION	780	780	780	780	780
TOTAL	\$ 241,610	\$ 266,890	\$ 267,310	\$ 269,362	\$ 273,872
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	55,925	58,875	62,800	60,000	60,000
523110 OFFICE EQUIPMENT MAINTENANCE	4,997	6,640	5,000	5,000	6,000
523120 COMPUTER MAINTENANCE	115	115	115	115	115
523125 IT SERVICES	21,906	23,567	24,981	24,981	26,479
525135 INTERNET	240	240	240	240	240
526100 PUBLICATIONS & SUBSCRIPTIONS	110	115	150	150	150
526105 BOOKS - REFERENCE	-	44	250	250	250
526110 PROFESSIONAL ORGANIZATIONS	754	965	900	900	900
526125 TRAINING & CONFERENCES	1,002	605	1,750	750	1,750
526150 LEGAL NOTICES	443	520	600	600	600
527100 CAR ALLOWANCE	1,254	2,101	2,000	2,000	1,649
530100 OFFICE SUPPLIES	5,091	4,138	4,750	4,750	4,750
530200 PROGRAM SUPPLIES	12,432	60	-	-	-
530259 IT SMALL EQUIPMENT	3,036	1,092	675	675	675
TOTAL	\$ 107,305	\$ 99,077	\$ 104,211	\$ 100,411	\$ 103,558
TOTAL CITY DEVELOPMENT	\$ 348,915	\$ 365,967	\$ 371,521	\$ 369,773	\$ 377,430

INTERFUND TRANSFERS

ORG 10181000

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.

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
<u>PERSONAL SERVICES</u>					
<u>INTERFUND TRANSFERS</u>					
811202 INTERFUND TO -MEG UNIT FUND	4,147	5,000	5,000	5,000	5,000
811311 INTERFUND TO -TID 11 DEBT	(28,000)	-	-	-	-
811400 INTERFUND TO -CAPITAL PROJ	5,500,000	-	-	-	-
811427 INTERFUND TO -TID 17 CAPITAL	220	-	-	-	-
811650 INTERFUND TO -PARKING FUND	1,208	1,482	3,030	3,030	3,030
TOTAL	\$ 5,477,575	\$ 6,482	\$ 8,030	\$ 8,030	\$ 8,030
TOTAL INTERFUND TRANSFERS	\$ 5,477,575	\$ 6,482	\$ 8,030	\$ 8,030	\$ 8,030

UNCLASSIFIED

ORG 10199020

Division Purpose

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

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 contingency reserve will be utilized for unanticipated expenditures not budgeted. This program is administered by the Finance Department.

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
<u>NON-PERSONAL SERVICES</u>					
590250 TAX ROLL ADJUSTMENTS	25,854	12,642	50,000	50,000	50,000
590300 SUNDRY UNCLASSIFIED	86,305	81,489	80,000	80,000	80,000
810103 CONTINGENCY RESERVE	15,116	-	395,717	400,000	1,000,000
TOTAL	\$ 127,274	\$ 94,131	\$ 525,717	\$ 530,000	\$ 1,130,000
TOTAL UNCLASSIFIED	\$ 127,274	\$ 94,131	\$ 525,717	\$ 530,000	\$ 1,130,000

**SPECIAL REVENUE FUNDS
BUDGET SUMMARY**

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Revenue					
Taxes	4,094,226	4,144,087	4,302,078	3,455,814	3,831,813
Licenses and Permits	564,581	805,649	642,475	642,475	557,091
Intergovernmental Revenue	1,918,342	2,464,619	2,174,662	2,669,676	2,303,031
Intergovernmental Charges for Services	0	0	0	0	0
Charges for Services	2,359,534	2,483,980	2,168,641	2,141,573	2,167,340
Fines and Forfeitures	922,173	827,692	900,000	700,205	700,000
Miscellaneous Revenue	392,238	468,062	369,424	629,564	375,674
Other Financing Sources	229,368	524,065	942,964	921,775	230,000
Total Revenue	10,480,462	11,718,154	11,500,244	11,161,082	10,164,949
Expenditures					
General Government	1,076,765	1,721,745	1,951,259	1,165,809	1,316,336
Public Safety	651,650	697,297	870,061	916,324	1,053,705
Public Works	1,028,440	991,089	940,762	931,762	1,036,746
Health and Human Services	0	0	0	0	0
Culture and Recreation	3,638,642	4,079,621	4,159,130	4,318,771	3,922,533
Conservation and Development	1,311,330	922,459	1,625,945	2,105,679	1,229,025
Transfers and other expenses	2,632,070	2,663,031	2,028,764	2,028,764	1,828,737
Total Expenditures	10,338,896	11,075,241	11,575,922	11,467,109	10,387,082
Excess of revenues over (under) expenditures	141,566	642,912	-75,678	-306,027	-222,133
Fund Balance, Beginning Year	2,246,913	2,388,479	3,031,391	3,031,391	2,725,364
Fund Balance, Ending Year	2,388,479	3,031,391	2,955,714	2,725,364	2,503,231

MEG UNIT FUND

FUND 202

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Intergovernmental Revenue	40,063	38,480	53,827	123,392	53,827
Miscellaneous Revenue	93	0	0	0	0
Other Financing Sources	4,147	5,000	5,000	5,000	5,000
Total Revenues	44,304	43,480	58,827	128,392	58,827

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	17,696	32,288	26,260	26,260	29,454
Non-Personal Services	16,442	21,904	24,345	31,555	24,345
Capital Outlay	10,612	0	0	45,499	0
Total Expenditures	44,750	54,193	50,605	103,314	53,799

MEG UNIT FUND

FUND 202

Strategic Plan Focus Area: Quality of Life. Neighborhood Revitalization.

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

Objectives:

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.

Objectives:

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.

Objectives:

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Opiate Arrests	15	11	15	10	15
Marijuana Arrests	10	11	10	13	10
Methamphetamine Arrests	5	13	5	16	10
Educational Presentations	39	15	15	8	15
Search Warrants	19	10	10	20	10
Target Team Meetings	24	24	24	24	24

MEG UNIT FUND

FUND 202

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>INTERGOVERNMENTAL REVENUE</u>					
431213 MEG UNIT - STATE GRANT	-	6,243	-	64,565	-
437221 INTERGOVERNMENTAL REVENUE	40,063	32,237	53,827	58,827	53,827
TOTAL	\$ 40,063	\$ 38,480	\$ 53,827	\$ 123,392	\$ 53,827
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	93	-	-	-	-
TOTAL	\$ 93	\$ -	\$ -	\$ -	\$ -
<u>OTHER FINANCING SOURCES</u>					
492101 INTER TRANSF FROM GENERAL FUND	4,147	5,000	5,000	5,000	5,000
TOTAL	\$ 4,147	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL REVENUES	\$ 44,304	\$ 43,480	\$ 58,827	\$ 128,392	\$ 58,827
<u>PERSONAL SERVICES</u>					
510111 FULL TIME SALARIES - OVERTIME	-	13,543	10,000	10,000	10,000
510130 TEMPORARY SALARIES - REGULAR	16,444	17,407	16,260	16,260	16,260
510310 FICA	1,020	1,080	-	-	1,629
510311 MEDICARE	233	258	-	-	381
510320 WI RETIREMENT FUND	-	-	-	-	1,184
TOTAL	\$ 17,696	\$ 32,288	\$ 26,260	\$ 26,260	\$ 29,454
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	10,899	14,746	10,000	19,210	10,000
522110 VEHICLE MAINTENANCE	860	1,905	3,345	3,345	3,345
523110 OFFICE EQUIPMENT MAINTENANCE	857	929	1,000	1,000	1,000
525125 MOBILE TELEPHONE	2,412	3,557	4,000	4,000	4,000
526125 TRAINING & CONFERENCES	-	-	3,000	1,000	3,000
527110 TRAVEL	125	-	-	-	-
530100 OFFICE SUPPLIES	1,288	768	3,000	3,000	3,000
TOTAL	\$ 16,442	\$ 21,904	\$ 24,345	\$ 31,555	\$ 24,345
<u>CAPITAL OUTLAY</u>					
641100 VEHICLES	-	-	-	45,499	-
642200 IT EQUIPMENT	10,612	-	-	-	-
TOTAL	\$ 10,612	\$ -	\$ -	\$ 45,499	\$ -
TOTAL EXPENDITURES	\$ 44,750	\$ 54,193	\$ 50,605	\$ 103,314	\$ 53,799
REVENUES LESS EXPENSES	\$ (446)	\$ (10,713)	\$ 8,222	\$ 25,078	\$ 5,028
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ 24,231	\$ 23,785	\$ 13,072	\$ 13,072	\$ 38,150
ENDING FUND BALANCE	\$ 23,785	\$ 13,072	\$ 21,294	\$ 38,150	\$ 43,178
ENDING FUND BALANCE CONSISTS OF:					
ASSIGNED	\$ 23,785	\$ 13,072	\$ 21,294	\$ 38,150	\$ 43,178

MEG UNIT FUND

FUND 202

FUND BALANCE TOTAL

\$	23,785	\$	13,072	\$	21,294	\$	38,150	\$	43,178
----	--------	----	--------	----	--------	----	--------	----	--------

COMM DEVELOP BLOCK GRANT

FUND 219

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Intergovernmental Revenue	673,624	1,146,541	892,414	977,162	917,890
Total Revenues	673,624	1,146,541	892,414	977,162	917,890

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	307,176	410,674	416,503	878,806	345,578
Capital Outlay	280,475	235,307	653,436	859,892	430,812
Intergovernmental Transfer	0	247,311	0	0	0
Total Expenditures	587,650	893,292	1,069,939	1,738,698	776,390

Strategic Plan Focus Area: 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.

Objectives:

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

COMM DEVELOP BLOCK GRANT

FUND 219

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>INTERGOVERNMENTAL REVENUE</u>					
431251 COVID - 19 GRANT	-	-	-	80,993	-
431901 COMM. DEVEL.BLOCK GRANT	673,404	1,146,541	892,414	896,169	917,890
TOTAL	\$ 673,404	\$ 1,146,541	\$ 892,414	\$ 977,162	\$ 917,890
<u>OTHER FINANCING SOURCES</u>					
492101 INTER TRANSF FROM GENERAL FUND	220	-	-	-	-
TOTAL	\$ 220	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 673,624	\$ 1,146,541	\$ 892,414	\$ 977,162	\$ 917,890
<u>PERSONAL SERVICES</u>					
<u>NON-PERSONAL SERVICES</u>					
521500 ADMINISTRATION SERVICES	151,603	167,813	182,362	182,362	183,578
521900 CONTRACTED SERVICES	12,598	26,161	69,347	69,347	-
540100 BUSINESS LOAN	-	58,700	-	3,340	-
540720 COVID 19 - GENERAL	-	-	-	458,963	-
590100 CONTRIBUTIONS	142,975	158,000	164,794	164,794	162,000
TOTAL	\$ 307,176	\$ 410,674	\$ 416,503	\$ 878,806	\$ 345,578
<u>CAPITAL OUTLAY</u>					
611100 LAND	67,649	1,800	-	-	-
631100 IMPROVEMENTS OTHER THAN BUILDI	113,079	106,356	646,146	852,602	430,812
631300 SIDEWALK/TRAIL IMPROVEMENTS	99,747	127,151	7,290	7,290	-
TOTAL	\$ 280,475	\$ 235,307	\$ 653,436	\$ 859,892	\$ 430,812
<u>INTERGOVERNMENTAL TRANSFER</u>					
811319 INTERFUND TO-TID 16 DEBT	-	247,311	-	-	-
TOTAL	\$ -	\$ 247,311	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 587,650	\$ 893,292	\$ 1,069,939	\$ 1,738,698	\$ 776,390
REVENUES LESS EXPENSES	\$ 85,974	\$ 253,248	\$ (177,525)	\$ (761,536)	\$ 141,500
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ 404,072	\$ 490,046	\$ 743,294	\$ 743,294	\$ (18,242)
ENDING FUND BALANCE	\$ 490,046	\$ 743,294	\$ 565,769	\$ (18,242)	\$ 123,258
ENDING FUND BALANCE CONSISTS OF:					
ASSIGNED	\$ 490,046	\$ 743,294	\$ 565,769	\$ (18,242)	\$ 123,258
FUND BALANCE TOTAL	\$ 490,046	\$ 743,294	\$ 565,769	\$ (18,242)	\$ 123,258

HOUSING REVOLVING LOAN

FUND 223

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

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Intergovernmental Revenue	127,994	177,607	256,753	486,753	256,775
Miscellaneous Revenue	0	19,056	0	0	0
Total Revenues	127,994	196,663	256,753	486,753	256,775

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	5,615	0	132,048	132,048	139,276
Non-Personal Services	75,059	47,852	115,000	115,000	125,000
Total Expenditures	80,674	47,852	247,048	247,048	264,276

HOUSING REVOLVING LOAN

FUND 223

Strategic Plan Focus Area: Neighborhood Revitalization.

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

Objectives:

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	2018	2019	2020	2020	2021
Resource	Actual	Actual	Amended	Estimated	Adopted
Loan funds available (as of December 31)	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
Outstanding loan amount (as of December 31)	\$3,240,539	\$3,240,539	\$3,240,539	\$3,240,539	\$3,240,539
Number of new loans	0	0	5	0	3

HOUSING REVOLVING LOAN

FUND 223

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>INTERGOVERNMENTAL REVENUE</u>					
432903 INTEREST INCOME	11,019	7,890	9,000	9,000	9,000
432905 LOAN PRINCIPAL PAYMENT	116,880	169,717	120,000	350,000	120,000
432909 CLIENT CONTRIBUTIONS	95	-	-	-	-
434216 FEDERAL GRANT	-	-	127,753	127,753	127,775
TOTAL	\$ 127,994	\$ 177,607	\$ 256,753	\$ 486,753	\$ 256,775
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	-	19,056	-	-	-
TOTAL	\$ -	\$ 19,056	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 127,994	\$ 196,663	\$ 256,753	\$ 486,753	\$ 256,775
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	4,960	-	90,035	90,035	97,972
510310 FICA	293	-	5,456	5,456	5,910
510311 MEDICARE	69	-	1,276	1,276	1,382
510320 WI RETIREMENT FUND	294	-	6,078	6,078	6,613
510340 HEALTH INSURANCE	-	-	27,472	27,472	25,980
510350 DENTAL INSURANCE	-	-	1,427	1,427	1,205
510360 LIFE INSURANCE	-	-	129	129	39
510400 WORKERS COMPENSATION	-	-	175	175	175
TOTAL	\$ 5,615	\$ -	\$ 132,048	\$ 132,048	\$ 139,276
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	-	-	10,000	10,000	20,000
524200 LANDSCAPING SERVICES	-	-	-	-	-
526130 TRAINING & EDUCATION	-	-	-	-	-
530100 OFFICE SUPPLIES	-	-	-	-	-
530200 PROGRAM SUPPLIES	-	-	-	-	-
539999 MISCELLANEOUS EXP	-	-	-	-	-
540110 HOUSING REHAB LOAN	75,059	47,852	105,000	105,000	105,000
TOTAL	\$ 75,059	\$ 47,852	\$ 115,000	\$ 115,000	\$ 125,000
TOTAL EXPENDITURES	\$ 80,674	\$ 47,852	\$ 247,048	\$ 247,048	\$ 264,276
REVENUES LESS EXPENSES	\$ 47,320	\$ 148,811	\$ 9,705	\$ 239,705	\$ (7,501)
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ 513,770	\$ 561,090	\$ 709,901	\$ 709,901	\$ 949,606
ENDING FUND BALANCE	\$ 561,090	\$ 709,901	\$ 719,606	\$ 949,606	\$ 942,105
ENDING FUND BALANCE CONSIST OF:					
ASSIGNED	\$ 561,090	\$ 709,901	\$ 719,606	\$ 949,606	\$ 942,105
FUND BALANCE TOTAL	\$ 561,090	\$ 709,901	\$ 719,606	\$ 949,606	\$ 942,105

BUSINESS REVOLVING LOAN

FUND 224

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Intergovernmental Revenue	276,904	304,846	150,000	250,000	250,000
Miscellaneous Revenue	56,053	72,119	40,000	40,000	45,000
Total Revenues	332,957	376,965	190,000	290,000	295,000

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	500,000	140,684	190,000	110,000	170,000
Total Expenditures	500,000	140,684	190,000	110,000	170,000

Strategic Plan Focus Area: Economic Development.

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

Objectives:

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.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Workload					
Number of new loans	1	1	2	0	1
Number of new jobs created	29	3	10	0	5

BUSINESS REVOLVING LOAN

FUND 224

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>INTERGOVERNMENTAL REVENUE</u>					
432905 LOAN PRINCIPAL PAYMENT	276,904	304,846	150,000	250,000	250,000
TOTAL	\$ 276,904	\$ 304,846	\$ 150,000	\$ 250,000	\$ 250,000
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	1,697	20,837	-	-	-
461141 INTEREST ON NOTES	54,356	51,282	40,000	40,000	45,000
TOTAL	\$ 56,053	\$ 72,119	\$ 40,000	\$ 40,000	\$ 45,000
TOTAL REVENUES	\$ 332,957	\$ 376,965	\$ 190,000	\$ 290,000	\$ 295,000
<u>NON-PERSONAL SERVICES</u>					
521500 ADMINISTRATION SERVICES	-	15,684	-	-	-
521900 CONTRACTED SERVICES	-	-	-	10,000	20,000
540100 BUSINESS LOAN	500,000	125,000	190,000	100,000	150,000
TOTAL	\$ 500,000	\$ 140,684	\$ 190,000	\$ 110,000	\$ 170,000
TOTAL EXPENDITURES	\$ 500,000	\$ 140,684	\$ 190,000	\$ 110,000	\$ 170,000
REVENUES LESS EXPENSES	\$ (167,043)	\$ 236,281	\$ -	\$ 180,000	\$ 125,000
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ 718,655	\$ 551,612	\$ 787,894	\$ 787,894	\$ 967,894
ENDING FUND BALANCE	\$ 551,612	\$ 787,893	\$ 787,894	\$ 967,894	\$ 1,092,894
ENDING FUND BALANCE CONSISTS OF:					
ASSIGNED	\$ 551,612	\$ 787,893	\$ 787,894	\$ 967,894	\$ 1,092,894
FUND BALANCE TOTAL	\$ 551,612	\$ 787,893	\$ 787,894	\$ 967,894	\$ 1,092,894

NEIGHBORHOOD REVITALIZATION

FUND 250

Department Purpose

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

Department Description

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Other Financing Sources	0	0	712,964	691,775	0
Total Revenues	0	0	712,964	691,775	0

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	0	0	30,993	30,993	28,869
Non-Personal Services	0	0	90,000	50,000	90,000
Capital Outlay	0	0	172,000	100,000	72,000
Total Expenditures	0	0	292,993	180,993	190,869

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

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

Objectives:

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.

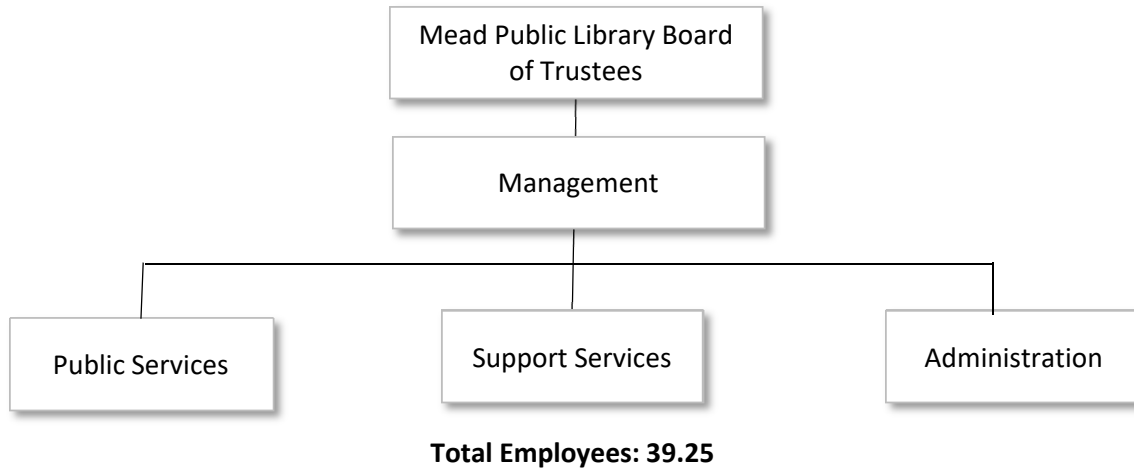
NEIGHBORHOOD REVITALIZATION

FUND 250

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>CHARGES FOR SERVICES</u>					
<u>OTHER FINANCING SOURCES</u>					
492311 INTERFUND FROM -TID 11 DEBT	-	-	712,964	691,775	-
TOTAL	\$ -	\$ -	\$ 712,964	\$ 691,775	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ 712,964	\$ 691,775	\$ -
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	-	-	18,833	18,833	21,511
510310 FICA	-	-	1,168	1,168	1,309
510311 MEDICARE	-	-	273	273	306
510320 WI RETIREMENT FUND	-	-	1,271	1,271	1,452
510340 HEALTH INSURANCE	-	-	8,703	8,703	3,959
510350 DENTAL INSURANCE	-	-	562	562	194
510360 LIFE INSURANCE	-	-	57	57	13
510400 WORKERS COMPENSATION	-	-	125	125	125
TOTAL	\$ -	\$ -	\$ 30,993	\$ 30,993	\$ 28,869
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	-	-	10,000	10,000	10,000
540110 HOUSING REHAB LOAN	-	-	80,000	40,000	80,000
TOTAL	\$ -	\$ -	\$ 90,000	\$ 50,000	\$ 90,000
<u>CAPITAL OUTLAY</u>					
631100 IMPROVEMENTS OTHER THAN BUILDI	-	-	172,000	100,000	72,000
TOTAL	\$ -	\$ -	\$ 172,000	\$ 100,000	\$ 72,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 292,993	\$ 180,993	\$ 190,869
REVENUES LESS EXPENSES	\$ -	\$ -	\$ 419,971	\$ 510,782	\$ (190,869)
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 510,782
ENDING FUND BALANCE	\$ -	\$ -	\$ 419,971	\$ 510,782	\$ 319,913
ENDING FUND BALANCE CONSISTS OF:					
ASSIGNED	\$ -	\$ -	\$ 419,971	\$ 510,782	\$ 319,913
FUND BALANCE TOTAL	\$ -	\$ -	\$ 419,971	\$ 510,782	\$ 319,913

MEAD LIBRARY FUND

FUND 255



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.

2021 Budget Highlights

The Mead Public Library Board's Adopted Budget includes no significant changes in 2021.

MEAD LIBRARY FUND

FUND 255

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Permanent Staffing					
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
Maintenance Supervisor	1.00	1.00	0.00	0.00	1.00
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	1.00
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	8.50	9.25
Cleaner	1.50	1.50	2.00	2.00	2.00
Library Page	9.50	9.50	6.50	6.50	6.00
Total Staffing	39.50	39.50	38.75	37.75	39.25

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	2,335,829	2,399,321	2,423,314	2,423,314	2,499,313
Intergovernmental Revenue	692,022	787,665	821,668	797,437	824,539
Charges for Services	44,027	40,363	47,801	20,733	20,500
Miscellaneous Revenue	77,311	89,972	150,000	386,972	130,000
Other Financing Sources	0	294,065	0	0	0
Total Revenues	3,149,190	3,611,386	3,442,783	3,628,457	3,474,352

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	2,319,898	2,342,573	2,430,162	2,470,960	2,564,953
Non-Personal Services	924,022	1,235,910	1,005,804	1,189,501	975,615
Capital Outlay	19,471	25,407	25,500	25,500	25,500
Interfund Transfers	31,967	0	0	0	0
Total Expenditures	3,295,359	3,603,890	3,461,466	3,685,961	3,566,068

MEAD LIBRARY FUND

FUND 255

- 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
 - Collaborate with businesses, nonprofits, educators and other community partners

MEAD LIBRARY FUND

FUND 255

Measurements

Workload

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Visits (gate count)	319,693	326,128	327,087	327,087	327,087
Mead Public Library card holders	41,514	43,772	49,453	49,453	49,453
Checkout of physical materials	561,312	661,684	586,151	586,151	586,151
Checkout of digital content	78,272	61,484	87,335	87,335	87,335

Internet sessions:					
- via library computers	47,818	45,612	57,200	57,200	57,200
- via wireless network	156,659	149,658	82,500	82,500	82,500
Classes and events – number held	748	1,297	1,375	1,375	1,375
Classes and events – attendance	19,285	34,250	46,200	46,200	46,200

Number of youth enrichment classes/events

N/A N/A TBD TBD TBD

Number of adult enrichment classes/events

N/A N/A TBD TBD TBD

Efficiency

FTE Library staff per 1,000 population	0.78	0.83	0.81	0.81	0.81
--	------	------	------	------	------

Check out per FTE staff hours worked	21,738	25,261	21,840	21,840	21,840
--------------------------------------	--------	--------	--------	--------	--------

Square feet of library flooring replacements	N/A	22,000	32,800	N/A	N/A
--	-----	--------	--------	-----	-----

Effectiveness

Resident satisfaction rating	97%	97%	80%	94%	80%
------------------------------	-----	-----	-----	-----	-----

MEAD LIBRARY FUND

FUND 255

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	2,335,829	2,399,321	2,423,314	2,423,314	2,499,313
TOTAL	\$ 2,335,829	\$ 2,399,321	\$ 2,423,314	\$ 2,423,314	\$ 2,499,313
INTERGOVERNMENTAL REVENUE					
431709 MONARCH - SHEBOYGAN COUNTY	545,158	639,258	669,835	669,835	669,835
431710 MONARCH - OZAUKEE COUNTY	10,459	12,967	11,872	(12,359)	12,531
431711 MONARCH - RESOURCE	100,000	100,000	100,000	100,000	100,000
431712 MONARCH - ADJACENT COUNTIES	36,406	35,440	39,961	39,961	42,173
TOTAL	\$ 692,022	\$ 787,665	\$ 821,668	\$ 797,437	\$ 824,539
CHARGES FOR SERVICES					
447606 PHOTOCOPIES	9,108	9,908	10,000	5,000	5,000
447636 LATE BOOK CHARGES	27,784	24,773	30,000	10,000	10,000
447641 LOST BOOK PENALTIES	5,652	4,252	6,500	5,000	5,000
447699 MISCELLANEOUS REVENUE	-	-	-	33	-
449901 VENDING MACHINE COMMISSION	1,483	1,431	1,301	700	500
TOTAL	\$ 44,027	\$ 40,363	\$ 47,801	\$ 20,733	\$ 20,500
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	-	28,739	-	35,972	-
467101 CONTRIBUTIONS	77,311	61,234	150,000	351,000	130,000
TOTAL	\$ 77,311	\$ 89,972	\$ 150,000	\$ 386,972	\$ 130,000
OTHER FINANCING SOURCES					
492850 INTERFUND-EVERHARD/FORRER	-	294,065	-	-	-
TOTAL	\$ -	\$ 294,065	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 3,149,190	\$ 3,611,386	\$ 3,442,783	\$ 3,628,457	\$ 3,474,352
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	1,726,495	1,755,220	1,781,009	1,796,426	1,854,744
510310 FICA	101,523	105,564	107,326	107,326	112,165
510311 MEDICARE	23,743	24,688	39,450	39,450	26,353
510320 WI RETIREMENT FUND	101,888	105,691	109,564	109,564	120,405
510340 HEALTH INSURANCE	282,324	297,121	337,715	361,430	394,501
510341 RETIREE HEALTH INSURANCE	28,575	-	-	-	-
510350 DENTAL INSURANCE	23,237	22,106	22,715	22,715	24,463
510351 UNFUNDED PENSION LIABILITY	29,650	29,650	29,650	29,650	29,650
510360 LIFE INSURANCE	1,681	1,708	1,886	1,886	1,825
510400 WORKERS COMPENSATION	782	824	847	847	847
510410 UNEMPLOYMENT COMPENSATION	-	-	-	1,666	-
TOTAL	\$ 2,319,898	\$ 2,342,573	\$ 2,430,162	\$ 2,470,960	\$ 2,564,953
NON-PERSONAL SERVICES					
521100 BANKING FEES	1,311	1,599	1,350	1,350	1,350
521110 FINANCIAL SERVICES FEES	1,950	3,900	2,800	2,800	2,800
521400 ADVERTISING & MARKETING	10,539	8,599	9,400	9,400	9,400
521700 SECURITY SERVICES	12,468	-	-	-	-

MEAD LIBRARY FUND

FUND 255

521800 PROGRAM SERVICES	11,890	6,293	10,000	2,500	10,000
521900 CONTRACTED SERVICES	78,941	386,154	132,302	132,302	121,600
523122 SOFTWARE MAINTENANCE	32,700	17,527	31,500	31,500	31,500
524110 BUILDING EXTERIOR MAINTENANCE	70,463	26,661	21,000	30,000	21,000
524124 HEATING & VENTILATION MAINTENANCE	805	5,757	3,000	3,000	3,000
524126 ELEVATOR MAINTENANCE & REPAIR	834	1,666	2,000	2,000	2,000
525100 ELECTRIC	95,111	99,311	94,600	94,600	94,600
525105 WATER	1,652	1,866	1,600	1,600	1,600
525110 SEWER	1,971	2,154	1,400	1,400	1,400
525120 TELEPHONE	1,915	991	4,000	4,000	4,000
525140 GAS - UTILITY	21,307	28,880	33,750	33,750	33,567
525155 PROFESSIONAL DEVELOPMENT	12,608	6,119	-	-	-
526125 TRAINING & CONFERENCES	-	-	10,120	4,820	10,500
527100 CAR ALLOWANCE	10,719	10,638	11,000	11,000	11,000
527110 TRAVEL	148	-	-	-	-
530100 OFFICE SUPPLIES	9,793	7,496	9,500	8,000	9,500
530130 POSTAGE & DELIVERY	4,923	4,729	5,000	5,000	5,000
530200 PROGRAM SUPPLIES	17,844	14,135	12,000	12,000	12,000
530205 DISPLAYS	413	310	1,000	1,000	1,000
530210 OPERATING SUPPLIES	1,258	-	-	-	-
530222 JANITORIAL SUPPLIES	5,943	10,379	7,898	7,898	7,798
530255 TOOLS & SMALL EQUIPMENT	47	101	200	200	200
538001 DONATION PURCHASES	83,262	150,842	150,000	336,000	130,000
538002 MATERIALS - ALL CATEGORIES	350,214	355,373	364,234	367,856	365,000
538100 OTHER CONTENT	67,860	71,589	69,000	69,000	69,000
539999 MISCELLANEOUS EXP	-	-	100	100	-
540200 INSURANCE	11,114	11,912	10,000	10,000	10,000
540215 GEN. PUB. OFFICIALS & AUTO	-	-	3,000	-	-
590255 SPECIAL ASSESSMENTS	4,020	930	4,050	6,425	6,800
TOTAL	\$ 924,022	\$ 1,235,910	\$ 1,005,804	\$ 1,189,501	\$ 975,615

CAPITAL OUTLAY

642200 IT EQUIPMENT	19,471	19,416	19,500	19,500	19,500
649200 EQUIPMENT REPLACEMENT	-	5,991	6,000	6,000	6,000
TOTAL	\$ 19,471	\$ 25,407	\$ 25,500	\$ 25,500	\$ 25,500

INTERGOVERNMENTAL TRANSFER

811101 INTERFUND EXP-GENERAL FUND	31,967	-	-	-	-
TOTAL	\$ 31,967	\$ -	\$ -	\$ -	\$ -

TOTAL EXPENDITURES

\$ 3,295,359	\$ 3,603,890	\$ 3,461,466	\$ 3,685,961	\$ 3,566,068
---------------------	---------------------	---------------------	---------------------	---------------------

REVENUES LESS EXPENSES

\$ (146,169)	\$ 7,497	\$ (18,683)	\$ (57,505)	\$ (91,716)
---------------------	-----------------	--------------------	--------------------	--------------------

FUND BALANCE

BEGINNING FUND BALANCE

\$ 1,073,904	\$ 927,735	\$ 935,232	\$ 935,232	\$ 877,727
---------------------	-------------------	-------------------	-------------------	-------------------

ENDING FUND BALANCE

\$ 927,735	\$ 935,232	\$ 916,548	\$ 877,727	\$ 786,011
-------------------	-------------------	-------------------	-------------------	-------------------

ENDING FUND BALANCE CONSISTS OF:

ASSIGNED	\$574,913	\$594,913	\$594,913	\$594,913	\$594,913
UNASSIGNED	\$352,822	\$340,319	\$321,635	\$282,814	\$191,098
FUND BALANCE TOTAL	\$927,735	\$935,232	\$916,548	\$877,727	\$786,011

ASSIGNED FUND BALANCE

MEAD LIBRARY FUND

FUND 255

GASB 54 RESERVE	\$549,913	\$549,913	\$549,913	\$549,913	\$549,913
ROOF REPAIR	\$0	\$20,000	\$20,000	\$20,000	\$20,000
GENERAL LIABILITY INSURANCE RESERVE	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
	<u>\$574,913</u>	<u>\$594,913</u>	<u>\$594,913</u>	<u>\$594,913</u>	<u>\$594,913</u>

TOURISM FUND

FUND 260

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	1,626,212	1,612,432	1,746,264	900,000	1,200,000
Fines and Forfeitures	45	434	0	205	0
Miscellaneous Revenue	0	3,311	5,000	2,649	2,384
Total Revenues	1,626,257	1,616,177	1,751,264	902,854	1,202,384

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	61,581	33,863	80,366	44,350	88,565
Non-Personal Services	585,704	1,195,824	1,343,298	743,886	882,650
Capital Outlay	0	24,300	114,600	0	0
Interfund Transfers	885,335	453,172	504,255	504,255	449,629
Total Expenditures	1,532,620	1,707,159	2,042,519	1,292,491	1,420,844

Strategic Plan Focus Area: Economic Development.

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

Objectives:

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Effectiveness					
Percentage spent on promotion	90%	103%	70%	103%	70%

TOURISM FUND

FUND 260

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
414100 MOTEL TAXES	798,808	1,612,432	1,746,264	900,000	1,200,000
414111 BLUE HARBOR ROOM TAX	827,405	-	-	-	-
TOTAL	\$ 1,626,212	\$ 1,612,432	\$ 1,746,264	\$ 900,000	\$ 1,200,000
FINES & FORFEITURES					
451411 PENALTY FEES	45	434	-	205	-
TOTAL	\$ 45	\$ 434	\$ -	\$ 205	\$ -
MISCELLANEOUS REVENUES					
461101 INTEREST ON INVESTMENTS	-	3,311	5,000	2,649	2,384
TOTAL	\$ -	\$ 3,311	\$ 5,000	\$ 2,649	\$ 2,384
OTHER FINANCING SOURCES					
TOTAL REVENUES	\$ 1,626,257	\$ 1,616,177	\$ 1,751,264	\$ 902,854	\$ 1,202,384
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	14,030	11,758	27,152	27,152	31,981
510111 FULL TIME SALARIES - OVERTIME	35,492	13,614	37,000	6,000	37,000
510130 TEMPORARY SALARIES - REGULAR	639	1,192	-	-	-
510310 FICA	3,055	1,570	3,320	1,646	4,230
510311 MEDICARE	714	367	777	386	990
510320 WI RETIREMENT FUND	4,307	1,644	4,785	1,834	6,030
510340 HEALTH INSURANCE	2,608	2,977	6,319	6,319	7,362
510350 DENTAL INSURANCE	179	186	449	449	407
510360 LIFE INSURANCE	9	8	17	17	18
510400 WORKERS COMPENSATION	547	547	547	547	547
TOTAL	\$ 61,581	\$ 33,863	\$ 80,366	\$ 44,350	\$ 88,565
NON-PERSONAL SERVICES					
521400 ADVERTISING & MARKETING	3,025	25,841	30,000	30,000	30,000
521900 CONTRACTED SERVICES	569,216	1,124,827	1,222,385	630,000	840,000
526125 TRAINING & CONFERENCES	-	20,000	500	-	500
527110 TRAVEL	500	500	-	-	-
530100 OFFICE SUPPLIES	61	106	78,413	78,273	150
530202 COMMUNITY RELATIONS	5,124	3,942	4,000	2,500	4,000
530210 OPERATING SUPPLIES	7,778	6,668	8,000	2,000	8,000
590100 CONTRIBUTIONS	-	13,940	-	1,112	-
TOTAL	\$ 585,704	\$ 1,195,824	\$ 1,343,298	\$ 743,886	\$ 882,650
CAPITAL OUTLAY					
649100 OTHER EQUIPMENT	-	24,300	114,600	-	-
TOTAL	\$ -	\$ 24,300	\$ 114,600	\$ -	\$ -

TOURISM FUND

FUND 260

INTERGOVERNMENTAL TRANSFER

811101 INTERFUND EXP-GENERAL FUND	57,930	145,067	174,626	174,626	120,000
811301 INTERFUND TO -G.O.DEBT	827,405	308,105	329,629	329,629	329,629
TOTAL	\$ 885,335	\$ 453,172	\$ 504,255	\$ 504,255	\$ 449,629
TOTAL EXPENDITURES	\$ 1,532,620	\$ 1,707,159	\$ 2,042,519	\$ 1,292,491	\$ 1,420,844
REVENUES LESS EXPENSES	\$ 93,637	\$ (90,982)	\$ (291,255)	\$ (389,637)	\$ (218,460)
FUND BALANCE					
BEGINNING FUND BALANCE	\$ 206,115	\$ 299,752	\$ 208,771	\$ 208,771	\$ (180,866)

TOURISM FUND

FUND 260

ENDING FUND BALANCE	\$	299,752	\$	208,771	\$	(82,485)	\$	(180,866)	\$	(399,327)
ENDING FUND BALANCE CONSISTS OF:										
ASSIGNED	\$	299,752	\$	208,771	\$	(82,485)	\$	(180,866)	\$	(399,327)
FUND BALANCE TOTAL	\$	299,752	\$	208,771	\$	(82,485)	\$	(180,866)	\$	(399,327)

PARK, FORESTRY & OPEN SPACE

FUND 265

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	110,000	110,000	110,000	110,000	110,000
Miscellaneous Revenue	(4,162)	13,240	8,374	9,678	1,624
Total Revenues	105,838	123,240	118,374	119,678	111,624

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	\$ -	\$ 1,732	\$ -	\$ -	\$ -
Capital Outlay	122,630	66,277	356,597	348,723	110,000
Total Expenditures	122,630	68,008	356,597	348,723	110,000

Strategic Plan Focus Area: Quality of Life

Goal:

To continue efforts to support the Urban Forestry Management Plan.

Objectives:

1. Maintain the health of the City's urban forest.

Measurements

Workload

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Number of Ash trees treated	1000	800	800	800	800

PARK, FORESTRY & OPEN SPACE

FUND 265

Strategic Plan Focus Area: Infrastructure and Public Facilities.

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

Objectives:

1. Plant street trees to eliminate “gaps” by 2027.
1. Remove 100 percent of Ash trees with less than a 12” DBH and replace them between 2017 - 2027.

Measurements

Workload

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Number of non-Ash gap street trees planted	25	535	500	620	500
Number of non-Ash street trees removed	125	370	500	500	500
Number of Ash trees removed	467	744	750	750	750
Number of Ash trees treated	1,000	800	800	800	800

PARK, FORESTRY & OPEN SPACE

FUND 265

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	110,000	110,000	110,000	110,000	110,000
TOTAL	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	338	2,638	500	1,804	1,624
467101 CONTRIBUTIONS	(4,500)	10,602	7,874	7,874	-
TOTAL	\$ (4,162)	\$ 13,240	\$ 8,374	\$ 9,678	\$ 1,624
TOTAL REVENUES	\$ 105,838	\$ 123,240	\$ 118,374	\$ 119,678	\$ 111,624
NON-PERSONAL SERVICES					
523410 RECREATION EQUIPMENT MAINTENAN	-	1,732	-	-	-
TOTAL	\$ -	\$ 1,732	\$ -	\$ -	\$ -
CAPITAL OUTLAY					
631100 IMPROVEMENTS OTHER THAN BUILDI	122,630	66,277	356,597	348,723	110,000
TOTAL	\$ 122,630	\$ 66,277	\$ 356,597	\$ 348,723	\$ 110,000
TOTAL EXPENDITURES	\$ 122,630	\$ 68,008	\$ 356,597	\$ 348,723	\$ 110,000
REVENUES LESS EXPENSES	\$ (16,792)	\$ 55,231	\$ (238,223)	\$ (229,045)	\$ 1,624
FUND BALANCE					
BEGINNING FUND BALANCE	\$ 63,287	\$ 46,495	\$ 101,726	\$ 101,726	\$ (127,319)
ENDING FUND BALANCE	\$ 46,495	\$ 101,726	\$ (136,497)	\$ (127,319)	\$ (125,695)

PARK, FORESTRY & OPEN SPACE

FUND 265

ENDING FUND BALANCE CONSISTS OF:

ASSIGNED	\$	46,495	\$	101,726	\$	(136,497)	\$	(127,319)	\$	(125,695)
FUND BALANCE TOTAL	\$	46,495	\$	101,726	\$	(136,497)	\$	(127,319)	\$	(125,695)

PARK IMPACT FEE FUND

FUND 266

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Licenses and Permits	9,846	144,225	156,475	156,475	125,000
Miscellaneous Revenue	265	5,599	50	3,158	2,843
Total Revenues	10,111	149,824	156,525	159,633	127,843

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Capital Outlay	0	16,850	67,720	67,720	50,000
Total Expenditures	0	16,850	67,720	67,720	50,000

Strategic Plan Focus Area: Quality of Life

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

Objectives:

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.

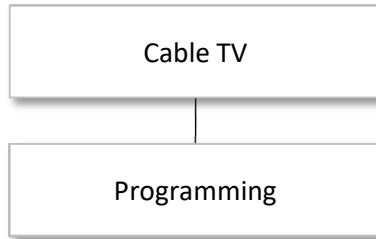
PARK IMPACT FEE FUND

FUND 266

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>LICENSES & PERMITS</u>					
422151 IMPACT FEE	9,846	144,225	156,475	156,475	125,000
TOTAL	\$ 9,846	\$ 144,225	\$ 156,475	\$ 156,475	\$ 125,000
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	265	5,599	50	3,158	2,843
TOTAL	\$ 265	\$ 5,599	\$ 50	\$ 3,158	\$ 2,843
TOTAL REVENUES	\$ 10,111	\$ 149,824	\$ 156,525	\$ 159,633	\$ 127,843
<u>CAPITAL OUTLAY</u>					
631100 IMPROVEMENTS OTHER THAN BUILDI	-	-	35,000	35,000	50,000
631300 SIDEWALK/TRAIL IMPROVEMENTS	-	16,850	32,720	32,720	-
TOTAL	\$ -	\$ 16,850	\$ 67,720	\$ 67,720	\$ 50,000
<u>INTERGOVERNMENTAL TRANSFER</u>					
TOTAL EXPENDITURES	\$ -	\$ 16,850	\$ 67,720	\$ 67,720	\$ 50,000
REVENUES LESS EXPENSES	\$ 10,111	\$ 132,974	\$ 88,805	\$ 91,913	\$ 77,843
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ 72,824	\$ 82,935	\$ 215,908	\$ 215,908	\$ 307,822
ENDING FUND BALANCE	\$ 82,935	\$ 215,908	\$ 304,713	\$ 307,822	\$ 385,664
ENDING FUND BALANCE CONSISTS OF:					
ASSIGNED	\$ 82,935	\$ 215,908	\$ 304,713	\$ 307,822	\$ 385,664
FUND BALANCE TOTAL	\$ 82,935	\$ 215,908	\$ 304,713	\$ 307,822	\$ 385,664

CABLE TV FRANCHISE FUND

FUND 270



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.

2021 Budget Highlights

The 2021 Budget includes the following change:

- A decrease of \$10,786 in Contracted Services with expedition of LiveU upgrade in 2020.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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

CABLE TV FRANCHISE FUND

FUND 270

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Licenses and Permits	554,735	661,424	486,000	486,000	432,091
Charges for Service	924	955	640	640	640
Miscellaneous Revenue	6,010	14,750	7,000	11,595	10,635
Total Revenues	561,670	677,129	493,640	498,235	443,366

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	133,210	120,903	117,007	112,527	120,990
Non-Personal Services	34,158	66,713	91,166	58,666	55,663
Capital Outlay	47,967	176,486	40,000	30,000	0
Interfund Transfers	425,000	425,000	304,549	304,549	304,549
Total Expenditures	640,336	789,102	552,722	505,742	481,202

Strategic Plan Focus Area: Communication.

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

Objectives:

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

Measurements	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Workload					
Number of programs produced	338	622	500	500	500
Number of PSAs Produced	5	1	9	6	6
Number of televised Common Council- Committee of the Whole meetings / Missed	N/A	20/9	29	28/1	29/0
Effectiveness					
On-Demand viewing	8,298	4,375	8,400	4,000	4,500
On-Demand unique visitors	3,500	2,359	3,500	3,500	3,500

Strategic Plan Focus Area: Communication.

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

Objectives:

1. Replace aging intercom system in studio.

Measurements	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Executive
Workload					
Number of programs produced	7,074	6,931	7,000	7,000	7,000
Effectiveness					

CABLE TV FRANCHISE FUND

FUND 270

Resident Satisfaction Rating	89%	94%	80%	84%	80%
------------------------------	-----	-----	-----	-----	-----

CABLE TV FRANCHISE FUND

FUND 270

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
REVENUES					
<u>LICENSES & PERMITS</u>					
422941 CATV FRANCHISE FEE	554,735	661,424	486,000	486,000	432,091
TOTAL	\$ 554,735	\$ 661,424	\$ 486,000	\$ 486,000	\$ 432,091
<u>CHARGES FOR SERVICES</u>					
443911 PUBLIC RELATION ADS	576	95	300	300	300
449916 TAPE REPRODUCTIONS	348	360	300	300	300
449921 FILM PRODUCTIONS	-	500	40	40	40
TOTAL	\$ 924	\$ 955	\$ 640	\$ 640	\$ 640
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	1,754	14,750	5,000	9,595	8,635
469101 SALE OF EQUIPMENT	-	-	2,000	2,000	2,000
469999 OTHER MISCELLANEOUS REV	4,256	-	-	-	-
TOTAL	\$ 6,010	\$ 14,750	\$ 7,000	\$ 11,595	\$ 10,635
TOTAL REVENUES	\$ 561,670	\$ 677,129	\$ 493,640	\$ 498,235	\$ 443,366
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	74,242	69,183	69,824	69,824	72,283
510130 TEMPORARY SALARIES - REGULAR	13,267	7,615	7,980	3,500	7,980
510310 FICA	5,172	4,426	4,671	4,671	4,809
510311 MEDICARE	1,209	1,035	1,092	1,092	1,125
510320 WI RETIREMENT FUND	4,950	4,557	4,714	4,714	4,879
510340 HEALTH INSURANCE	21,717	23,790	24,876	24,876	26,064
510341 RETIREE HEALTH INSURANCE	8,902	6,528	-	-	-
510350 DENTAL INSURANCE	1,529	1,536	1,606	1,606	1,606
510351 UNFUNDED PENSION LIABILITY	1,236	1,236	1,236	1,236	1,236
510360 LIFE INSURANCE	38	51	60	60	60
510400 WORKERS COMPENSATION	948	948	948	948	948
TOTAL	\$ 133,210	\$ 120,903	\$ 117,007	\$ 112,527	\$ 120,990
<u>NON-PERSONAL SERVICES</u>					
521400 ADVERTISING & MARKETING	664	-	2,640	2,640	1,000
521900 CONTRACTED SERVICES	17,431	36,505	19,442	19,442	8,656
522110 VEHICLE MAINTENANCE	-	-	1,920	1,920	1,920
523110 OFFICE EQUIPMENT MAINTENANCE	70	21	1,440	1,440	-
523120 COMPUTER MAINTENANCE	-	-	13,316	13,316	12,986
523122 SOFTWARE MAINTENANCE	-	-	200	200	200
523125 IT SERVICES	7,200	8,944	8,211	8,211	8,704
525120 TELEPHONE	3,356	4,289	502	502	502
525135 INTERNET	-	40	1,700	1,700	1,700
526125 TRAINING & CONFERENCES	2,143	1,464	1,975	1,975	3,975
527100 CAR ALLOWANCE	650	1,139	920	920	920
530100 OFFICE SUPPLIES	532	506	600	600	600
530230 GASOLINE	327	240	420	420	420
530255 TOOLS & SMALL EQUIPMENT	1,411	4,792	34,300	1,800	10,500
530259 IT SMALL EQUIPMENT	309	8,700	3,500	3,500	3,500
540210 INSURANCE DEDUCTIBLE	66	75	80	80	80
TOTAL	\$ 34,158	\$ 66,713	\$ 91,166	\$ 58,666	\$ 55,663
<u>CAPITAL OUTLAY</u>					

CABLE TV FRANCHISE FUND

FUND 270

642300 COMMUNICATIONS EQUIPMENT	40	5,342	40,000	30,000	-
642400 AUDIO VISUAL EQUIPMENT	47,927	171,144	-	-	-
TOTAL	\$ 47,967	\$ 176,486	\$ 40,000	\$ 30,000	\$ -
<u>INTERGOVERNMENTAL TRANSFER</u>					
811101 INTERFUND EXP-GENERAL FUND	425,000	425,000	304,549	304,549	304,549
TOTAL	\$ 425,000	\$ 425,000	\$ 304,549	\$ 304,549	\$ 304,549
TOTAL EXPENDITURES	\$ 640,336	\$ 789,102	\$ 552,722	\$ 505,742	\$ 481,202
REVENUES LESS EXPENSES	\$ (78,666)	\$ (111,973)	\$ (59,082)	\$ (7,507)	\$ (37,836)
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ 823,776	\$ 745,110	\$ 633,137	\$ 633,137	\$ 625,630
ENDING FUND BALANCE	\$ 745,110	\$ 633,137	\$ 574,055	\$ 625,630	\$ 587,794

CABLE TV FRANCHISE FUND

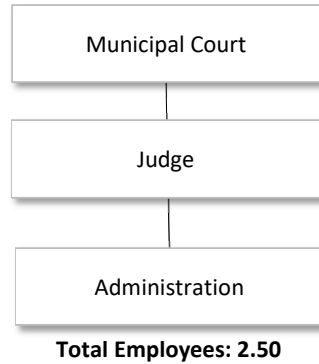
FUND 270

ENDING FUND BALANCE CONSISTS OF:

ASSIGNED	\$	745,110	\$	633,137	\$	574,055	\$	625,630	\$	587,794
FUND BALANCE TOTAL	\$	745,110	\$	633,137	\$	574,055	\$	625,630	\$	587,794

MUNICIPAL COURT FUND

FUND 275



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.

2021 Budget Highlights

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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 Staffing	2.50	2.50	2.50	2.50	2.50

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Charges for Services	0	4,132	5,000	5,000	5,000
Fines and Forfeitures	922,128	827,258	900,000	700,000	700,000
Miscellaneous Revenue	437	2,913	0	3,776	3,399
Total Revenues	922,565	834,302	905,000	708,776	708,399

MUNICIPAL COURT FUND

FUND 275

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	179,711	166,591	175,774	171,774	184,042
Non-Personal Services	317,864	341,697	325,587	252,150	257,644
Capital Outlay	1,264	0	0	0	0
Interfund Transfers	424,723	296,077	401,389	401,389	401,389
Total Expenditures	923,562	804,365	902,750	825,313	843,075

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.

Objectives:

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

Measurements	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
<u>Workload</u>					
Number of cases	6,931	6,603	7,000	4,786	5,000
<u>Effectiveness</u>					
Resident satisfaction rating	81%	94%	80%	84%	80%

MUNICIPAL COURT FUND

FUND 275

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
CHARGES FOR SERVICES					
444801 KOHLER COURT REIMBURSE	-	4,132	5,000	5,000	5,000
TOTAL	\$ -	\$ 4,132	\$ 5,000	\$ 5,000	\$ 5,000
FINES & FORFEITURES					
451101 COURT PENALTY FINES	922,128	827,258	900,000	700,000	700,000
TOTAL	\$ 922,128	\$ 827,258	\$ 900,000	\$ 700,000	\$ 700,000
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	437	1,304	-	3,776	3,399
469950 PRIOR YEAR REVENUE	-	1,609	-	-	-
TOTAL	\$ 437	\$ 2,913	\$ -	\$ 3,776	\$ 3,399
TOTAL REVENUES	\$ 922,565	\$ 834,302	\$ 905,000	\$ 708,776	\$ 708,399
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	141,830	145,092	148,661	148,661	150,165
510130 TEMPORARY SALARIES - REGULAR	2,625	349	4,000	-	4,000
510310 FICA	8,796	9,059	9,465	9,465	9,429
510311 MEDICARE	2,057	2,117	2,215	2,215	2,206
510320 WI RETIREMENT FUND	9,678	9,420	9,874	9,874	10,022
510340 HEALTH INSURANCE	12,861	-	-	-	5,773
510350 DENTAL INSURANCE	1,402	91	1,093	1,093	1,889
510351 UNFUNDED PENSION LIABILITY	144	144	144	144	144
510360 LIFE INSURANCE	149	151	154	154	246
510400 WORKERS COMPENSATION	168	168	168	168	168
TOTAL	\$ 179,711	\$ 166,591	\$ 175,774	\$ 171,774	\$ 184,042
NON-PERSONAL SERVICES					
521207 SURETY BONDS	-	325	350	-	-
521720 JAIL SERVICES	50	-	1,000	-	-
521900 CONTRACTED SERVICES	-	-	-	500	1,000
523120 COMPUTER MAINTENANCE	432	450	477	477	506
523122 SOFTWARE MAINTENANCE	8,345	7,970	8,756	8,615	8,615
524110 BUILDING EXTERIOR MAINTENANCE	-	8,000	4,000	4,000	4,000
525120 TELEPHONE	8	8	-	5	-
525135 INTERNET	120	120	120	120	120
526105 BOOKS - REFERENCE	-	77	300	300	300
526110 PROFESSIONAL ORGANIZATIONS	180	190	190	190	890
526125 TRAINING & CONFERENCES	1,660	1,498	2,663	1,140	2,663
526155 FILING & RECORDING FEES	1,695	2,310	2,400	3	-
530100 OFFICE SUPPLIES	6,547	7,632	12,750	10,000	12,750
530259 IT SMALL EQUIPMENT	-	2,927	981	-	-
590100 CONTRIBUTIONS	298,827	310,191	291,600	226,800	226,800
TOTAL	\$ 317,864	\$ 341,697	\$ 325,587	\$ 252,150	\$ 257,644
CAPITAL OUTLAY					
642200 IT EQUIPMENT	1,264	-	-	-	-
TOTAL	\$ 1,264	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL TRANSFER					
811101 INTERFUND EXP-GENERAL FUND	424,723	296,077	401,389	401,389	401,389
TOTAL	\$ 424,723	\$ 296,077	\$ 401,389	\$ 401,389	\$ 401,389
TOTAL EXPENDITURES	\$ 923,562	\$ 804,365	\$ 902,750	\$ 825,313	\$ 843,075
REVENUES LESS EXPENSES	\$ (997)	\$ 29,937	\$ 2,250	\$ (116,536)	\$ (134,676)
FUND BALANCE					

MUNICIPAL COURT FUND

FUND 275

BEGINNING FUND BALANCE	\$	997	\$	0	\$	29,937	\$	29,937	\$	(86,599)
ENDING FUND BALANCE	\$	0	\$	29,937	\$	32,187	\$	(86,599)	\$	(221,276)
ENDING FUND BALANCE CONSISTS OF:										
ASSIGNED	\$	0	\$	29,937	\$	32,187	\$	(86,599)	\$	(221,276)
FUND BALANCE TOTAL	\$	0	\$	29,937	\$	32,187	\$	(86,599)	\$	(221,276)

AMBULANCE FUND

FUND 280

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.

2021 Budget Highlights

There 2021 Budget includes the transfer of 1.00 FTE Assistant Fire Chief from Fire Department.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Permanent Staffing					
Assistant Fire Chief	0.00	0.00	0.00	0.00	1.00
Firefighter/Paramedic	4.00	4.00	4.00	4.00	4.00
Total Staffing	4.00	4.00	4.00	4.00	5.00

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Intergovernmental Revenue	7,955	9,480	0	34,932	0
Charges for Services	1,396,874	1,522,303	1,250,000	1,250,000	1,250,000
Miscellaneous Revenue	795	3,292	800	7,148	6,434
Total Revenues	1,405,624	1,535,076	1,250,800	1,292,080	1,256,434

AMBULANCE FUND

FUND 280

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	401,826	431,583	449,404	449,404	634,105
Non-Personal Services	176,994	211,521	338,036	363,606	333,538
Principal	91,964	94,695	0	0	0
Interest	14,492	11,761	0	0	0
Intergovernmental Transfers	451,102	919,670	463,360	463,360	306,170
Total Expenditures	1,136,377	1,669,229	1,250,800	1,276,370	1,273,813

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.

Objectives:

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

Workload

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Total Calls	3,312	4,516	4,650	4,558	4,600

Efficiency

EMS emergent responses under 360 seconds	90%	88%	90%	90%	90%
--	-----	-----	-----	-----	-----

Effectiveness

Resident satisfaction rating	96%	99%	80%	97%	80%
------------------------------	-----	-----	-----	-----	-----

AMBULANCE FUND

FUND 280

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>INTERGOVERNMENTAL REVENUE</u>					
431246 STATE GRANT	7,955	9,480	-	8,000	-
431251 COVID - 19 GRANT	-	-	-	26,932	-
TOTAL	\$ 7,955	\$ 9,480	\$ -	\$ 34,932	\$ -
<u>CHARGES FOR SERVICES</u>					
442636 AMBULANCE	1,396,874	1,522,303	1,250,000	1,250,000	1,250,000
TOTAL	\$ 1,396,874	\$ 1,522,303	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	795	3,292	800	7,148	6,434
TOTAL	\$ 795	\$ 3,292	\$ 800	\$ 7,148	\$ 6,434
TOTAL REVENUES	\$ 1,405,624	\$ 1,535,076	\$ 1,250,800	\$ 1,292,080	\$ 1,256,434
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	274,787	294,680	304,838	304,838	436,463
510111 FULL TIME SALARIES - OVERTIME	7,632	5,694	5,500	5,500	10,000
510311 MEDICARE	3,905	4,050	4,338	4,338	6,359
510320 WI RETIREMENT FUND	42,478	45,758	49,812	49,812	73,398
510340 HEALTH INSURANCE	65,529	72,110	75,404	75,404	95,983
510350 DENTAL INSURANCE	4,498	4,579	4,790	4,790	6,396
510360 LIFE INSURANCE	141	155	166	166	525
510400 WORKERS COMPENSATION	2,856	2,856	2,856	2,856	2,856
510490 CLOTHING ALLOWANCE	-	1,700	1,700	1,700	2,125
TOTAL	\$ 401,826	\$ 431,583	\$ 449,404	\$ 449,404	\$ 634,105
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	74,507	86,028	89,050	89,050	89,101
522110 VEHICLE MAINTENANCE	19,497	9,633	15,700	15,700	10,000
525125 MOBILE TELEPHONE	463	539	2,520	2,520	2,520
526125 TRAINING & CONFERENCES	112	2,052	3,000	1,500	4,400
528150 VEHICLE RENTAL	-	-	115,391	107,391	106,456
530215 MEDICAL SUPPLIES	61,953	70,299	72,000	98,694	77,000
530230 GASOLINE	17,523	20,025	16,000	16,000	16,000
530255 TOOLS & SMALL EQUIPMENT	93	19,022	12,825	21,000	22,580
530256 SAFETY EQUIPMENT	768	1,555	9,050	9,050	2,480
540215 GEN. PUB. OFFICIALS & AUTO	2,078	2,368	2,500	2,701	3,001
TOTAL	\$ 176,994	\$ 211,521	\$ 338,036	\$ 363,606	\$ 333,538

AMBULANCE FUND

FUND 280

PRINCIPAL

713912 AMBULANCE PRINCIPAL	91,964	94,695	-	-	-
TOTAL	\$ 91,964	\$ 94,695	\$ -	\$ -	\$ -

INTEREST

723912 AMBULANCE INTEREST	14,492	11,761	-	-	-
TOTAL	\$ 14,492	\$ 11,761	\$ -	\$ -	\$ -

INTERGOVERNMENTAL TRANSFER

811101 INTERFUND EXP-GENERAL FUND	451,102	919,670	463,360	463,360	306,170
TOTAL	\$ 451,102	\$ 919,670	\$ 463,360	\$ 463,360	\$ 306,170

TOTAL EXPENDITURES	\$ 1,136,377	\$ 1,669,229	\$ 1,250,800	\$ 1,276,370	\$ 1,273,813
---------------------------	---------------------	---------------------	---------------------	---------------------	---------------------

REVENUES LESS EXPENSES	\$ 269,246	\$ (134,154)	\$ -	\$ 15,710	\$ (17,380)
-------------------------------	-------------------	---------------------	-------------	------------------	--------------------

FUND BALANCE

BEGINNING FUND BALANCE	\$ 386,117	\$ 655,363	\$ 521,209	\$ 521,209	\$ 536,920
-------------------------------	-------------------	-------------------	-------------------	-------------------	-------------------

ENDING FUND BALANCE	\$ 655,363	\$ 521,209	\$ 521,209	\$ 536,920	\$ 519,540
----------------------------	-------------------	-------------------	-------------------	-------------------	-------------------

AMBULANCE FUND

FUND 280

ENDING FUND BALANCE CONSISTS OF:

ASSIGNED	\$	655,363	\$	521,209	\$	521,209	\$	536,920	\$	519,540
FUND BALANCE TOTAL	\$	655,363	\$	521,209	\$	521,209	\$	536,920	\$	519,540

SPECIAL ASSESSMENT FUND

FUND 285

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.

2021 Budget Highlights

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Miscellaneous Revenue	249,624	238,637	155,900	159,759	168,831
Total Revenues	249,624	238,637	155,900	159,759	168,831

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Intergovernmental Transfers	300,529	125,000	100,000	100,000	100,000
Total Expenditures	300,529	125,000	100,000	100,000	100,000

Strategic Plan Focus Area: Infrastructure and Public Facilities. Governing and Fiscal Management.

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

Objectives:

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Workload					
Sidewalks	100	100	75	75	75
Paving	N/A	N/A	N/A	N/A	N/A
Resurfacing	N/A	N/A	N/A	N/A	N/A
Efficiency					
Timely billing – same year	100%	100%	100%	100%	100%

SPECIAL ASSESSMENT FUND

FUND 285

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	1,984	26,547	1,900	16,479	14,831
461199 INTEREST ON SPECIAL ASSESS	5,758	8,431	-	-	-
463101 PAVING ASSESSMENTS	79,704	81,506	40,000	41,880	40,000
463116 SIDEWALK ASSESSMENT	91,414	47,474	70,000	50,000	70,000
463121 RESURFACING ASSESSMENT	55,135	59,849	44,000	40,000	44,000
469999 OTHER MISCELLANEOUS REV	15,629	14,829	-	11,400	-
TOTAL	\$ 249,624	\$ 238,637	\$ 155,900	\$ 159,759	\$ 168,831
TOTAL REVENUES	\$ 249,624	\$ 238,637	\$ 155,900	\$ 159,759	\$ 168,831
<u>INTERGOVERNMENTAL TRANSFER</u>					
811301 INTERFUND TO -G.O.DEBT	88,029	-	-	-	-
811400 INTERFUND EXP-CAPITAL PROJ	212,500	125,000	100,000	100,000	100,000
TOTAL	\$ 300,529	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL EXPENDITURES	\$ 300,529	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000
REVENUES LESS EXPENSES	\$ (50,905)	\$ 113,637	\$ 55,900	\$ 59,759	\$ 68,831
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ 1,005,377	\$ 954,472	\$ 1,068,109	\$ 1,068,109	\$ 1,127,868

SPECIAL ASSESSMENT FUND

FUND 285

ENDING FUND BALANCE	\$	954,472	\$	1,068,109	\$	1,124,009	\$	1,127,868	\$	1,196,698
ENDING FUND BALANCE CONSISTS OF:										
ASSIGNED	\$	954,472	\$	1,068,109	\$	1,124,009	\$	1,127,868	\$	1,196,698
FUND BALANCE TOTAL	\$	954,472	\$	1,068,109	\$	1,124,009	\$	1,127,868	\$	1,196,698

HARBOR CENTRE MARINA FUND

FUND 290

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 1,200 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.

2021 Budget Highlights

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Charges for Services	897,717	906,208	846,700	846,700	872,700
Miscellaneous Revenue	5,047	200	1,800	1,800	1,800
Other Financing Services	225,000	225,000	225,000	225,000	225,000
Total Revenues	1,127,764	1,131,408	1,073,500	1,073,500	1,099,500

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	995,336	991,089	878,643	878,643	902,746
Capital Outlay	33,104	0	1,655	1,655	75,000
Total Expenditures	1,028,440	991,089	880,298	880,298	977,746

Strategic Plan Focus Area: Economic Development.

Goal: Expand the experience and perception of the marina as a first-class operation.

Objectives:

1. Initiate and manage Launch Bar operations. Initiate and manage Launch Boat Rental Program in with the community partner, SEAS.
2. Increase the number of slip rentals over last year.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Workload					
Increase the number of slip rentals	-4	-3	10	-3	5

HARBOR CENTRE MARINA FUND

FUND 290

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>CHARGES FOR SERVICES</u>					
447747 MARINA RECEIPTS	897,717	906,208	846,700	846,700	872,700
TOTAL	\$ 897,717	\$ 906,208	\$ 846,700	\$ 846,700	\$ 872,700
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	124	200	1,800	1,800	1,800
469999 OTHER MISCELLANEOUS REV	4,923	-	-	-	-
TOTAL	\$ 5,047	\$ 200	\$ 1,800	\$ 1,800	\$ 1,800
<u>OTHER FINANCING SOURCES</u>					
492314 INTERFUND - CONVENTION CENTER	225,000	225,000	225,000	225,000	225,000
TOTAL	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
TOTAL REVENUES	\$ 1,127,764	\$ 1,131,408	\$ 1,073,500	\$ 1,073,500	\$ 1,099,500
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	(612)	470	84,000	84,000	88,200
525120 TELEPHONE	820	837	1,100	1,100	650
539998 MARINA OPERATIONS	941,116	986,945	760,543	760,543	780,896
539999 MISCELLANEOUS EXP	182	-	-	-	-
540215 GEN. PUB. OFFICIALS & AUTO	2,731	2,838	3,000	3,000	3,000
543999 WINTERIZATION	51,100	-	30,000	30,000	30,000
TOTAL	\$ 995,336	\$ 991,089	\$ 878,643	\$ 878,643	\$ 902,746
<u>CAPITAL OUTLAY</u>					
621200 BUILDING IMPROVEMENTS	-	-	-	-	25,000
631100 IMPROVEMENTS OTHER THAN BUILDI	33,104	-	1,655	1,655	-
649100 OTHER EQUIPMENT	-	-	-	-	50,000
TOTAL	\$ 33,104	\$ -	\$ 1,655	\$ 1,655	\$ 75,000
TOTAL EXPENDITURES	\$ 1,028,440	\$ 991,089	\$ 880,298	\$ 880,298	\$ 977,746
REVENUES LESS EXPENSES	\$ 99,324	\$ 140,319	\$ 193,202	\$ 193,202	\$ 121,754
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ (2,724,969)	\$ (2,625,645)	\$ (2,485,326)	\$ (2,485,326)	\$ (2,292,124)
ENDING FUND BALANCE	\$ (2,625,645)	\$ (2,485,326)	\$ (2,292,124)	\$ (2,292,124)	\$ (2,170,370)
ENDING FUND BALANCE CONSISTS OF:					
UNASSIGNED	\$ (5,467,446)	\$ (5,325,784)	\$ (5,131,582)	\$ (5,131,582)	\$ (5,009,828)
INVENTORY	\$30,220	\$28,877	\$27,877	\$27,877	\$27,877
ADVANCES*	\$2,811,581	\$2,811,581	\$2,811,581	\$2,811,581	\$2,811,581
FUND BALANCE TOTAL	(\$2,625,645)	(\$2,485,326)	(\$2,292,124)	(\$2,292,124)	(\$2,170,370)
ADVANCES*					
ADVANCE FROM G.O. DEBT SERVICE FUND	\$2,811,581	\$2,811,581	\$2,811,581	\$2,811,581	\$2,811,581
	\$2,811,581	\$2,811,581	\$2,811,581	\$2,811,581	\$2,811,581

REDEVELOPMENT AUTHORITY FUND

FUND 295

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.

2021 Budget Highlights

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	22,185	22,334	22,500	22,500	22,500
Intergovernmental Revenue	100,000	0	0	0	0
Miscellaneous Revenue	459	1,400	500	1,042	938
Total Revenues	122,644	23,734	23,000	23,542	23,438

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	44,770	46,622	50,000	52,975	50,000
Capital Outlay	101,200	117,905	0	0	0
Total Expenditures	145,970	164,527	50,000	52,975	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.

Objectives:

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Workload					
Redevelopment of existing properties	1	1	1	1	1

REDEVELOPMENT AUTHORITY FUND

FUND 295

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411300 PAYMENT IN LIEU OF TAX	22,185	22,334	22,500	22,500	22,500
TOTAL	\$ 22,185	\$ 22,334	\$ 22,500	\$ 22,500	\$ 22,500
INTERGOVERNMENTAL REVENUE					
432905 LOAN PRINCIPAL PAYMENT	100,000	-	-	-	-
TOTAL	\$ 100,000	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	309	-	500	1,042	938
462115 OTHER CITY RENTALS	150	1,400	-	-	-
TOTAL	\$ 459	\$ 1,400	\$ 500	\$ 1,042	\$ 938
TOTAL REVENUES	\$ 122,644	\$ 23,734	\$ 23,000	\$ 23,542	\$ 23,438
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	20,217	15,819	15,000	10,000	15,000
524200 LANDSCAPING SERVICES	9,751	18,670	20,000	20,000	20,000
524220 SNOW REMOVAL SERVICES	2,843	5,000	5,000	5,000	5,000
590255 SPECIAL ASSESSMENTS	11,959	7,133	10,000	17,975	10,000
TOTAL	\$ 44,770	\$ 46,622	\$ 50,000	\$ 52,975	\$ 50,000
CAPITAL OUTLAY					
611100 LAND	101,200	117,905	-	-	-
TOTAL	\$ 101,200	\$ 117,905	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 145,970	\$ 164,527	\$ 50,000	\$ 52,975	\$ 50,000
REVENUES LESS EXPENSES	\$ (23,325)	\$ (140,793)	\$ (27,000)	\$ (29,433)	\$ (26,562)
FUND BALANCE					
BEGINNING FUND BALANCE	\$ (425,170)	\$ (448,495)	\$ (589,288)	\$ (589,288)	\$ (618,722)
ENDING FUND BALANCE	\$ (448,495)	\$ (589,288)	\$ (616,288)	\$ (618,722)	\$ (645,284)

REDEVELOPMENT AUTHORITY FUND

FUND 295

ENDING FUND BALANCE CONSISTS OF:

UNASSIGNED	\$ (1,023,495)	\$ (1,164,288)	\$ (1,191,288)	\$ (1,193,722)	\$ (1,220,284)
ADVANCES*	\$575,000	\$575,000	\$575,000	\$575,000	\$575,000
FUND BALANCE TOTAL	<u>(\$448,495)</u>	<u>(\$589,288)</u>	<u>(\$616,288)</u>	<u>(\$618,722)</u>	<u>(\$645,284)</u>

ADVANCES*

ADVANCE FROM GENERAL FUND	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
ADVANCE FROM CAPITAL PROJECT FUND	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
	<u>\$575,000</u>	<u>\$575,000</u>	<u>\$575,000</u>	<u>\$575,000</u>	<u>\$575,000</u>

STORMWATER UTILITY FUND

FUND 605

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Charges for Services	19,991	10,019	18,500	18,500	18,500
Miscellaneous Revenue	306	3,574	0	1,987	1,788
Total Revenues	20,297	13,593	18,500	20,487	20,288

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	0	0	9,000	0	9,000
Capital Outlay	0	0	51,464	51,464	50,000
Total Expenditures	0	0	60,464	51,464	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.

Objectives:

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

STORMWATER UTILITY FUND

FUND 605

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>CHARGES FOR SERVICES</u>					
441621 EROSION CONTROL FEE	19,991	10,019	18,500	18,500	18,500
TOTAL	\$ 19,991	\$ 10,019	\$ 18,500	\$ 18,500	\$ 18,500
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	306	3,574	-	1,987	1,788
TOTAL	\$ 306	\$ 3,574	\$ -	\$ 1,987	\$ 1,788
TOTAL REVENUES	\$ 20,297	\$ 13,593	\$ 18,500	\$ 20,487	\$ 20,288
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	-	-	9,000	-	9,000
TOTAL	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000
<u>CAPITAL OUTLAY</u>					
631500 STORM SEWER INFRASTRUCTURE	-	-	51,464	51,464	50,000
TOTAL	\$ -	\$ -	\$ 51,464	\$ 51,464	\$ 50,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 60,464	\$ 51,464	\$ 59,000
REVENUES LESS EXPENSES	\$ 20,297	\$ 13,593	\$ (41,964)	\$ (30,977)	\$ (38,712)
<u>FUND BALANCE</u>					

STORMWATER UTILITY FUND

FUND 605

BEGINNING FUND BALANCE	\$ 103,926	\$ 124,223	\$ 137,815	\$ 137,815	\$ 106,838
ENDING FUND BALANCE	\$ 124,223	\$ 137,815	\$ 95,851	\$ 106,838	\$ 68,126
ENDING FUND BALANCE CONSISTS OF:					
UNASSIGNED	\$ 124,223	\$ 137,815	\$ 95,851	\$ 106,838	\$ 68,126
FUND BALANCE TOTAL	\$ 124,223	\$ 137,815	\$ 95,851	\$ 106,838	\$ 68,126



NOTES

**DEBT SERVICE FUNDS
BUDGET SUMMARY**

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2020 <u>Estimated</u>	2021 <u>Adopted</u>
Revenue					
Taxes	6,666,863	7,456,840	8,542,409	8,464,255	9,387,912
Licenses and Permits	0	0	0	0	0
Intergovernmental Revenues	54,429	91,520	52,472	108,538	88,487
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	1,437,124	1,577,694	679,532	831,093	808,087
Other Financing Sources	9,702,434	5,975,591	1,127,142	12,379,792	1,038,054
Total Revenue	17,860,849	15,101,646	10,401,555	21,783,678	11,322,540
Expenditures					
General Government	725,083	21,400	165,696	168,146	638,546
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	7,040,253	22,794,482	8,696,502	8,857,663	18,676,851
Total Expenditures	7,765,335	22,815,882	8,862,198	9,025,809	19,315,397
Excess of revenues over (under) expenditures	10,095,514	-7,714,236	1,539,357	12,757,869	-7,992,857
Fund Balance, Beginning Year	9,077,445	19,172,959	11,458,723	11,458,723	24,216,592
Fund Balance, Ending Year	19,172,959	11,458,723	12,998,080	24,216,592	16,223,735

GENERAL OBLIGATION DEBT

FUND 301

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	3,196,889	3,421,889	3,541,758	3,541,758	3,840,801
Miscellaneous Revenue	5,820,467	5,636,376	621,032	677,623	669,464
Other Financing Sources	915,434	308,105	329,629	329,629	329,629
Total Revenues	9,932,790	9,366,370	4,492,419	4,549,010	4,839,894

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	24,900	70,098	0	0	0
Principal	3,452,996	12,732,501	3,107,189	3,107,189	3,323,305
Interest	839,888	1,197,210	1,204,144	1,204,144	926,568
Total Expenditures	4,317,784	13,999,809	4,311,333	4,311,333	4,249,873

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal:

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

Objectives:

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.

GENERAL OBLIGATION DEBT

FUND 301

Measurements	2018	2019	2020	2020	2021
Source	Actual	Actual	Amended	Estimated	Adopted
Outstanding GO Debt at year end	\$44,854,631	\$49,104,678	\$33,905,000	\$60,589,724	\$59,383,813
Percent of statutory debt capacity	31.90%	33.60%	20.56%	33.09%	36.01%
Percent of non-TID debt	70.36%	67.45%	69.41	56.15%	58.69%
Equalized tax rate of needed tax levy	\$1.28	\$1.29	\$1.30	\$1.30	\$1.25
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

GENERAL OBLIGATION DEBT

FUND 301

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	3,196,889	3,421,889	3,541,758	3,541,758	3,840,801
TOTAL	\$ 3,196,889	\$ 3,421,889	\$ 3,541,758	\$ 3,541,758	\$ 3,840,801
461101 INTEREST ON INVESTMENTS	49,607	212,270	25,000	81,591	73,432
467121 UNFUNDED PENSION LIABILITY	495,454	496,345	492,965	492,965	492,965
469994 DEBT PREMIUM	260,406	437,761	-	-	-
469999 OTHER MISCELLANEOUS REV	-	100,000	103,067	103,067	103,067
493501 REVENUE BOND ANTICIPATION	5,015,000	-	-	-	-
493502 G.O.PROMISSORY NOTE	-	4,390,000	-	-	-
TOTAL	\$ 5,820,467	\$ 5,636,376	\$ 621,032	\$ 677,623	\$ 669,464
OTHER FINANCING SOURCES					
492260 INTER TRANSF FROM TOURISM FUND	827,405	308,105	329,629	329,629	329,629
492285 INTER TRANSF FROM SPEC ASSMNT	88,029	-	-	-	-
TOTAL	\$ 915,434	\$ 308,105	\$ 329,629	\$ 329,629	\$ 329,629
TOTAL REVENUES	\$ 9,932,790	\$ 9,366,370	\$ 4,492,419	\$ 4,549,010	\$ 4,839,894
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	150	300	-	-	-
540117 ISSUANCE EXPENSE	24,750	69,798	-	-	-
TOTAL	\$ 24,900	\$ 70,098	\$ -	\$ -	\$ -
PRINCIPAL					
711763 CONVENTION CNT BONDS-2006	800,000	-	-	-	-
711798 G.O.CORPORATE BOND 2007	500,000	675,000	775,000	775,000	-
712937 G O PROMISSORY NOTE 2012	470,000	1,980,000	-	-	-
713909 RESCUE VEHICLE	50,892	53,391	56,012	56,012	-
713910 G O 2010 BOND	220,000	225,000	230,000	230,000	-
713911 FIRE TRUCK	67,104	69,111	71,177	71,177	73,305
713939 GO PROMISSORY NOTE 2015	310,000	325,000	325,000	325,000	350,000
713940 GO PROMISSORY NOTE 2016	300,000	250,000	250,000	250,000	300,000
713941 GO PROM NOTE 2017	425,000	100,000	100,000	100,000	225,000
713942 GO PROM NOTE 2018	-	250,000	275,000	275,000	350,000
713950 CITY HALL NOTE	-	5,220,000	200,000	200,000	200,000
713976 STATE TRUST FUND LOAN-PENSION	310,000	3,585,000	-	-	-
714019 GO BONDS 2019 PRINCIPAL	-	-	825,000	825,000	870,000
714020 GO BONDS PRINCIPAL	-	-	-	-	715,000
714021 GO NOTES PRINCIPAL	-	-	-	-	240,000
TOTAL	\$ 3,452,996	\$ 12,732,501	\$ 3,107,189	\$ 3,107,189	\$ 3,323,305
INTEREST					
721763 CONVENTION CENTER 2006	10,000	-	-	-	-
722937 G O PROMISSORY NOTE 2012	44,938	31,899	-	-	-
722939 GO PROMISSORY NOTE 2015	47,925	41,725	35,225	35,225	28,725
722940 GO PROMISSORY NOTE 2016	42,625	39,625	36,500	36,500	31,500
722941 GO PROMISSORY NOTES 2017	151,037	104,813	103,063	103,063	99,813
722942 GO PROM NOTE 2018	-	212,083	142,500	142,500	134,250
722950 GO PROM NOTE-CITY HALL	-	276,027	173,600	173,600	167,600
723909 RESCUE VEHICLE	7,870	5,372	2,750	2,750	-
723910 G O 2010 BOND	22,898	12,631	4,830	4,830	-
723911 FIRE TRUCK INTEREST	8,393	6,386	4,320	4,320	2,192
723976 STATE TRUST FUND LOAN-PENSION	176,890	164,337	-	-	-
724019 GO BONDS 2019 INTEREST	-	-	432,794	432,794	308,425
724020 GO BONDS INTEREST	-	-	-	-	64,547
724021 GO NOTES INTEREST	-	-	-	-	89,517

GENERAL OBLIGATION DEBT

FUND 301

FUND BALANCE

BEGINNING FUND BALANCE	\$	5,165,333	\$	10,780,339	\$	6,146,900	\$	6,146,900	\$	6,384,578
------------------------	----	-----------	----	------------	----	-----------	----	-----------	----	-----------

ENDING FUND BALANCE CONSISTS OF:

ADVANCES*	\$	2,811,581	\$	2,811,581	\$	2,811,581	\$	2,811,581	\$	2,811,581
RESTRICTED	\$	7,968,758	\$	3,335,319	\$	3,516,405	\$	3,572,997	\$	4,163,018
	\$	10,780,339	\$	6,146,900	\$	6,327,986	\$	6,384,578	\$	6,974,599

ADVANCES*

ADVANCE TO HARBOR CENTRE MARINA	\$	2,811,581	\$	2,811,581	\$	2,811,581	\$	2,811,581	\$	2,811,581
	\$	2,811,581	\$	2,811,581	\$	2,811,581	\$	2,811,581	\$	2,811,581

**COMPUTATION OF LEGAL DEBT MARGIN
AS OF DECEMBER 31, 2020**

Equalized Value of Real and Personal Property		<u><u>\$3,298,516,300</u></u>
Real Property	\$3,184,572,900	
Personal Property	\$113,943,400	
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)		\$164,925,815
<u>Amount of Debt Applicable to Debt Limitation:</u>		
Total General Obligation Bonds, Notes Outstanding December 31, 2020	\$60,589,724	
Less: Amounts available for financing	\$ 8,647,143	
Net outstanding general obligation debt		<u><u>\$38,457,359</u></u>
Remaining Legal Debt Margin		<u><u>\$107,504,606</u></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 2020C

The proceeds of the \$4,635,000 bond financed the construction of the police facility.

GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2020A

The proceeds of the \$4,985,000 will be used for paying the cost of various constructions, improvement and acquisition projects set forth in the City's 2020 Capital Improvement Plan, including building repairs and renovations, street and sidewalk repair and improvements, park improvements and upgrades, storm water projects, the acquisition of vehicles and other equipment and providing financial assistance to community development projects for the City's Tax Incremental Districts (the "Project").

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 DEBT SERVICE FUND

Revenues and Expenditures

Issue	Revenues			Expenditures		
	Property Taxes	Other Sources	Total	2021 Principal Payment	2021 Interest Payment	Total
G.O. Promissory Notes - 2015	378,725	0	378,725	350,000	28,725	378,725
G.O. Promissory Notes - 2016A	331,500	0	331,500	300,000	31,500	331,500
G.O. Promissory Notes - 2017A	324,813	0	324,813	225,000	99,813	324,813
G.O. Promissory Notes - 2018	484,250	0	484,250	350,000	134,250	484,250
G.O. Refunding Bonds - 2018	367,600	0	367,600	200,000	167,600	367,600
G.O. Promissory Notes - 2019A	538,722	188,828	727,550	545,000	182,550	727,550
G.O. Promissory Notes - 2019C	0	450,875	450,875	325,000	125,875	450,875
G.O. Promissory Notes - 2020A	329,517	0	329,517	240,000	89,517	329,517
G.O. Corporate Bonds - 2020C	779,547	0	779,547	715,000	64,547	779,547
Lease - Fire Truck	0	75,497	75,497	73,305	2,192	75,497
	<u>\$3,534,673</u>	<u>\$715,200</u>	<u>\$4,249,873</u>	<u>\$3,323,305</u>	<u>\$926,568</u>	<u>\$4,249,873</u>

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

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
	2021	350,000	28,725	300,000
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>\$1,415,000</u>	<u>\$72,400</u>	<u>\$1,725,000</u>	<u>\$94,688</u>

Year Due	G. O. Prom. Notes Series 2017A		G. O. Prom. Notes Series 2018	
	Principal (04/01)	Interest	Principal (12/01)	Interest
2021				
2022				
2023	225,000	99,813	350,000	134,250
2024	225,000	95,312	375,000	123,750
2025	575,000	86,594	500,000	112,500
2026	650,000	72,813	500,000	97,500
2027	800,000	56,500	750,000	82,500
	1,000,000	35,000	900,000	60,000
	900,000	11,250	1,100,000	33,000
	<u>\$4,375,000</u>	<u>\$457,282</u>	<u>\$4,475,000</u>	<u>\$643,500</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 (12/01)	Interest	Principal (12/01)	Interest	Principal (04/01)	Interest
2021	200,000	167,600	545,000	182,550	325,000	125,875
2022	200,000	161,600	545,000	166,200	340,000	109,250
2023	200,000	155,600	250,000	149,850	360,000	91,750
2024	200,000	149,600	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>\$4,615,000</u>	<u>\$1,798,800</u>	<u>\$6,085,000</u>	<u>\$1,403,550</u>	<u>\$2,680,000</u>	<u>\$497,750</u>

Year Due	G. O. Prom. Notes Series 2020A		G.O. Corp. Bonds \$4,635,000 Series 2020C	
	Principal (12/01)	Interest	Principal (10/01)	Interest
2021	330,000	120,976	715,000	64,547
2022	325,000	75,455	715,000	54,650
2023	320,000	72,042	845,000	47,500
2024	330,000	68,522	815,000	39,050
2025	265,000	64,727	785,000	30,900
2026	415,000	61,547	760,000	15,200
2027	520,000	56,360		
2028	1,265,000	49,600		
2029	1,215,000	24,300		
	<u>\$4,985,000</u>	<u>\$593,529</u>	<u>\$4,635,000</u>	<u>\$251,847</u>

CONVENTION CENTER DEBT SERVICE

FUND 314

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Miscellaneous Revenue	28,193	22,819	19,000	12,225	11,002
Total Revenues	28,193	22,819	19,000	12,225	11,002

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Interfund Transfers	225,000	499,486	499,486	499,486	225,000
Total Expenditures	225,000	499,486	499,486	499,486	225,000

Strategic Plan Focus Area: Governing and Fiscal Management.

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

Objectives:

1. To fund the debt on the convention center.

CONVENTION CENTER DEBT SERVICE

FUND 314

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	28,193	22,819	19,000	12,225	11,002
TOTAL	\$ 28,193	\$ 22,819	\$ 19,000	\$ 12,225	\$ 11,002
TOTAL REVENUES	\$ 28,193	\$ 22,819	\$ 19,000	\$ 12,225	\$ 11,002
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	-	4,800	-	-	-
TOTAL	\$ -	\$ 4,800	\$ -	\$ -	\$ -
713979 STATE TRUST FUND LOAN	-	-	-	-	-
714021 GO NOTES PRINCIPAL	-	-	-	-	-
724021 GO NOTES INTEREST	-	-	-	-	-
<u>INTERGOVERNMENTAL TRANSFER</u>					
811290 INTERFUND EXP-MARINA FUND	225,000	225,000	225,000	225,000	225,000
811319 INTERFUND TO-TID 16 DEBT	-	274,486	274,486	274,486	-
TOTAL	\$ 225,000	\$ 499,486	\$ 499,486	\$ 499,486	\$ 225,000
TOTAL EXPENDITURES	\$ 225,000	\$ 504,286	\$ 499,486	\$ 499,486	\$ 225,000
REVENUES LESS EXPENSES	\$ (196,807)	\$ (481,467)	\$ (480,486)	\$ (487,261)	\$ (213,998)
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ 1,940,664	\$ 1,743,857	\$ 1,262,390	\$ 1,262,390	\$ 775,129
ENDING FUND BALANCE	\$ 1,743,857	\$ 1,262,390	\$ 781,904	\$ 775,129	\$ 561,131
ENDING FUND BALANCE CONSISTS OF:					
ADVANCES*	\$ 382,379	\$ 382,379	\$ 382,379	\$ 382,379	\$ 382,379
RESTRICTED	\$ 1,361,478	\$ 880,011	\$ 399,525	\$ 392,750	\$ 178,752
	\$ 1,743,857	\$ 1,262,390	\$ 781,904	\$ 775,129	\$ 561,131
ADVANCES*					
ADVANCE TO TID 16 DEBT SERVICE FUND	\$ 382,379	\$ 382,379	\$ 382,379	\$ 382,379	\$ 382,379
	\$ 382,379	\$ 382,379	\$ 382,379	\$ 382,379	\$ 382,379

TID 5 DEBT SERVICE FUND

FUND 305

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.

2021 Budget Highlight

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	2,320	0	0	0	0
Intergovernmental Revenue	1,186	0	0	0	0
Miscellaneous Revenue	15,116	0	0	0	0
Total Revenues	18,621	0	0	0	0

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	2,850	0	0	0	0
Interest	0	0	0	0	0
Total Expenditures	2,850	0	0	0	0

Strategic Plan Focus Area: Economic Development.

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

Objectives:

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Resource					
District Current Value	\$0	\$0	\$0	\$0	\$0
Value Increment	\$0	\$0	\$0	\$0	\$0

TID 5 DEBT SERVICE FUND

FUND 305

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2018.

Objectives:

1. To repay outstanding debt as scheduled.

Measurements

Resource

Advances

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Advances	\$15,802	\$0	\$0	\$0	\$0

TID 5 DEBT SERVICE FUND

FUND 305

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	2,320	-	-	-	-
TOTAL	\$ 2,320	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL REVENUE					
435201 STATE AID - EXEMPT PROPERTY	1,186	-	-	-	-
TOTAL	\$ 1,186	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE					
469999 OTHER MISCELLANEOUS REV	15,116	-	-	-	-
TOTAL	\$ 15,116	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 18,621	\$ -	\$ -	\$ -	\$ -
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	2,850	-	-	-	-
TOTAL	\$ 2,850	\$ -	\$ -	\$ -	\$ -
713979 STATE TRUST FUND LOAN	-	-	-	-	-
714021 GO NOTES PRINCIPAL	-	-	-	-	-
724021 GO NOTES INTEREST	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,850	\$ -	\$ -	\$ -	\$ -
REVENUES LESS EXPENSES	\$ 15,771	\$ -	\$ -	\$ -	\$ -
FUND BALANCE					
BEGINNING FUND BALANCE	\$ (15,771)	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 0	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE CONSIST OF:	\$ -	\$ -	\$ -	\$ -	\$ -

TID 6 DEBT SERVICE FUND

FUND 304

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 received revenue from TID 11, which is now closed. This program is administered by the Finance Department.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	1,323,197	1,536,551	1,483,896	1,447,103	1,773,922
Intergovernmental Revenue	2,957	11,705	2,915	8,619	8,619
Miscellaneous Revenue	16,128	10,925	5,000	29,308	26,877
Total Revenues	1,342,282	1,559,181	1,491,811	1,485,030	1,809,418

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	650	650	650	650	650
Principal	1,264,952	1,244,951	1,209,952	1,209,952	1,169,952
Interest	77,020	64,971	52,585	52,585	37,285
Total Expenditures	1,342,621	1,310,572	1,263,187	1,263,187	1,207,887

Strategic Plan Focus Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Harbor Centre area.

Objectives:

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
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

Strategic Plan Focus Area: Governing and Fiscal Management.

TID 6 DEBT SERVICE FUND

FUND 304

Goal: To repay outstanding debt prior to the district closing in 2023.

Objectives:

- 1. To repay outstanding debt as scheduled.

Measurements

Resource

Outstanding TID 6 Debt at year end:

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Outstanding TID 6 Debt at year end:	\$4,779,627	\$3,534,676	\$2,324,724	\$2,324,724	\$1,154,773

TID 6 DEBT SERVICE FUND

FUND 304

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	1,241,979	1,455,334	1,402,676	1,365,883	1,692,702
419150 IN LIEU OF TAX	81,218	81,218	81,220	81,220	81,220
TOTAL	\$ 1,323,197	\$ 1,536,551	\$ 1,483,896	\$ 1,447,103	\$ 1,773,922
INTERGOVERNMENTAL REVENUE					
435201 STATE AID - EXEMPT PROPERTY	2,957	11,705	2,915	8,619	8,619
TOTAL	\$ 2,957	\$ 11,705	\$ 2,915	\$ 8,619	\$ 8,619
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	9,467	12,137	-	24,308	21,877
461131 MISCELLANEOUS INTEREST	-	-	5,000	5,000	5,000
469999 OTHER MISCELLANEOUS REV	6,661	(1,212)	-	-	-
TOTAL	\$ 16,128	\$ 10,925	\$ 5,000	\$ 29,308	\$ 26,877
TOTAL REVENUES	\$ 1,342,282	\$ 1,559,181	\$ 1,491,811	\$ 1,485,030	\$ 1,809,418
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	650	650	650	650	650
TOTAL	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650
PRINCIPAL					
712940 PROMISSORY NOTE 2016B	755,000	725,000	700,000	700,000	670,000
712941 GO PROMISSORY NOTE 2016C	390,000	400,000	390,000	390,000	380,000
713875 DNR SEAWALL LOAN	39,822	39,822	39,823	39,823	39,823
713979 STATE TRUST FUND LOAN	-	-	-	-	-
714021 GO NOTES PRINCIPAL	-	-	-	-	-
719980 DNR/SEAWALL LOAN	80,129	80,129	80,129	80,129	80,129
TOTAL	\$ 1,264,952	\$ 1,244,951	\$ 1,209,952	\$ 1,209,952	\$ 1,169,952
INTEREST					
722940 GO PROMISSORY NOTE 2016	46,972	39,423	31,085	31,085	21,635
722941 GO PROMISSORY NOTES 2017	26,850	22,950	18,950	18,950	13,100
723875 DNR SEA WALL LOAN - 2004	3,198	2,598	2,550	2,550	2,550
724021 GO NOTES INTEREST	-	-	-	-	-
TOTAL	\$ 77,020	\$ 64,971	\$ 52,585	\$ 52,585	\$ 37,285
TOTAL EXPENDITURES	\$ 1,342,621	\$ 1,310,572	\$ 1,263,187	\$ 1,263,187	\$ 1,207,887
REVENUES LESS EXPENSES	\$ (340)	\$ 248,609	\$ 228,624	\$ 221,843	\$ 601,531
FUND BALANCE					
BEGINNING FUND BALANCE	\$ 224,118	\$ 223,778	\$ 472,387	\$ 472,387	\$ 694,230
ENDING FUND BALANCE	\$ 223,778	\$ 472,387	\$ 701,011	\$ 694,230	\$ 1,295,761
ENDING FUND BALANCE CONSIST OF:					
RESTRICTED	\$ 223,778	\$ 472,387	\$ 421,455	\$ 457,122	\$ 685,746
	\$ 223,778	\$ 472,387	\$ 421,455	\$ 457,122	\$ 685,746

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 RECYCLING LOAN, 2004

The proceeds of the \$756,625 Land Recycling Loan financed land remediation.

LAND RECYCLING LOAN, 2002

The proceeds of the \$1,982,324 Land Recycling Loan financed land remediation.

Year Due	\$1,982,324 Land Recycling		\$756,625 Land Recycling	
	Principal (05/01)		Principal (05/01)	
2021	80,129		39,822	
2022	80,129		39,822	
2023			39,822	
	<u>\$160,258</u>		<u>\$119,466</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
2021	670,000	21,635	380,000	13,100
2022	625,000	11,250	370,000	7,400
2023				
	<u>\$1,295,000</u>	<u>\$32,885</u>	<u>\$750,000</u>	<u>\$20,500</u>

TID 10 DEBT SERVICE FUND

FUND 310

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	262,607	270,117	290,814	283,189	330,168
Intergovernmental Revenue	412	2,399	406	2,018	2,018
Miscellaneous Revenue	1,340	8,554	500	8,535	7,682
Total Revenues	264,359	281,070	291,720	293,742	339,868

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	650	650	650	650	650
Principal	40,000	0	0	0	0
Interest	760	0	0	0	0
Total Expenditures	41,410	650	650	650	650

Strategic Plan Focus Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Water Street area.

Objectives:

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

Measurements Resource	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
District Current Value	\$13,393,100	\$14,812,000	\$16,748,900	\$16,748,900	\$16,748,900
Value Increment	\$10,142,500	\$13,227,300	\$13,498,300	\$13,498,300	\$13,498,300

TID 10 DEBT SERVICE FUND

FUND 310

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2024.

Objectives:

1. To repay outstanding debt as scheduled.

Measurements

Resource

Outstanding TID 10 Debt at year end:

Advance

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Advance	\$419,728	\$419,728	\$419,728	\$419,728	\$419,728

TID 10 DEBT SERVICE FUND

FUND 310

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	262,607	270,117	290,814	283,189	330,168
TOTAL	\$ 262,607	\$ 270,117	\$ 290,814	\$ 283,189	\$ 330,168
INTERGOVERNMENTAL REVENUE					
435201 STATE AID - EXEMPT PROPERTY	412	2,399	406	2,018	2,018
TOTAL	\$ 412	\$ 2,399	\$ 406	\$ 2,018	\$ 2,018
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	1,340	8,554	500	8,535	7,682
TOTAL	\$ 1,340	\$ 8,554	\$ 500	\$ 8,535	\$ 7,682
TOTAL REVENUES	\$ 264,359	\$ 281,070	\$ 291,720	\$ 293,742	\$ 339,868
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	650	650	650	650	650
TOTAL	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650
PRINCIPAL					
713810 G O REFUNDING	40,000	-	-	-	-
713979 STATE TRUST FUND LOAN	-	-	-	-	-
714021 GO NOTES PRINCIPAL	-	-	-	-	-
TOTAL	\$ 40,000	\$ -	\$ -	\$ -	\$ -
INTEREST					
723810 G O REFUNDING	760	-	-	-	-
724021 GO NOTES INTEREST	-	-	-	-	-
TOTAL	\$ 760	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 41,410	\$ 650	\$ 650	\$ 650	\$ 650
REVENUES LESS EXPENSES	\$ 222,949	\$ 280,420	\$ 291,070	\$ 293,092	\$ 339,218
FUND BALANCE					
BEGINNING FUND BALANCE	\$ (593,231)	\$ (370,282)	\$ (89,862)	\$ (89,862)	\$ 203,230
ENDING FUND BALANCE	\$ (370,282)	\$ (89,862)	\$ 201,208	\$ 203,230	\$ 542,448
ENDING FUND BALANCE CONSISTS OF:					
ADVANCES*	\$ (419,728)	\$ (419,728)	\$ (419,728)	\$ (419,728)	\$ (419,728)
RESTRICTED	\$ 49,446	\$ 329,866	\$ 620,936	\$ 622,958	\$ 962,176
	\$ (370,282)	\$ (89,862)	\$ 201,208	\$ 203,230	\$ 542,448
ADVANCES*					
ADVANCE FROM GENERAL FUND	\$ (419,728)	\$ (419,728)	\$ (419,728)	\$ (419,728)	\$ (419,728)
	\$ (419,728)	\$ (419,728)	\$ (419,728)	\$ (419,728)	\$ (419,728)

TID 11 DEBT SERVICE FUND

FUND 311

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 2020.

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.

2021 Budget Highlight

TID 11 closed in 2020.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	614,115	637,732	712,964	712,964	0
Intergovernmental Revenue	4,924	13,544	4,853	20,051	0
Miscellaneous Revenue	29,178	67,725	10,000	46,163	41,547
Other Financial Sources	-28,000	0	0	0	0
Total Revenues	620,217	719,001	727,817	779,178	41,547

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	5,378	650	650	3,100	0
Principal	145,000	145,000	0	0	0
Interest	17,210	1,450	0	0	0
Intergovernmental Transfer	0	0	712,964	691,775	0
Total Expenditures	167,588	147,100	713,614	694,875	0

TID 11 DEBT SERVICE FUND

FUND 311

Strategic Plan Focus Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Washington Square area.

Objectives:

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

Measurements

Resource

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
District Current Value	\$29,029,600	\$31,667,300	\$31,667,300	\$31,667,300	\$31,667,300
Value Increment	\$25,643,400	\$28,281,100	\$28,281,100	\$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.

Objectives:

1. To repay outstanding debt as scheduled.

Measurements

Resource

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Outstanding TID 11 Debt at year end:	\$145,000	\$145,000	\$0	\$0	\$0

TID 11 DEBT SERVICE FUND

FUND 311

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	614,115	637,732	712,964	712,964	-
TOTAL	\$ 614,115	\$ 637,732	\$ 712,964	\$ 712,964	\$ -
LICENSES & PERMITS					
INTERGOVERNMENTAL REVENUE					
435201 STATE AID - EXEMPT PROPERTY	4,924	13,544	4,853	20,051	-
TOTAL	\$ 4,924	\$ 13,544	\$ 4,853	\$ 20,051	\$ -
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	29,178	67,725	10,000	46,163	41,547
TOTAL	\$ 29,178	\$ 67,725	\$ 10,000	\$ 46,163	\$ 41,547
OTHER FINANCING SOURCES					
492101 INTER TRANSF FROM GENERAL FUND	(28,000)	-	-	-	-
TOTAL	\$ (28,000)	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 620,217	\$ 719,001	\$ 727,817	\$ 779,178	\$ 41,547
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	4,350	650	650	3,100	-
521900 CONTRACTED SERVICES	1,028	-	-	-	-
TOTAL	\$ 5,378	\$ 650	\$ 650	\$ 3,100	\$ -
PRINCIPAL					
713979 STATE TRUST FUND LOAN	-	-	-	-	-
714021 GO NOTES PRINCIPAL	-	-	-	-	-
719012 2001 DEVELOPMENT BONDS	145,000	145,000	-	-	-
TOTAL	\$ 145,000	\$ 145,000	\$ -	\$ -	\$ -
INTEREST					
722011 PROMISSORY NOTES 2001	2,900	1,450	-	-	-
724021 GO NOTES INTEREST	-	-	-	-	-
726101 INTEREST ON ADVANCES	14,310	-	-	-	-
TOTAL	\$ 17,210	\$ 1,450	\$ -	\$ -	\$ -
INTERGOVERNMENTAL TRANSFER					
811250 INTERFUND TO - NEIGHBORHOOD RE	-	-	712,964	691,775	-
TOTAL	\$ -	\$ -	\$ 712,964	\$ 691,775	\$ -
TOTAL EXPENDITURES	\$ 167,588	\$ 147,100	\$ 713,614	\$ 694,875	\$ -
REVENUES LESS EXPENSES	\$ 452,629	\$ 571,901	\$ 14,203	\$ 84,303	\$ 41,547
FUND BALANCE					
BEGINNING FUND BALANCE	\$ 1,587,243	\$ 2,039,872	\$ 2,611,773	\$ 2,611,773	\$ 2,696,076
ENDING FUND BALANCE	\$ 2,039,872	\$ 2,611,773	\$ 2,625,976	\$ 2,696,076	\$ 2,737,623
ENDING FUND BALANCE CONSISTS OF:					
RESTRICTED	\$ 2,039,872	\$ 2,611,773	\$ 2,625,976	\$ 2,696,076	\$ 2,737,623
	\$ 2,039,872	\$ 2,611,773	\$ 2,625,976	\$ 2,696,076	\$ 2,737,623

TID 12 DEBT SERVICE FUND

FUND 312

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.

2021 Budget Highlight

The there are no notable changes in the 2021 Budget.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	164,337	174,455	221,752	221,752	234,511
Intergovernmental Revenue	1,953	3,498	1,925	3,757	3,757
Miscellaneous Revenue	1,957	7,513	0	6,727	6,054
Total Revenues	168,248	185,466	223,677	232,236	244,322

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	650	650	650	650	650
Principal	90,000	0	0	0	0
Interest	1,710	0	0	0	0
Intergovernmental Transfer	0	174,704	223,027	223,027	214,755
Total Expenditures	92,360	175,354	223,677	223,677	215,405

Strategic Plan Focus Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the downtown area.

Objectives:

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

TID 12 DEBT SERVICE FUND

FUND 312

Measurements	2018	2019	2020	2020	2021
Resource	Actual	Actual	Amended	Estimated	Adopted
District Current Value	\$10,840,600	\$11,650,400	\$11,650,400	\$12,550,300	\$12,550,300
Value Increment	\$7,014,900	\$7,824,700	\$7,824,700	\$8,724,600	\$8,724,600

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2027.

Objectives:

1. To repay outstanding debt as scheduled.

TID 12 DEBT SERVICE FUND

FUND 312

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	164,337	174,455	221,752	221,752	234,511
TOTAL	\$ 164,337	\$ 174,455	\$ 221,752	\$ 221,752	\$ 234,511
INTERGOVERNMENTAL REVENUE					
435201 STATE AID - EXEMPT PROPERTY	1,953	3,498	1,925	3,757	3,757
TOTAL	\$ 1,953	\$ 3,498	\$ 1,925	\$ 3,757	\$ 3,757
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	1,957	7,513	-	6,727	6,054
TOTAL	\$ 1,957	\$ 7,513	\$ -	\$ 6,727	\$ 6,054
TOTAL REVENUES	\$ 168,248	\$ 185,466	\$ 223,677	\$ 232,236	\$ 244,322
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	650	650	650	650	650
TOTAL	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650
PRINCIPAL					
713910 G O 2010 BOND	90,000	-	-	-	-
713979 STATE TRUST FUND LOAN	-	-	-	-	-
714021 GO NOTES PRINCIPAL	-	-	-	-	-
TOTAL	\$ 90,000	\$ -	\$ -	\$ -	\$ -
INTEREST					
723910 G O 2010 BOND	1,710	-	-	-	-
724021 GO NOTES INTEREST	-	-	-	-	-
TOTAL	\$ 1,710	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL TRANSFER					
811320 INTERFUND TO-TID 17 DEBT	-	174,704	223,027	223,027	214,755
TOTAL	\$ -	\$ 174,704	\$ 223,027	\$ 223,027	\$ 214,755
TOTAL EXPENDITURES	\$ 92,360	\$ 175,354	\$ 223,677	\$ 223,677	\$ 215,405
REVENUES LESS EXPENSES	\$ 75,888	\$ 10,112	\$ -	\$ 8,559	\$ 28,917
FUND BALANCE					
BEGINNING FUND BALANCE	\$ 203,717	\$ 279,605	\$ 289,717	\$ 289,717	\$ 298,276
ENDING FUND BALANCE	\$ 279,605	\$ 289,717	\$ 289,717	\$ 298,276	\$ 327,193
ENDING FUND BALANCE CONSISTS OF:					
RESTRICTED	\$ 279,605	\$ 289,717	\$ 289,717	\$ 298,276	\$ 327,193
	\$ 279,605	\$ 289,717	\$ 289,717	\$ 298,276	\$ 327,193

TID 13 DEBT SERVICE FUND

FUND 316

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	331,434	387,985	420,602	409,563	473,338
Miscellaneous Revenue	1,782	8,902	1,000	8,762	7,886
Total Revenues	333,217	396,887	421,602	418,325	481,224

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	390,650	10,150	650	650	650
Intergovernmental Transfer	0	387,985	300,000	300,000	473,914
Total Expenditures	390,650	398,135	300,650	300,650	474,564

Strategic Plan Focus Area: Economic Development. Governing and Fiscal Management.

Goal: To promote quality and sustainable economic and community development in the Sheboygan Senior Community area.

Objectives:

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Resource					
District Current Value	\$15,895,400	\$17,038,100	\$17,038,100	\$19,645,900	\$19,645,900
Value Increment	\$15,601,000	\$16,743,700	\$16,743,700	\$19,351,500	\$19,351,500

TID 13 DEBT SERVICE FUND

FUND 316

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2032.

Objectives:

1. To repay outstanding debt as scheduled.

Measurements

Resource

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Outstanding TID 13 Debt at year end:	\$0	\$0	\$0	\$0	\$0
Outstanding development incentive	\$0	\$42,832	\$0	\$0	\$0
Advances	\$112,175	\$112,175	\$112,175	\$112,175	\$112,175

TID 13 DEBT SERVICE FUND

FUND 316

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	331,434	387,985	420,602	409,563	473,338
TOTAL	\$ 331,434	\$ 387,985	\$ 420,602	\$ 409,563	\$ 473,338
INTERGOVERNMENTAL REVENUE					
435201 STATE AID - EXEMPT PROPERTY	-	1,880	-	226	226
TOTAL	\$ -	\$ 1,880	\$ -	\$ 226	\$ 226
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	1,782	8,902	1,000	8,762	7,886
TOTAL	\$ 1,782	\$ 8,902	\$ 1,000	\$ 8,762	\$ 7,886
TOTAL REVENUES	\$ 333,217	\$ 398,767	\$ 421,602	\$ 418,551	\$ 481,450
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	650	10,150	650	650	650
530212 DEVELOPMENT INCENTIVE	390,000	-	-	-	-
TOTAL	\$ 390,650	\$ 10,150	\$ 650	\$ 650	\$ 650
713979 STATE TRUST FUND LOAN	-	-	-	-	-
714021 GO NOTES PRINCIPAL	-	-	-	-	-
724021 GO NOTES INTEREST	-	-	-	-	-
INTERGOVERNMENTAL TRANSFER					
811320 INTERFUND TO-TID 17 DEBT	-	387,985	300,000	300,000	473,914
TOTAL	\$ -	\$ 387,985	\$ 300,000	\$ 300,000	\$ 473,914
TOTAL EXPENDITURES	\$ 390,650	\$ 398,135	\$ 300,650	\$ 300,650	\$ 474,564
REVENUES LESS EXPENSES	\$ (57,433)	\$ 632	\$ 120,952	\$ 117,901	\$ 6,886
FUND BALANCE					
BEGINNING FUND BALANCE	\$ 278,417	\$ 220,984	\$ 221,616	\$ 221,616	\$ 339,517
ENDING FUND BALANCE	\$ 220,984	\$ 221,616	\$ 342,568	\$ 339,517	\$ 346,403
ENDING FUND BALANCE CONSISTS OF:					
ADVANCES*	\$ (112,175)	\$ (112,175)	\$ (112,175)	\$ (112,175)	\$ (112,175)
RESTRICTED	\$ 333,159	\$ 333,791	\$ 454,743	\$ 451,692	\$ 458,578
	\$ 220,984	\$ 221,616	\$ 342,568	\$ 339,517	\$ 346,403
ADVANCES*					
ADVANCE FROM GENERAL FUND	\$ (112,175)	\$ (112,175)	\$ (112,175)	\$ (112,175)	\$ (112,175)
	\$ (112,175)	\$ (112,175)	\$ (112,175)	\$ (112,175)	\$ (112,175)

TID 14 DEBT SERVICE FUND

FUND 317

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.

2021 Budget Highlight

The 2021 Budget includes the following change:

- An increase in Revenues of \$294,220 due to an increase in Tax Increment.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	424,523	479,395	864,774	842,077	1,136,297
Intergovernmental Revenue	5,383	15,561	5,305	28,018	28,018
Miscellaneous Revenue	27,299	10,383	12,000	17,498	15,748
Total Revenues	457,204	505,338	882,079	887,593	1,180,063

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	167,768	650	650	650	391,650
Principal	0	80,000	80,000	80,000	80,000
Interest	0	32,449	20,550	20,550	18,150
Intergovernmental Transfer	0	735,000	0	0	0
Total Expenditures	167,768	848,099	101,200	101,200	489,800

Strategic Plan Focus Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Taylor Drive Shopping area.

Objectives:

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

TID 14 DEBT SERVICE FUND

FUND 317

Measurements	2018	2019	2020	2020	2021
Resource	Actual	Actual	Amended	Estimated	Adopted
District Current Value	\$40,470,400	\$55,619,500	\$59,000,000	\$67,649,100	\$67,649,100
Value Increment	\$19,276,600	\$34,425,700	\$39,806,200	\$46,455,300	\$46,455,300

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2031.

Objectives:

1. To repay outstanding debt as scheduled.

Measurements	2018	2019	2020	2020	2021
Resource	Actual	Actual	Amended	Estimated	Adopted
Outstanding TID 14 Debt at year end:	\$0	\$685,000	\$605,000	\$605,000	\$525,000
Outstanding development incentive	\$159,160	\$0	\$0	\$0	\$0

TID 14 DEBT SERVICE FUND

FUND 317

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	424,523	479,395	864,774	842,077	1,136,297
TOTAL	\$ 424,523	\$ 479,395	\$ 864,774	\$ 842,077	\$ 1,136,297
INTERGOVERNMENTAL REVENUE					
435201 STATE AID - EXEMPT PROPERTY	5,383	15,561	5,305	28,018	28,018
TOTAL	\$ 5,383	\$ 15,561	\$ 5,305	\$ 28,018	\$ 28,018
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	8,692	10,383	12,000	17,498	15,748
469994 DEBT PREMIUM	18,607	-	-	-	-
TOTAL	\$ 27,299	\$ 10,383	\$ 12,000	\$ 17,498	\$ 15,748
TOTAL REVENUES	\$ 457,204	\$ 505,338	\$ 882,079	\$ 887,593	\$ 1,180,063
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	650	650	650	650	650
530212 DEVELOPMENT INCENTIVE	167,118	-	-	-	391,000
TOTAL	\$ 167,768	\$ 650	\$ 650	\$ 650	\$ 391,650
PRINCIPAL					
713942 GO PROM NOTE 2018	-	80,000	80,000	80,000	80,000
713979 STATE TRUST FUND LOAN	-	-	-	-	-
714021 GO NOTES PRINCIPAL	-	-	-	-	-
TOTAL	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
INTEREST					
722942 GO PROM NOTE 2018	-	32,449	20,550	20,550	18,150
724021 GO NOTES INTEREST	-	-	-	-	-
TOTAL	\$ -	\$ 32,449	\$ 20,550	\$ 20,550	\$ 18,150
INTERGOVERNMENTAL TRANSFER					
811424 INTERFUND-TID 14	-	735,000	-	-	-
TOTAL	\$ -	\$ 735,000	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 167,768	\$ 848,099	\$ 101,200	\$ 101,200	\$ 489,800
REVENUES LESS EXPENSES	\$ 289,437	\$ (342,761)	\$ 780,879	\$ 786,393	\$ 690,263
FUND BALANCE					
BEGINNING FUND BALANCE	\$ 453,721	\$ 743,158	\$ 400,397	\$ 400,397	\$ 1,186,789
ENDING FUND BALANCE	\$ 743,158	\$ 400,397	\$ 1,181,276	\$ 1,186,789	\$ 1,877,052
ENDING FUND BALANCE CONSISTS OF:					
RESTRICTED	\$ 743,158	\$ 400,397	\$ 1,181,276	\$ 1,186,789	\$ 1,877,052
	\$ 743,158	\$ 400,397	\$ 1,181,276	\$ 1,186,789	\$ 1,877,052

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
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>\$605,000</u>	<u>\$73,950</u>

TID 15 DEBT SERVICE FUND

FUND 318

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 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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	153,191	168,454	191,646	191,646	191,646
Intergovernmental Revenue	3,858	5,668	3,802	6,520	6,520
Miscellaneous Revenue	1,539	8,848	1,000	7,414	6,673
Total Revenues	158,588	182,971	196,448	205,580	204,839

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	155,536	650	159,046	159,046	159,046
Total Expenditures	155,536	650	159,046	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.

Objectives:

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Resource					
District Current Value	\$19,208,500	\$20,164,100	\$17,164,100	\$21,703,100	\$21,703,100
Value Increment	\$6,773,600	\$7,629,200	\$4,629,200	\$9,268,200	\$9,268,200

TID 15 DEBT SERVICE FUND

FUND 318

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2031.

Objectives:

1. To repay outstanding debt as scheduled.

Measurements

Resource

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Outstanding TID 15 Debt at year end:	\$0	\$0	\$0	\$0	\$0
Outstanding development incentive	\$801,745	\$643,349	\$484,953	\$484,953	\$326,557

TID 15 DEBT SERVICE FUND

FUND 318

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	153,191	168,454	191,646	191,646	191,646
TOTAL	\$ 153,191	\$ 168,454	\$ 191,646	\$ 191,646	\$ 191,646
INTERGOVERNMENTAL REVENUE					
435201 STATE AID - EXEMPT PROPERTY	3,858	5,668	3,802	6,520	6,520
TOTAL	\$ 3,858	\$ 5,668	\$ 3,802	\$ 6,520	\$ 6,520
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	1,539	8,848	1,000	7,414	6,673
TOTAL	\$ 1,539	\$ 8,848	\$ 1,000	\$ 7,414	\$ 6,673
TOTAL REVENUES	\$ 158,588	\$ 182,971	\$ 196,448	\$ 205,580	\$ 204,839
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	650	650	650	650	650
530212 DEVELOPMENT INCENTIVE	154,886	-	158,396	158,396	158,396
TOTAL	\$ 155,536	\$ 650	\$ 159,046	\$ 159,046	\$ 159,046
713979 STATE TRUST FUND LOAN	-	-	-	-	-
714021 GO NOTES PRINCIPAL	-	-	-	-	-
724021 GO NOTES INTEREST	-	-	-	-	-
TOTAL EXPENDITURES	\$ 155,536	\$ 650	\$ 159,046	\$ 159,046	\$ 159,046
REVENUES LESS EXPENSES	\$ 3,051	\$ 182,321	\$ 37,402	\$ 46,534	\$ 45,793
FUND BALANCE					
BEGINNING FUND BALANCE	\$ 155,865	\$ 158,916	\$ 341,237	\$ 341,237	\$ 387,771
ENDING FUND BALANCE	\$ 158,916	\$ 341,237	\$ 378,639	\$ 387,771	\$ 433,564
ENDING FUND BALANCE CONSISTS OF:					
RESTRICTED	\$ 158,916	\$ 341,237	\$ 378,639	\$ 387,771	\$ 433,564
	\$ 158,916	\$ 341,237	\$ 378,639	\$ 387,771	\$ 433,564

TID 16 DEBT SERVICE FUND

FUND 319

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	79,485	262,366	544,335	544,335	688,048
Intergovernmental Revenue	33,126	35,648	32,646	37,673	37,673
Miscellaneous Revenue	14,489	1,184	0	7,576	6,819
Other Financing Sources	0	521,797	274,486	274,486	0
Total Revenues	127,100	820,995	851,467	864,070	732,540

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	150	650	650	650	12,650
Principal	435,000	505,000	505,000	505,000	715,000
Interest	61,956	102,840	81,776	81,776	77,603
Intergovernmental Transfer	0	247,311	0	0	0
Total Expenditures	497,106	855,801	587,426	587,426	805,253

Strategic Plan Focus Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Downtown area.

Objectives:

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

Measurements Resource	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
----------------------------------	----------------	----------------	-----------------	-------------------	-----------------

TID 16 DEBT SERVICE FUND

FUND 319

District Current Value	\$33,009,000	\$44,128,600	\$44,128,600	\$50,588,700	\$50,588,700
Value Increment	\$10,549,800	\$21,669,400	\$22,669,400	\$28,129,500	\$28,129,500

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2035.

Objectives:

1. To repay outstanding debt as scheduled.

Measurements

Resource

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Outstanding TID 16 Debt at year end:	\$4,220,000	\$3,715,000	\$3,210,000	\$3,380,000	\$2,665,000
Advances	\$467,913	\$467,913	\$467,913	\$467,913	\$467,913

TID 16 DEBT SERVICE FUND

FUND 319

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	79,485	262,366	544,335	544,335	688,048
TOTAL	\$ 79,485	\$ 262,366	\$ 544,335	\$ 544,335	\$ 688,048
INTERGOVERNMENTAL REVENUE					
435201 STATE AID - EXEMPT PROPERTY	33,126	35,648	32,646	37,673	37,673
TOTAL	\$ 33,126	\$ 35,648	\$ 32,646	\$ 37,673	\$ 37,673
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	625	1,184	-	7,576	6,819
469994 DEBT PREMIUM	13,864	-	-	-	-
TOTAL	\$ 14,489	\$ 1,184	\$ -	\$ 7,576	\$ 6,819
OTHER FINANCING SOURCES					
492219 INTERFUND FROM - CDBG 2019	-	247,311	-	-	-
492314 INTERFUND - CONVENTION CENTER	-	274,486	274,486	274,486	-
TOTAL	\$ -	\$ 521,797	\$ 274,486	\$ 274,486	\$ -
TOTAL REVENUES	\$ 127,100	\$ 820,995	\$ 851,467	\$ 864,070	\$ 732,540
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	150	650	650	650	650
530212 DEVELOPMENT INCENTIVE	-	-	-	-	12,000
TOTAL	\$ 150	\$ 650	\$ 650	\$ 650	\$ 12,650
PRINCIPAL					
711771 GO PROMISSORY NOTE 2016A	45,000	50,000	50,000	50,000	50,000
711772 GO PROMISSORY NOTE TAXABLE	390,000	395,000	395,000	395,000	405,000
713942 GO PROM NOTE 2018	-	60,000	60,000	60,000	60,000
713979 STATE TRUST FUND LOAN	-	-	-	-	200,000
TOTAL	\$ 435,000	\$ 505,000	\$ 505,000	\$ 505,000	\$ 715,000
INTEREST					
721771 G.O. BONDS 2016A	6,758	6,308	5,683	5,683	4,683
721772 G.O. BONDS 2016B	55,198	51,298	46,755	46,755	41,423
722942 GO PROM NOTE 2018	-	24,178	15,300	15,300	13,500
723979 STATE TRUST FUND LOAN	-	21,058	14,038	14,038	14,000
724021 GO NOTES INTEREST	-	-	-	-	3,998
TOTAL	\$ 61,956	\$ 102,840	\$ 81,776	\$ 81,776	\$ 77,603
INTERGOVERNMENTAL TRANSFER					
811426 INTERFUND TRANSFER-TID 16 CAPI	-	247,311	-	-	-
TOTAL	\$ -	\$ 247,311	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 497,106	\$ 855,801	\$ 587,426	\$ 587,426	\$ 805,253
REVENUES LESS EXPENSES	\$ (370,006)	\$ (34,806)	\$ 264,041	\$ 276,644	\$ (72,713)
FUND BALANCE					
BEGINNING FUND BALANCE	\$ (37,889)	\$ (407,895)	\$ (442,701)	\$ (442,701)	\$ (166,056)
ENDING FUND BALANCE	\$ (407,895)	\$ (442,701)	\$ (178,660)	\$ (166,056)	\$ (238,769)
ENDING FUND BALANCE CONSIST OF:					
ADVANCES*	\$ (467,913)	\$ (467,913)	\$ (467,913)	\$ (467,913)	\$ (467,913)
RESTRICTED	\$ 60,018	\$ 25,212	\$ 289,253	\$ 301,857	\$ 229,144

TID 16 DEBT SERVICE FUND

FUND 319

\$	(407,895)	\$	(442,701)	\$	(178,660)	\$	(166,056)	\$	(238,769)
----	-----------	----	-----------	----	-----------	----	-----------	----	-----------

TID 16 DEBT SERVICE FUND

FUND 319

ADVANCES*

ADVANCE FROM INDUSTRIAL PARK FUND	\$	(85,534)	\$	(85,534)	\$	(85,534)	\$	(85,534)	\$	(85,534)
ADVANCE FROM CONV. CENTER FUND	\$	(382,379)	\$	(382,379)	\$	(382,379)	\$	(382,379)	\$	(382,379)
	\$	(467,913)	\$	(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	Interest	Principal	Interest
	(10/01)		(10/01)	
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>\$255,000</u>	<u>\$13,638</u>	<u>\$2,105,000</u>	<u>\$133,818</u>

Year Due	\$400,000 State Trust Fund Series 2017		\$570,000 Promissory Notes Series 2018	
	Principal	Interest	Principal	Interest
	(10/01)		(12/01)	
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>\$56,019</u>	<u>\$450,000</u>	<u>\$54,750</u>

TID 17 DEBT SERVICE FUND

FUND 320

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	0	0	48,983	48,983	175,561
Miscellaneous Revenue	0	118,621	8,000	7,312	6,581
Other Financing Sources	0	562,689	523,027	523,027	708,425
Total Revenues	0	681,310	580,010	579,322	890,567

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	0	15,082	150	150	63,150
Principal	0	0	0	0	60,000
Interest	0	0	134,960	134,960	113,930
Intergovernmental Transfer	0	110,000	0	0	0
Total Expenditures	0	125,082	135,110	135,110	237,080

Strategic Plan Focus Area: Economic Development.

Goal: To promote quality and sustainable economic and community development in the Downtown area.

Objectives:

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Resource					
District Current Value	\$0	\$36,021,000	\$44,128,600	\$41,199,200	\$41,199,200
Value Increment	\$0	\$1,999,300	\$4,999,300	\$7,177,500	\$7,177,500

TID 17 DEBT SERVICE FUND

FUND 320

Strategic Plan Focus Area: Governing and Fiscal Management.

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

Objectives:

1. To repay outstanding debt as scheduled.

Measurements

Resource

Outstanding TID 17 Debt at year end:

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Outstanding TID 17 Debt at year end:	\$0	\$0	\$3,360,000	\$3,990,000	\$3,930,000

TID 17 DEBT SERVICE FUND

FUND 320

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	-	-	48,983	48,983	175,561
TOTAL	\$ -	\$ -	\$ 48,983	\$ 48,983	\$ 175,561
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	-	14,423	8,000	7,312	6,581
469994 DEBT PREMIUM	-	104,198	-	-	-
TOTAL	\$ -	\$ 118,621	\$ 8,000	\$ 7,312	\$ 6,581
OTHER FINANCING SOURCES					
492312 INTERFUND FROM -TID 12 DEBT	-	174,704	223,027	223,027	234,511
492316 INTERFUND FROM -TID 13 DEBT	-	387,985	300,000	300,000	473,914
TOTAL	\$ -	\$ 562,689	\$ 523,027	\$ 523,027	\$ 708,425
TOTAL REVENUES	\$ -	\$ 681,310	\$ 580,010	\$ 579,322	\$ 890,567
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	-	150	150	150	650
530212 DEVELOPMENT INCENTIVE	-	-	-	-	62,500
540117 ISSUANCE EXPENSE	-	14,932	-	-	-
TOTAL	\$ -	\$ 15,082	\$ 150	\$ 150	\$ 63,150
PRINCIPAL					
714021 GO NOTES PRINCIPAL	-	-	-	-	60,000
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 60,000
INTEREST					
724019 GO BONDS 2019 INTEREST	-	-	134,960	134,960	100,800
724021 GO NOTES INTEREST	-	-	-	-	13,130
TOTAL	\$ -	\$ -	\$ 134,960	\$ 134,960	\$ 113,930
INTERGOVERNMENTAL TRANSFER					
811427 INTERFUND TRANSFER - TID 17	-	110,000	-	-	-
TOTAL	\$ -	\$ 110,000	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 125,082	\$ 135,110	\$ 135,110	\$ 237,080
REVENUES LESS EXPENSES	\$ -	\$ 556,228	\$ 444,900	\$ 444,212	\$ 653,487
FUND BALANCE					
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 556,228	\$ 556,228	\$ 1,000,440
ENDING FUND BALANCE	\$ -	\$ 556,228	\$ 1,001,128	\$ 1,000,440	\$ 1,653,926
ENDING FUND BALANCE CONSIST OF:					
RESTRICTED		\$ 556,228	\$ 1,001,128	\$ 1,000,400	\$ 1,727,056
TOTAL	\$ -	\$ 556,228	\$ 1,001,128	\$ 1,000,400	\$ 1,727,056

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
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>\$1,114,800</u>

TID 18 DEBT SERVICE FUND

FUND 321

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.

2021 Budget Highlight

The 2021 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.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	0	0	100,372	100,372	306,430
Miscellaneous Revenue	4,294,512	220,320	2,000	11,254,599	1,754
Total Revenues	4,294,512	220,320	102,372	11,354,971	308,184

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	43,585	3,379	650	183,000	650
Principal	0	3,395,000	0	0	10,645,000
Interest	157,386	596,360	547,397	547,397	539,007
Total Expenditures	200,971	3,994,739	548,047	730,397	11,184,657

Strategic Plan Focus Area: Economic Development.

Goal: To promote quality and sustainable economic development opportunities in the business park area.

Objectives:

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

TID 18 DEBT SERVICE FUND

FUND 321

Measurements	2018	2019	2020	2020	2021
Resource	Actual	Actual	Amended	Estimated	Adopted
District Current Value	\$0	\$16,440,100	\$17,440,100	\$24,972,200	\$24,972,200
Value Increment	\$0	\$3,995,700	\$4,995,700	\$12,527,800	\$12,527,800

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2039.

Objectives:

1. To repay outstanding debt as scheduled.

Measurements	2018	2019	2020	2020	2021
Resource	Actual	Actual	Amended	Estimated	Adopted
Outstanding TID 18 Debt at year end:	\$3,800,000	\$4,230,000	\$4,230,000	\$15,665,000	\$15,510,000
Taxable NAN's	\$3,395,000	\$0	\$0	\$0	\$0
NAN's	\$10,490,000	\$10,490,000	\$10,490,000	\$10,490,000	\$0

TID 18 DEBT SERVICE FUND

FUND 321

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	-	-	100,372	100,372	306,430
TOTAL	\$ -	\$ -	\$ 100,372	\$ 100,372	\$ 306,430
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	43,410	8,275	2,000	1,949	1,754
469994 DEBT PREMIUM	451,102	19,045	-	-	-
493501 REVENUE BOND ANTICIPATION	3,800,000	-	-	-	-
493502 G.O.PROMISSORY NOTE	-	193,000	-	11,252,650	-
TOTAL	\$ 4,294,512	\$ 220,320	\$ 2,000	\$ 11,254,599	\$ 1,754
TOTAL REVENUES	\$ 4,294,512	\$ 220,320	\$ 102,372	\$ 11,354,971	\$ 308,184
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	-	650	650	650	650
540117 ISSUANCE EXPENSE	43,585	2,729	-	182,350	-
TOTAL	\$ 43,585	\$ 3,379	\$ 650	\$ 183,000	\$ 650
PRINCIPAL					
714018 GO BONDS 2018 PRINCIPAL	-	-	-	-	155,000
719108 NOTE ANTICIPATION NOTE-2018	-	3,395,000	-	-	10,490,000
TOTAL	\$ -	\$ 3,395,000	\$ -	\$ -	\$ 10,645,000
INTEREST					
724018 GO BONDS 2018 INTEREST	-	-	-	-	149,863
724019 GO BONDS 2019 INTEREST	-	-	17,272	17,272	12,900
724020 GO BONDS INTEREST	-	-	-	-	186,113
729108 NOTE ANTICIPATION NOTE-2018	157,386	596,360	530,125	530,125	190,131
TOTAL	\$ 157,386	\$ 596,360	\$ 547,397	\$ 547,397	\$ 539,007
TOTAL EXPENDITURES	\$ 200,971	\$ 3,994,739	\$ 548,047	\$ 730,397	\$ 11,184,657
REVENUES LESS EXPENSES	\$ 4,093,541	\$ (3,774,419)	\$ (445,675)	\$ 10,624,575	\$ (10,876,472)
FUND BALANCE					
BEGINNING FUND BALANCE	\$ -	\$ 4,093,541	\$ 319,122	\$ 319,122	\$ 10,943,697
ENDING FUND BALANCE	\$ 4,093,541	\$ 319,122	\$ (126,553)	\$ 10,943,697	\$ 67,224
ENDING FUND BALANCE CONSISTS OF:					
RESTRICTED	\$ 4,093,541	\$ 319,122	\$ (126,553)	\$ (126,603)	\$ (517,094)
	\$ 4,093,541	\$ 319,122	\$ (126,553)	\$ (126,603)	\$ (517,094)

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
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
	\$10,490,000	\$950,657	\$3,800,000	\$1,642,673

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

	Principal (12/01)	Interest
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>\$149,700</u>

TID 19 DEBT SERVICE FUND

FUND 322

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 2039.

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	0	0	-1,490	-1,490	99,835
Total Revenues	0	0	-1,490	-1,490	99,835

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	0	4,954	650	650	8,150
Principal	0	0	0	0	30,000
Interest	0	0	17,473	17,473	27,382
Intergovernmental Transfers	0	450,000	0	0	0
Total Expenditures	0	454,954	18,123	18,123	65,532

Strategic Plan Focus Area: Economic Development.

Goal: To promote quality and sustainable economic development opportunities in the business park area.

Objectives:

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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Resource					
District Current Value	\$0	\$3,339,900	\$7,339,900	\$7,480,800	\$7,480,800

TID 19 DEBT SERVICE FUND

FUND 322

Value Increment	\$0	(\$59,300)	\$4,000,000	\$4,081,600	\$4,081,600
-----------------	-----	------------	-------------	-------------	-------------

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2039.

Objectives:

1. To repay outstanding debt as scheduled.

Measurements

Resource

Outstanding TID 19 Debt at year end:

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Outstanding TID 19 Debt at year end:	\$0	\$435,000	\$435,000	\$985,000	\$955,000

TID 19 DEBT SERVICE FUND

FUND 322

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	-	-	(1,490)	(1,490)	99,835
TOTAL	\$ -	\$ -	\$ (1,490)	\$ (1,490)	\$ 99,835
MISCELLANEOUS REVENUE					
469994 DEBT PREMIUM	-	33,524	-	-	-
469999 OTHER MISCELLANEOUS REV	-	5,000	-	-	-
TOTAL	\$ -	\$ 38,524	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ 38,524	\$ (1,490)	\$ (1,490)	\$ 99,835
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	-	150	650	650	650
530212 DEVELOPMENT INCENTIVE	-	-	-	-	7,500
540117 ISSUANCE EXPENSE	-	4,804	-	-	-
TOTAL	\$ -	\$ 4,954	\$ 650	\$ 650	\$ 8,150
PRINCIPAL					
714021 GO NOTES PRINCIPAL	-	-	-	-	30,000
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 30,000
INTEREST					
724019 GO BONDS 2019 INTEREST	-	-	17,473	17,473	13,050
724021 GO NOTES INTEREST	-	-	-	-	14,332
TOTAL	\$ -	\$ -	\$ 17,473	\$ 17,473	\$ 27,382
INTERGOVERNMENTAL TRANSFERS					
811429 INTERFUND TO - TID 19 CAPITAL	-	450,000	-	-	-
TOTAL	\$ -	\$ 450,000	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 454,954	\$ 18,123	\$ 18,123	\$ 65,532
REVENUES LESS EXPENSES	\$ -	\$ (416,430)	\$ (19,613)	\$ (19,613)	\$ 34,303
FUND BALANCE					
BEGINNING FUND BALANCE	\$ -	\$ -	\$ (416,430)	\$ (416,430)	\$ (436,042)
ENDING FUND BALANCE	\$ -	\$ (416,430)	\$ (436,042)	\$ (436,042)	\$ (401,739)
ENDING FUND BALANCE CONSISTS OF:					
RESTRICTED	\$ -	\$ (416,430)	\$ (436,042)	\$ (436,042)	\$ (357,407)
	\$ -	\$ (416,430)	\$ (436,042)	\$ (436,042)	\$ (357,407)

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	
	Principal	
	(12/01)	Interest
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
	\$435,000	\$60,750

ENVIRON TID I DEBT SERVICE FUN

FUND 313

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	114,765	117,895	122,003	122,003	137,355
Intergovernmental Revenue	629	1,617	620	1,656	1,656
Miscellaneous Revenue	124	0	0	0	0
Total Revenues	115,519	119,512	122,623	123,659	139,011

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	650	650	650	650	650
Principal	160,000	0	0	0	0
Interest	3,040	0	0	0	0
Total Expenditures	163,690	650	650	650	650

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To repay outstanding debt prior to the district closing in 2025.

Objectives:

1. To repay outstanding debt as scheduled.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Resource					
District Current Value	\$6,605,200	\$6,605,200	\$6,897,300	\$6,897,300	\$7,480,100
Value Increment	\$4,740,600	\$4,740,600	\$114,953	\$5,032,700	\$5,615,500
Due to General Fund	\$0	\$0	\$0	\$0	\$0
Advances	\$110,227	\$110,227	\$110,227	\$110,227	\$110,227

ENVIRON TID I DEBT SERVICE FUN

FUND 313

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	114,765	117,895	122,003	122,003	137,355
TOTAL	\$ 114,765	\$ 117,895	\$ 122,003	\$ 122,003	\$ 137,355
INTERGOVERNMENTAL REVENUE					
435201 STATE AID - EXEMPT PROPERTY	629	1,617	620	1,656	1,656
TOTAL	\$ 629	\$ 1,617	\$ 620	\$ 1,656	\$ 1,656
MISCELLANEOUS REVENUES					
461101 INTEREST ON INVESTMENTS	124	-	-	-	-
TOTAL	\$ 124	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 115,519	\$ 119,512	\$ 122,623	\$ 123,659	\$ 139,011
NON-PERSONAL SERVICES					
521500 ADMINISTRATION SERVICES	650	650	650	650	650
TOTAL	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650
PRINCIPAL					
713810 G O REFUNDING	160,000	-	-	-	-
713979 STATE TRUST FUND LOAN	-	-	-	-	-
714021 GO NOTES PRINCIPAL	-	-	-	-	-
TOTAL	\$ 160,000	\$ -	\$ -	\$ -	\$ -
INTEREST					
723810 G O REFUNDING	3,040	-	-	-	-
724021 GO NOTES INTEREST	-	-	-	-	-
TOTAL	\$ 3,040	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 163,690	\$ 650	\$ 650	\$ 650	\$ 650
REVENUES LESS EXPENSES	\$ (48,171)	\$ 118,862	\$ 121,973	\$ 123,009	\$ 138,361
FUND BALANCE					
BEGINNING FUND BALANCE	\$ (284,731)	\$ (332,902)	\$ (214,041)	\$ (214,041)	\$ (91,032)
ENDING FUND BALANCE	\$ (332,902)	\$ (214,041)	\$ (92,068)	\$ (91,032)	\$ 47,329
ENDING FUND BALANCE CONSISTS OF:					
ADVANCES*	\$ (110,227)	\$ (110,227)	\$ (110,227)	\$ (110,227)	\$ (110,227)
RESTRICTED	\$ (222,675)	\$ (103,814)	\$ 18,159	\$ 19,195	\$ 157,556
	\$ (332,902)	\$ (214,041)	\$ (92,068)	\$ (91,032)	\$ 47,329
ADVANCES*					
ADVANCE FROM CAPITAL PROJECTS FUND	\$ (110,227)	\$ (110,227)	\$ (110,227)	\$ (110,227)	\$ (110,227)
	\$ (110,227)	\$ (110,227)	\$ (110,227)	\$ (110,227)	\$ (110,227)



NOTES

**CAPITAL IMPROVEMENT FUNDS
BUDGET SUMMARY**

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Revenue					
Taxes	1,661,306	1,604,815	1,683,775	1,683,775	1,557,000
Licenses and Permits	0	0	0	0	0
Intergovernmental Revenue	760,683	2,233,577	1,181,056	1,181,056	2,150,296
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	26,745,168	9,912,375	6,573,246	5,427,855	10,817,086
Other Financing Sources	5,712,500	1,667,311	100,000	568,625	100,000
Total Revenue	34,879,658	15,418,078	9,538,077	8,861,311	14,624,382
Expenditures					
General Government	6,721,251	4,036,292	99,485	44,856	0
Public Safety	2,561,731	564,283	798,117	948,037	1,188,000
Public Works	5,344,146	5,284,342	6,773,367	5,636,605	8,649,300
Health and Human Services	0	0	0	0	0
Culture and Recreation	779,258	393,191	924,953	696,770	1,581,278
Conservation and Development	14,554,353	2,458,596	6,045,370	4,830,718	1,512,402
Transfers and other expenses	1,071,479	3,402,171	1,546,982	1,097,000	278,000
Total Expenditures	31,032,219	16,138,875	16,188,275	13,253,986	13,208,980
Excess of revenues over (under) expenditures	3,847,439	-720,796	-6,650,198	-4,392,675	1,415,402
Fund Balance, Beginning Year	5,498,869	9,346,308	8,625,512	8,625,512	4,232,837
Fund Balance, Ending Year	9,346,308	8,625,512	1,975,314	4,232,837	5,648,238

CAPITAL PROJECTS FUND

FUND 400

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.

2021 Budget Highlight

- See project listing below.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	1,654,306	1,597,815	1,683,775	1,683,775	1,557,000
Intergovernmental Revenue	728,784	2,233,577	1,181,056	1,181,056	2,150,296
Miscellaneous Revenue	548,922	98,325	109,300	127,926	60,763
Other Financing Sources	5,712,500	125,000	100,000	100,000	100,000
Total Revenues	8,644,511	4,054,717	3,074,131	3,092,757	3,868,059

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	486,081	3,156	0	3,216	0
Capital Outlay	4,482,706	7,798,160	5,331,309	4,056,075	4,466,540
Total Expenditures	4,968,787	7,801,317	5,331,309	4,059,291	4,466,540

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To fund projects utilizing sources other than borrowing.

Objectives:

1. To maximize grants and contributions.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Resource					
Grants	\$728,783	\$1,806,987	\$770,056	\$770,056	\$770,056
Miles of Street Improvement	7.2	2.1	1.75	1.75	1.75

CAPITAL PROJECTS FUND

FUND 400

Significant Capital Projects

The following is a list of the projects for 2021:

1. Geele Avenue (North Third Street to Calumet Drive)*

Project Description:

This project will reconstruct the existing concrete pavement on Geele Avenue from North Third Street to Calumet Drive.

Project Origin/Background:

This project will consist of a three inch asphalt overlay and new curb and gutter with intersection improvements.

2021 Project Cost: \$911,000

Total Project Cost: \$1,000,000

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:

2021	2022	2023	2024	2025	Total
(\$250)	(\$250)	(\$250)	(\$250)	(\$250)	(\$1,250)

2. CMAQ - 14th Street Traffic Flow Construction**

Project Description:

This project provides traffic flow improvement on 14th Street from North Avenue to Indiana Avenue.

Project Origin/Background:

This project initiated in 2020 with the design phase. Reduction of noxious emissions and minimized vehicle delays will be achieved through this improvement. Signal coordination and video detection will maximize efficiency. Grant funding is reimbursable by CMAQ.

2021 Project Cost: \$151,760

Total Project Cost: \$758,800

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:

2021	2022	2023	2024	2025	Total
(\$250)	(\$250)	(\$250)	(\$250)	(\$250)	(\$1,250)

CAPITAL PROJECTS FUND

FUND 400

3. CMAQ - Taylor Drive Traffic Flow Construction**

Project Description:

This project provides traffic flow improvement on Taylor Drive.

Project Origin/Background:

Reduction of noxious emissions and minimized vehicle delays will be achieved through this improvement.

2021 Project Cost: \$133,380

Total Project Cost: \$699,000

Estimated 5 Year Maintenance and Operating Impact:

-\$1,250 – Reduce fuel and maintenance costs associated with newer vehicles.

Operating Impact:

2021	2022	2023	2024	2025	Total
(\$250)	(\$250)	(\$250)	(\$250)	(\$250)	(\$1,250)

*Project will be initiated and completed in 2021 Budgeted Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021.

CAPITAL PROJECTS FUND

FUND 400

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	929,507	892,025	892,025	892,025	812,000
413100 VEHICLE REGISTRATION FEES	724,799	705,790	791,750	791,750	745,000
TOTAL	\$ 1,654,306	\$ 1,597,815	\$ 1,683,775	\$ 1,683,775	\$ 1,557,000
INTERGOVERNMENTAL REVENUE					
431401 FEDERAL SUBSIDY	-	1,753,750	770,056	770,056	1,704,770
431951 LOCAL GRANT	50,000	-	-	-	-
432905 LOAN PRINCIPAL PAYMENT	58,177	53,237	-	-	-
434211 STATE GRANT	201,126	-	-	-	-
437221 INTERGOVERNMENTAL REVENUE	419,480	426,590	411,000	411,000	445,526
TOTAL	\$ 728,784	\$ 2,233,577	\$ 1,181,056	\$ 1,181,056	\$ 2,150,296
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	68,819	51,336	20,000	38,626	34,763
461141 INTEREST ON NOTES	17,393	7,683	-	-	-
467101 CONTRIBUTIONS	424,820	27,300	45,300	45,300	-
469101 SALE OF EQUIPMENT	37,890	5,000	44,000	44,000	26,000
469999 OTHER MISCELLANEOUS REV	-	7,006	-	-	-
TOTAL	\$ 548,922	\$ 98,325	\$ 109,300	\$ 127,926	\$ 60,763
OTHER FINANCING SOURCES					
492101 INTER TRANSF FROM GENERAL FUND	5,500,000	-	-	-	-
492285 INTER TRANSF FROM SPEC ASSMNT	212,500	125,000	100,000	100,000	100,000
TOTAL	\$ 5,712,500	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL REVENUES	\$ 8,644,511	\$ 4,054,717	\$ 3,074,131	\$ 3,092,757	\$ 3,868,059
NON-PERSONAL SERVICES					
521150 CONSULTING SERVICES	-	-	-	3,086	-
521900 CONTRACTED SERVICES	32,075	(1,013)	-	-	-
525100 ELECTRIC	-	-	-	130	-
540100 BUSINESS LOAN	441,500	-	-	-	-
590300 SUNDRY UNCLASSIFIED	12,506	4,169	-	-	-
TOTAL	\$ 486,081	\$ 3,156	\$ -	\$ 3,216	\$ -
CAPITAL OUTLAY					
611100 LAND	64,085	1,875	-	350	-
621100 BUILDINGS	-	-	350,506	350,506	1,000,000
621200 BUILDING IMPROVEMENTS	1,689,438	3,624,668	218,176	218,176	-
631100 IMPROVEMENTS OTHER THAN BUILDI	554,079	497,064	1,521,692	478,075	190,000
631200 STREET IMPROVEMENTS	1,670,050	1,314,474	2,560,037	2,327,774	2,838,540
631300 SIDEWALK/TRAIL IMPROVEMENTS	143,745	130,219	224,752	224,752	100,000
631500 STORM SEWER INFRASTRUCTURE	73,040	137,757	74,680	74,680	-
641100 VEHICLES	165,701	1,912,328	303,300	303,300	243,000
649100 OTHER EQUIPMENT	122,569	179,777	78,167	78,462	95,000
TOTAL	\$ 4,482,706	\$ 7,798,160	\$ 5,331,309	\$ 4,056,075	\$ 4,466,540
TOTAL EXPENDITURES	\$ 4,968,787	\$ 7,801,317	\$ 5,331,309	\$ 4,059,291	\$ 4,466,540
REVENUES LESS EXPENSES	\$ 3,675,724	\$ (3,746,600)	\$ (2,257,178)	\$ (966,534)	\$ (598,481)

CAPITAL PROJECTS FUND

FUND 400

FUND BALANCE

BEGINNING FUND BALANCE	\$ 2,874,427	\$ 6,550,151	\$ 2,803,552	\$ 2,803,552	\$ 1,837,018
ENDING FUND BALANCE	\$ 6,550,151	\$ 2,803,552	\$ 546,373	\$ 1,837,018	\$ 1,238,537
ENDING FUND BALANCE CONSISTS OF:					
UNASSIGNED					
ASSIGNED - ADVANCES*	\$ 185,227	\$ 185,227	\$ 185,227	\$ 185,227	\$ 185,227
ASSIGNED	\$ 6,364,924	\$ 2,618,325	\$ 361,146	\$ 1,651,791	\$ 1,053,310
COMMITTED					
ADVANCES*					
	<u>\$ 185,227</u>	<u>\$ 185,227</u>	<u>\$ 185,227</u>	<u>\$ 185,227</u>	<u>\$ 185,227</u>

ADVANCES*

ADVANCE TO REDEVELOPMENT AUTHORITY	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
ADVANCE TO ENVIRONMENTAL TID	\$ 110,227	\$ 110,227	\$ 110,227	\$ 110,227	\$ 110,227
	<u>\$ 185,227</u>	<u>\$ 185,227</u>	<u>\$ 185,227</u>	<u>\$ 185,227</u>	<u>\$ 185,227</u>

CAPITAL IMPROVEMENTS 2020 FUND

FUND 479

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.

2021 Budget Highlight

- See project listing below.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Intergovernmental Revenue	31,899	0	0	0	0
Miscellaneous Revenue	10,342,970	5,554,439	3,580,546	3,641,491	4,328,889
Total Revenues	10,374,869	5,554,439	3,580,546	3,641,491	4,328,889

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	107,618	76,284	6,959	0	0
Capital Outlay	9,578,343	3,907,559	4,032,136	3,600,543	4,002,038
Intergovernmental Transfers	949,000	1,097,000	246,000	246,000	272,000
Total Expenditures	10,634,961	5,080,843	4,285,095	3,846,543	4,274,038

CAPITAL IMPROVEMENTS 2020 FUND

FUND 479

Significant Capital Projects

The following is a list of the projects for 2021:

1. Fire Engine*

Project Description:

Replacement of critical infrastructure necessary to deliver safe and efficient services for public safety.

Project Origin/Background:

This engine services are replacement to Ladder 5 (1992). This purchase will save approximately \$500,000 on the replacement as a result of the 2018 aerial platform purchase.

2021 Project Cost: \$695,000

Total Project Cost: \$715,000

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 equipment.

Operating Impact:

2021	2022	2023	2024	2025	Total
(\$250)	(\$250)	(\$250)	(\$250)	(\$250)	(\$1,250)

2. Washington Avenue (South Business Drive to Taylor Drive)*

Project Description:

This project will resurface pavement along Washington Avenue.

Project Origin/Background:

Milling of existing asphalt and paving a new asphalt surface will occur. Storm sewer and curb and gutter upgrades will be evaluated during the process.

2021 Project Cost: \$327,500

Total Project Cost: \$700,000

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:

2021	2022	2023	2024	2025	Total
(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$2,500)

*Project will be initiated and completed in 2021 Budget Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021

CAPITAL IMPROVEMENTS 2020 FUND

FUND 479

3. Storm Water Management Plan**

Project Description:

Improvements to existing storm water infrastructure are necessary per the State of Wisconsin.

Project Origin/Background:

The state-issued Municipal Storm Water Discharge Permit requires ongoing updates to maintain the integrity of the system.

2021 Project Cost: \$250,000

Total Project Cost: \$400,000

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:

2021	2022	2023	2024	2025	Total
(\$250)	(\$250)	(\$250)	(\$250)	(\$250)	(\$1,250)

4. South 10th Street (Indiana Avenue to Union Avenue)*

Project Description:

Original concrete construction in 1926 received asphalt overlay in 1974. This section of roadway requires additional ADA improvements.

Project Origin/Background:

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

2021 Project Cost: \$377,500

Total Project Cost: \$750,000

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:

2021	2022	2023	2024	2025	Total
(\$250)	(\$250)	(\$250)	(\$250)	(\$250)	(\$1,250)

*Project will be initiated and completed in 2021 Budget year.

**Project will span beyond 2021 Budget year.

***Project was initiated in prior Budget year and will be completed in 2021

CAPITAL IMPROVEMENTS 2020 FUND

FUND 479

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

Project Description:

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.

2021 Project Cost: \$354,000

Total Project Cost: \$354,000

Estimated 5 Year Maintenance and Operating Impact:

-\$1,250 – Updates will improve operating efficiencies, reduce maintenance and energy costs.

Operating Impact:

2021	2022	2023	2024	2025	Total
(\$250)	(\$250)	(\$250)	(\$250)	(\$250)	(\$1,250)

6. ADA Infrastructure Improvements - Citywide Program - Parks**

Project Description:

In 2019, the city completed an Accessibility Evaluation and Transition Plan for over 40 parks and facilities.

Project Origin/Background:

The study identified 1,391 infrastructure improvements to comply with Title II of the American's For Disabilities Act. This project will support the necessary improvements outlined in the plan.

2021 Project Cost: \$250,000

Total Project Cost: \$250,000

Estimated 5 Year Maintenance and Operating Impact:

-\$1,250 savings in maintenance or utility costs.

Operating Impact:

2021	2022	2023	2024	2025	Total
(\$250)	(\$250)	(\$250)	(\$250)	(\$250)	(\$1,250)

*Project will be initiated and completed in 2021 Budget year.

**Project will span beyond 2021 Budget year.

***Project was initiated in prior Budget year and will be completed in 2021

CAPITAL IMPROVEMENTS 2020 FUND

FUND 479

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>INTERGOVERNMENTAL REVENUE</u>					
434211 STATE GRANT	31,899	-	-	-	-
TOTAL	\$ 31,899	\$ -	\$ -	\$ -	\$ -
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	156,470	62,454	-	60,945	54,851
469101 SALE OF EQUIPMENT	166,500	-	-	-	20,000
469994 DEBT PREMIUM	-	291,985	-	-	-
493501 REVENUE BOND ANTICIPATION	5,020,000	-	-	-	-
493502 G.O.PROMISSORY NOTE	5,000,000	5,200,000	3,580,546	3,580,546	4,254,038
TOTAL	\$ 10,342,970	\$ 5,554,439	\$ 3,580,546	\$ 3,641,491	\$ 4,328,889
<u>OTHER FINANCING SOURCES</u>					
492270 INTER TRANSF FROM CABLE TV	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 10,374,869	\$ 5,554,439	\$ 3,580,546	\$ 3,641,491	\$ 4,328,889
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	45,650	25,656	6,959	-	-
540117 ISSUANCE EXPENSE	61,968	50,628	-	-	-
TOTAL	\$ 107,618	\$ 76,284	\$ 6,959	\$ -	\$ -
<u>CAPITAL OUTLAY</u>					
621100 BUILDINGS	-	43,274	1,500	-	-
621200 BUILDING IMPROVEMENTS	5,730,955	760,171	1,212,020	1,279,022	523,278
631100 IMPROVEMENTS OTHER THAN BUILDI	451,500	865,346	225,483	190,000	425,000
631200 STREET IMPROVEMENTS	1,732,864	1,607,610	2,041,192	2,031,130	2,286,760
641100 VEHICLES	1,623,000	568,762	451,942	391	715,000
649100 OTHER EQUIPMENT	40,024	62,396	100,000	100,000	52,000
TOTAL	\$ 9,578,343	\$ 3,907,559	\$ 4,032,136	\$ 3,600,543	\$ 4,002,038
<u>INTERGOVERNMENTAL TRANSFER</u>					
811651 INTERFUND EXP-TRANSIT FUND	-	-	-	-	16,000
811701 INTERFUND EXPENSE-MOTOR VEH	949,000	1,097,000	246,000	246,000	256,000
TOTAL	\$ 949,000	\$ 1,097,000	\$ 246,000	\$ 246,000	\$ 272,000
TOTAL EXPENDITURES	\$ 10,634,961	\$ 5,080,843	\$ 4,285,095	\$ 3,846,543	\$ 4,274,038
REVENUES LESS EXPENSES	\$ (260,092)	\$ 473,596	\$ (704,549)	\$ (205,051)	\$ 54,851
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ 1,661,327	\$ 1,401,235	\$ 1,874,831	\$ 1,874,831	\$ 1,669,780
ENDING FUND BALANCE	\$ 1,401,235	\$ 1,874,831	\$ 1,170,282	\$ 1,669,780	\$ 1,724,631
ENDING FUND BALANCE CONSISTS OF:	\$ 1,401,235	\$ 1,874,831	\$ 1,170,282	\$ 1,669,780	\$ 1,724,631

INDUSTRIAL PARK FUND

FUND 407

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	7,000	7,000	0	0	0
Miscellaneous Revenue	503,435	87,095	12,000	68,752	30,377
Total Revenues	510,435	94,095	12,000	68,752	30,377

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Capital Outlay	631	0	1,768	0	0
Intergovernmental Transfers	4,669	6,000	6,000	6,000	6,000
Total Expenditures	5,301	6,000	7,768	6,000	6,000

Strategic Plan Focus Area: Economic Development.

Goal: To provide a business park where businesses can locate and expand.

Objectives:

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.

INDUSTRIAL PARK FUND

FUND 407

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
419150 IN LIEU OF TAX	7,000	7,000	-	-	-
TOTAL	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	28,465	62,095	12,000	33,752	30,377
461131 MISCELLANEOUS INTEREST	2,674	2,116	-	-	-
467101 CONTRIBUTIONS	-	-	-	35,000	-
469111 SALE OF LAND	472,296	22,884	-	-	-
TOTAL	\$ 503,435	\$ 87,095	\$ 12,000	\$ 68,752	\$ 30,377
TOTAL REVENUES	\$ 510,435	\$ 94,095	\$ 12,000	\$ 68,752	\$ 30,377
CAPITAL OUTLAY					
611200 LAND IMPROVEMENTS	631	-	1,768	-	-
TOTAL	\$ 631	\$ -	\$ 1,768	\$ -	\$ -
INTERGOVERNMENTAL TRANSFER					
811650 INTERFUND EXP-PARKING FUND	4,669	6,000	6,000	6,000	6,000
TOTAL	\$ 4,669	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
TOTAL EXPENDITURES	\$ 5,301	\$ 6,000	\$ 7,768	\$ 6,000	\$ 6,000
REVENUES LESS EXPENSES	\$ 505,134	\$ 88,095	\$ 4,233	\$ 62,752	\$ 24,377
FUND BALANCE					
BEGINNING FUND BALANCE	\$ 1,970,318	\$ 2,475,452	\$ 2,563,548	\$ 2,563,548	\$ 2,626,300
ENDING FUND BALANCE	\$ 2,475,452	\$ 2,563,548	\$ 2,567,780	\$ 2,626,300	\$ 2,650,677
ENDING FUND BALANCE CONSISTS OF:					
UNASSIGNED	\$ 2,203,918	\$ 2,292,014	\$ 2,296,246	\$ 2,354,766	\$ 2,379,143
ASSIGNED - ADVANCES*	\$ 271,534	\$ 271,534	\$ 271,534	\$ 271,534	\$ 271,534
	\$ 2,475,452	\$ 2,563,548	\$ 2,567,780	\$ 2,626,300	\$ 2,650,677
ADVANCES*					
ADVANCE TO TID 16 DEBT SERVICE FUND	\$ 85,534	\$ 85,534	\$ 85,534	\$ 85,534	\$ 85,534
ADVANCE TO TID 18 CAPITAL PROJECT FUND	\$ 186,000	\$ 186,000	\$ 186,000	\$ 186,000	\$ 186,000
	\$ 271,534	\$ 271,534	\$ 271,534	\$ 271,534	\$ 271,534

TID 12 CAPITAL FUND

FUND 422

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Miscellaneous Revenue	338	1,653	0	698	628
Total Revenues	338	1,653	0	698	628

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Capital Outlay	0	13,500	9,305	0	0
Total Expenditures	0	13,500	9,305	0	0

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objectives:

1. To maintain updated schedules of eligible dates.

TID 12 CAPITAL FUND

FUND 422

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	338	1,653	-	698	628
TOTAL	\$ 338	\$ 1,653	\$ -	\$ 698	\$ 628
TOTAL REVENUES	\$ 338	\$ 1,653	\$ -	\$ 698	\$ 628
CAPITAL OUTLAY					
631100 IMPROVEMENTS OTHER THAN BUILDI	-	13,500	9,305	-	-
TOTAL	\$ -	\$ 13,500	\$ 9,305	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 13,500	\$ 9,305	\$ -	\$ -
REVENUES LESS EXPENSES	\$ 338	\$ (11,847)	\$ (9,305)	\$ 698	\$ 628
FUND BALANCE					
BEGINNING FUND BALANCE	\$ 61,748	\$ 62,086	\$ 50,239	\$ 50,239	\$ 50,937
ENDING FUND BALANCE	\$ 62,086	\$ 50,239	\$ 40,934	\$ 50,937	\$ 51,565
ENDING FUND BALANCE CONSISTS OF:					
ASSIGNED	\$ 62,086	\$ 50,239	\$ 40,934	\$ 50,937	\$ 51,565
	\$ 62,086	\$ 50,239	\$ 40,934	\$ 50,937	\$ 51,565

TID 14 CAPITAL FUND

FUND 424

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Miscellaneous Revenue	783,670	2,438	0	864	778
Other Financing Sources	0	735,000	0	0	0
Total Revenues	783,670	737,438	0	864	778

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	47,948	0	0	0	0
Capital Outlay	1,052,813	378,319	63,200	0	32,700
Total Expenditures	1,100,761	378,319	63,200	0	32,700

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objectives:

1. To maintain updated schedules of eligible dates.

TID 14 CAPITAL FUND

FUND 424

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	18,670	2,438	-	864	778
493502 G.O.PROMISSORY NOTE	765,000	-	-	-	-
TOTAL	\$ 783,670	\$ 2,438	\$ -	\$ 864	\$ 778
<u>OTHER FINANCING SOURCES</u>					
492317 INTERFUND FROM -TID 14 DEBT	-	735,000	-	-	-
TOTAL	\$ -	\$ 735,000	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 783,670	\$ 737,438	\$ -	\$ 864	\$ 778
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	42,146	-	-	-	-
540117 ISSUANCE EXPENSE	5,802	-	-	-	-
TOTAL	\$ 47,948	\$ -	\$ -	\$ -	\$ -
<u>CAPITAL OUTLAY</u>					
631100 IMPROVEMENTS OTHER THAN BUILDI	-	1,800	57,700	-	32,700
631200 STREET IMPROVEMENTS	1,052,813	376,519	5,500	-	-
TOTAL	\$ 1,052,813	\$ 378,319	\$ 63,200	\$ -	\$ 32,700
TOTAL EXPENDITURES	\$ 1,100,761	\$ 378,319	\$ 63,200	\$ -	\$ 32,700
REVENUES LESS EXPENSES	\$ (317,092)	\$ 359,119	\$ (63,200)	\$ 864	\$ (31,922)
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ 20,183	\$ (296,909)	\$ 62,211	\$ 62,211	\$ 63,075
ENDING FUND BALANCE	\$ (296,909)	\$ 62,211	\$ (989)	\$ 63,075	\$ 31,153
ENDING FUND BALANCE CONSIST OF:					
ASSIGNED	\$ (296,909)	\$ 62,211	\$ (989)	\$ 63,075	\$ 31,153
	\$ (296,909)	\$ 62,211	\$ (989)	\$ 63,075	\$ 31,153

TID 16 CAPITAL FUND

FUND 426

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Miscellaneous Revenue	577,361	0	171,400	173,728	173,496
Other Financing Sources	0	247,311	0	0	0
Total Revenues	577,361	247,311	171,400	173,728	173,496

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	7,475	25,092	17,592	8,610	0
Capital Outlay	390,085	663,653	610,023	171,400	0
Total Expenditures	397,559	688,745	627,615	180,010	0

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objectives:

1. To maintain updated schedules of eligible dates.

TID 16 CAPITAL FUND

FUND 426

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	7,361	-	-	2,328	2,096
493502 G.O.PROMISSORY NOTE	570,000	-	171,400	171,400	171,400
TOTAL	\$ 577,361	\$ -	\$ 171,400	\$ 173,728	\$ 173,496
<u>OTHER FINANCING SOURCES</u>					
492319 INTERFUND FROM -TID 16 FUND	-	247,311	-	-	-
TOTAL	\$ -	\$ 247,311	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 577,361	\$ 247,311	\$ 171,400	\$ 173,728	\$ 173,496
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	3,150	7,500	-	-	-
530212 DEVELOPMENT INCENTIVE	-	17,592	17,592	8,610	-
540117 ISSUANCE EXPENSE	4,325	-	-	-	-
TOTAL	\$ 7,475	\$ 25,092	\$ 17,592	\$ 8,610	\$ -
<u>CAPITAL OUTLAY</u>					
611100 LAND	20,080	-	623	-	-
611200 LAND IMPROVEMENTS	195,724	407,063	-	-	-
631100 IMPROVEMENTS OTHER THAN BUILDI	174,280	256,591	609,400	171,400	-
TOTAL	\$ 390,085	\$ 663,653	\$ 610,023	\$ 171,400	\$ -
TOTAL EXPENDITURES	\$ 397,559	\$ 688,745	\$ 627,615	\$ 180,010	\$ -
REVENUES LESS EXPENSES	\$ 179,801	\$ (441,434)	\$ (456,215)	\$ (6,282)	\$ 173,496
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ (592,466)	\$ (412,665)	\$ (854,099)	\$ (854,099)	\$ (860,380)
ENDING FUND BALANCE	\$ (412,665)	\$ (854,099)	\$ (1,310,314)	\$ (860,380)	\$ (686,885)
ENDING FUND BALANCE CONSISTS OF:					
COMMITTED	\$ 129,590	\$ (311,844)	\$ (768,059)	\$ (318,125)	\$ (144,630)
ADVANCES*	\$ (542,255)	\$ (542,255)	\$ (542,255)	\$ (542,255)	\$ (542,255)
	\$ (412,665)	\$ (854,099)	\$ (1,310,314)	\$ (860,380)	\$ (686,885)
ADVANCES*					
ADVANCE FROM GENERAL FUND	\$ (542,255)	\$ (542,255)	\$ (542,255)	\$ (542,255)	\$ (542,255)
	\$ (542,255)	\$ (542,255)	\$ (542,255)	\$ (542,255)	\$ (542,255)

TID 17 CAPITAL FUND

FUND 427

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.

2021 Budget Highlights

- See project listing below.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Miscellaneous Revenue	0	3,493,416	2,100,000	671,348	2,966,713
Other Financing Sources	0	110,000	0	0	0
Total Revenues	0	3,603,416	2,100,000	671,348	2,966,713

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	0	0	17,639	17,639	10,778
Non-Personal Services	41,800	37,545	35,000	35,000	35,000
Capital Outlay	0	264,380	5,115,808	3,815,808	2,796,400
Total Expenditures	41,800	301,924	5,168,447	3,868,447	2,842,178

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objectives:

1. To maintain updated schedules of eligible dates.

TID 17 CAPITAL FUND

FUND 427

Significant Capital Projects

The following is a list of the projects for 2021:

1. South Pier Street Expansion*

Project Description:

This project involves an extension of South Pier Drive and South Seventh Street to create another entrance to the South Pier District.

Project Origin/Background:

Anticipated development of the former Pentair property and support of the Indiana Avenue Revitalization Plan support the project.

2021 Project Cost: \$1,000,000

Total Project Cost: \$1,000,000

Estimated 5 Year Maintenance and Operating Impact:

\$5,000 – Additional snow plowing and street maintenance costs will be included in the Public Works annual operating budget.

Operating Impact:

2021	2022	2023	2024	2025	Total
\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000

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 Pacifico property to South 13th Street, then southbound to South Business Drive and Union Avenue. Surveying work for this project was completed in 2019.

2021 Project Cost: \$875,000

Total Project Cost: \$875,000

Estimated 5 Year Maintenance and Operating Impact:

\$1,250 – Additional operating costs for snow removal and maintenance.

Operating Impact:

2021	2022	2023	2024	2025	Total
(\$250)	(\$250)	(\$250)	(\$250)	(\$250)	(\$1,250)

*Project will be initiated and completed in 2021 Budgeted Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021.

TID 17 CAPITAL FUND

FUND 427

3. Indiana Avenue Streetscape Improvements - Phase 1 of 2**

Project Description:

This project supports master plan improvements near the terminus of Indiana Avenue and Lake Michigan.

Project Origin/Background:

Bump-outs and other streetscape improvements from South Eighth Street to South 14th Street are anticipated. Phase 1 of 2.

2021 Project Cost: \$750,000

Total Project Cost: \$750,000

Estimated 5 Year Maintenance and Operating Impact:

\$500 – Additional operating costs for maintenance.

Operating Impact:

2021	2022	2023	2024	2025	Total
\$100	\$100	\$100	\$100	\$100	\$500

*Project will be initiated and completed in 2021 Budgeted Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021.

TID 17 CAPITAL FUND

FUND 427

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	-	85,557	-	46,348	41,713
469994 DEBT PREMIUM	-	47,858	-	-	-
493502 G.O.PROMISSORY NOTE	-	3,360,000	2,100,000	625,000	2,925,000
TOTAL	\$ -	\$ 3,493,416	\$ 2,100,000	\$ 671,348	\$ 2,966,713
<u>OTHER FINANCING SOURCES</u>					
492320 INTERFUND FROM -TID 17 DEBT	-	110,000	-	-	-
TOTAL	\$ -	\$ 110,000	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ 3,603,416	\$ 2,100,000	\$ 671,348	\$ 2,966,713
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	-	-	10,762	10,762	8,066
510310 FICA	-	-	667	667	491
510311 MEDICARE	-	-	156	156	115
510320 WI RETIREMENT FUND	-	-	726	726	544
510340 HEALTH INSURANCE	-	-	4,973	4,973	1,485
510350 DENTAL INSURANCE	-	-	321	321	73
510360 LIFE INSURANCE	-	-	32	32	4
TOTAL	\$ -	\$ -	\$ 17,639	\$ 17,639	\$ 10,778
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	41,800	25,000	35,000	35,000	35,000
540117 ISSUANCE EXPENSE	-	12,545	-	-	-
TOTAL	\$ 41,800	\$ 37,545	\$ 35,000	\$ 35,000	\$ 35,000
<u>CAPITAL OUTLAY</u>					
611100 LAND	-	196,548	1,309,325	9,325	875,000
631100 IMPROVEMENTS OTHER THAN BUILDI	-	67,831	3,806,483	3,806,483	171,400
631200 STREET IMPROVEMENTS	-	-	-	-	1,750,000
TOTAL	\$ -	\$ 264,380	\$ 5,115,808	\$ 3,815,808	\$ 2,796,400
TOTAL EXPENDITURES	\$ 41,800	\$ 301,924	\$ 5,168,447	\$ 3,868,447	\$ 2,842,178
REVENUES LESS EXPENSES	\$ (41,800)	\$ 3,301,492	\$ (3,068,447)	\$ (3,197,099)	\$ 124,535
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ -	\$ (41,800)	\$ 3,259,692	\$ 3,259,692	\$ 62,593
ENDING FUND BALANCE	\$ (41,800)	\$ 3,259,692	\$ 191,245	\$ 62,593	\$ 187,129
ENDING FUND BALANCE CONSISTS OF:					
ASSIGNED	\$ (27,300)	\$ 3,274,192	\$ 205,745	\$ 77,093	\$ 201,629
ADVANCES*	\$ (14,500)	\$ (14,500)	\$ (14,500)	\$ (14,500)	\$ (14,500)
	\$ (41,800)	\$ 3,259,692	\$ 191,245	\$ 62,593	\$ 187,129
ADVANCES*					
ADVANCE FROM GENERAL FUND	\$ (14,500)	\$ (14,500)	\$ (14,500)	\$ (14,500)	\$ (14,500)
	\$ (14,500)	\$ (14,500)	\$ (14,500)	\$ (14,500)	\$ (14,500)

TID 18 CAPITAL FUND

FUND 428

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.

2021 Budget Highlight

There are no notable changes in 2020.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Miscellaneous Revenue	13,988,474	237,001	0	187,000	0
Total Revenues	13,988,474	237,001	0	187,000	0

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	22,174	16,794	51,265	51,265	52,524
Non-Personal Services	591,952	26,002	44,400	44,400	35,000
Capital Outlay	12,905,954	1,354,891	56,602	665,392	250,000
Total Expenditures	13,520,080	1,397,686	152,267	761,057	337,524

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objectives:

1. To maintain updated schedules of eligible dates.

TID 18 CAPITAL FUND

FUND 428

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	103,474	-	-	-	-
469111 SALE OF LAND	-	1	-	187,000	-
493502 G.O.PROMISSORY NOTE	13,885,000	237,000	-	-	-
TOTAL	\$ 13,988,474	\$ 237,001	\$ -	\$ 187,000	\$ -
TOTAL REVENUES	\$ 13,988,474	\$ 237,001	\$ -	\$ 187,000	\$ -
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	15,979	11,993	36,018	36,018	36,732
510310 FICA	936	680	2,178	2,178	2,216
510311 MEDICARE	219	159	510	510	518
510320 WI RETIREMENT FUND	1,070	786	2,432	2,432	2,480
510340 HEALTH INSURANCE	3,588	2,834	9,490	9,490	9,942
510350 DENTAL INSURANCE	217	178	466	466	466
510360 LIFE INSURANCE	10	8	16	16	15
510400 WORKERS COMPENSATION	155	155	155	155	155
TOTAL	\$ 22,174	\$ 16,794	\$ 51,265	\$ 51,265	\$ 52,524
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	546,236	25,274	44,400	44,400	35,000
540117 ISSUANCE EXPENSE	45,716	728	-	-	-
TOTAL	\$ 591,952	\$ 26,002	\$ 44,400	\$ 44,400	\$ 35,000
<u>CAPITAL OUTLAY</u>					
611100 LAND	2,476,314	-	-	-	-
611200 LAND IMPROVEMENTS	10,429,640	1,119,959	20,620	634,739	-
631100 IMPROVEMENTS OTHER THAN BUILDI	-	234,932	35,982	30,653	250,000
TOTAL	\$ 12,905,954	\$ 1,354,891	\$ 56,602	\$ 665,392	\$ 250,000
TOTAL EXPENDITURES	\$ 13,520,080	\$ 1,397,686	\$ 152,267	\$ 761,057	\$ 337,524
REVENUES LESS EXPENSES	\$ 468,394	\$ (1,160,685)	\$ (152,267)	\$ (574,057)	\$ (337,524)
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ (496,668)	\$ (28,274)	\$ (1,188,959)	\$ (1,188,959)	\$ (1,763,016)
ENDING FUND BALANCE	\$ (28,274)	\$ (1,188,959)	\$ (1,341,226)	\$ (1,763,016)	\$ (2,100,540)
ENDING FUND BALANCE CONSISTS OF:					
ASSIGNED	\$ 763,288	\$ (397,397)	\$ (549,664)	\$ (967,525)	\$ (1,305,049)
ADVANCES*	\$ (791,562)	\$ (791,562)	\$ (791,562)	\$ (795,491)	\$ (795,491)
	\$ (28,274)	\$ (1,188,959)	\$ (1,341,226)	\$ (1,763,016)	\$ (2,100,540)
ADVANCES*					
ADVANCE FROM GENERAL FUND	\$ (791,562)	\$ (791,562)	\$ (791,562)	\$ (791,562)	\$ (791,562)
DUE TO GENERAL FUND		\$ -	\$ -	\$ (3,929)	\$ (3,929)
	\$ (791,562)	\$ (791,562)	\$ (791,562)	\$ (795,491)	\$ (795,491)

TID 19 CAPITAL FUND

FUND 429

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.

2021 Budget Highlight

- See project listing below.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Miscellaneous Revenue	0	438,008	600,000	556,047	2,555,442
Other Financing Sources	0	450,000	0	468,625	0
Total Revenues	0	888,008	600,000	1,024,672	2,555,442

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	0	0	17,639	17,639	0
Non-Personal Services	362,970	67,240	10,630	0	0
Capital Outlay	0	403,300	500,000	500,000	550,000
Total Expenditures	362,970	470,541	528,269	517,639	550,000

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objectives:

1. To maintain updated schedules of eligible dates.

TID 19 CAPITAL FUND

FUND 429

Significant Capital Projects

The following is a list of the projects for 2021:

1. Sheboygan River - West Side Boardwalk Design*

Project Description:

This project involves design of a boardwalk located on the west side of the Sheboygan River.

Project Origin/Background:

This project is outlined in the Riverbend Neighborhood Master Plan.

2021 Project Cost: \$50,000

Total Project Cost: \$50,000

Estimated 5 Year Maintenance and Operating Impact:

-\$0 – This is a design project. No additional maintenance or operating costs will be incurred.

Operating Impact:

2021	2022	2023	2024	2025	Total
\$0	\$0	\$0	\$0	\$0	\$0

*Project will be initiated and completed in 2021 Budget Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021.

TID 19 CAPITAL FUND

FUND 429

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	-	1,841	-	6,047	5,442
469994 DEBT PREMIUM	-	1,167	-	-	-
493502 G.O.PROMISSORY NOTE	-	435,000	600,000	550,000	2,550,000
TOTAL	\$ -	\$ 438,008	\$ 600,000	\$ 556,047	\$ 2,555,442
<u>OTHER FINANCING SOURCES</u>					
492322 INTERFUND FROM -TID 19 FUND	-	450,000	-	468,625	-
TOTAL	\$ -	\$ 450,000	\$ -	\$ 468,625	\$ -
TOTAL REVENUES	\$ -	\$ 888,008	\$ 600,000	\$ 1,024,672	\$ 2,555,442
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	-	-	10,762	10,762	-
510310 FICA	-	-	667	667	-
510311 MEDICARE	-	-	156	156	-
510320 WI RETIREMENT FUND	-	-	726	726	-
510340 HEALTH INSURANCE	-	-	4,973	4,973	-
510350 DENTAL INSURANCE	-	-	321	321	-
510360 LIFE INSURANCE	-	-	32	32	-
TOTAL	\$ -	\$ -	\$ 17,639	\$ 17,639	\$ -
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	12,970	66,337	10,630	-	-
530212 DEVELOPMENT INCENTIVE	350,000	-	-	-	-
540117 ISSUANCE EXPENSE	-	903	-	-	-
TOTAL	\$ 362,970	\$ 67,240	\$ 10,630	\$ -	\$ -
<u>CAPITAL OUTLAY</u>					
631100 IMPROVEMENTS OTHER THAN BUILDI	-	-	-	-	50,000
631200 STREET IMPROVEMENTS	-	403,300	500,000	500,000	500,000
TOTAL	\$ -	\$ 403,300	\$ 500,000	\$ 500,000	\$ 550,000
TOTAL EXPENDITURES	\$ 362,970	\$ 470,541	\$ 528,269	\$ 517,639	\$ 550,000
REVENUES LESS EXPENSES	\$ (362,970)	\$ 417,468	\$ 71,731	\$ 507,033	\$ 2,005,442
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ -	\$ (362,970)	\$ 54,498	\$ 54,498	\$ 561,531
ENDING FUND BALANCE	\$ (362,970)	\$ 54,498	\$ 126,229	\$ 561,531	\$ 2,566,973
ENDING FUND BALANCE CONSISTS OF:					
ASSIGNED	\$ (362,970)	\$ 54,498	\$ 126,229	\$ 561,531	\$ 2,566,973
	\$ (362,970)	\$ 54,498	\$ 126,229	\$ 561,531	\$ 2,566,973

TID 20 CAPITAL FUND

FUND 430

Fund Purpose

To account for the expenditures associated with TID 20 eligible expenditures.

Fund Description

The TID 20 Capital Project Fund serves to administer expenditures associated with the redevelopment of the former VanDerVart Concrete Products site. TID 20 is located on the City's southwest side, extending west from South Business Drive. Georgia Avenue provides the northern border, and Broadway Avenue provides the southern border. The Oscar, a 200-unit multi-family, workforce housing development with a value of \$47 million is anticipated within TID 20.

2021 Budget Highlight

- See project listing below.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Miscellaneous Revenue	0	0	0	0	700,000
Other Financing Sources	0	0	0	0	0
Total Revenues	0	0	0	0	700,000

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	0	0	0	0	0
Non-Personal Services	0	0	15,000	15,000	0
Capital Outlay	0	0	0	0	700,000
Total Expenditures	0	0	15,000	15,000	700,000

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To maximize expenditures recovered through increment.

Objectives:

1. To maintain updated schedules of eligible dates.

TID 20 CAPITAL FUND

FUND 430

Significant Capital Projects

The following is a list of the projects for 2021:

1. South Business Drive - Georgia Avenue Intersection Improvements*

Project Description:

The Oscar housing development and subsequent business development require traffic upgrades at this intersection to accommodate increased traffic flow.

Project Origin/Background:

Intersection modification and new traffic signals are included.

2021 Project Cost: \$700,000

Total Project Cost: \$700,000

Estimated 5 Year Maintenance and Operating Impact:

-\$0 – This is a design project. No additional maintenance or operating costs will be incurred.

Operating Impact:

2021	2022	2023	2024	2025	Total
\$0	\$0	\$0	\$0	\$0	\$0

*Project will be initiated and completed in 2021 Budget Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021.

TID 20 CAPITAL FUND

FUND 430

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>MISCELLANEOUS REVENUE</u>					
493502 G.O.PROMISSORY NOTE	-	-	-	-	700,000
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 700,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 700,000
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	-	-	15,000	15,000	-
TOTAL	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
<u>CAPITAL OUTLAY</u>					
631200 STREET IMPROVEMENTS	-	-	-	-	700,000
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 700,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 700,000
REVENUES LESS EXPENSES	\$ -	\$ -	\$ (15,000)	\$ (15,000)	\$ -
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ (15,000)
ENDING FUND BALANCE	\$ -	\$ -	\$ (15,000)	\$ (15,000)	\$ (15,000)
ENDING FUND BALANCE CONSISTS OF:					
ASSIGNED	\$ -	\$ -	\$ (15,000)	\$ (15,000)	\$ (15,000)
	\$ -	\$ -	\$ (15,000)	\$ (15,000)	\$ (15,000)



NOTES

**PROPRIETARY FUNDS
BUDGET SUMMARY**

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenue					
Taxes	511,576	511,547	516,662	148,000	450,613
Licenses and Permits	34,600	26,900	30,700	30,700	30,700
Intergovernmental	3,389,061	4,143,196	3,786,219	4,822,780	5,021,374
Intergovernmental Charges for Services	9,399,934	8,829,846	9,081,868	8,189,059	9,022,496
Charges for Services	18,636,235	19,133,550	20,928,466	20,240,061	21,196,988
Fines and Forfeitures	0	4,631	5,000	2,500	2,500
Miscellaneous Revenue	1,128,362	5,867,860	1,382,930	1,726,206	1,025,950
Other Financing Sources	954,877	1,104,482	257,026	257,026	282,787
Total Revenue	34,054,644	39,622,011	35,988,871	35,416,332	37,033,408
Expenditures					
General Government	8,798,016	8,160,666	9,115,101	8,878,543	9,726,927
Public Safety	0	0	0	0	0
Public Works	15,628,962	15,601,255	18,578,504	18,168,360	18,045,206
Health and Human Services	0	0	0	0	0
Culture and Recreation	3,764	2,567	3,038	3,038	3,021
Conservation and Development	9,329	8,646	7,996	7,646	8,266
Transfers and other expenses	7,492,542	7,650,607	7,264,097	7,111,268	7,434,274
Total Expenditures	31,932,613	31,423,741	34,968,736	34,168,856	35,217,694
Excess of revenues over (under) expenditures	2,122,032	8,198,270	1,020,134	1,247,476	1,815,714
		*			
Net Position, Beginning Year	85,924,256	88,549,101	96,747,371	96,747,371	97,994,847
		* Prior Year Adjustment			
Net Position, Ending Year	88,046,288	96,747,371	97,767,505	97,994,847	99,810,561

MOTOR VEHICLE FUND

FUND 701

Fund Purpose

To acquire and maintain 146 major pieces of equipment and approximately 200 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.

2021 Budget Highlight

The 2021 Budget includes the following changes:

- An increase in Equipment Rental Charges of \$49,915 to financially support purchases for equipment replenishment.

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Permanent Staffing					
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	3.00	2.00	2.00	2.00	2.00
Truck Mechanic	1.00	1.00	1.00	1.00	1.00
Service Mechanic II	0.00	1.00	1.00	1.00	1.00
Total Staffing	6.00	6.00	6.00	6.00	6.00

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Revenues					
Charges for Services	1,814,594	1,810,249	1,996,622	1,996,622	2,046,508
Miscellaneous Revenue	100,284	139,300	226,000	188,779	77,557
Other Financing Sources	949,000	1,097,000	246,000	246,000	256,000
Total Revenues	2,863,879	3,046,550	2,468,622	2,431,401	2,380,065

MOTOR VEHICLE FUND

FUND 701

Expenditures	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Personal Services	527,749	549,388	543,766	543,766	560,548
Non-Personal Services	964,634	986,159	1,019,803	1,017,727	1,015,551
Interfund Transfers	125,000	125,000	125,000	125,000	125,000
Depreciation	910,640	807,418	833,047	833,047	833,047
Total Expenditures	2,528,024	2,467,965	2,521,616	2,519,540	2,534,146

Strategic Plan Focus Area: Infrastructure and Public Facilities.

Goal: Ensure equipment is adequately supplied and maintained in a cost effective manner.

Objectives:

1. Maintain an 85% completion rate on equipment preventative maintenance.

Measurements	2018	2019	2020	2020	2021
<u>Workload</u>	Actual	Actual	Amended	Estimated	Adopted
Preventive maintenance completion rate	69.30%	80.80%	85.00%	96.00%	85.00%
Age of fleet (Years)	9.2	9.5	9.5	9.5	9.5

Significant Capital Projects

The following is a list of the projects for 2021:

1. Street Sweeper*

Project Description:

This improvement replaces a 12-year old Street Sweeper.

Project Origin/Background:

The street sweeping equipment is necessary to fulfill the State's requirements for the Municipal Storm Water Discharge Permit.

2021 Project Cost: \$230,000

Total Project Cost: \$260,000

Estimated 5 Year Maintenance and Operating Impact:

-\$18,300 – Reduced operating costs, i.e. maintenance or utility savings, during the initial year.

Operating Impact:

2021	2022	2023	2024	2025	Total
(\$6,500)	(\$2,600)	(\$2,600)	(\$3,300)	(\$3,300)	(\$18,300)

*Project will be initiated and completed in 2021 Budgeted Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021.

MOTOR VEHICLE FUND

FUND 701

2. One Ton Utility Box Truck (3)*

Project Description:

This equipment is essential for street repair and maintenance.

Project Origin/Background:

The current trucks are nearing the end of their working lifetime. The equipment is used in first response in street maintenance, as well as in road repair and construction.

2021 Project Cost: \$120,000

Total Project Cost: \$124,500

Estimated 5 Year Maintenance and Operating Impact:

-\$6,000 – 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:

2021	2022	2023	2024	2025	Total
(\$2,200)	(\$900)	(\$900)	(\$900)	(\$1,100)	(\$6,000)

*Project will be initiated and completed in 2021 Budgeted Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021

MOTOR VEHICLE FUND

FUND 701

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>CHARGES FOR SERVICES</u>					
449201 EQUIPMENT RENTAL-OPERATION	1,814,268	1,810,010	1,995,422	1,995,422	2,045,308
449206 SALE OF GASOLINE	327	240	1,200	1,200	1,200
TOTAL	\$ 1,814,594	\$ 1,810,249	\$ 1,996,622	\$ 1,996,622	\$ 2,046,508
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	37,381	106,774	15,000	35,618	32,057
469101 SALE OF EQUIPMENT	61,608	31,289	210,000	150,000	44,500
469911 FUEL TAX REFUND	1,295	1,221	1,000	1,795	1,000
469999 OTHER MISCELLANEOUS REV	-	17	-	1,366	-
TOTAL	\$ 100,284	\$ 139,300	\$ 226,000	\$ 188,779	\$ 77,557
<u>OTHER FINANCING SOURCES</u>					
492477 INTERFUND TRANSFER	949,000	-	246,000	246,000	-
492478 INTERFUND FROM - 2019 CAPITAL	-	1,097,000	-	-	-
492479 INTERFUND FROM - 2020 CAPITAL	-	-	-	-	256,000
TOTAL	\$ 949,000	\$ 1,097,000	\$ 246,000	\$ 246,000	\$ 256,000
TOTAL REVENUES	\$ 2,863,879	\$ 3,046,550	\$ 2,468,622	\$ 2,431,401	\$ 2,380,065
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	347,924	342,466	355,546	355,546	367,153
510111 FULL TIME SALARIES - OVERTIME	29,772	35,050	40,000	40,000	40,000
510310 FICA	22,219	23,101	24,117	24,117	24,794
510311 MEDICARE	5,196	5,403	5,642	5,642	5,800
510320 WI RETIREMENT FUND	37,711	60,153	26,703	26,703	27,483
510340 HEALTH INSURANCE	65,160	65,431	73,606	73,606	77,122
510350 DENTAL INSURANCE	4,102	3,751	3,904	3,904	3,904
510351 UNFUNDED PENSION LIABILITY	6,108	6,108	5,599	5,599	5,599
510360 LIFE INSURANCE	484	578	729	729	773
510399 FRINGE BENEFITS-WLRLI	1,753	28	-	-	-
510400 WORKERS COMPENSATION	7,320	7,320	7,320	7,320	7,320
510490 CLOTHING ALLOWANCE	-	-	600	600	600
TOTAL	\$ 527,749	\$ 549,388	\$ 543,766	\$ 543,766	\$ 560,548
<u>NON-PERSONAL SERVICES</u>					
521500 ADMINISTRATION SERVICES	649	1,116	-	-	-
521900 CONTRACTED SERVICES	28,071	31,570	30,000	25,000	30,000
522110 VEHICLE MAINTENANCE	456,823	498,715	500,313	500,313	491,500
522130 HEAVY EQUIPMENT MAINTENANCE	1,646	460	1,500	1,500	1,500
523310 COMMUNICATION EQUIPMENT MAINT	22,288	12,565	18,000	18,000	18,000
524110 BUILDING EXTERIOR MAINTENANCE	79,000	79,000	79,000	79,000	79,000
526105 BOOKS - REFERENCE	-	320	750	750	750
526120 LICENSES & PERMITS	486	181	1,800	1,800	1,800
526125 TRAINING & CONFERENCES	328	-	1,000	250	1,000
528150 VEHICLE RENTAL	20,200	20,400	22,440	22,440	23,001
530100 OFFICE SUPPLIES	1,500	1,230	1,500	1,500	1,500
530230 GASOLINE	285,376	267,595	290,000	290,000	290,000
530245 OILS & LUBRICANTS	12,747	14,796	16,500	16,500	16,500
530255 TOOLS & SMALL EQUIPMENT	6,815	7,113	7,000	7,000	7,000
530259 IT SMALL EQUIPMENT	1,013	-	-	-	-
530260 SAFETY SUPPLIES	1,134	1,008	1,000	1,000	1,000
530500 FIRE FIGHTING SUPPLIES & SMALL	575	412	1,000	1,000	1,000
540215 GEN. PUB. OFFICIALS & AUTO	45,985	49,678	48,000	51,674	52,000

MOTOR VEHICLE FUND

FUND 701

TOTAL	\$ 964,634	\$ 986,159	\$ 1,019,803	\$ 1,017,727	\$ 1,015,551
--------------	------------	------------	--------------	--------------	--------------

INTERGOVERNMENTAL TRANSFERS

811101 INTERFUND EXP-GENERAL FUND

	125,000	125,000	125,000	125,000	125,000
TOTAL	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000

DEPRECIATION

994000 DEPRECIATION-MACHINERY

	910,640	807,418	833,047	833,047	833,047
TOTAL	\$ 910,640	\$ 807,418	\$ 833,047	\$ 833,047	\$ 833,047

TOTAL EXPENDITURES

\$ 2,528,024	\$ 2,467,965	\$ 2,521,616	\$ 2,519,540	\$ 2,534,146
--------------	--------------	--------------	--------------	--------------

REVENUES LESS EXPENSES

\$ 335,855	\$ 578,585	\$ (52,994)	\$ (88,139)	\$ (154,081)
------------	------------	-------------	-------------	--------------

NET POSITION

BEGINNING NET POSITION

\$ 7,204,774	\$ 7,537,068	\$ 8,115,652	\$ 8,115,652	\$ 8,027,514
--------------	--------------	--------------	--------------	--------------

ENDING NET POSITION

\$ 7,537,068	\$ 8,115,652	\$ 8,062,658	\$ 8,027,514	\$ 7,873,432
--------------	--------------	--------------	--------------	--------------

CAPITAL OUTLAY

641100 VEHICLES

3,562

641200 LIGHT EQUIPMENT

(0)

641500 HEAVY TRUCKS

-

2,535,498

2,535,498

577,500

TOTAL	\$ 3,562	\$ -	\$ 2,535,498	\$ 2,535,498	\$ 577,500
--------------	----------	------	--------------	--------------	------------

NET POSITION CONSISTS OF:

NET INVESTMENT IN CAPITAL ASSETS

\$ 4,362,394	\$ 4,045,953	\$ 6,049,451	\$ 6,049,451	\$ 6,626,951
--------------	--------------	--------------	--------------	--------------

RESTRICTED FOR PENSION BENEFITS

\$ 154,538	\$ 236,157	\$ 236,157	\$ 236,157	\$ 236,157
------------	------------	------------	------------	------------

ADVANCES*

\$ -	\$ -	\$ -	\$ 119,417	\$ 119,417
------	------	------	------------	------------

UNRESTRICTED

\$ 3,020,136	\$ 3,833,542	\$ 1,777,050	\$ 1,622,489	\$ 890,907
--------------	--------------	--------------	--------------	------------

\$ 7,537,068	\$ 8,115,652	\$ 8,062,658	\$ 8,027,514	\$ 7,873,432
--------------	--------------	--------------	--------------	--------------

ADVANCES*

DUE TO GENERAL FUND

\$ -	\$ -	\$ -	\$ 119,417	\$ 119,417
------	------	------	------------	------------

HEALTH INSURANCE FUND

FUND 704

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.

2021 Budget Highlight

The 2021 Budget includes the following change:

- An increase of \$375,000 in HSA Contributions to employees.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Charges for Services	6,608,964	6,798,403	6,770,405	6,770,405	7,010,667
Miscellaneous Revenue	66,926	117,767	40,000	61,671	55,504
Total Revenues	6,675,889	6,916,170	6,810,405	6,832,076	7,066,171

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	128,261	144,031	146,778	146,778	168,286
Non-Personal Services	7,316,926	6,494,879	6,881,100	6,462,100	7,411,600
Total Expenditures	7,445,187	6,638,910	7,027,878	6,608,878	7,579,886

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To ensure quality employee and labor relations services.

Objectives:

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.

HEALTH INSURANCE FUND

FUND 704

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>CHARGES FOR SERVICES</u>					
441911 HEALTH PREMIUMS-ACTIVE	5,472,467	5,636,807	5,810,946	5,810,946	6,088,027
441921 DENTAL PREMIUMS-EMPLOYEE	427,480	409,003	429,728	429,728	431,987
441951 HEALTH PREMIUMS-W/O MED	295,893	318,828	256,733	256,733	290,047
441956 HEALTH PREMIUMS-W/MEDICARE	36,434	34,951	41,270	41,270	18,200
441961 HEALTH PREMIUMS-RETIRES	331,852	364,172	222,357	222,357	180,603
441971 HEALTH PREMIUMS-COBRA	44,838	34,642	9,371	9,371	1,803
TOTAL	\$ 6,608,964	\$ 6,798,403	\$ 6,770,405	\$ 6,770,405	\$ 7,010,667
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	66,506	117,767	40,000	61,671	55,504
469999 OTHER MISCELLANEOUS REV	419	-	-	-	-
TOTAL	\$ 66,926	\$ 117,767	\$ 40,000	\$ 61,671	\$ 55,504
TOTAL REVENUES	\$ 6,675,889	\$ 6,916,170	\$ 6,810,405	\$ 6,832,076	\$ 7,066,171
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	88,982	101,179	105,009	105,009	109,375
510111 FULL TIME SALARIES - OVERTIME	273	243	100	100	-
510130 TEMPORARY SALARIES - REGULAR	2,412	-	-	-	-
510310 FICA	5,273	5,873	6,365	6,365	6,330
510311 MEDICARE	1,233	1,374	1,488	1,488	1,480
510320 WI RETIREMENT FUND	7,986	13,696	7,058	7,058	7,375
510340 HEALTH INSURANCE	19,339	19,001	23,954	23,954	40,399
510350 DENTAL INSURANCE	1,670	1,708	2,078	2,078	2,650
510360 LIFE INSURANCE	116	112	126	126	77
510399 FRINGE BENEFITS-WLRLI	377	246	-	-	-
510400 WORKERS COMPENSATION	600	600	600	600	600
TOTAL	\$ 128,261	\$ 144,031	\$ 146,778	\$ 146,778	\$ 168,286
<u>NON-PERSONAL SERVICES</u>					
521500 ADMINISTRATION SERVICES	219,855	237,572	240,000	240,000	240,000
521900 CONTRACTED SERVICES	16,924	20,992	19,000	-	19,000
530100 OFFICE SUPPLIES	65	49	100	100	100
540205 CLAIMS	5,423,090	4,744,967	5,200,000	4,800,000	5,200,000
540206 STOP LOSS	595,086	527,905	622,000	622,000	750,000
540207 PRESCRIPTIONS	714,665	753,394	800,000	800,000	800,000
550900 WELLNESS INITIATIVE	-	-	-	-	27,500
590100 CONTRIBUTIONS	347,242	210,000	-	-	375,000
TOTAL	\$ 7,316,926	\$ 6,494,879	\$ 6,881,100	\$ 6,462,100	\$ 7,411,600
TOTAL EXPENDITURES	\$ 7,445,187	\$ 6,638,910	\$ 7,027,878	\$ 6,608,878	\$ 7,579,886
REVENUES LESS EXPENSES	\$ (769,298)	\$ 277,260	\$ (217,473)	\$ 223,198	\$ (513,715)
<u>NET POSITION</u>					
BEGINNING NET POSITION	\$ 4,582,285	\$ 3,812,987	\$ 4,090,248	\$ 4,090,248	\$ 4,313,446
ENDING NET POSITION	\$ 3,812,987	\$ 4,090,248	\$ 3,872,774	\$ 4,313,446	\$ 3,799,731
<u>CAPITAL OUTLAY</u>					
NET POSITION CONSISTS OF:					

HEALTH INSURANCE FUND

FUND 704

RESTRICTED

\$ 3,812,987	\$ 4,090,248	\$ 3,872,774	\$ 4,313,446	\$ 3,799,731
<u>\$ 3,812,987</u>	<u>\$ 4,090,248</u>	<u>\$ 3,872,774</u>	<u>\$ 4,313,446</u>	<u>\$ 3,799,731</u>

LIABILITY INSURANCE FUND

FUND 705

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.

2021 Budget Highlight

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Intergovernmental Revenue	230,470	149,404	410,000	410,000	410,000
Miscellaneous Revenue	65,033	45,633	73,889	45,655	40,271
Total Revenues	295,502	195,037	483,889	455,655	450,271

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	172,942	128,986	484,436	442,936	479,436
Total Expenditures	172,942	128,986	484,436	442,936	479,436

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.

Objectives:

1. To receive the best coverage at reasonable prices.

LIABILITY INSURANCE FUND

FUND 705

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>INTERGOVERNMENTAL REVENUE</u>					
437306 CLAIMS CHARGED TO DEPT'S	131,813	48,746	300,000	300,000	300,000
437311 PREMIUMS CHARGED TO DEPT'S	98,657	100,658	110,000	110,000	110,000
TOTAL	\$ 230,470	\$ 149,404	\$ 410,000	\$ 410,000	\$ 410,000
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	1,221	11,134	1,500	6,726	6,054
469999 OTHER MISCELLANEOUS REV	63,812	34,499	72,389	38,929	34,217
TOTAL	\$ 65,033	\$ 45,633	\$ 73,889	\$ 45,655	\$ 40,271
TOTAL REVENUES	\$ 295,502	\$ 195,037	\$ 483,889	\$ 455,655	\$ 450,271
<u>NON-PERSONAL SERVICES</u>					
521500 ADMINISTRATION SERVICES	649	1,545	2,500	1,000	2,500
521900 CONTRACTED SERVICES	27,924	10,201	40,000	-	35,000
540210 INSURANCE DEDUCTIBLE	13,446	17,800	300,000	300,000	300,000
540215 GEN. PUB. OFFICIALS & AUTO	130,924	99,440	141,936	141,936	141,936
TOTAL	\$ 172,942	\$ 128,986	\$ 484,436	\$ 442,936	\$ 479,436
TOTAL EXPENDITURES	\$ 172,942	\$ 128,986	\$ 484,436	\$ 442,936	\$ 479,436
REVENUES LESS EXPENSES	\$ 122,560	\$ 66,051	\$ (547)	\$ 12,719	\$ (29,165)
<u>NET POSITION</u>					
BEGINNING NET POSITION	\$ 2,534,396	\$ 2,656,956	\$ 2,723,007	\$ 2,723,007	\$ 2,735,727
ENDING NET POSITION	\$ 2,656,956	\$ 2,723,007	\$ 2,722,460	\$ 2,735,727	\$ 2,706,561
<u>CAPITAL OUTLAY</u>					
NET POSITION CONSISTS OF:					
INVESTMENT IN CVMIC	\$ 2,205,665	\$ 2,205,665	\$ 2,205,665	\$ 2,205,665	\$ 2,205,665
UNRESTRICTED	\$ 451,291	\$ 517,342	\$ 516,795	\$ 530,062	\$ 500,896
	\$ 2,656,956	\$ 2,723,007	\$ 2,722,460	\$ 2,735,727	\$ 2,706,561

WORKER'S COMP INSURANCE FUND

FUND 706

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.

2021 Budget Highlight

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Intergovernmental Revenue	610,752	610,969	610,000	610,000	610,000
Miscellaneous Revenue	29,622	60,507	13,871	34,540	31,086
Total Revenues	640,374	671,477	623,871	644,540	641,086

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	94,109	149,644	146,228	146,228	191,204
Non-Personal Services	264,998	290,789	509,000	426,000	512,000
Total Expenditures	359,107	440,433	655,228	572,228	703,204

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To ensure quality employee and labor relations services.

Objectives:

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.

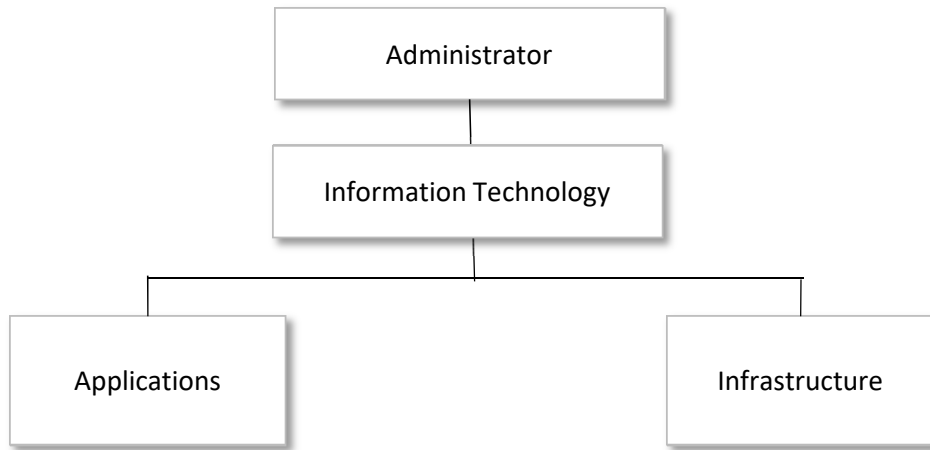
WORKER'S COMP INSURANCE FUND

FUND 706

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>INTERGOVERNMENTAL REVENUE</u>					
437311 PREMIUMS CHARGED TO DEPT'S	610,752	610,969	610,000	610,000	610,000
TOTAL	\$ 610,752	\$ 610,969	\$ 610,000	\$ 610,000	\$ 610,000
<u>CHARGES FOR SERVICES</u>					
441901 WORKER'S COMP CLAIMS	-	23	-	-	-
TOTAL	\$ -	\$ 23	\$ -	\$ -	\$ -
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	29,602	60,507	10,000	34,540	31,086
469999 OTHER MISCELLANEOUS REV	20	-	3,871	-	-
TOTAL	\$ 29,622	\$ 60,507	\$ 13,871	\$ 34,540	\$ 31,086
TOTAL REVENUES	\$ 640,374	\$ 671,500	\$ 623,871	\$ 644,540	\$ 641,086
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	67,866	69,733	71,425	71,425	87,258
510111 FULL TIME SALARIES - OVERTIME	409	365	100	100	-
510130 TEMPORARY SALARIES - REGULAR	804	-	-	-	-
510310 FICA	3,929	4,040	4,368	4,368	5,113
510311 MEDICARE	919	945	1,022	1,022	1,195
510320 WI RETIREMENT FUND	5,988	10,347	4,783	4,783	5,883
510340 HEALTH INSURANCE	12,453	9,912	9,028	9,028	35,186
510350 DENTAL INSURANCE	1,151	1,156	1,212	1,212	2,328
510351 UNFUNDED PENSION LIABILITY	192	192	192	192	192
510360 LIFE INSURANCE	116	98	98	98	49
510399 FRINGE BENEFITS-WLRLI	283	208	-	-	-
510400 WORKERS COMPENSATION	-	52,648	54,000	54,000	54,000
TOTAL	\$ 94,109	\$ 149,644	\$ 146,228	\$ 146,228	\$ 191,204
<u>NON-PERSONAL SERVICES</u>					
521200 LEGAL SERVICES	-	-	1,000	1,000	1,000
521500 ADMINISTRATION SERVICES	72,362	26,688	25,000	25,000	28,000
540205 CLAIMS	192,636	264,101	483,000	400,000	483,000
TOTAL	\$ 264,998	\$ 290,789	\$ 509,000	\$ 426,000	\$ 512,000
TOTAL EXPENDITURES	\$ 359,107	\$ 440,433	\$ 655,228	\$ 572,228	\$ 703,204
REVENUES LESS EXPENSES	\$ 281,268	\$ 231,067	\$ (31,357)	\$ 72,312	\$ (62,118)
<u>NET POSITION</u>					
BEGINNING NET POSITION	\$ 1,760,767	\$ 2,042,035	\$ 2,273,102	\$ 2,273,102	\$ 2,345,414
ENDING NET POSITION	\$ 2,042,035	\$ 2,273,102	\$ 2,241,745	\$ 2,345,414	\$ 2,283,296
NET POSITION CONSISTS OF:					
UNRESTRICTED	\$ 2,042,035	\$ 2,273,102	\$ 2,241,745	\$ 2,345,414	\$ 2,283,296
	\$ 2,042,035	\$ 2,273,102	\$ 2,241,745	\$ 2,345,414	\$ 2,283,296

INFORMATION TECHNOLOGY FUND

FUND 707



Total Employees: 5.00

Fund Purpose

To provide products and services that meet the requirements of the City of Sheboygan, the affiliated organizations, and the public in such a manner that is easy to understand, access, and use.

Fund Description

As a customer service based, and quality focused department, the Information Technology Department provides a vibrant infrastructure, an integrated tool set of applications and information access services to support 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.

2021 Budget Highlight

There are no notable changes in the 2021 Budget.

Permanent Staffing	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
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

INFORMATION TECHNOLOGY FUND

FUND 707

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Intergovernmental Revenue	0	24,348	8,116	8,116	8,603
Charges for service	880,618	937,361	992,310	998,138	1,057,512
Miscellaneous Revenue	18,587	11,062	6,000	366,925	4,432
Total Revenues	899,205	972,770	1,006,426	1,373,179	1,070,547

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	539,109	616,227	584,657	573,157	590,341
Non-Personal Services	280,894	336,109	362,902	681,344	374,060
Depreciation	50,794	89,853	50,794	50,794	50,794
Total Expenditures	870,797	1,042,190	998,353	1,305,295	1,015,195

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To deliver technical services in a timely manner.

Objectives:

1. Close all Critical/High IT Help Request tickets within a 5 day window.

Measurements	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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.

Objectives:

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	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Workload					
Core servers/network switches maintained	N/A	98%	100%	100%	100%

INFORMATION TECHNOLOGY FUND

FUND 707

Strategic Plan Focus Area: Governing and Fiscal Management.

Goal: To reduce the areas of risk where a security breach may occur.

Objectives:

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

Workload

System availability

2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
N/A	97%	99%	99%	99.5%

INFORMATION TECHNOLOGY FUND

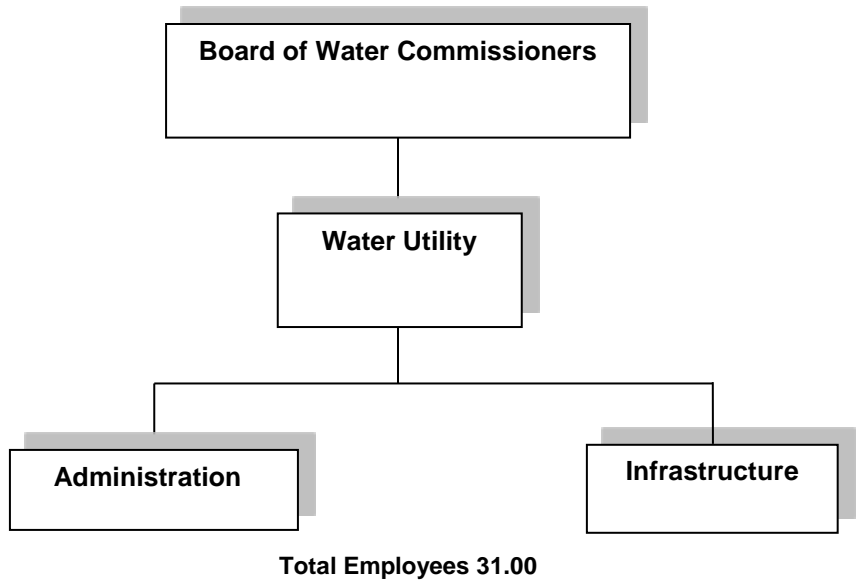
FUND 707

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>INTERGOVERNMENTAL REVENUE</u>					
437221 INTERGOVERNMENTAL REVENUE	-	24,348	8,116	8,116	8,603
TOTAL	\$ -	\$ 24,348	\$ 8,116	\$ 8,116	\$ 8,603
<u>CHARGES FOR SERVICES</u>					
441611 PUBLIC INFORMATION REQUEST	-	94	-	-	-
441701 IT EQUIPMENT RENTAL	132,910	133,455	140,887	146,033	154,794
441725 IT SERVICES CHARGE	739,118	795,202	842,873	843,555	894,168
441726 INTERNET ACCESS	8,590	8,610	8,550	8,550	8,550
TOTAL	\$ 880,618	\$ 937,361	\$ 992,310	\$ 998,138	\$ 1,057,512
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	11,072	11,062	6,000	4,925	4,432
469999 OTHER MISCELLANEOUS REV	7,515	-	-	362,000	-
TOTAL	\$ 18,587	\$ 11,062	\$ 6,000	\$ 366,925	\$ 4,432
TOTAL REVENUES	\$ 899,205	\$ 972,770	\$ 1,006,426	\$ 1,373,179	\$ 1,070,547
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	398,470	443,418	428,299	428,299	437,961
510111 FULL TIME SALARIES - OVERTIME	219	288	-	500	-
510130 TEMPORARY SALARIES - REGULAR	13,570	4,170	12,000	-	12,000
510310 FICA	24,654	26,700	26,967	26,967	27,535
510311 MEDICARE	5,766	6,244	6,310	6,310	6,440
510320 WI RETIREMENT FUND	40,983	59,421	28,913	28,913	29,562
510340 HEALTH INSURANCE	36,472	50,801	54,714	54,714	57,328
510341 RETIREE HEALTH INSURANCE	7,121	14,361	16,595	16,595	8,653
510350 DENTAL INSURANCE	2,391	2,952	2,926	2,926	2,926
510351 UNFUNDED PENSION LIABILITY	6,360	6,360	6,360	6,360	6,360
510360 LIFE INSURANCE	905	1,050	1,105	1,105	1,108
510399 FRINGE BENEFITS-WLRLI	1,730	(7)	-	-	-
510400 WORKERS COMPENSATION	468	468	468	468	468
TOTAL	\$ 539,109	\$ 616,227	\$ 584,657	\$ 573,157	\$ 590,341
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	61,692	43,724	52,945	62,945	65,820
523120 COMPUTER MAINTENANCE	36,890	56,605	43,232	43,232	61,000
523122 SOFTWARE MAINTENANCE	145,318	168,909	166,767	176,767	177,530
525120 TELEPHONE	25,180	24,671	27,800	27,800	27,900
525125 MOBILE TELEPHONE	628	550	3,000	1,000	3,000
526125 TRAINING & CONFERENCES	5,901	11,552	17,310	2,000	18,160
527100 CAR ALLOWANCE	1,787	2,524	3,500	3,000	3,500
530100 OFFICE SUPPLIES	1,036	1,215	1,200	600	1,200
530255 TOOLS & SMALL EQUIPMENT	50	626	2,000	2,000	2,000
530259 IT SMALL EQUIPMENT	2,414	25,733	45,148	362,000	13,950
TOTAL	\$ 280,894	\$ 336,109	\$ 362,902	\$ 681,344	\$ 374,060
<u>DEPRECIATION</u>					
994000 DEPRECIATION-MACHINERY	50,794	89,853	50,794	50,794	50,794
TOTAL	\$ 50,794	\$ 89,853	\$ 50,794	\$ 50,794	\$ 50,794
TOTAL EXPENDITURES	\$ 870,797	\$ 1,042,190	\$ 998,353	\$ 1,305,295	\$ 1,015,195

INFORMATION TECHNOLOGY FUND

FUND 707

REVENUES LESS EXPENSES	\$ 28,408	\$ (69,419)	\$ 8,073	\$ 67,884	\$ 55,353
NET POSITION					
BEGINNING NET POSITION	\$ 1,082,208	\$ 1,109,839	\$ 1,040,419	\$ 1,040,419	\$ 1,108,303
ENDING NET POSITION	\$ 1,109,839	\$ 1,040,419	\$ 1,048,492	\$ 1,108,303	\$ 1,163,656
CAPITAL OUTLAY					
642200 IT EQUIPMENT	32	-	25,000	30,744	230,000
642300 COMMUNICATIONS EQUIPMENT	745	-	-	-	-
649100 OTHER EQUIPMENT	-	-	100,000	90,000	-
TOTAL	\$ 777	\$ -	\$ 125,000	\$ 120,744	\$ 230,000
NET POSITION CONSISTS OF:					
NET INVESTMENT IN CAPITAL ASSETS	\$ 319,366	\$ 636,688	\$ 761,688	\$ 757,432	\$ 549,366
RESTRICTED FOR PENSION BENEFITS	\$ 136,655	\$ 236,485	\$ 236,485	\$ 236,485	\$ 236,485
UNRESTRICTED	\$ 653,818	\$ 167,246	\$ 50,319	\$ 114,386	\$ 377,805
	\$ 1,109,839	\$ 1,040,419	\$ 1,048,492	\$ 1,108,303	\$ 1,163,656



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 2021 Approved Budget includes the following change:



- An increase of \$833,888 in Charges for Services resulting from a 9.61% rate increase.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Approved
Permanent Staffing					
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

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Approved
Revenues					
Charges for Services	9,094,682	8,373,822	9,061,868	8,149,059	8,702,496
Intergovernmental Revenue	305,252	92,024	20,000	40,000	320,000
Miscellaneous Revenue	303,793	1,813,718	233,940	174,141	215,750
Total Revenues	9,703,727	10,643,564	9,315,808	8,363,200	9,238,246

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Approved
Expenditures					
Personal Services	3,503,330	3,671,573	3,665,011	3,775,981	3,963,012
Non-Personal Services	3,640,188	4,171,573	4,893,450	4,225,980	4,323,013
Debt Service	441,959	337,471	308,362	325,907	319,600
Total Expenditures	7,585,437	7,585,437	8,879,150	8,327,868	8,605,625

Significant Capital Projects

The following is a list of the projects for 2021:

1. Raw Water Improvement Intake Project – Design - Phase 1 of 4**

Project Description:

Existing intake pipelines are aging and undersized. A new set of intake pipelines and shore well need to be installed, along with new lift pumps..

* Project will be initiated and completed in 2021 Budgeted Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021.



1. Raw Water Improvement Intake Project – Design - Phase 1 of 4** - continued

Project Origin/Background:

This project serves to replace aging water intake infrastructure.

2021 Project Cost: \$1,850,000

Total Project Cost: \$29,000,000

Estimated 5 Year Maintenance and Operating Impact: \$0 – No 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	2021	2022	2023	2024	2025	Total
	\$0	\$0	\$0	\$0	\$0	\$0

2. Water Mains*

Project Description:

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

Project Origin/Background:

This project replaces aging water distribution infrastructure. .

2021 Project Cost: \$2,000,000

Total Project Cost: \$2,000,000

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	2021	2022	2023	2024	2025	Total
	-\$100	-\$100	-\$100	-\$100	-\$100	-\$500

3. Taylor Hill Coating and Roof Repairs*

Project Description:

This project will restore the interior coating and roof of the Taylor Hill reservoir.

Project Origin/Background:

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

2021 Project Cost: \$1,000,000

Total Project Cost: \$1,000,000

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	2021	2022	2023	2024	2025	Total
	-\$100	-\$100	-\$100	-\$100	-\$100	-\$500

* Project will be initiated and completed in 2021 Budgeted Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021.

WATER UTILITY

Fund 804

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Approved
Revenues					
<u>Charges for Services</u>					
Sales of water	7,220,765	6,883,104	7,096,891	6,383,736	6,813,600
Fire protection	980,716	1,011,611	1,019,097	978,194	1,046,668
Sales to public authorities	116,421	110,428	111,280	94,296	100,897
Sales to other municipalities	776,780	732,679	834,600	692,833	741,331
Total Charges for Services	9,094,682	8,737,822	9,061,868	8,149,059	8,702,496
<u>Intergovernmental Revenue</u>					
Federal subsidy	305,252	92,024	20,000	40,000	320,000
Total Intergovernment Revenue	305,252	92,024	20,000	40,000	320,000
<u>Miscellaneous Revenue</u>					
Late payment charges	48,316	49,731	44,940	25,000	26,750
Miscellaneous sales	49,069	29,898	45,000	25,801	45,000
Rental income	22,802	23,486	24,000	24,674	24,000
Billing and collecting charge to City	94,081	61,501	45,000	48,000	45,000
Interest income	89,525	107,984	50,000	50,666	50,000
Contributions in aid of construction	0	1,541,118	25,000	0	25,000
Total Miscellaneous Revenue	303,793	1,813,718	233,940	174,141	215,750
Total Revenue	9,703,727	10,643,564	9,315,808	8,363,200	9,238,246
<u>Expenditures - Operations</u>					
Labor	3,609	0	1,500	1,500	1,500
Intakes	26,457	10,598	18,000	10,000	18,000
Total Operations	30,066	10,598	19,500	11,500	19,500
<u>Expenditures - Pumping</u>					
Labor	170,334	216,573	210,120	226,397	233,188
Electricity & natural gas	500,334	475,224	500,000	420,000	500,000
Pumping equipment	25,828	28,663	20,120	17,000	20,120
Miscellaneous	31,130	26,120	25,800	24,000	27,000
Utilities	33,583	38,537	42,300	38,683	44,000
Structures	1,796	5,119	3,000	3,000	3,000
Total Pumping	763,005	790,236	801,340	729,080	827,308
<u>Expenditures - Water Treatment</u>					
Labor	536,127	514,428	504,419	520,883	537,680
Water treatment equipment	315,645	344,416	410,000	405,396	420,000
Chemicals	244,680	249,225	275,000	250,000	275,000
Miscellaneous	4,425	4,144	55,000	25,000	55,000
Utilities	10,416	13,922	21,000	21,000	21,000
Structures	4,521	21,222	25,000	25,000	25,000
Total Water Treatment	1,115,814	1,147,357	1,290,419	1,247,279	1,333,680

WATER UTILITY

Fund 804

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Approved
<u>Expenditures - Transmission & Distribution</u>					
Labor	501,336	526,355	516,715	523,104	534,577
Reservoirs and standpipes	29,019	582,336	722,000	592,000	37,000
Mains and hydrants	142,500	132,023	105,000	75,000	110,000
Meters	3,649	4,974	43,500	46,500	46,500
Customer service	127,091	121,705	115,000	80,000	125,000
Miscellaneous	19,329	28,412	40,000	41,212	40,000
Utilities	17,715	24,215	16,000	20,675	22,000
Hydrants	20,369	25,253	50,000	30,000	26,000
Structures and improvements	3,880	5,558	9,000	7,000	9,000
Total Transmission & Distribution	864,888	1,450,831	1,617,215	1,415,491	950,077
<u>Expenditures - Customer Accounts</u>					
Labor	177,509	170,685	218,000	197,670	203,600
Meter reading	4,587	6,640	4,000	4,000	4,000
Billing and collecting	24,365	55,647	37,000	30,000	40,000
Uncollectible accounts	676	4,998	8,000	8,000	8,000
Utilities	697	718	800	645	800
Postage	13,858	13,806	19,000	17,584	19,000
Total Customer Accounts	221,692	252,494	286,800	257,899	275,400
<u>Expenditures - Taxes</u>					
Local and school	1,126,774	1,124,163	1,170,000	1,217,372	1,278,517
Payroll	119,154	121,189	122,500	120,000	125,000
P.S.C. remainder assessment	10,354	9,445	10,000	10,000	10,000
Total Taxes	1,256,282	1,254,797	1,302,500	1,347,372	1,413,517
<u>Expenditures - Administrative and General</u>					
<u>Personal Services</u>					
Labor	234,047	214,355	223,845	239,295	246,474
Hospitalization	450,894	642,951	630,000	620,000	704,900
WI Retirement	162,802	256,327	101,000	212,000	221,000
Life insurance	4,684	4,711	4,000	4,416	4,000
Worker compensation	21,782	16,534	35,000	15,976	35,000
Total Personal Services	874,209	1,134,878	993,845	1,091,687	1,211,374
<u>Total Non-Personal Services</u>					
Office supplies	13,958	10,305	12,000	12,000	12,000
Utilities	3,632	3,900	4,000	2,522	4,000
Outside services	15,115	11,842	70,000	42,575	82,000
Auditors	10,936	9,888	26,000	12,000	13,000
Property insurance	28,352	35,865	40,000	32,000	35,000
Liability insurance	33,013	31,970	36,000	34,219	38,000
Regulatory commission expense	6,382	18,181	30,000	8,000	30,000
Miscellaneous and administrative expense	58,994	43,610	45,000	25,000	45,000
Non-operating grant expense	304,277	92,024	20,000	40,000	320,000
Private lead service line replacement expe	0	0	430,000	150,797	130,000
Office equipment maintenance	5,482	1,750	1,000	1,000	1,000

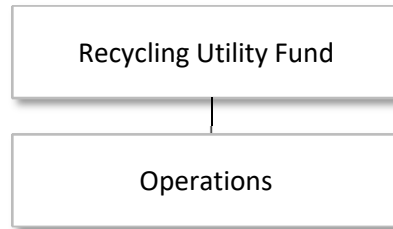
WATER UTILITY

Fund 804

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Approved
Office facilities maintenance	10,376	9,451	12,000	8,371	12,000
Depreciation	1,527,005	1,533,169	1,533,169	1,533,169	1,533,169
Total Non-Personal Services	2,017,522	1,801,955	2,259,169	1,901,653	2,255,169
Total Administrative and General	2,891,731	2,936,833	3,253,014	2,993,340	3,466,543
Debt Service					
Interest	441,959	337,471	308,362	325,907	319,600
Total Debt Service	441,959	337,471	308,362	325,907	319,600
Total Expenditures	7,585,437	8,180,617	8,879,150	8,327,868	8,605,625
Excess of revenues and other sources over expenditures and other uses	2,118,290	2,462,947	436,658	35,332	632,621
Net Position - Beginning Year	41,828,450	43,946,740	46,409,687	46,409,687	46,445,019
Net Position - Ending Year	43,946,740	46,409,687	46,846,345	46,445,019	47,077,640
Net Position consists of:					
Net investment in capital assets	32,221,768	32,221,768	32,221,768	32,221,768	32,221,768
Restricted for pension benefits	268,255	268,255	268,255	268,255	268,255
Restricted for debt service	355,142	355,142	355,142	355,142	355,142
Unrestricted	11,101,575	13,564,522	14,001,180	13,599,854	14,232,475
	43,946,740	46,409,687	46,846,345	46,445,019	47,077,640
NET INVESTMENT IN CAPITAL ASSETS					
Equipment	3,413,817	4,570,226	3,685,000	2,378,441	3,973,903
Total Net Investment in Capital Assets	3,413,817	4,570,226	3,685,000	2,378,441	3,973,903

RECYCLING FUND

FUND 620



Total Employees: 3.00

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 began in 2020.

2021 Budget Highlight

The 2021 Budget includes the following changes:

- An increase of \$10,886 in Transfer Station Tipping fees to reflect a three percent increase in the CPI.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Permanent Staffing					
Maintenance Worker IV-Recycling	0.00	0.00	0.00	1.00	1.00
Maintenance Worker III-Recycling	0.00	0.00	2.00	2.00	2.00
Total Staffing	0.00	0.00	2.00	3.00	3.00

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Intergovernmental Revenue	0	0	86,035	86,035	86,035
Charges for Services	0	0	809,968	809,968	809,968
Miscellaneous Revenue	0	0	296,000	301,623	34,240
Total Revenues	0	0	1,192,003	1,197,626	930,243

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Personal Services	0	0	232,822	232,822	233,318
Non-Personal Services	0	0	985,304	985,304	762,008
Total Expenditures	0	0	1,218,127	1,218,127	995,326

RECYCLING FUND

FUND 620

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

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

Objectives:

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

Effectiveness

	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Recycling collected (Tons)	3,582	3,302	3,000	3,000	3,000
Material recovery rate	27%	27%	30%	30%	30%
Resident satisfaction rating	92%	97%	80%	86%	80%

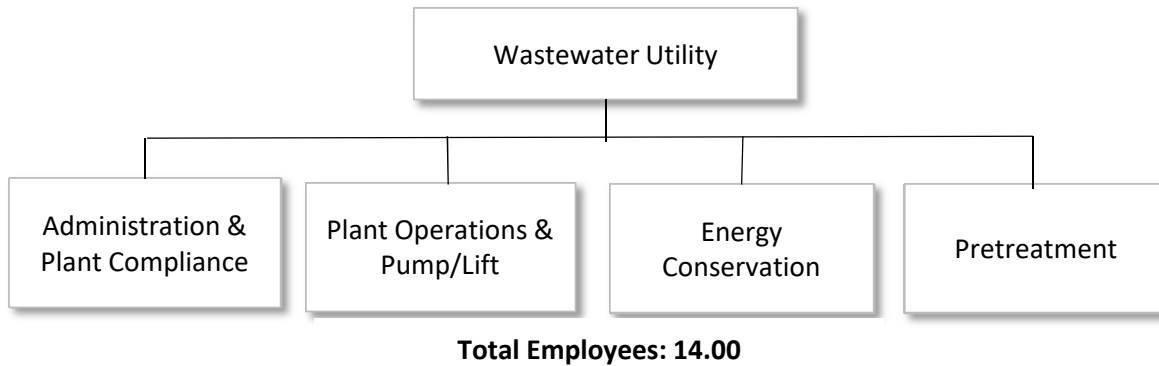
RECYCLING FUND

FUND 620

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>INTERGOVERNMENTAL REVENUE</u>					
434316 MUNICIPAL RECYCLING GRANT	-	-	82,835	82,835	82,835
436101 MUNICIPAL SERVICE PAYMENTS	-	-	3,200	3,200	3,200
TOTAL	\$ -	\$ -	\$ 86,035	\$ 86,035	\$ 86,035
<u>CHARGES FOR SERVICES</u>					
444321 RECYCLING ORDINANCE VIOLATION	-	-	500	500	500
444402 RECYCLING FEE	-	-	809,468	809,468	809,468
TOTAL	\$ -	\$ -	\$ 809,968	\$ 809,968	\$ 809,968
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	-	-	-	5,623	5,061
467101 CONTRIBUTIONS	-	-	296,000	296,000	29,179
TOTAL	\$ -	\$ -	\$ 296,000	\$ 301,623	\$ 34,240
TOTAL REVENUES	\$ -	\$ -	\$ 1,192,003	\$ 1,197,626	\$ 930,243
<u>PERSONAL SERVICES</u>					
510110 FULL TIME SALARIES - REGULAR	-	-	159,566	159,566	173,929
510111 FULL TIME SALARIES - OVERTIME	-	-	12,500	12,500	12,500
510310 FICA	-	-	9,809	9,809	11,496
510311 MEDICARE	-	-	2,295	2,295	2,688
510320 WI RETIREMENT FUND	-	-	10,772	10,772	12,421
510340 HEALTH INSURANCE	-	-	26,947	26,947	9,897
510350 DENTAL INSURANCE	-	-	2,013	2,013	1,463
510351 UNFUNDED PENSION LIABILITY	-	-	2,500	2,500	2,500
510360 LIFE INSURANCE	-	-	124	124	224
510400 WORKERS COMPENSATION	-	-	6,000	6,000	6,000
510490 CLOTHING ALLOWANCE	-	-	296	296	200
TOTAL	\$ -	\$ -	\$ 232,822	\$ 232,822	\$ 233,318
<u>NON-PERSONAL SERVICES</u>					
521900 CONTRACTED SERVICES	-	-	65,000	65,000	60,000
526120 LICENSES & PERMITS	-	-	225	225	225
528130 SMALL EQUIPMENT RENTAL	-	-	326,853	326,853	100,671
528150 VEHICLE RENTAL	-	-	200,000	200,000	205,000
530100 OFFICE SUPPLIES	-	-	28,000	28,000	20,000
530255 TOOLS & SMALL EQUIPMENT	-	-	2,362	2,362	2,362
531115 TRANSFER STATION TIPPING	-	-	362,864	362,864	373,750
TOTAL	\$ -	\$ -	\$ 985,304	\$ 985,304	\$ 762,008
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,218,127	\$ 1,218,127	\$ 995,326
REVENUES LESS EXPENSES	\$ -	\$ -	\$ (26,124)	\$ (20,500)	\$ (65,083)
<u>NET POSITION</u>					
BEGINNING NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ (20,500)
ENDING NET POSITION	\$ -	\$ -	\$ (26,124)	\$ (20,500)	\$ (85,584)
NET POSITIONS CONSIST OF:					
UNRESTRICTED			(26,124)	(20,500)	(85,584)
TOTAL	\$ -	\$ -	\$ (26,124)	\$ (20,500)	\$ (85,584)

WASTEWATER SYSTEM FUND

FUND 601



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.

2021 Budget Highlight

The 2021 Budget Budget includes the following changes:

- An increase of \$74,148 in Interest in Investments to properly reflect fluctuation of investments.
- An increase of \$125,000 in Billing Services resulting from an increase in services payable to the Water Utility.
- An increase of \$37,430 in Wastewater Chemicals stemming from cost increase to treatment chemicals.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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	0.00	0.00
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
Permanent Staffing - cont'd					
Plant Maintenance Mechanic	3.00	3.00	3.00	3.00	3.00

WASTEWATER SYSTEM FUND

FUND 601					
Operator III	1.00	2.00	2.00	2.00	2.00
Operator I	1.00	2.00	2.00	2.00	2.00
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Clerk/Typist	1.00	0.00	0.00	0.00	0.00
Total Staffing	13.00	14.00	15.00	14.00	14.00

Revenues	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Licenses and Permits	34,600	26,900	30,700	30,700	30,700
Intergovernmental Revenue	0	678,205	0	0	0
Charges for Services	8,285,471	8,574,473	9,258,136	8,875,778	9,226,983
Miscellaneous Revenue	287,437	450,056	199,727	255,391	273,875
Total Revenues	8,607,508	9,729,633	9,488,563	9,161,869	9,531,558

Expenditures	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Personal Services	2,062,124	2,109,399	2,291,583	2,285,583	2,422,993
Non-Personal Services	3,888,866	3,455,582	3,963,728	4,314,113	3,960,839
Principal	0	6,044	0	53,713	53,713
Interest	216,262	209,230	400,631	251,941	239,291
Intergovernmental Transfers	225,000	225,000	325,000	325,000	325,000
Depreciation	1,599,546	1,555,888	1,125,362	1,125,362	1,125,362
Total Expenditures	7,991,799	7,561,143	8,106,304	8,355,711	8,127,198

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

Goal: To enrich life through clean water and resource recovery.

Objectives:

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.

WASTEWATER SYSTEM FUND

FUND 601

Measurements	2018	2019	2020	2020	2021
<u>Effectiveness</u>	Actual	Actual	Amended	Estimated	Adopted
Resident satisfaction rating	92%	97%	80%	86%	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.

Objectives:

1. Achieve a Compliance Maintenance Annual Report (CMAR) score of A (range is A-D).

Measurements	2018	2019	2020	2020	2021
<u>Effectiveness</u>	Actual	Actual	Amended	Estimated	Adopted
CMAR score	B	A	A	A	A

Significant Capital Projects

The following is a list of the projects for 2021:

1. South Lakeshore Interceptor Sewer Rehabilitation**

Project Description:

Update 1930's era critical infrastructure to the wastewater collection system.

Project Origin/Background:

Interceptor sewer conveys 50% of flow to the treatment facility. Relining and protection/elimination of manholes is necessary to minimize risk of failure.

2021 Project Cost: \$13,837,000

Total Project Cost: \$13,837,000

Estimated 5 Year Maintenance and Operating Impact:

\$5,000 – 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:

2021	2022	2023	2024	2025	Total
(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$5,000)

*Project will be initiated and completed in 2021 Budgeted Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021.

WASTEWATER SYSTEM FUND

FUND 601

2. 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.

2021 Project Cost: \$1,000,000

Total Project Cost: \$1,000,000

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:

2021	2022	2023	2024	2025	Total
(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$2,500)

3. Aeration Blower Number Two*

Project Description:

The aeration blower is obsolete and require replacement.

Project Origin/Background:

The existing equipment is 29 years old. The existing spare replacement is inoperable. Adequate backup capacity is needed.

2021 Project Cost: \$350,000

Total Project Cost: \$350,000

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 blower.

Operating Impact:

2021	2022	2023	2024	2025	Total
(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$2,500)

*Project will be initiated and completed in 2021 Budgeted Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021.

WASTEWATER SYSTEM FUND

FUND 601

4. Primary Influent Building HVAC Upgrade*

Project Description:

The 40 year old HVAC systems is non-operational.

Project Origin/Background:

The Trane HVAC unit installed in 1980 is obsolete and replacement parts cannot be sourced for repairs.

2021 Project Cost: \$310,000

Total Project Cost: \$310,000

Estimated 5 Year Maintenance and Operating Impact:

-\$500 – Operating cost saving would include reduced repair costs and damage expenses for replacement items.

Operating Impact:

2021	2022	2023	2024	2025	Total
(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$500)

*Project will be initiated and completed in 2021 Budgeted Year.

**Project will span beyond 2021 Budget Year.

***Project was initiated in prior Budget Years and will be completed in 2021.

WASTEWATER SYSTEM FUND

FUND 601

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
LICENSES & PERMITS					
421656 WASTEWATER HAULING LICENSE	1,100	900	700	700	700
422921 PRETREATMENT DISCHARGE	33,500	26,000	30,000	30,000	30,000
TOTAL	\$ 34,600	\$ 26,900	\$ 30,700	\$ 30,700	\$ 30,700
CHARGES FOR SERVICES					
441116 JURY & WITNESS FEES	-	27	-	-	-
444101 SEWER SERVICE - SYSTEM	2,661,326	3,396,185	2,970,956	2,701,910	2,970,956
444106 SEWER SERVICE - KOHLER	238,101	260,851	254,792	337,698	254,792
444111 SEWER SERVICE - SHEB FALLS	383,890	292,360	438,629	449,211	438,629
444121 SEWER SERVICE - SAN DIST 2	418,767	334,250	344,880	427,293	344,880
444131 SEWER SERVICE - WILSON #1	166,794	158,114	198,649	235,070	198,649
444136 SEWER SERVICE - WILSON #2	24,597	17,947	26,239	37,979	26,239
444141 SEWER SERVICE - ALLIANT ENERGY	-	-	-	29,282	-
444700 OTHER TREATMENT REVENUE	151,544	245,022	201,428	143,940	201,428
444701 PRETREATMENT TESTING	71,626	63,582	96,153	65,000	65,000
449911 RECYCLED MATERIALS	-	659	900	2,497	900
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	100,111	178,739	60,000	121,314	134,148
461121 INTEREST ON SPECIAL REDEMP	8,443	-	6,000	6,000	6,000
461126 INTEREST ON DELQ SEWER FEE	46,211	52,410	35,000	9,506	35,000
461199 INTEREST ON SPECIAL ASSESS	1,496	1,944	1,496	5,213	1,496
462115 OTHER CITY RENTALS	16,101	16,694	16,694	17,195	16,694
469101 SALE OF EQUIPMENT	12,609	650	-	10,873	-
TOTAL REVENUES	\$ 8,607,508	\$ 9,729,633	\$ 9,488,563	\$ 9,161,869	\$ 9,531,558
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	1,362,983	1,351,025	1,545,808	1,545,808	1,628,756
510111 FULL TIME SALARIES - OVERTIME	58,748	34,598	52,000	46,000	52,000
510130 TEMPORARY SALARIES - REGULAR	-	8,235	-	-	-
510310 FICA	83,643	82,704	96,825	96,825	101,572
510311 MEDICARE	19,569	19,333	22,656	22,656	23,754
510320 WI RETIREMENT FUND	128,237	219,119	107,557	107,557	113,239
510340 HEALTH INSURANCE	305,809	324,549	380,573	380,573	425,790
510341 RETIREE HEALTH INSURANCE	25,601	12,688	11,698	11,698	-
510342 OTHER POST EMPLOYMENT BENEFITS	1,327	(13,100)	-	-	-
510350 DENTAL INSURANCE	22,931	21,579	25,935	25,935	28,117
510351 UNFUNDED PENSION LIABILITY	19,332	19,332	19,332	19,332	19,332
510360 LIFE INSURANCE	1,740	1,589	1,856	1,856	2,515
510399 FRINGE BENEFITS-WLRLI	6,237	1,781	-	-	-
510400 WORKERS COMPENSATION	25,968	25,968	25,418	25,418	25,418
510490 CLOTHING ALLOWANCE	-	-	1,925	1,925	2,500
TOTAL	\$ 2,062,124	\$ 2,109,399	\$ 2,291,583	\$ 2,285,583	\$ 2,422,993
NON-PERSONAL SERVICES					
521100 BANKING FEES	-	-	1,000	1,000	1,000
521110 FINANCIAL SERVICES FEES	1,500	1,500	1,500	1,500	1,500
521150 CONSULTING SERVICES	4,328	11,460	30,377	30,377	25,000
521200 LEGAL SERVICES	-	-	2,250	2,250	2,250
521317 LOCATE SERVICES	106,628	84,276	142,000	90,000	120,000
521485 HAULING SERVICES	13,054	31,577	15,000	15,000	15,000
521510 BILLING SERVICES	516,831	625,977	525,000	650,000	650,000

WASTEWATER SYSTEM FUND

FUND 601

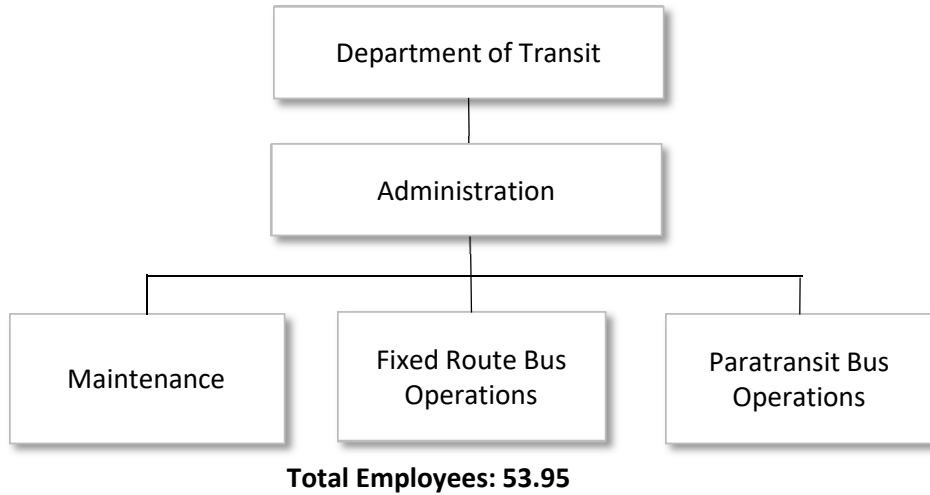
521560 MEDICAL SERVICES	-	-	240	240	240
521900 CONTRACTED SERVICES	701,840	358,571	740,133	740,133	645,000
522110 VEHICLE MAINTENANCE	1,449	1,393	2,000	1,500	1,660
523110 OFFICE EQUIPMENT MAINTENANCE	4,032	3,096	3,000	3,000	3,000
523120 COMPUTER MAINTENANCE	-	120	120	120	120
523310 COMMUNICATION EQUIPMENT MAINT	-	17,622	20,000	20,000	20,000
524110 BUILDING EXTERIOR MAINTENANCE	11,054	13,357	29,313	29,313	21,000
524115 BUILDING EQUIPMENT MAINTENANCE	227,849	234,332	260,076	260,076	255,000
524120 ELECTRICAL MAINTENANCE & REPAI	49,194	36,785	46,820	46,820	45,000
525100 ELECTRIC	510,485	528,771	550,000	615,000	580,000
525105 WATER	11,955	8,748	8,000	8,000	10,500
525120 TELEPHONE	5,406	5,446	5,500	5,500	5,500
525125 MOBILE TELEPHONE	1,778	1,318	2,480	1,980	1,980
525135 INTERNET	10,427	13,620	17,090	17,090	20,090
525140 GAS - UTILITY	55,331	56,513	81,500	81,500	71,500
525145 FUEL OIL - UTILITY	621	-	1,000	1,000	1,000
526100 PUBLICATIONS & SUBSCRIPTIONS	1,873	750	500	500	500
526105 BOOKS - REFERENCE	-	-	100	100	100
526110 PROFESSIONAL ORGANIZATIONS	25	25	100	100	100
526120 LICENSES & PERMITS	37,007	35,862	43,000	40,000	40,000
526125 TRAINING & CONFERENCES	11,236	3,587	13,800	13,400	10,100
526130 TRAINING & EDUCATION	3,594	-	-	-	-
527100 CAR ALLOWANCE	1,037	-	900	900	1,241
528150 VEHICLE RENTAL	200,004	205,000	225,500	225,500	231,138
530100 OFFICE SUPPLIES	4,065	2,921	6,550	6,550	5,550
530210 OPERATING SUPPLIES	15,334	29,781	16,069	16,069	20,000
530228 LABORATORY SUPPLIES	25,914	21,022	35,000	35,000	25,000
530230 GASOLINE	3,581	3,613	4,500	4,500	4,500
530245 OILS & LUBRICANTS	624	3,251	7,000	7,000	7,000
530255 TOOLS & SMALL EQUIPMENT	10,497	32,037	13,200	13,100	13,200
530256 SAFETY EQUIPMENT	9,581	17,515	12,000	12,000	12,000
530260 SAFETY SUPPLIES	7,013	4,729	12,387	12,387	7,650
530267 WORK GEAR	1,160	1,921	1,500	1,500	1,500
530290 CONSTRUCTION MATERIALS	146,200	74,448	223,967	223,967	160,000
530405 WASTEWATER TREATMENT	351,985	379,569	375,000	420,000	420,000
530410 WASTEWATER CHEMICALS	325,893	407,174	377,070	427,785	415,000
533102 SANITARY LANDFILL	22,286	16,358	32,675	32,675	25,000
540200 INSURANCE	1,943	2,328	2,500	3,730	3,841
540215 GEN. PUB. OFFICIALS & AUTO	51,126	54,445	52,500	61,079	61,079
590300 SUNDRY UNCLASSIFIED	3,821	3,292	-	-	-
980099 REPLACEMENT COST	419,310	121,471	23,512	134,873	-
TOTAL	\$ 3,888,866	\$ 3,455,582	\$ 3,963,728	\$ 4,314,113	\$ 3,960,839
PRINCIPAL					
711901 WASTEWATER REVENUE BOND	-	6,044	-	-	-
713913 SANITARY SEWER VACTOR TRUCK	-	-	-	53,713	53,713
TOTAL	\$ -	\$ 6,044	\$ -	\$ 53,713	\$ 53,713
INTEREST					
723772 CLEAN WATER-SLUDGE STOR	216,262	209,230	220,531	211,880	202,631
723775 WASTEWATER-WESTERN INTERCEP	-	-	180,100	40,061	36,660
TOTAL	\$ 216,262	\$ 209,230	\$ 400,631	\$ 251,941	\$ 239,291
INTERGOVERNMENTAL TRANSFERS					
810103 CONTINGENCY RESERVE	-	-	100,000	100,000	100,000
811101 INTERFUND EXP-GENERAL FUND	225,000	225,000	225,000	225,000	225,000
TOTAL	\$ 225,000	\$ 225,000	\$ 325,000	\$ 325,000	\$ 325,000
DEPRECIATION					

WASTEWATER SYSTEM FUND

FUND 601					
992000 DEPRECIATION-BUILDING	291,611	291,610	291,611	291,611	291,611
993000 DEPRECIATION-IMPROVEMENTS	365,130	264,479	298,768	298,768	298,768
994000 DEPRECIATION-MACHINERY	80,102	(23,644)	55,174	55,174	55,174
996000 DEPRECIATION-INFRASTRUCTURE	862,703	1,023,443	479,809	479,809	479,809
TOTAL	\$ 1,599,546	\$ 1,555,888	\$ 1,125,362	\$ 1,125,362	\$ 1,125,362
TOTAL EXPENDITURES	\$ 7,991,799	\$ 7,561,143	\$ 8,106,304	\$ 8,355,711	\$ 8,127,198
REVENUES LESS EXPENSES	\$ 319,436	\$ 2,168,681	\$ 1,382,259	\$ 806,158	\$ 1,404,360
NET POSITION					
BEGINNING NET POSITION	\$ 20,861,105	\$ 21,683,354	\$ 23,852,035	\$ 23,852,035	\$ 24,658,193
ENDING NET POSITION	\$ 21,180,541	\$ 23,852,035	\$ 25,234,294	\$ 24,658,193	\$ 26,062,553
CAPITAL OUTLAY					
621200 BUILDING IMPROVEMENTS	-	-	100,000	100,000	310,000
631100 IMPROVEMENTS OTHER THAN BUILDI	46,432	(0)	953,991	953,991	10,560,000
631400 SANITARY SEWERLINES	212,782	(0)	188,746	188,746	150,000
631600 SAN SEWER EVALUATION SURVEY	-	-	75,000	-	-
642200 IT EQUIPMENT	21,723	(190)	47,696	47,696	43,000
649100 OTHER EQUIPMENT	15,337	(0)	60,000	60,000	60,000
649200 EQUIPMENT REPLACEMENT	-	(0)	1,050,000	1,050,000	1,050,000
TOTAL	\$ 296,273	\$ (191)	\$ 2,475,432	\$ 2,400,432	\$ 12,173,000
NET POSITION CONSISTS OF:					
LAND	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
CONSTRUCTION IN PROGRESS	\$ 2,322,858	\$ -			
CAPITAL ASSETS, DEPRECIABLE	\$ 13,137,328	\$ 14,073,996	\$ 15,331,692	\$ 15,331,692	\$ 15,536,996
RESTRICTED	278,914	2,760,552	2,760,552	2,760,552	2,760,552
UNRESTRICTED	\$ 5,439,441	\$ 7,015,487	\$ 7,140,050	\$ 6,563,949	\$ 7,763,005
	\$ 21,180,541	\$ 23,852,035	\$ 25,234,294	\$ 24,658,193	\$ 26,062,553

TRANSIT SYSTEM FUND

FUND 651



Fund 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.

2021 Budget Highlight

There are no notable changes for 2021.

Permanent Staffing	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
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	1.00	1.00	1.00	1.00
Lead Support - ADA Coordinator	2.00	1.00	0.00	0.00	0.00
Lead Dispatcher	1.00	1.00	0.00	0.00	0.00
Fill-In Dispatcher	1.00	1.00	0.00	0.00	0.00
Transit Coordinator I	0.00	0.00	1.00	1.00	1.00
Transit Coordinator II	0.00	0.00	1.00	1.00	1.00
Transit Coordinator III	0.00	0.00	1.00	1.00	1.00
Lead Mechanic	1.00	1.00	1.00	1.00	1.00

TRANSIT SYSTEM FUND

FUND 651					
Mechanic	3.00	3.00	3.00	3.00	3.00
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
Permanent Staffing - cont'd					
Hostler	1.25	1.50	1.50	1.50	0.00
Cleaner	1.25	1.25	0.00	0.00	0.00
Maintenance Assistant	0.00	0.00	1.00	1.00	2.25
Total Staffing	54.20	54.45	54.20	54.20	53.95

Revenues	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Taxes	511,547	511,547	516,662	148,000	450,613
Intergovernmental Revenue	2,547,839	2,680,270	2,672,068	3,708,629	3,906,736
Charges for Services	673,549	655,906	704,900	487,900	704,900
Fines and Forfeitures	0	4,631	5,000	2,500	2,500
Miscellaneous Revenue	164,420	2,454,274	159,595	176,350	146,943
Total Revenues	3,897,356	6,306,627	4,058,225	4,523,379	5,211,692

Expenditures	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Personal Services	2,932,437	3,139,101	3,064,593	3,054,893	3,166,027
Non-Personal Services	929,944	830,512	1,003,080	836,847	1,000,767
Depreciation	235,856	414,678	355,597	355,597	355,597
Total Expenditures	4,098,237	4,384,292	4,423,270	4,247,337	4,522,391

Strategic Plan Focus Area: 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.

Objectives:

1. To review policies and procedures for relevancy, outlined expectations and consistent execution.
2. To analyze productivity of routes and forecast future demands and trends.
3. To monitor reliability and affordability of service for customers.
4. To evaluate route productivity for employment purposes and monitor economic changes and employment habits of customers.
5. To research, evaluate and pursue additional funding opportunities through partnerships, 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.

TRANSIT SYSTEM FUND

FUND 651

Shoreline Metro - Measurements

Workload

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenue trips	599,714	679,263	640,000	440,000	506,000
Revenue miles	536,426	537,066	540,000	525,000	537,000
Revenue hours	38,611	37,847	38,000	36,000	38,000

Efficiency

Trips per revenue hour	15.55	17.95	18	12.22	13.32
Expense per revenue hour	\$100.61	\$79.73	\$100.00	\$80.00	\$80.00
Cost per revenue trip	\$6.47	\$5.55	\$6.00	\$5.60	\$5.60

Effectiveness

Resident satisfaction rating	91%	91%	80%	87%	80%
------------------------------	-----	-----	-----	-----	-----

Metro Connection - Measurements

Workload

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenue trips	34,658	33,314	35,000	22,000	25,300
Revenue miles	163,145	161,684	160,000	120,000	135,000
Revenue hours	12,761	12,521	12,800	10,000	11,000

Efficiency

Trips per revenue hour	2.72	2.66	2.75	2.2	2.3
Expense per revenue hour	\$60.10	\$59.98	\$62.00	\$60.00	\$60.00
Cost per revenue trip	\$22.13	\$22.54	\$23.00	\$22.60	\$22.60

TRANSIT SYSTEM FUND

FUND 651

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
411100 PROPERTY TAX LEVY	511,547	511,547	516,662	148,000	450,613
TOTAL	\$ 511,547	\$ 511,547	\$ 516,662	\$ 148,000	\$ 450,613
INTERGOVERNMENTAL REVENUE					
431236 FEDERAL EMERGENCY MANAGE	-	-	-	1,600,000	1,034,468
431401 FEDERAL SUBSIDY	1,170,891	1,225,789	1,153,325	410,000	1,208,274
431406 HUD SUBSIDY	-	42,493	42,493	42,493	42,493
434211 STATE GRANT	42,500	43,194	43,194	230,168	110,916
434401 STATE TRANSIT SUBSIDY	917,899	900,044	959,573	920,673	1,005,290
437221 INTERGOVERNMENTAL REVENUE	326,474	331,421	331,421	363,233	363,233
437401 KOHLER SUBSIDY	11,572	12,151	13,366	13,366	13,366
437406 SHEB FALLS SUBSIDY	33,503	35,178	38,696	38,696	38,696
437408 SHEB AREA SCHOOL DISTRICT SUBS	45,000	90,000	90,000	90,000	90,000
TOTAL	\$ 2,547,839	\$ 2,680,270	\$ 2,672,068	\$ 3,708,629	\$ 3,906,736
CHARGES FOR SERVICES					
441116 JURY & WITNESS FEES	14	-	-	-	-
449521 FAREBOX FARES	246,146	189,905	240,000	120,000	240,000
449526 SUMMER FARES	601	-	-	-	-
449535 MONTHLY BUS PASSES	154,381	152,976	140,000	135,000	140,000
449541 ADA FARES	203,071	241,917	250,000	180,000	250,000
449546 ADRA FARES	36,752	38,033	42,000	24,000	42,000
449801 STATION CONCESSIONS	93	-	-	-	-
449806 ADVERTISING	32,400	32,938	32,000	28,000	32,000
449911 RECYCLED MATERIALS	92	137	900	900	900
TOTAL	\$ 673,549	\$ 655,906	\$ 704,900	\$ 487,900	\$ 704,900
FINES & FORFEITURES					
451301 DAMAGE FEES	-	4,631	5,000	2,500	2,500
TOTAL	\$ -	\$ 4,631	\$ 5,000	\$ 2,500	\$ 2,500
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	33,426	92,422	30,000	50,369	45,332
462115 OTHER CITY RENTALS	70,200	70,200	70,200	70,200	70,200
467131 CONTRIBUTED CAPITAL	-	2,233,985	-	-	-
469101 SALE OF EQUIPMENT	-	6,092	-	2,000	2,000
469501 CASH OVER/SHORT	(0)	22	-	-	-
469918 INSURANCE REBATE	55,993	47,043	50,000	41,881	20,686
469999 OTHER MISCELLANEOUS REV	4,802	4,510	9,395	11,900	8,725
TOTAL	\$ 164,420	\$ 2,454,274	\$ 159,595	\$ 176,350	\$ 146,943
OTHER FINANCING SOURCES					
492480 INTERFUND FROM - 2021 CAPITAL	-	-	-	-	16,000
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 16,000
TOTAL REVENUES	\$ 3,897,356	\$ 6,306,627	\$ 4,058,225	\$ 4,523,379	\$ 5,227,692
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	1,400,120	1,705,298	1,676,491	1,676,491	1,777,233
510111 FULL TIME SALARIES - OVERTIME	49,879	44,067	25,500	25,500	25,500
510130 TEMPORARY SALARIES - REGULAR	608,798	413,956	464,101	464,101	412,143
510140 INTERDEPARTMENT LABOR - REGULA	3,380	3,855	5,000	5,000	5,000
510310 FICA	125,228	124,805	138,969	138,969	142,347

TRANSIT SYSTEM FUND

FUND 651

510311 MEDICARE	29,268	29,206	29,328	29,328	29,975
510320 WI RETIREMENT FUND	199,219	307,073	133,852	133,852	137,855
510340 HEALTH INSURANCE	397,728	435,317	465,867	465,867	506,305
510342 OTHER POST EMPLOYMENT BENEFITS	4,866	(48,035)	-	-	-
510345 HSA CONTRIBUTION	15,300	26,200	22,200	22,200	31,800
510350 DENTAL INSURANCE	28,901	30,755	30,629	30,629	34,213
510351 UNFUNDED PENSION LIABILITY	24,357	24,357	24,357	24,357	24,357
510360 LIFE INSURANCE	4,669	5,070	4,125	4,125	4,025
510365 ST DISABILITY INSURANCE	15,783	17,611	22,924	22,924	22,924
510399 FRINGE BENEFITS-WLRLI	8,770	3,123	-	-	-
510400 WORKERS COMPENSATION	3,850	3,850	3,850	3,850	3,850
510410 UNEMPLOYMENT COMPENSATION	-	115	2,000	1,500	2,000
510490 CLOTHING ALLOWANCE	12,322	12,478	15,400	6,200	6,500
TOTAL	\$ 2,932,437	\$ 3,139,101	\$ 3,064,593	\$ 3,054,893	\$ 3,166,027

NON-PERSONAL SERVICES

521110 FINANCIAL SERVICES FEES	4,000	4,000	4,000	4,000	4,000
521400 ADVERTISING & MARKETING	38,531	28,145	20,000	20,000	30,000
521560 MEDICAL SERVICES	6,153	3,930	4,000	4,000	4,000
521700 SECURITY SERVICES	1,677	276	500	500	500
521900 CONTRACTED SERVICES	51,651	57,157	56,000	56,000	58,000
522110 VEHICLE MAINTENANCE	27,272	8,118	12,000	12,000	12,000
523110 OFFICE EQUIPMENT MAINTENANCE	29,079	24,730	27,000	27,000	27,000
523310 COMMUNICATION EQUIPMENT MAINT	17	-	300	300	300
524110 BUILDING EXTERIOR MAINTENANCE	5,996	3,250	5,700	8,000	3,500
524115 BUILDING EQUIPMENT MAINTENANCE	9,036	10,511	6,000	30,000	6,000
524124 HEATING & VENTILATION MAINTENA	6,096	765	200	5,000	1,000
524135 JANITORIAL SERVICES	3,426	4,260	3,100	24,100	11,500
525100 ELECTRIC	17,318	15,895	18,000	18,000	18,000
525105 WATER	2,760	2,671	2,500	2,500	2,500
525110 SEWER	2,107	2,125	2,500	2,500	2,500
525115 STORM WATER	130	-	130	130	130
525120 TELEPHONE	278	436	500	500	500
525125 MOBILE TELEPHONE	5,937	12,242	19,000	19,000	19,000
525135 INTERNET	550	675	550	550	550
525140 GAS - UTILITY	17,646	25,728	18,000	18,000	22,000
525150 GARBAGE/RUBBISH REMOVAL	69	292	100	100	300
526100 PUBLICATIONS & SUBSCRIPTIONS	36	94	175	175	100
526110 PROFESSIONAL ORGANIZATIONS	4,828	4,750	5,000	5,000	5,000
526125 TRAINING & CONFERENCES	4,442	6,106	6,500	1,500	5,000
526150 LEGAL NOTICES	-	-	250	50	250
530100 OFFICE SUPPLIES	5,499	6,171	6,500	6,500	6,500
530210 OPERATING SUPPLIES	3,573	5,977	8,000	5,000	8,000
530222 JANITORIAL SUPPLIES	4,868	3,349	3,000	-	-
530235 DIESEL FUEL	281,782	227,059	390,000	180,000	390,000
530240 PROPANE	73	49	100	150	100
530245 OILS & LUBRICANTS	36,047	15,071	25,797	35,000	25,000
530255 TOOLS & SMALL EQUIPMENT	7,170	15,421	8,000	8,000	8,000
530259 IT SMALL EQUIPMENT	4,945	294	6,000	6,000	4,000
530260 SAFETY SUPPLIES	30	445	2,500	1,000	1,500
530285 PARTS	237,556	222,945	228,599	225,000	225,000
530295 LANDSCAPING SUPPLIES	-	53	250	2,000	250
530500 FIRE FIGHTING SUPPLIES & SMALL	170	554	200	-	200
540200 INSURANCE	4,103	4,383	4,000	4,000	4,000
540215 GEN. PUB. OFFICIALS & AUTO	105,090	108,129	108,129	105,292	94,587
974000 LOSS ON DISPOSAL OF ASSET	-	4,455	-	-	-
TOTAL	\$ 929,944	\$ 830,512	\$ 1,003,080	\$ 836,847	\$ 1,000,767

TRANSIT SYSTEM FUND

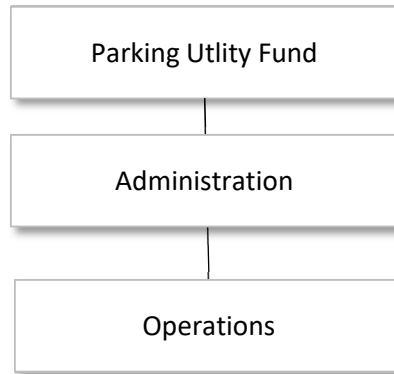
FUND 651

DEPRECIATION

993000 DEPRECIATION-IMPROVEMENTS	6,263	-	9,067	9,067	9,067
994000 DEPRECIATION-MACHINERY	229,593	414,678	346,530	346,530	346,530
TOTAL	\$ 235,856	\$ 414,678	\$ 355,597	\$ 355,597	\$ 355,597
TOTAL EXPENDITURES	\$ 4,098,237	\$ 4,384,292	\$ 4,423,270	\$ 4,247,337	\$ 4,522,391
REVENUES LESS EXPENSES	\$ (200,881)	\$ 1,922,336	\$ (365,045)	\$ 276,042	\$ 705,301
NET POSITION					
BEGINNING NET POSITION	\$ 3,592,307	\$ 3,391,345	\$ 5,313,680	\$ 5,313,680	\$ 5,589,723
ENDING NET POSITION	\$ 3,391,345	\$ 5,313,680	\$ 4,948,636	\$ 5,589,723	\$ 6,295,024
CAPITAL OUTLAY					
621200 BUILDING IMPROVEMENTS	-	-	-	-	250,000
641100 VEHICLES	18,400	-	-	-	260,000
642200 IT EQUIPMENT	(18,319)	-	-	-	-
TOTAL	\$ 81	\$ -	\$ -	\$ -	\$ 510,000
NET POSITION CONSISTS OF:					
LAND	\$ 35,754	\$ 35,754	\$ 35,754	\$ 35,754	\$ 35,754
CAPITAL ASSETS, DEPRECIABLE	\$ 439,133	\$ 2,253,985	\$ 2,253,985	\$ 2,253,985	\$ 2,513,985
UNRESTRICTED	\$ 2,916,458	\$ 3,023,941	\$ 2,658,897	\$ 3,299,984	\$ 3,745,285
	\$ 3,391,345	\$ 5,313,680	\$ 4,948,636	\$ 5,589,723	\$ 6,295,024

PARKING UTILITY FUND

FUND 650



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.

2021 Budget Highlight

There are no notable changes for 2021.

Permanent Staffing	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
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

PARKING UTILITY FUND

FUND 650

Revenues	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Taxes	16	0	0	0	0
Charges for Services	315,854	319,948	330,125	255,750	284,950
Miscellaneous Revenue	92,071	215,876	130,008	121,130	146,292
Other Financing Sources	5,877	7,482	11,026	11,026	10,787
Total Revenues	413,818	543,306	471,159	387,906	442,029

Expenditures	2018	2019	2020	2020	2021
	Actual	Actual	Amended	Estimated	Adopted
Personal Services	191,732	199,209	197,082	191,182	212,754
Non-Personal Services	230,782	310,581	240,085	215,026	242,010
Depreciation	11,347	12,234	22,000	22,000	22,000
Total Expenditures	433,861	522,023	459,167	428,208	476,764

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.

Objectives:

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.

PARKING UTILITY FUND

FUND 650

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
414106 STATE SALES TAX COMMISSION	16	-	-	-	-
TOTAL	\$ 16	\$ -	\$ -	\$ -	\$ -
CHARGES FOR SERVICES					
443201 METERS ON STREETS	126,724	138,984	131,000	94,000	106,000
443405 METERS IN LOTS	27,314	27,350	31,925	17,750	29,025
443705 MISCELLANEOUS STALL RENTAL	132,601	123,786	142,800	123,400	126,525
443901 HOOD RENTALS	1,632	1,750	2,000	600	1,000
449201 EQUIPMENT RENTAL-OPERATION	27,583	28,078	22,400	20,000	22,400
TOTAL	\$ 315,854	\$ 319,948	\$ 330,125	\$ 255,750	\$ 284,950
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	1,213	10,321	1,200	6,672	6,004
461199 INTEREST ON SPECIAL ASSESS	1,766	825	-	-	-
463301 PARKING DISTRICT ASSESSMENT	78,597	199,363	120,308	110,858	128,288
469101 SALE OF EQUIPMENT	4,374	27	1,500	-	7,000
469501 CASH OVER/SHORT	37	112	-	-	-
469999 OTHER MISCELLANEOUS REV	6,082	5,230	7,000	3,600	5,000
TOTAL	\$ 92,071	\$ 215,876	\$ 130,008	\$ 121,130	\$ 146,292
OTHER FINANCING SOURCES					
492101 INTER TRANSF FROM GENERAL FUND	1,208	1,482	3,030	3,030	3,021
492407 INTER TRANSFER-INDUSTRIAL PK	4,669	6,000	7,996	7,996	7,766
TOTAL	\$ 5,877	\$ 7,482	\$ 11,026	\$ 11,026	\$ 10,787
TOTAL REVENUES	\$ 413,818	\$ 543,306	\$ 471,159	\$ 387,906	\$ 442,029
PERSONAL SERVICES					
510110 FULL TIME SALARIES - REGULAR	101,289	102,929	108,900	106,200	113,090
510111 FULL TIME SALARIES - OVERTIME	-	362	150	500	150
510130 TEMPORARY SALARIES - REGULAR	21,606	15,429	13,200	9,650	18,000
510140 INTERDEPARTMENT LABOR - REGULA	-	-	100	100	-
510310 FICA	7,270	6,978	6,047	6,047	6,355
510311 MEDICARE	1,700	1,632	1,541	1,541	1,592
510320 WI RETIREMENT FUND	7,085	14,834	7,306	7,306	7,582
510340 HEALTH INSURANCE	36,297	40,336	44,698	44,698	47,851
510341 RETIREE HEALTH INSURANCE	10,128	11,141	10,200	10,200	10,255
510345 HSA CONTRIBUTION	2,400	1,600	-	-	3,225
510350 DENTAL INSURANCE	1,947	1,985	2,729	2,729	2,906
510351 UNFUNDED PENSION LIABILITY	1,119	1,119	1,119	1,119	1,119
510360 LIFE INSURANCE	33	35	229	229	229
510399 FRINGE BENEFITS-WLRLLI	408	379	464	464	-
510400 WORKERS COMPENSATION	450	450	400	400	400
TOTAL	\$ 191,732	\$ 199,209	\$ 197,082	\$ 191,182	\$ 212,754
NON-PERSONAL SERVICES					
521100 BANKING FEES	917	1,218	900	900	900
521110 FINANCIAL SERVICES FEES	1,124	1,000	1,000	1,000	1,000
522110 VEHICLE MAINTENANCE	7,024	11,958	6,000	6,000	6,000
524110 BUILDING EXTERIOR MAINTENANCE	70,807	70,310	72,150	72,150	71,400
524220 SNOW REMOVAL SERVICES	68,906	151,674	83,500	71,500	82,750
525100 ELECTRIC	6,170	8,904	5,725	5,725	5,600
525120 TELEPHONE	697	647	700	700	700

PARKING UTILITY FUND

FUND 650

525125 MOBILE TELEPHONE	179	462	200	200	200
525135 INTERNET	1,286	185	1,300	1,000	250
526125 TRAINING & CONFERENCES	-	400	250	250	250
526150 LEGAL NOTICES	34	58	50	50	50
528150 VEHICLE RENTAL	27,813	28,078	22,400	22,400	22,150
530100 OFFICE SUPPLIES	342	258	300	300	300
530210 OPERATING SUPPLIES	12,044	26,331	13,000	8,000	13,000
530230 GASOLINE	1,964	1,833	2,000	700	2,000
530250 SAND & SALT	-	3,328	3,500	-	3,500
530295 LANDSCAPING SUPPLIES	28,870	12,213	10,850	3,250	10,200
530300 GARDEN SUPPLIES	-	14,100	15,600	20,200	21,100
540200 INSURANCE	262	290	275	300	275
540215 GEN. PUB. OFFICIALS & AUTO	385	393	385	401	385
590300 SUNDRY UNCLASSIFIED	1,959	(23,060)	-	-	-
TOTAL	\$ 230,782	\$ 310,581	\$ 240,085	\$ 215,026	\$ 242,010

DEPRECIATION

993000 DEPRECIATION-IMPROVEMENTS	3,323	3,323	10,000	10,000	10,000
994000 DEPRECIATION-MACHINERY	8,024	8,911	12,000	12,000	12,000
TOTAL	\$ 11,347	\$ 12,234	\$ 22,000	\$ 22,000	\$ 22,000

TOTAL EXPENDITURES

\$ 433,861	\$ 522,023	\$ 459,167	\$ 428,208	\$ 476,764
-------------------	-------------------	-------------------	-------------------	-------------------

REVENUES LESS EXPENSES

\$ (20,044)	\$ 21,283	\$ 11,992	\$ (40,303)	\$ (34,734)
--------------------	------------------	------------------	--------------------	--------------------

NET POSITION

BEGINNING NET POSITION

\$ 1,813,115	\$ 1,789,436	\$ 1,808,092	\$ 1,808,092	\$ 1,767,789
---------------------	---------------------	---------------------	---------------------	---------------------

ENDING NET POSITION

\$ 1,789,436	\$ 1,808,092	\$ 1,820,084	\$ 1,767,789	\$ 1,733,055
---------------------	---------------------	---------------------	---------------------	---------------------

CAPITAL OUTLAY

631200 STREET IMPROVEMENTS	3,155	2,627	7,000	-	7,000
641200 LIGHT EQUIPMENT	480	-	27,000	1,000	39,000
TOTAL	\$ 3,634	\$ 2,627	\$ 34,000	\$ 1,000	\$ 46,000

NET POSITION CONSIST OF:

LAND

\$ 716,258	\$ 716,258	\$ 716,258	\$ 716,258	\$ 716,258
-------------------	-------------------	-------------------	-------------------	-------------------

CAPITAL ASSETS, DEPRECIABLE

\$ 468,025	\$ 491,696	\$ 491,696	\$ 491,696	\$ 537,696
-------------------	-------------------	-------------------	-------------------	-------------------

UNRESTRICTED

\$ 605,153	\$ 600,138	\$ 612,130	\$ 559,835	\$ 479,101
-------------------	-------------------	-------------------	-------------------	-------------------

\$ 1,789,436	\$ 1,808,092	\$ 1,820,084	\$ 1,767,789	\$ 1,733,055
---------------------	---------------------	---------------------	---------------------	---------------------

BOAT FACILITIES FUND

FUND 611

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.

2021 Budget Highlight

There are no notable changes in 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Taxes	13	0	0	0	0
Charges for Services	57,185	53,580	66,000	45,500	55,500
Miscellaneous Revenue	189	0	3,900	0	0
Total Revenues	57,386	53,580	69,900	45,500	55,500

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	87,874	108,131	161,716	109,236	145,033
Depreciation	55,021	64,470	33,491	33,491	33,491
Total Expenditures	142,895	172,601	195,207	142,727	178,524

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

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.

Objectives:

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.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Measurements					
Workload					
Repair Requests	3	3	3	3	3
Effectiveness					
Occupancy rate of boat docks	80%	50%	50%	50%	50%

BOAT FACILITIES FUND

FUND 611

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
TAXES					
414106 STATE SALES TAX COMMISSION	13	-	-	-	-
TOTAL	\$ 13	\$ -	\$ -	\$ -	\$ -
CHARGES FOR SERVICES					
447716 LAUNCH FEES	540	427	1,000	500	500
447806 BOAT DOCK RENTALS	56,645	53,154	65,000	45,000	55,000
TOTAL	\$ 57,185	\$ 53,580	\$ 66,000	\$ 45,500	\$ 55,500
MISCELLANEOUS REVENUE					
461101 INTEREST ON INVESTMENTS	189	-	100	-	-
461131 MISCELLANEOUS INTEREST	-	-	3,800	-	-
TOTAL	\$ 189	\$ -	\$ 3,900	\$ -	\$ -
TOTAL REVENUES	\$ 57,386	\$ 53,580	\$ 69,900	\$ 45,500	\$ 55,500
NON-PERSONAL SERVICES					
521900 CONTRACTED SERVICES	54,291	91,031	100,000	50,000	100,000
524110 BUILDING EXTERIOR MAINTENANCE	17,984	1,342	36,704	36,704	20,000
524250 LOTS & RAMPS MAINTENANCE	276	819	2,000	2,000	2,000
525100 ELECTRIC	14,567	13,867	16,480	14,000	16,480
525105 WATER	-	-	3,000	3,000	3,000
525110 SEWER	-	315	2,700	2,700	2,700
528150 VEHICLE RENTAL	756	756	832	832	853
TOTAL	\$ 87,874	\$ 108,131	\$ 161,716	\$ 109,236	\$ 145,033
DEPRECIATION					
993000 DEPRECIATION-IMPROVEMENTS	52,543	61,992	33,491	33,491	33,491
994000 DEPRECIATION-MACHINERY	2,478	2,478	-	-	-
TOTAL	\$ 55,021	\$ 64,470	\$ 33,491	\$ 33,491	\$ 33,491
TOTAL EXPENDITURES	\$ 142,895	\$ 172,601	\$ 195,207	\$ 142,727	\$ 178,524
REVENUES LESS EXPENSES	\$ (85,509)	\$ (119,020)	\$ (125,307)	\$ (97,227)	\$ (123,024)
NET POSITION					
BEGINNING NET POSITION	\$ 664,848	\$ 579,339	\$ 460,319	\$ 460,319	\$ 363,092
ENDING NET POSITION	\$ 579,339	\$ 460,319	\$ 335,012	\$ 363,092	\$ 240,068
CAPITAL OUTLAY					
NET INVESTMENT IN CAPITAL ASSETS	\$ 640,524	\$ 576,054	\$ 576,054	\$ 576,054	\$ 576,054
UNRESTRICTED	\$ (61,185)	\$ (115,735)	\$ (241,042)	\$ (212,962)	\$ (335,986)
TOTAL	\$ 579,339	\$ 460,319	\$ 335,012	\$ 363,092	\$ 240,068



NOTES

**FIDUCIARY FUNDS
BUDGET SUMMARY**

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 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	14,836	13,744	9,400	9,400	9,400
Fines and Forfeitures	0	0	0	0	0
Miscellaneous Revenue	512,912	317,322	30,500	65,246	44,700
Other Financing Sources	0	0	0	0	0
Total Revenue	527,747	331,067	39,900	74,646	54,100
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	16,898	0	1,000	1,000	1,000
Culture and Recreation	91,420	294,065	150,000	1,534,705	0
Conservation and Development	0	0	0	0	0
Transfers and other expenses	922	14,892	15,000	15,000	15,000
Total Expenditures	109,241	308,957	166,000	1,550,705	16,000
Excess of revenues over (under) expenditures	418,507	22,110	-126,100	-1,476,059	38,100
Fund Balance, Beginning Year	2,026,976	2,445,483	2,467,592	2,467,592	991,534
Fund Balance, Ending Year	2,445,483	2,467,592	2,341,492	991,534	1,029,634

CEMETERY PERPETUAL CARE FUND

FUND 805

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.

2021 Budget Highlight

There are no notable changes for 2021.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Charges for Services	14,836	13,744	9,400	9,400	9,400
Miscellaneous Revenue	34,856	42,522	15,000	48,000	44,700
Total Revenues	49,691	56,267	24,400	57,400	54,100

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	16,570	(108)	1,000	1,000	1,000
Intergovernmental Transfers	1,250	15,000	15,000	15,000	15,000
Total Expenditures	17,820	14,892	16,000	16,000	16,000

CEMETERY PERPETUAL CARE FUND

FUND 805

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>CHARGES FOR SERVICES</u>					
449316 PERPETUAL CARE FEE	14,836	13,744	9,400	9,400	9,400
TOTAL	\$ 14,836	\$ 13,744	\$ 9,400	\$ 9,400	\$ 9,400
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	62	32,958	-	33,000	29,700
461106 INTEREST ON PERPETUAL CARE	34,793	-	15,000	15,000	15,000
461150 INVESTMENT ADJUSTMENT	-	9,565	-	-	-
TOTAL	\$ 34,856	\$ 42,522	\$ 15,000	\$ 48,000	\$ 44,700
TOTAL REVENUES	\$ 49,691	\$ 56,267	\$ 24,400	\$ 57,400	\$ 54,100
<u>NON-PERSONAL SERVICES</u>					
590300 SUNDRY UNCLASSIFIED	16,570	(108)	1,000	1,000	1,000
TOTAL	\$ 16,570	\$ (108)	\$ 1,000	\$ 1,000	\$ 1,000
<u>INTERGOVERNMENTAL TRANSFER</u>					
811101 INTERFUND EXP-GENERAL FUND	1,250	15,000	15,000	15,000	15,000
TOTAL	\$ 1,250	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL EXPENDITURES	\$ 17,820	\$ 14,892	\$ 16,000	\$ 16,000	\$ 16,000
REVENUES LESS EXPENSES	\$ 31,871	\$ 41,375	\$ 8,400	\$ 41,400	\$ 38,100
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ 876,888	\$ 908,759	\$ 950,134	\$ 950,134	\$ 991,534
ENDING FUND BALANCE	\$ 908,759	\$ 950,134	\$ 958,534	\$ 991,534	\$ 1,029,634
<u>CAPITAL OUTLAY</u>					
ENDING FUND BALANCE CONSIST OF:					
NON-SPENDABLE	\$ 908,759	\$ 950,134	\$ 958,534	\$ 991,534	\$ 1,029,634
	\$ 908,759	\$ 950,134	\$ 958,534	\$ 991,534	\$ 1,029,634

MEAD PUBLIC LIBRARY TRUST FUND

FUND 850

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.

2021 Budget Highlight

This account was closed June 30, 2020.

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Revenues					
Miscellaneous Revenue	478,056	274,800	15,500	17,246	0
Total Revenues	478,056	274,800	15,500	17,246	0

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
Expenditures					
Non-Personal Services	91,420	0	150,000	1,534,705	0
Total Expenditures	91,420	0	150,000	1,534,705	0

MEAD PUBLIC LIBRARY TRUST FUND

FUND 850

	2018 Actual	2019 Actual	2020 Amended	2020 Estimated	2021 Adopted
REVENUES					
<u>MISCELLANEOUS REVENUE</u>					
461101 INTEREST ON INVESTMENTS	(34,682)	61,823	15,000	21,071	-
461150 INVESTMENT ADJUSTMENT	-	191,314	-	(3,825)	-
467101 CONTRIBUTIONS	512,738	21,663	500	-	-
TOTAL	\$ 478,056	\$ 274,800	\$ 15,500	\$ 17,246	\$ -
TOTAL REVENUES	\$ 478,056	\$ 274,800	\$ 15,500	\$ 17,246	\$ -
<u>NON-PERSONAL SERVICES</u>					
521800 PROGRAM SERVICES	-	-	150,000	-	-
590100 CONTRIBUTIONS	91,420	-	-	1,534,705	-
TOTAL	\$ 91,420	\$ -	\$ 150,000	\$ 1,534,705	\$ -
<u>INTERGOVERNMENTAL TRANSFER</u>					
811255 INTERFUND EXP-MEAD LIBRARY	-	294,065	-	-	-
TOTAL	\$ -	\$ 294,065	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 91,420	\$ 294,065	\$ 150,000	\$ 1,534,705	\$ -
REVENUES LESS EXPENSES	\$ 386,636	\$ (19,265)	\$ (134,500)	\$ (1,517,459)	\$ -
<u>FUND BALANCE</u>					
BEGINNING FUND BALANCE	\$ 1,150,088	\$ 1,536,724	\$ 1,517,459	\$ 1,517,459	\$ (0)
ENDING FUND BALANCE	\$ 1,536,724	\$ 1,517,459	\$ 1,382,959	\$ (0)	\$ (0)
ENDING FUND BALANCE CONSIST OF:					
NON-SPENDABLE	\$ 1,536,724	\$ 1,517,459	\$ 1,382,959	\$ (0)	\$ (0)
	\$ 1,536,724	\$ 1,517,459	\$ 1,382,959	\$ (0)	\$ (0)



NOTES

CITY OF SHEBOYGAN
(SHEBOYGAN AREA SCHOOL DISTRICT)

	Assessed Tax Rate		Changes	
	2019	2020	Amount	Percent
Sheboygan County	\$5.74	\$6.02	\$0.28	4.8%
Lakeshore Technical College	\$0.90	\$0.97	\$0.07	7.9%
Sheboygan Area School Dist.	\$11.08	\$11.34	\$0.26	2.3%
City of Sheboygan	\$10.03	\$10.34	\$0.31	3.1%
Gross total	\$27.75	\$28.67	\$0.92	3.31%
Less: State Credit	(\$1.90)	(\$1.83)	\$0.07	-3.68%
Assessed Tax Rate*	\$25.85	\$26.84	\$0.99	3.82%
Assessment Ratio	0.8807	0.8108	(0.07)	-7.94%
Equalized Rate*	\$22.77	\$21.76	(\$1.01)	-4.42%
Lottery Credit	\$192.00	\$156.66	-\$35.34	-18.41%
First Dollar Credit	\$69.20	\$63.93	(\$5.27)	-7.62%

(KOHLER AREA SCHOOL DISTRICT)

	Assessed Tax Rate		Changes	
	2019	2020	Amount	Percent
Sheboygan County	\$5.74	\$6.02	\$0.28	4.9%
Lakeshore Technical College	\$0.90	\$0.97	\$0.07	7.8%
Kohler Area School Dist.	\$9.31	\$9.36	\$0.05	0.5%
City of Sheboygan	\$10.03	\$10.34	\$0.31	3.1%
Gross total	\$25.98	\$26.69	\$0.71	2.73%
Less: State Credit	(1.90)	(\$1.83)	\$0.07	-3.68%
Assessed Tax Rate*	\$24.08	\$24.86	\$0.78	3.24%
Assessment Ratio	0.8807	0.8108	(0.07)	-7.94%
Equalized Rate*	\$21.21	\$20.16	-\$1.05	-4.95%
Lottery Credit	\$161.81	\$136.79	-\$25.02	-15.46%
First Dollar Credit	\$58.32	\$55.82	(\$2.50)	-4.29%

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2018 - 2021**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Amended</u>	<u>2020</u> <u>Estimated</u>	<u>2021</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 2021.					
Office of the City Clerk					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Council/Licensing Clerk	1.00	1.00	1.00	1.00	1.00
Elections Specialist	<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	3.75	3.75	3.75	3.75	3.75
No changes in 2021.					
Office of the City Administrator					
City Administrator	1.00	1.00	1.00	1.00	1.00
Budget Analyst	1.00	1.00	0.00	0.00	0.00
Assistant to the City Administrator	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Office of the City Administrator	2.00	2.00	2.00	2.00	2.00
No changes in 2021.					
Finance Department					
Finance Director/Treasurer	1.00	1.00	1.00	1.00	1.00
Senior Accountant	0.00	1.00	0.00	0.00	0.00
Deputy Finance Director	0.00	0.00	1.00	1.00	1.00
Auditor/Analyst*	1.00	1.00	1.00	0.00	0.00
Accountant*	1.00	1.00	1.00	0.00	0.00
Accountant I	0.40	0.40	0.40	2.00	2.00
Accountant II	0.00	0.00	0.00	1.00	1.00
Accountant III*	0.00	0.00	0.00	1.00	1.00
Clerk I*	1.00	1.00	1.00	0.00	0.00
Accounts Payable Clerk	1.00	1.00	1.00	0.00	0.00
Purchasing Agent	0.50	0.50	0.50	0.50	0.50
Administrative Services Clerk I*	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
Total Finance Department	5.90	6.90	6.90	7.50	7.50

*Accountant III position added 1.00 FTE.

*Accountant I position transferred from Finance Department 0.60 FTE.

*Clerk I title changed to Administrative Services Clerk I.

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2018 - 2021**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Amended</u>	<u>2020</u> <u>Estimated</u>	<u>2021</u> <u>Adopted</u>
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
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00
Accountant I*	0.60	0.60	0.60	0.00	0.00
Administrative Services Clerk II*	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
Total Human Resources Department	4.60	4.60	4.60	5.00	5.00

*Accountant I position transferred to Finance Department 0.60 FTE.

*Administrative Services Clerk II position added 1.00 FTE.

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	0.40	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	4.40	4.40	4.40	4.40

No changes in 2021.

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	60.00	60.00	60.00	60.00	60.00
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	105.40	105.40	105.40	105.40	105.40

No changes in 2021.

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2018 - 2021**

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2020 Estimated</u>	<u>2021 Adopted</u>
Fire Department					
Chief	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief*	1.00	1.00	2.00	2.00	1.00
Deputy Fire Chief	1.00	1.00	0.00	0.00	0.00
Battalion Chief	4.00	4.00	4.00	4.00	4.00
Captain	5.00	5.00	3.00	3.00	3.00
Lieutenant	10.00	10.00	11.00	12.00	12.00
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	1.00	1.00	1.00
Confidential Secretary	1.00	1.00	0.00	0.00	0.00
Office Assistant	0.50	0.50	0.00	0.00	0.00
Administrative Assistant	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total Fire Department	70.50	70.50	69.50	70.50	69.50

*Assistant Fire Chief transferred to Ambulance Fund 1.00 FTE.

Building Inspection					
Building Inspector I	0.00	0.00	0.00	1.00	1.00
Building/Housing Inspector II	2.00	2.00	2.00	1.00	1.00
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	0.00	0.00	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>1.00</u>	<u>1.00</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 2021.

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	1.00	1.00	1.00
Management Analyst	1.00	1.00	0.00	0.00	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

No changes in 2021.

Engineering

City Engineer	1.00	1.00	1.00	1.00	1.00
Civil Engineer / Project Manager	1.00	1.00	2.00	2.00	2.00
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	1.00	1.00
GIS Project Specialist	1.00	1.00	1.00	1.00	1.00
Environmental Engineer	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
Total Engineering	7.00	7.00	8.00	8.00	8.00

Environmental Engineer transferred from Wastewater Department 1.00 FTE.

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2018 - 2021**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Amended</u>	<u>2020</u> <u>Estimated</u>	<u>2021</u> <u>Adopted</u>
Facilities and Traffic					
Superintendent - Facilities/Traffic	1.00	1.00	1.00	1.00	1.00
Maintenance Worker IV-Leadman Signs	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 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	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Facilities and Traffic	10.00	10.00	10.00	12.00	12.00
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
Engineering Tech	0.00	0.00	1.00	1.00	1.00
Maintenance Worker IV-Lead Sanitation	1.00	1.00	1.00	0.00	0.00
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	10.00	10.00
Maintenance Worker I-Streets	5.00	5.00	5.00	6.00	6.00
Maintenance Worker IV-Sanitation	1.00	1.00	1.00	0.00	0.00
Maintenance Worker III-Sanitation	8.00	8.00	8.00	4.00	4.00
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	3.00	3.00
Maintenance Worker I-Sewer Maintenance	1.00	1.00	1.00	2.00	2.00
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	46.00	46.00	47.00	38.00	38.00
Maintenance Worker IV-Leadman Sanitation moved to Recycling and					
title changed to MW IV-Leadman Recycling					
Parks and Cemetery					
Superintendent - Parks - Forestry	1.00	1.00	1.00	1.00	1.00
Forester	0.00	1.00	1.00	1.00	1.00
Maintenance Worker IV - Parks - Lead Tree	0.00	0.00	2.00	2.00	2.00
Maintenance Worker IV - Parks - Construction	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III - Parks - Forestry	6.00	6.00	5.00	5.00	5.00
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
Maintenance Worker III - Cemetery	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Parks and Cemetery	17.00	19.00	20.00	17.00	17.00
Total Department of Public Works	84.00	86.00	89.00	79.00	79.00

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2018 - 2021**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Amended</u>	<u>2020</u> <u>Estimated</u>	<u>2021</u> <u>Adopted</u>
CULTURE AND RECREATION					
Senior Services					
Director of Senior Services	0.00	1.00	1.00	1.00	1.00
Senior Center Supervisor	1.00	0.00	0.00	0.00	0.00
Assistant Supervisor	1.00	0.00	0.00	0.00	0.00
Coordinator	0.00	1.00	1.00	1.00	1.00
Program Coordinator	0.00	0.00	0.00	0.00	1.00
Custodian	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.00</u>
Total Senior Services	2.28	2.28	2.28	2.28	3.00

*Wellness Coordinator position added 1.00 via Friends Contribution and Custodian position eliminated 0.28 FTE.

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	0.00	1.00	1.00	1.00
Community/Economic Development Planner	0.00	1.00	0.00	0.00	0.00
Grant Coordinator	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Planning and Development	4.00	4.00	5.00	5.00	5.00

No changes in 2021.

TOTAL GENERAL FUND	296.43	299.83	302.83	294.83	294.55
---------------------------	---------------	---------------	---------------	---------------	---------------

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	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
Maintenance Supervisor	1.00	1.00	0.00	0.00	1.00
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	1.00
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	8.50	9.25
Cleaner	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>6.00</u>
Total Mead Public Library	39.50	39.50	38.75	37.75	39.25

No changes in 2021.

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2018 - 2021**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Amended</u>	<u>2020</u> <u>Estimated</u>	<u>2021</u> <u>Adopted</u>
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 2021.					
Ambulance					
Assistant Fire Chief*	0.00	0.00	0.00	0.00	1.00
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	5.00
*Assistant Fire Chief transferred from Fire Department 1.00 FTE.					
Cable Television					
TV Program Director	1.00	1.00	1.00	1.00	1.00
TV Production Technician	<u>0.50</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total Cable Television	1.50	1.25	1.25	1.25	1.25
No changes in 2021.					
TOTAL SPECIAL REVENUE FUND	47.50	47.25	46.50	45.50	48.00
PROPRIETARY FUNDS					
Recycling Utility					
Maintenance Worker IV-Leadman Recycling	0.00	0.00	0.00	1.00	1.00
Maintenance Worker III-Recycling	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total Recycling Utility	0.00	0.00	2.00	3.00	3.00
Maintenance Worker IV-Leadman Recycling transferred from Streets and Sanitation 1.00 FTE.					
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	1.00	1.00	1.00	1.00
Lead Support - ADA Coordinator	2.00	1.00	0.00	0.00	0.00
Lead Dispatcher	1.00	1.00	0.00	0.00	0.00
Fill-In Dispatcher	1.00	1.00	0.00	0.00	0.00
Lead Mechanic	1.00	1.00	1.00	1.00	1.00
Mechanic	3.00	3.00	3.00	3.00	3.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Transit Coordinator I	0.00	0.00	1.00	1.00	1.00
Transit Coordinator II	0.00	0.00	1.00	1.00	1.00
Transit Coordinator III	0.00	0.00	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	1.50	1.50	1.50	0.00
Maintenance Assistant	0.00	0.00	1.00	1.00	2.25
Cleaner	<u>1.25</u>	<u>1.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Transit Utility	54.20	54.45	54.20	54.20	53.95

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2018 - 2021**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Amended</u>	<u>2020</u> <u>Estimated</u>	<u>2021</u> <u>Adopted</u>
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 2021.

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	1.00	1.00	1.00	1.00
Distribution Technician	6.00	5.00	6.00	6.00	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	31.00	31.00	31.00

No changes in 2021.

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	0.00	0.00
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	2.00	2.00	2.00	2.00
Operator I	1.00	2.00	2.00	2.00	2.00
Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Wastewater Utility	13.00	15.00	15.00	14.00	14.00

Environmental Engineer transferred to Engineering Department 1.00 FTE.

TOTAL PROPRIETARY FUND	99.50	101.75	104.50	104.50	104.25
-------------------------------	--------------	---------------	---------------	---------------	---------------

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

**PERSONNEL SCHEDULE
AUTHORIZED PERMANENT POSITIONS 2018 - 2021**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Amended</u>	<u>2020</u> <u>Estimated</u>	<u>2021</u> <u>Adopted</u>
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	3.00	2.00	2.00	2.00	2.00
Truck Mechanic	1.00	1.00	1.00	1.00	1.00
Service Mechanic II	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Motor Vehicle	6.00	6.00	6.00	6.00	6.00
No changes in 2021.					
TOTAL INTERNAL SERVICE FUNDS	11.00	11.00	12.00	11.00	11.00
TOTAL PROPRIETARY FUNDS	110.50	112.75	116.50	115.50	115.25
TOTAL CITY FUNDS	454.43	459.83	465.83	455.83	457.80

	Actual 2013	Actual 2014	Actual 2015	Actual 2016
General Government				
Personal Services	\$2,506,107	\$2,709,899	\$2,592,763	\$2,046,338
Non-Personal Services	1,165,671	1,287,951	1,227,534	1,465,923
Capital Outlay	71,594	38,573	65,802	125,427
Total General Government	3,743,372	4,036,423	3,886,099	3,637,688
Public Safety				
Personal Services	18,413,139	19,113,170	18,817,062	17,972,334
Non-Personal Services	1,386,100	1,451,756	1,415,441	3,863,788
Capital Outlay	199,582	726,321	249,140	44,764
Total Public Safety	19,998,821	21,291,247	20,481,643	21,880,886
Public Works				
Personal Services	3,760,445	3,587,079	3,433,363	4,277,790
Non-Personal Services	3,360,993	3,215,898	3,217,395	3,653,680
Capital Outlay	7,255	6,364	60,499	8,039
Total Public Works	7,128,693	6,809,341	6,711,257	7,939,509
Health and Human Services				
Personal Services	277,874	227,089	175,059	175,360
Non-Personal Services	62,199	59,871	44,805	58,091
Capital Outlay	0	14,993	13,477	0
Total Cemetery	340,073	301,953	233,341	233,451
Culture and Recreation				
Personal Services	1,687,768	1,673,484	1,598,611	1,600,690
Non-Personal Services	673,297	733,200	782,754	832,927
Capital Outlay	7,465	108,438	89,394	88,260
Total Community Activities	2,368,530	2,515,122	2,470,759	2,521,877
City Development and Unclassified				
Personal Services	196,580	208,240	229,296	217,853
Non-Personal Services	34,126	38,569	34,397	633,803
Capital Outlay	4,206	658,578	301,432	3,782
Total Conservation & Development	234,912	905,387	565,125	855,438
Total For All Programs				
Personal Services	26,841,913	27,518,961	26,846,154	26,290,365
Non-Personal Services	6,682,386	6,787,245	6,722,326	10,508,212
Capital Outlay	290,102	1,553,267	779,744	270,272
Total For All Programs	\$33,814,401	\$35,859,473	\$34,348,224	\$37,068,849

<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Amended 2020</u>	<u>Adopted 2021</u>
\$1,925,382	\$2,116,252	\$2,066,645	\$2,658,860	\$2,403,679
\$1,267,862	\$1,366,495	\$1,453,120	\$1,538,865	\$1,618,553
\$6,775	\$0	\$10,009	\$10,000	\$0
<u>3,200,019</u>	<u>3,482,747</u>	<u>3,529,774</u>	<u>4,207,724</u>	<u>4,022,232</u>
\$18,678,629	\$19,440,633	\$19,576,606	\$20,381,421	\$20,381,032
\$1,446,250	\$1,780,815	\$1,660,046	\$1,915,970	\$1,924,542
\$29,085	\$37,089	\$19,852	\$21,000	\$23,000
<u>20,153,964</u>	<u>21,258,537</u>	<u>21,256,505</u>	<u>22,318,391</u>	<u>22,328,573</u>
\$4,325,090	\$4,640,287	\$4,794,989	\$4,616,884	\$4,859,949
\$3,915,551	\$3,791,667	\$3,913,689	\$4,396,197	\$4,332,061
\$29,489	\$32,216	\$25,032	\$66,874	\$150,000
<u>8,270,130</u>	<u>8,464,170</u>	<u>8,733,710</u>	<u>9,079,956</u>	<u>9,342,010</u>
\$174,292	\$134,225	\$141,297	\$131,726	\$136,558
\$47,334	\$53,428	\$56,436	\$64,605	\$65,740
\$0	\$1,234	\$0	\$5,000	\$5,000
<u>221,626</u>	<u>188,887</u>	<u>197,733</u>	<u>201,331</u>	<u>207,298</u>
\$1,610,484	\$1,701,233	\$1,814,915	\$1,865,021	\$1,899,891
\$835,199	\$848,208	\$866,750	\$944,268	\$1,102,380
\$56,441	\$40,000	\$24,681	\$53,300	\$6,000
<u>2,502,124</u>	<u>2,589,441</u>	<u>2,706,346</u>	<u>2,862,589</u>	<u>3,008,271</u>
\$234,533	\$241,610	\$266,890	\$267,310	\$273,872
\$117,442	\$107,305	\$99,077	\$104,211	\$1,241,588
\$294,505	\$0	\$0	\$0	\$0
<u>646,480</u>	<u>348,915</u>	<u>365,967</u>	<u>371,521</u>	<u>1,515,460</u>
26,948,410	28,274,240	28,661,343	29,921,222	29,954,981
7,629,638	7,947,918	8,049,118	8,964,116	10,284,865
534,721	5,715,524	563,077	156,174	184,000
<u>\$35,112,769</u>	<u>\$41,937,682</u>	<u>\$37,273,538</u>	<u>\$39,041,512</u>	<u>\$40,423,845</u>

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2021	2022	2023	2024	2025	Total
	Approved	Recommended	Recommended	Recommended	Recommended	
REVENUES						
Property Tax Levy: Capital Project Fund						
Police	\$217,000	\$216,000	\$190,000	\$190,000	\$151,000	\$964,000
Street Improvement and Sidewalks	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
General Government Projects	\$60,000	\$60,000	\$60,000	\$36,000	\$100,000	\$316,000
Fire	\$35,000	\$45,000	\$45,000	\$35,000	\$22,000	\$182,000
Park, Forestry and Open Space Fund	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$550,000
Park Impact Fee Fund	\$50,000	\$65,000	\$50,000	\$50,000	\$50,000	\$265,000
Vehicle / Land Sales	\$95,500	\$135,500	\$131,000	\$116,000	\$83,000	\$561,000
County / State / Federal Grants	\$1,999,040	\$3,509,000	\$0	\$955,000	\$2,500,000	\$8,963,040
Other Municipality Contributions (County Sales Tax)	\$450,671	\$450,671	\$450,671	\$450,671	\$450,671	\$2,253,355
G. O. Borrowed Funds	\$4,241,367	\$3,810,107	\$4,070,329	\$4,067,329	\$4,241,329	\$20,430,461
Other Borrowed Funds	\$7,896,400	\$7,671,400	\$11,921,400	\$16,925,000	\$0	\$44,414,200
Donations	\$0	\$0	\$0	\$0	\$835,000	\$835,000
User Fees	\$19,925,000	\$5,247,000	\$4,318,000	\$5,469,000	\$4,737,000	\$39,696,000
Special Assessment	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Vehicle Registration Fee	\$745,000	\$745,000	\$745,000	\$745,000	\$745,000	\$3,725,000
Other/CDBG	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$510,000	\$677,000	\$340,000	\$945,000	\$285,000	\$2,757,000
TOTAL REVENUE	\$36,934,978	\$23,341,678	\$23,031,400	\$30,694,000	\$14,910,000	\$128,912,056

EXPENDITURES

City Buildings

Municipal Service Building Electrical and Generator Design	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Municipal Service Building Emergency Generator Replacement	\$222,000	\$0	\$0	\$0	\$0	\$222,000
Municipal Service Building Main Electrical Panel Update	\$0	\$110,000	\$0	\$0	\$0	\$110,000
Municipal Service Building Vehicle Wash Facility Construction	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Municipal Service Building Garage Drain Improvement	\$0	\$40,000	\$0	\$0	\$0	\$40,000
ADA Infrastructure Improvements - Citywide Program - Buildings	\$0	\$250,000	\$0	\$0	\$0	\$250,000
Municipal Service Building- Engineering Office Windows	\$0	\$0	\$100,000	\$0	\$0	\$100,000
ADA Infrastructure Improvements - Citywide Program - Buildings	\$0	\$0	\$0	\$250,000	\$0	\$250,000
MSB - Garage Roof Replacement	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
Total - City Buildings	\$262,000	\$550,000	\$100,000	\$250,000	\$1,000,000	\$2,162,000

Police

Squad Computers	\$77,000	\$0	\$0	\$0	\$0	\$77,000
Marked Vehicle - Sport Utility Vehicle	\$43,000	\$0	\$0	\$0	\$0	\$43,000
Unmarked Vehicle - Sport Utility Vehicle	\$43,000	\$0	\$0	\$0	\$0	\$43,000
Unmarked Vehicles (2)	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Marked Vehicle - Sport Utility Vehicles (5)	\$0	\$225,000	\$0	\$0	\$0	\$225,000
Unmarked Vehicle	\$0	\$44,000	\$0	\$0	\$0	\$44,000
Marked Vehicles - Sport Utility Vehicles (4)	\$0	\$0	\$184,000	\$0	\$0	\$184,000
Police Range Remediation	\$0	\$0	\$45,000	\$0	\$0	\$45,000
Patrol Wagon	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Marked Vehicles - Sport Utility Vehicles (4)	\$0	\$0	\$0	\$190,000	\$0	\$190,000
Unmarked Vehicle - Sport Utility Vehicle	\$0	\$0	\$0	\$47,000	\$0	\$47,000
Marked Vehicle - Sport Utility Vehicle	\$0	\$0	\$0	\$0	\$48,000	\$48,000
Unmarked Vehicle - Sport Utility Vehicle	\$0	\$0	\$0	\$0	\$48,000	\$48,000
Unmarked Vehicles (3)	\$0	\$0	\$0	\$0	\$90,000	\$90,000
Total - Police	\$243,000	\$269,000	\$279,000	\$237,000	\$186,000	\$1,214,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2021	2022	2023	2024	2025	Total
	Approved	Recommended	Recommended	Recommended	Recommended	
Fire						
Engine	\$715,000	\$0	\$0	\$0	\$0	\$715,000
Station 3 - Phase 1 of 3	\$195,000	\$0	\$0	\$0	\$0	\$195,000
Extrication Tools	\$35,000	\$0	\$0	\$0	\$0	\$35,000
Ambulance	\$0	\$356,000	\$0	\$0	\$0	\$356,000
Station 3 - Phase 2 of 3	\$0	\$200,000	\$0	\$0	\$0	\$200,000
SCBA Filling Station	\$0	\$45,000	\$0	\$0	\$0	\$45,000
Station 3 - Phase 3 of 3	\$0	\$0	\$455,000	\$0	\$0	\$455,000
Ambulance	\$0	\$0	\$366,000	\$0	\$0	\$366,000
Air Bag System	\$0	\$0	\$45,000	\$0	\$0	\$45,000
Ambulance	\$0	\$0	\$0	\$376,000	\$0	\$376,000
Cardiac Monitors	\$0	\$0	\$0	\$175,000	\$0	\$175,000
Training Fire Simulator	\$0	\$0	\$0	\$35,000	\$0	\$35,000
Rescue Pumper	\$0	\$0	\$0	\$0	\$810,000	\$810,000
Turnout Gear Rack	\$0	\$0	\$0	\$0	\$22,000	\$22,000
Training Facility	\$0	\$0	\$0	\$0	\$835,000	\$835,000
Total - Fire	\$945,000	\$601,000	\$866,000	\$586,000	\$1,667,000	\$4,665,000

Public Works

Traffic Control

LED Street Lighting Upgrade - TID 17	\$171,400	\$0	\$0	\$0	\$0	\$171,400
LED Street Lighting - Citywide	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Traffic Control Upgrade - Citywide	\$52,000	\$0	\$0	\$0	\$0	\$52,000
LED Street Lighting Upgrade - TID 16	\$0	\$171,400	\$0	\$0	\$0	\$171,400
LED Street Lighting Upgrade - Citywide	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Traffic Control Upgrade - Citywide	\$0	\$0	\$70,000	\$0	\$0	\$70,000
LED Street Lighting Upgrade - Citywide	\$0	\$0	\$100,000	\$0	\$0	\$100,000
LED Street Lighting Upgrade - TID 17	\$0	\$0	\$171,400	\$0	\$0	\$171,400
Electical Infrastructure Repair - Citywide	\$0	\$0	\$0	\$50,000	\$0	\$50,000
LED Street Lighting Upgrade - Citywide	\$0	\$0	\$0	\$200,000	\$0	\$200,000
LED Street Lighting Upgrade - Blue Harbor	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Total - Traffic Control	\$283,400	\$231,400	\$341,400	\$350,000	\$0	\$1,206,200

Streets

Georgia Avenue (South Ninth Street to South 14th Street)	\$354,000	\$0	\$0	\$0	\$0	\$354,000
Washington Avenue (South Business Drive to Taylor Drive)	\$700,000	\$0	\$0	\$0	\$0	\$700,000
South Business Drive and Georgia Avenue Intersection	\$700,000	\$0	\$0	\$0	\$0	\$700,000
North Commerce Street - Construction	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
South 10th Street (Indiana Avenue to Union Avenue)	\$750,000	\$0	\$0	\$0	\$0	\$750,000
Calumet Drive Panel Replacement (Erie Av to Saemann Av)	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Geele Avenue (North Third Street to Calumet Drive)	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
CMAQ-Kohler Memorial Drive-Erie Avenue Traffic Flow Construction	\$518,100	\$0	\$0	\$0	\$0	\$518,100
CMAQ-14th Street Traffic Flow Construction	\$758,800	\$0	\$0	\$0	\$0	\$758,800
CMAQ-Taylor Drive Traffic Flow Construction	\$666,900	\$0	\$0	\$0	\$0	\$666,900
Storm Water Management Plan	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Sidewalk Repair/Replacement Program (Citywide)	\$100,000	\$0	\$0	\$0	\$0	\$100,000
South 12th Street (Greenfield Avenue to Union Avenue)	\$0	\$640,000	\$0	\$0	\$0	\$640,000
North Avenue (Calumet Drive to Taylor Drive)	\$0	\$850,000	\$0	\$0	\$0	\$850,000
St. Clair Avenue (North Ninth Street to North 14th Street)	\$0	\$375,000	\$0	\$0	\$0	\$375,000
Calumet Drive Panel Replacement (Sibley Court to City Limits)	\$0	\$500,000	\$0	\$0	\$0	\$500,000
North 25th Street (Kohler Memorial Drive to North Avenue)	\$0	\$1,160,000	\$0	\$0	\$0	\$1,160,000
Storm Water Management Plan	\$0	\$250,000	\$0	\$0	\$0	\$250,000
Sidewalk Repair/Replacement Program (Citywide)	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Indiana Avenue (South 17th Street to South 24th Street)	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000
Geele Avenue (North 29th Street To North 40th Street)	\$0	\$0	\$685,000	\$0	\$0	\$685,000
Lakeshore Drive (Mead Avenue to Rail Road Tracks)	\$0	\$0	\$740,000	\$0	\$0	\$740,000
South 18th Street (Mead Avenue to Washington Avenue)	\$0	\$0	\$760,000	\$0	\$0	\$760,000
Storm Water Management Plan	\$0	\$0	\$250,000	\$0	\$0	\$250,000
Sidewalk Repair/Replacement Program (Citywide)	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Wilson Avenue (Lakeshore Drive to South Business Drive)	\$0	\$0	\$0	\$1,450,000	\$0	\$1,450,000
Weeden Creek Road (South 12th Street-South Business Drive)	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000
North 15th Street Design (Calumet Drive to Mayflower Avenue)	\$0	\$0	\$0	\$500,000	\$0	\$500,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2021	2022	2023	2024	2025	Total
	Approved	Recommended	Recommended	Recommended	Recommended	
Streets (continued)						
Erie Avenue (North 19th Street to Taylor Drive)	\$0	\$0	\$0	\$500,000	\$0	\$500,000
New Jersey Avenue (South 13th Street to Wildwood Drive)	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000
Storm Water Management Plan	\$0	\$0	\$0	\$250,000	\$0	\$250,000
Sidewalk Repair/Replacement Program (Citywide)	\$0	\$0	\$0	\$100,000	\$0	\$100,000
North 15th Street (Calumet Drive to Mayflower Avenue)	\$0	\$0	\$0	\$0	\$5,500,000	\$5,500,000
North Point Intersection - Barrett Av / Lincoln Av / Broughton Dr	\$0	\$0	\$0	\$0	\$250,000	\$250,000
Storm Water Management Plan	\$0	\$0	\$0	\$0	\$250,000	\$250,000
Sidewalk Repair/Replacement Program (Citywide)	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Total - Streets	\$8,797,800	\$3,875,000	\$4,035,000	\$4,800,000	\$6,100,000	\$27,607,800
Parks and Forestry						
Urban Forestry Management	\$210,000	\$0	\$0	\$0	\$0	\$210,000
Playground Renovations - End Park	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Maywood Environmental Center Repairs	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Werner Subdivision - Grading / Parkways	\$50,000	\$0	\$0	\$0	\$0	\$50,000
ADA Infrastructure Improvements - Citywide Program - Parks	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Urban Forestry Management Plan	\$0	\$210,000	\$0	\$0	\$0	\$210,000
Vollrath Park - Bowl Lighting Replacement	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Playground Renovations - Deland Beach	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Evergreen Park Area 3 - New Open Shelter	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Urban Forestry Management Plan	\$0	\$0	\$210,000	\$0	\$0	\$210,000
Cleveland Park - Splash Pad	\$0	\$0	\$200,000	\$0	\$0	\$200,000
ADA Infrastructure Improvements - Citywide Program - Parks	\$0	\$0	\$250,000	\$0	\$0	\$250,000
Urban Forestry Management Plan	\$0	\$0	\$0	\$210,000	\$0	\$210,000
Playground Renovations - Deland Park	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Veterans Park - Tennis Court Resurfacing	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Urban Forestry Management Plan	\$0	\$0	\$0	\$0	\$210,000	\$210,000
Playground Renovations - Free Standing Items	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Maywood Environmental Center Improvements	\$0	\$0	\$0	\$0	\$25,000	\$25,000
Quarry Park Master Plan Improvements	\$0	\$0	\$0	\$0	\$100,000	\$100,000
ADA Infrastructure Improvements - Citywide Program - Parks	\$0	\$0	\$0	\$0	\$250,000	\$250,000
Total - Parks and Forestry	\$585,000	\$365,000	\$660,000	\$360,000	\$635,000	\$2,605,000
Total - Public Works	\$9,666,200	\$4,471,400	\$5,036,400	\$5,510,000	\$6,735,000	\$31,419,000
City Development						
Indiana Avenue Trail Project - Phase 1	\$875,000	\$0	\$0	\$0	\$0	\$875,000
South Pier Street Expansion	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
Indiana Avenue Streetscape Improvements-Phase 1	\$750,000	\$0	\$0	\$0	\$0	\$750,000
Sheboygan River-West Side Boardwalk-Design	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Indiana Avenue Trail Project - Phase 2	\$0	\$250,000	\$0	\$0	\$0	\$250,000
Indiana Avenue Streetscape Improvements-Phase 2	\$0	\$750,000	\$0	\$0	\$0	\$750,000
Pennsylvania Avenue - Streetscape Improvements	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000
Sheboygan River-West Side Boardwalk - Construction	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Indiana Avenue Trail Project - Phase 3	\$0	\$0	\$0	\$2,250,000	\$0	\$2,250,000
Total - City Development	\$2,675,000	\$3,500,000	\$0	\$2,250,000	\$0	\$8,425,000
Wastewater Utility						
Install Aeration Blower Number Two	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Primary Influent Building HVAC Upgrade	\$310,000	\$0	\$0	\$0	\$0	\$310,000
Primary Clarifier Number Four Drive	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Secondary Clarifier Number Two Drive	\$90,000	\$0	\$0	\$0	\$0	\$90,000
Sewer Line Reconstruction / Relining Program	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
South Lakeshore Interceptor Sewer Rehabilitation	\$13,837,000	\$0	\$0	\$0	\$0	\$13,837,000
Mini Storm Sewer Program	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Primary Clarifier Number Three Drive	\$0	\$120,000	\$0	\$0	\$0	\$120,000
Secondary Clarifier Number One Drive	\$0	\$90,000	\$0	\$0	\$0	\$90,000
Screen / Scum Rejects System Upgrade	\$0	\$125,000	\$0	\$0	\$0	\$125,000
North Aeration Upgrade	\$0	\$385,000	\$0	\$0	\$0	\$385,000
Jet Truck	\$0	\$215,000	\$0	\$0	\$0	\$215,000
Sewer Line Reconstruction / Relining Program	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Mini Storm Sewer Program	\$0	\$50,000	\$0	\$0	\$0	\$50,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2021	2022	2023	2024	2025	Total
	Approved	Recommended	Recommended	Recommended	Recommended	
Wastewater Utility (continued)						
Primary Clarifier Number One Drive	\$0	\$0	\$120,000	\$0	\$0	\$120,000
Secondary Clarifier Number Three Drive	\$0	\$0	\$90,000	\$0	\$0	\$90,000
South Aeration Upgrade	\$0	\$0	\$385,000	\$0	\$0	\$385,000
Raw Influent Pump Number Three	\$0	\$0	\$200,000	\$0	\$0	\$200,000
Sewer Line Reconstruction /Relining Program	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000
Mini Storm Sewer Program	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Bleach Tank and Bisulfite Tank Replacement	\$0	\$0	\$0	\$250,000	\$0	\$250,000
Administrative HVAC Upgrade	\$0	\$0	\$0	\$200,000	\$0	\$200,000
Grit Removal System Modifications	\$0	\$0	\$0	\$125,000	\$0	\$125,000
Portologics Replacement	\$0	\$0	\$0	\$200,000	\$0	\$200,000
North Avenue Lift Station Controls	\$0	\$0	\$0	\$75,000	\$0	\$75,000
Sewer Line Reconstruction / Relining Program	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000
Mini Storm Sewer Program	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Aeration Blower Number Five	\$0	\$0	\$0	\$0	\$350,000	\$350,000
Ferric Chloride Tank Replacement	\$0	\$0	\$0	\$0	\$150,000	\$150,000
Administrative Building Roof Replacement	\$0	\$0	\$0	\$0	\$400,000	\$400,000
Sewer Line Reconstruction / Relining Program	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
Mini Storm Sewer Program	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Total - Wastewater Utility	\$15,757,000	\$1,985,000	\$1,845,000	\$1,900,000	\$1,950,000	\$23,437,000
Motor Vehicle						
Street Sweeper	\$260,000	\$0	\$0	\$0	\$0	\$260,000
One Ton Four Wheel Drive Dump Truck	\$66,000	\$0	\$0	\$0	\$0	\$66,000
Zero Turn Mower (2)	\$27,000	\$0	\$0	\$0	\$0	\$27,000
Four Wheel Drive SUV (Director of Public Works)	\$40,000	\$0	\$0	\$0	\$0	\$40,000
One Ton Utility Box Truck (3)	\$124,500	\$0	\$0	\$0	\$0	\$124,500
One Half Ton Four Wheel Drive Pickup Truck (2)	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Street Sweeper	\$0	\$265,000	\$0	\$0	\$0	\$265,000
Three Quarter Ton Four Wheel Drive Pickup Truck (2)	\$0	\$62,000	\$0	\$0	\$0	\$62,000
One Half Ton Four Wheel Drive Pickup Truck (3)	\$0	\$90,000	\$0	\$0	\$0	\$90,000
Skid Steer	\$0	\$55,000	\$0	\$0	\$0	\$55,000
Passenger Van (Mayor)	\$0	\$35,000	\$0	\$0	\$0	\$35,000
Tandem Axle Dump Truck (2)	\$0	\$0	\$520,000	\$0	\$0	\$520,000
One Half Ton Four Wheel Drive Pickup Truck / V Plow (2)	\$0	\$0	\$67,000	\$0	\$0	\$67,000
Tri-Axle Dump Truck	\$0	\$0	\$0	\$275,000	\$0	\$275,000
One Ton Four Wheel Drive Dump Truck (2)	\$0	\$0	\$0	\$150,000	\$0	\$150,000
Three Quarter Ton Four Wheel Drive Pickup (2)	\$0	\$0	\$0	\$68,000	\$0	\$68,000
Zero Turn Mower (2)	\$0	\$0	\$0	\$29,000	\$0	\$29,000
Tri-Axle Dump Truck	\$0	\$0	\$0	\$0	\$275,000	\$275,000
Street Sweeper	\$0	\$0	\$0	\$0	\$275,000	\$275,000
Total - Motor Vehicle	\$577,500	\$507,000	\$587,000	\$522,000	\$550,000	\$2,743,500
Mead Public Library						
HVAC Control Replacement	\$66,278	\$0	\$0	\$0	\$0	\$66,278
HVAC Control Replacement	\$0	\$66,278	\$0	\$0	\$0	\$66,278
Total - Mead Public Library	\$66,278	\$66,278	\$0	\$0	\$0	\$132,556
Parking Utility						
Utility Pickup Truck	\$35,000	\$0	\$0	\$0	\$0	\$35,000
John Deere Pro Style Gator	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Coin Meter Replacement	\$0	\$250,000	\$0	\$0	\$0	\$250,000
One and One-Half Ton Heavy Duty Pickup	\$0	\$0	\$60,000	\$0	\$0	\$60,000
Riverfront Parking Lots	\$0	\$0	\$0	\$600,000	\$0	\$600,000
Total - Parking Utility	\$35,000	\$270,000	\$60,000	\$600,000	\$0	\$965,000
Transit Utility						
Paratransit Vehicle	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Transit Facility Maintenance Updates	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Paratransit Vehicle (2)	\$180,000	\$0	\$0	\$0	\$0	\$180,000
Fixed Route Revenue Buses (3)	\$0	\$1,380,000	\$0	\$0	\$0	\$1,380,000
Fixed Route Revenue Buses (5)	\$0	\$2,300,000	\$0	\$0	\$0	\$2,300,000
Total - Transit Utility	\$460,000	\$3,680,000	\$0	\$0	\$0	\$4,140,000

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

	2021	2022	2023	2024	2025	Total
	Approved	Recommended	Recommended	Recommended	Recommended	
Cable TV						
Studio TriCaster Replacement	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Total - Cable TV	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Information Technology						
Microsoft Exchange (email) Server Upgrade	\$45,000	\$0	\$0	\$0	\$0	\$45,000
SINC Redundant Internet Connection	\$125,000	\$0	\$0	\$0	\$0	\$125,000
WWTP Data Center Firewalls	\$25,000	\$0	\$0	\$0	\$0	\$25,000
IBMi Retirement - Software Acquisition	\$35,000	\$0	\$0	\$0	\$0	\$35,000
Microsoft Office Upgrade	\$0	\$90,000	\$0	\$0	\$0	\$90,000
SINC City Hall Redundant Solution	\$0	\$25,000	\$0	\$0	\$0	\$25,000
IBMi Retirement - Software Acquisition	\$0	\$25,000	\$0	\$0	\$0	\$25,000
IBMi Retirement - Software Acquisition	\$0	\$0	\$35,000	\$0	\$0	\$35,000
Asset Management - Department of Public Works	\$0	\$0	\$0	\$95,000	\$0	\$95,000
IBMi Retirement - Software Acquisition	\$0	\$0	\$0	\$0	\$35,000	\$35,000
Total - Information Technology	\$230,000	\$140,000	\$35,000	\$95,000	\$35,000	\$535,000
Water Utility (for informational purposes only)						
Raw Water Improvement Project - Phase 1 of 4	\$1,850,000	\$0	\$0	\$0	\$0	\$1,850,000
Taylor Hill Coating and Roof Repairs	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
Utility Truck and Vehicle Replacements	\$85,000	\$0	\$0	\$0	\$0	\$85,000
Meter System Replacements	\$103,000	\$0	\$0	\$0	\$0	\$103,000
Water Mains	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
Facility Operations - Distribution Upgrade	\$980,000	\$0	\$0	\$0	\$0	\$980,000
Raw Water Improvement Project - Phase 2 of 4	\$0	\$4,000,000	\$0	\$0	\$0	\$4,000,000
Utility Equipment and Vehicle Replacements	\$0	\$290,000	\$0	\$0	\$0	\$290,000
Meter System Replacements	\$0	\$87,000	\$0	\$0	\$0	\$87,000
Water Mains	\$0	\$2,250,000	\$0	\$0	\$0	\$2,250,000
Facility Operations - Distribution Upgrade	\$0	\$650,000	\$0	\$0	\$0	\$650,000
Raw Water Improvement Project - Phase 3 of 4	\$0	\$0	\$11,750,000	\$0	\$0	\$11,750,000
Utility Equipment Replacements	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Meter System Replacements	\$0	\$0	\$98,000	\$0	\$0	\$98,000
Water Mains	\$0	\$0	\$1,950,000	\$0	\$0	\$1,950,000
Facility Operations - Distribution Upgrade	\$0	\$0	\$375,000	\$0	\$0	\$375,000
Raw Water Improvement Project - Phase 4 of 4	\$0	\$0	\$0	\$15,175,000	\$0	\$15,175,000
Utility Equipment and Vehicle Replacement	\$0	\$0	\$0	\$240,000	\$0	\$240,000
Meter System Replacements	\$0	\$0	\$0	\$109,000	\$0	\$109,000
Water Mains	\$0	\$0	\$0	\$1,800,000	\$0	\$1,800,000
Facility Operations - Distribution Upgrade	\$0	\$0	\$0	\$1,420,000	\$0	\$1,420,000
Utility Vehicle Replacements	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Meter System Replacements	\$0	\$0	\$0	\$0	\$157,000	\$157,000
Water Mains	\$0	\$0	\$0	\$0	\$2,150,000	\$2,150,000
Facility Operations - Distribution Upgrade	\$0	\$0	\$0	\$0	\$430,000	\$430,000
Total - Water Utility	\$6,018,000	\$7,277,000	\$14,223,000	\$18,744,000	\$2,787,000	\$49,049,000
TOTAL EXPENDITURES	\$36,934,978	\$23,341,678	\$23,031,400	\$30,694,000	\$14,910,000	\$128,912,056
	2021	2022	2023	2024	2025	Total
Total - City Buildings	\$262,000	\$550,000	\$100,000	\$250,000	\$1,000,000	\$2,162,000
Total - Police	\$243,000	\$269,000	\$279,000	\$237,000	\$186,000	\$1,214,000
Total - Fire	\$945,000	\$601,000	\$866,000	\$586,000	\$1,667,000	\$4,665,000
Total - Public Works	\$9,666,200	\$4,471,400	\$5,036,400	\$5,510,000	\$6,735,000	\$31,419,000
Total - City Development	\$2,675,000	\$3,500,000	\$0	\$2,250,000	\$0	\$8,425,000
Total - Wastewater Utility	\$15,757,000	\$1,985,000	\$1,845,000	\$1,900,000	\$1,950,000	\$23,437,000
Total - Motor Vehicle	\$577,500	\$507,000	\$587,000	\$522,000	\$550,000	\$2,743,500
Total - Mead Public Library	\$66,278	\$66,278	\$0	\$0	\$0	\$132,556
Total - Parking Utility	\$35,000	\$270,000	\$60,000	\$600,000	\$0	\$965,000
Total - Transit Utility	\$460,000	\$3,680,000	\$0	\$0	\$0	\$4,140,000
Total - Cable TV	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Total - Information Technology	\$230,000	\$140,000	\$35,000	\$95,000	\$35,000	\$535,000
Total - Water Utility	\$6,018,000	\$7,277,000	\$14,223,000	\$18,744,000	\$2,787,000	\$49,049,000
Total Capital Improvements	\$36,934,978	\$23,341,678	\$23,031,400	\$30,694,000	\$14,910,000	\$128,912,056

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 26, 2020 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 2021 budget.

Dated this 9th day of October, 2020

Todd Wolf, City Administrator

		2020 Revised Budget	2021 Proposed Budget	Percent Change
General Fund				
Revenue:	Taxes (other than property)	\$203,523	\$203,523	0.00%
	Licenses and Permits	\$992,740	\$976,240	-1.66%
	Intergovernmental Revenue	\$14,233,373	\$14,475,465	1.70%
	Charges for Services	\$1,859,322	\$1,852,917	-0.34%
	Fines and Forfeitures	\$271,000	\$261,000	-3.69%
	Miscellaneous Revenue	\$356,650	\$451,856	26.69%
	Other Financing Sources	\$2,878,924	\$2,987,441	3.77%
	Total Revenue	\$20,795,532	\$21,208,442	1.99%
Expense:	General Government	\$4,207,724	\$4,022,232	-4.41%
	Public Safety	\$22,315,691	\$22,485,763	0.76%
	Public Works	\$9,079,956	\$9,342,010	2.89%
	Health/Human Services	\$201,331	\$207,298	2.96%
	Culture/Recreation	\$2,837,589	\$3,008,271	6.02%
	Conservation/Development	\$371,521	\$377,430	1.59%
	Miscellaneous Expenses	\$533,747	\$538,030	0.80%
	Total Expense	\$39,547,559	\$39,981,034	1.10%

2021 BUDGET/FUND BALANCE SUMMARY - ALL FUNDS

	Estimated Fund Balance Dec. 31, 2020	Budgeted Revenue	Tax Levy	Budgeted Expenditures	Estimated Fund Balance Dec. 31, 2021
General Fund	\$20,175,775	\$21,208,442	\$17,309,115	\$39,981,034	\$18,712,298
Special Revenue	\$2,725,364	\$7,609,545	\$2,583,980	10,477,415	2,441,474
Debt Service	\$24,216,592	\$7,481,739	\$3,840,801	19,368,579	16,170,553
Capital Improvements	\$4,232,837	\$13,812,382	\$812,000	13,208,980	5,648,239
Proprietary	\$97,994,847	\$36,557,462	\$475,946	35,217,694	99,810,561
Fiduciary	\$991,534	\$54,100	\$0	16,000	1,029,634
Total	\$150,336,949	\$86,723,670	\$25,021,842	\$118,269,702	\$143,812,759

Long Term Bonds Outstanding - December 31, 2021	\$39,300,000
Long Term Notes Outstanding - December 31, 2021	\$19,724,038
Long Term Loans Outstanding - December 31, 2021	\$359,773
	<u>\$59,383,811</u>

III

5.7

Res. No. 103 - 20 - 21. By Alderpersons Donohue and Sorenson.
October 5, 2020.

A RESOLUTION establishing the 2021 Budget appropriations and the 2020 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 2021 as proposed by the City Administrator, and

WHEREAS, A public hearing on the budget will be held on October 26, 2020 as required, and

WHEREAS, The 2021 budget requires a tax levy to partially finance the appropriations.

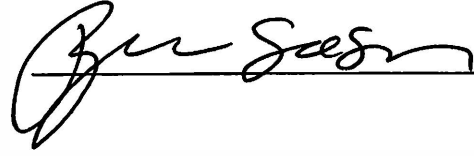
NOW, THEREFORE, BE IT RESOLVED: by the Common Council of the City of Sheboygan that:

Budgeted revenue estimates and expenditure appropriations for the year 2021 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 6 Debt, TID 10 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 12 Capital, TID 14 Capital, TID 16 Capital, TID 17 Capital, TID 18 Capital, TID 19 Capital, TID 20 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 be and are hereby adopted as set forth in the attachment and established in the budget document.

Exp
PW
LHPS

BE IT FURTHER RESOLVED that the Personnel Schedule as presented in the 2021 Budget be approved, and

BE IT FURTHER RESOLVED that the property tax levy required to finance the 2021 Budget is \$25,021,842.



I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the 2nd day of November, 2020.

Dated November 4, 2020. , City Clerk


Approved November 4, 2020. , Mayor

CHART OF ACCOUNTS EXPENDITURE CLASSIFICATIONS –

PERSONAL SERVICES

- 510110 Full time salaries-regular:** Salaries and wages paid to full-time and part-time regular employees.
- 510111 Full time salaries-overtime:** Payments made to full-time and part-time employees for overtime services.
- 510120 Part-time salaries-regular:** Wages paid to long term part-time employees.
- 510130 Temporary salaries-regular:** Wages paid to temporary and seasonal employees.
- 510310 Social Security-FICA:** Employer's social security contribution made on behalf of City employees.
- 510311 Social Security-Medicare:** Employer's medical contribution made on behalf of City employees.
- 510320 WI Retirement:** Employer contribution to Wisconsin Retirement System net of any employee's contribution.
- 510340 Health Insurance:** Employer health insurance premium net of employee's contribution.
- 510350 Dental Insurance:** Employer dental insurance premium net of employee's contribution.
- 510351 Unfunded pension liability:** Employer contribution to the Debt Service fund for repayment of the debt issued for the unfunded pension liability of the city.
- 510360 Life insurance:** Employer life insurance premium net of employee's contribution.
- 510400 Workers compensation:** Employer contribution to the self insurance Workers Compensation Fund.

NON-PERSONAL SERVICES

- 521100 Banking Fees:** Cost of fee charged for additional services, overdrafts, stop payments, etc.
- 521110 Financial Services Fees:** Audit fees charged by the outside accounting firm.
- 521150 Consulting Fees:** Payments made to vendors for expertise work done for the city.
- 521200 Legal Services:** Payments made to outside legal counsel.
- 521205 Witness Fees:** Fees paid to individuals who are subpoenaed to appear in the City of Sheboygan Municipal Court.
- 521206 Monies and Securities:** Insurance coverage for fraud and theft.
- 521207 Surety Bonds:** Fees for Notary Public renewal.
- 521210 Negotiation and Arbitration Services:** Legal services for union contract negotiation.
- 521317 Locate Services:** Fees for locating underground utilities.
- 521400 Advertising and Marketing:** Fees paid to the media for advertising.
- 521420 Reproduction Services:** Fees paid to vendors for scanning old documents for electronic record retention.
- 521485 Hauling Services:** Waste disposal fees.
- 521500 Administrative Services:** Costs associated with providing services to the City of Sheboygan.
- 521510 Billing Services:** Fees charged by third parties for billing services.
- 521550 Translating Services:** Costs for translation services.
- 521560 Medical Services:** Fees for medical tests for city employees and potential City employees.
- 521564 Laboratory Fees:** Fees for laboratory tests for city employees and potential City employees.
- 521700 Security Services:** Billing Fees for security services.
- 521720 Jail Services:** Charges for detention by Sheboygan County.
- 521730 Investigative Services:** Fees occurred as a result of investigations.
- 521790 Animal Control Services:** Fees paid to the Humane Society for dog and cat licenses.
- 521800 Program Services:** Fees associated with public and/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
CMAR: 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
LF: Linear feet
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