



SUPERIOR

WISCONSIN

Living up to our name.

City of Superior General Fund Budget 2017

9/6/16 (introduced to council)

9/20/16 (approved by council)



SUPERIOR

WISCONSIN

Living up to our name.

Office of the Mayor

Bruce C. Hagen, Mayor

Rani Gill, Chief of Staff to the Mayor

Phone: (715) 395-7212

Fax: (715) 395-7590

TDD: (715) 395-7521

E-mail: mayor@ci.superior.wi.us

1316 North 14th Street, #301

Superior, WI 54880

Website: www.ci.superior.wi.us

August 29, 2016

Council Meeting Date: September 6, 2016

TO: Members of the Common Council
FROM: Mayor Bruce C. Hagen
RE: **2017 General Fund Operating Budget**

Introduction

Through my directive, the Finance Department has assembled the 2017 Executive Budget for the General Fund and has confirmed these initial estimates with all Department Heads.

Discussion

The following documents are included:

- Attachment A - City of Superior – General Fund Budget 2017 Summary
- Attachment B - Revenue Detail 2017
- Attachment C - Expenditure Detail 2017
- Attachment D - Summary of Wages & Benefits by Department (note – wage and benefit detail by department is available in the Finance Department for 2017)
- Attachment E – Debt Service 2017
- Attachment F – Capital Equipment and Improvements 2017 – 2021 (capital expenses that do not meet criteria to be included in the Capital Improvement Program)
- Attachment G – Narratives from Department Heads

The following comments relate to specific areas of the budget that are deemed to be noteworthy of your additional attention or are information for your review.

GENERAL

- The 2017 budget is estimated at \$28,874,913. This represents an increase of \$637,129 over 2016 (a 2.3% increase).

REVENUE

- Major State funding sources (shared revenue, payments for municipal services) are projected to be the same levels as 2016. Road aids may see a slight increase.
- The tax levy is increased by \$323,257 of which \$221,777 is an increase for debt service and \$101,480 is the allowable levy increase for valuation growth in the community. This equates to a 2.6% increase in the levy on a dollar for dollar basis.
- The SAFER grant for the Fire Department extends through October of 2017.

EXPENDITURES

- For the second year there was very little upward change in the Consumer Price Index for the year ending June 30, 2016 (an increase of 0.938%). A 1% 2017 cost of living adjustment has been applied to the “salary matrix” from the salary study which was implemented in 2015. Employees will continue to move to their next salary step on 1/1/17.
- The budget contains a very small contingency amount of \$23,966 for 2017. If any overages happen within the year the budget will need to be re-opened to determine where funding will come from to cover the overage.
- Contributions to employees’ HDHP (High Deductible Health Plan) with HSA (Health Savings Account) are continued at the 2016 funding level of 50%. Health insurance premiums have been held at the same level as 2016.
- The Election’s budget is decreased due to only two elections during the year.
- Staffing levels within the General Fund are reduced by one position in the Planning Department per Director Serck’s recommendation after a retirement.
- No service reductions are anticipated.

The expenditure budgets will increase or decrease as follows for the following categories:

CATEGORY	% increase (decrease) in 2017
General Government	1.5%
Public Safety	5.1%
Public Works	2.8%
Parks/Recreation	3.6%
Debt Service	10.2%
Transfers to Other Funds/All Other	(12.7%)

Budgetary Timeline

- September 6, 2016 – Initial Presentation on Budget and Discussion/Question/Answer (**no action requested**)
- September 20 – Further Discussion on Budget and any updates if received (approval if council is ready)
- October 4 – Further Discussion if necessary – (approval requested no later than this date)
- November 1 – Public Hearing on Budget
- November 14 – Spread 2015/2016 Tax Levy (approval required no later than this date)
- December 5 – begin work on tax roll for tax bill preparation

Recommendation

For the September 6, 2016 council meeting this budget is presented for discussion. Formal approval is requested for either the September 20th or October 4th council meeting.



SUPERIOR

WISCONSIN

Living up to our name.

City of Superior
General Fund Budget
2017
Summary

**CITY OF SUPERIOR
GENERAL FUND BUDGETS & PROJECTIONS**

2008-2016 (adopted)
2017-2020 (projected)

8/29/2016

0.896 update erp
through July 2016
plus growth of 0.69%
=1.586

	revised	revised	projected	projected	projected	projected
	2015	2016	2017	2018	2019	2020
REVENUES						
Federal Revenues	430	452	462	470	480	490
State Revenues	11,921	11,881	12,019	12,091	12,165	12,240
Local Revenues	2,668	2,671	2,832	2,862	2,927	2,996
Tax Levy	11,915	12,379	12,702	13,012	13,276	13,366
Other Taxes	833	855	861	869	878	824
Oil Pipeline Terminal Tax				400	968	1,594
TOTAL REVENUES	27,767	28,238	28,875	29,703	30,694	31,510
EXPENDITURES						
City Council	132	119	125	127	129	131
City Attorney	277	283	293	302	311	320
Mayor	203	220	224	231	238	245
City Clerk	232	237	255	263	271	279
Human Resources	230	231	239	246	254	261
Elections	27	63	37	50	42	70
Finance/Purchasing	601	638	663	683	703	724
Assessor	321	340	355	366	377	388
Illegal Taxes	15	15	15	15	15	15
Judgements/Losses	1	1	1	1	1	1
Police	6,706	6,876	7,147	7,361	7,582	7,810
Fire	4,025	4,073	4,359	4,490	4,624	4,763
Building Inspection	624	622	652	672	692	712
PW-Administration	355	347	363	374	385	397
PW-Shop	1,809	1,815	1,856	1,912	1,969	2,028
PW-Buildings & Grounds	370	408	423	436	449	462
PW-Hwy & Street	2,697	2,783	2,874	2,960	3,049	3,140
PW-Traffic Signs & Signals	299	307	317	327	336	346
Airport	91	94	96	98	101	103
Mass Transit	1,392	1,419	1,447	1,490	1,535	1,581
Animal Shelter	207	203	207	207	208	208
Grants & Donations	49	49	49	49	49	49
Museum	165	163	165	165	165	165
Parks	921	858	869	895	922	950
Recreation	539	527	566	583	600	618
Planning	167	171	145	149	154	158
Government Affairs	0	0	0	0	0	0
Scheduled Debt Service	1,875	2,170	2,392	2,702	2,967	3,057
Transfers to Other Funds						
Econ Dev/Debt Serv Funds						
Library Fund	1,035	1,055	1,076	1,108	1,142	1,176
Douglas County (rent and lease)	312	320	320	326	333	340
Police Grant Fund	200	223	227	232	237	241
Tree Fund	6	6	6	6	6	6
Landfill Fund	500	0	0	0	0	0
Liability Insurance Fund	200	349	356	363	370	378
Capital Improvement Program	261	0	0	0	0	0
Information Services Fund	474	545	556	573	590	608
Stormwater Fund	115	125	125	125	125	125
GASB 45-Post Retire Ben	55					
Neighborhood Improvement Fund						
Contingency or (deficit)	279	583	24	-234	-288	-401
TOTAL EXPENDITURES	27,767	28,238	28,875	29,703	30,694	31,510
SURPLUS/(SHORTFALL)		0	0	0	0	0

A-1



SUPERIOR

W I S C O N S I N

Living up to our name.

City of Superior
Budgeted Revenue
2017

B

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
R/E PROPERTY TAXES	10,478,886	7,161,594	10,802,143
PERSONAL PROPERTY TAXES	1,900,000	1,013,253	1,900,000
DELTQ PERSONAL PROP TAXES	30,000	37,121	30,000
COMPUTER EXEMPTION CREDIT	32,320	35,509	32,643
OCCUPATIONAL TAXES	605,550	0	608,605
MOBILE HOME FEES	58,000	38,425	58,000
TAXES FROM OTHER EXMP ENT	116,000	33,492	118,320
INTEREST & PEN/TAXES/SP A	3,000	1,570	3,000
SPECIAL ASSESSMENTS	10,200	0	10,404
FEDERAL GRANTS	452,000	0	451,500
STATE SHARED REVENUES	7,596,500	1,128,866	7,601,555
FIRE INSURANCE	65,650	67,629	66,307
TERMINAL TAXES	1,795,200	0	1,831,104
EXPENDITURE RESTR. PMT PRG	281,437	281,437	301,843
TRANSPORTATION	370,148	105,530	377,551
LOCAL STREET & ROAD AID	1,201,000	1,090,721	1,225,020
CONNECTING STREET AID	311,080	231,949	314,191
PAYMENTS FOR MUNIC SVCS	260,000	300,723	301,000
PAYMENTS IN LIEU OF TAXES	0	32,986	0
OTHER STATE AIDS	0	12	0
SHA POLICING GRANT MATCH	58,560	76,364	59,731
DO CNTY SHELTER CONTRIB	40,000	0	40,000
PD GRANT - DRUG TASK FORC	30,600	22,928	30,600
LIQUOR & BEER	69,000	61,073	69,000
HOTEL/MOTEL ROOMING LIC	1,050	1,039	1,050
PUBLIC CARRIER LICENSES	2,600	3,525	5,000
CIGARETTE LICENSES	4,000	4,300	4,000
TAVERN OPERATOR LICENSES	13,000	11,292	14,000
CONTRACTORS	26,000	7,700	28,000
DOG LICENSES	2,400	0	2,400
AMUSEMENT LICENSES	6,300	6,469	6,300
OTHER LICENSES	4,400	3,764	4,400
BUILDING PERMITS	200,000	153,378	220,000
PLUMBING PERMITS	40,000	17,513	42,000
OTHER PERMITS	25,000	10,959	35,000
ELECTRICAL PERMITS	25,000	25,929	30,000
OTHER PERMITS & INSP FEES	3,090	1,630	5,000
ZONING PERMITS & FEES	500	150	750
RAZING-MOVING PERMITS	500	0	500
CURB CUT/ERECTOR PERMITS	1,000	622	2,000
LAW & ORDINANCE VIOLATION	175,000	111,445	185,000
PARKING VIOLATIONS	100,000	46,646	95,000
RESTITUTION PAYMENTS	6,000	1,679	6,000
CLERK'S FEES	200	0	200
LAW ENFORCEMENT FEES	5,600	2,901	5,600
Chg for Police Dept Svcs	0	1,795	0
FIRE PROTECTION FEES	65,488	38,214	72,144

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
CHG FOR PUB, SVC-AIRPORT	46,350	28,170	55,000
CHG FOR PUB SVC-STREET	1,000	554	1,000
EVENT ADM & USE FEES	3,000	2,667	3,000
SCHOOL DIST-BUS SVC RPRS	191,580	118,410	193,000
INTEREST	263,000	429,925	290,000
FRANCHISE FEES-CHARTER	270,890	0	289,000
BARKERS ISLAND MARINA RNT	484,100	236,630	455,000
OTHER RENT	72,120	48,786	85,000
LEASE AGREEMENTS	0	1,622	0
AUCTION SALES	0	1,186	0
Sale of Assets for Scrap	0	748	0
INSURANCE REBATES/DISCNTS	95,000	75,300	100,000
PROPERTY/VEHICLE/EQUIPMNT	30,900	19,759	31,827
OTHER MISC REVENUE	50,000	27,917	100,000
TRANS FOR SVCS-LANDFILL	212,180	0	218,545
TRANS SVCS-SEWAGE FUND	45,320	0	46,680
	28,237,784	13,163,806	28,874,913
*	28,237,784	13,163,806	28,874,913
** GENERAL FUND	28,237,784	13,163,806	28,874,913
*** GENERAL FUND	28,237,784	13,163,806	28,874,913
**** GENERAL FUND	28,237,784	13,163,806	28,874,913

B-2



SUPERIOR

WISCONSIN

Living up to our name.

City of Superior
Budgeted Expenditures
2017

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
DEPT 51 GENERAL GOVERNMENT			
DIV 10 CITY COUNCIL			
SALARIES-PERMANENT-REGULR	43,200	29,244	48,000
COMMITTEE MEMBER PAY	17,600	12,034	19,000
BENEFITS-SOC SECURITY	4,651	3,114	5,126
BENEFITS-WORKERS COMP		0	0
MISC CONTRACTUAL SVCS	43,850	28,384	44,744
POBS, SUBS, DUES	4,850	4,776	4,000
TRAVEL & TRAINING	5,000	2,128	4,000
	119,285	79,680	124,870
** CITY COUNCIL	119,285	79,680	124,870

*
**

C-1

2016 BUDGET YEAR TO DATE PROPOSED 2017
2016 (8/12/16) BUDGET

ACCOUNT DESCRIPTION

FUND 101 GENERAL FUND			
DEPT 51 GENERAL GOVERNMENT			
DIV 30 CITY ATTORNEY			
SALARIES-PERMANENT-REGULR	169,252	107,983	175,146
BENEFITS-SOC SECURITY	12,948	8,040	13,399
BENEFITS-EMPLOYER WRF	11,171	7,122	11,910
BENEFITS-RETIREMENTS	6,347	0	7,531
BENEFITS-HEALTH INS	23,754	15,836	23,754
BENEFITS-LIFE INS	300	167	300
BENEFITS-WORKERS COMP	339	216	333
PROF SVCS-LEGAL	36,939	10,788	33,305
OTHER PROF SERVICES	0	6,706	4,000
UTILITIES-TELEPHONE	1,300	473	1,300
OFFICE SUPPLIES	750	0	750
PUBS, SUBS, DUES	11,000	8,223	11,220
TRAVEL & TRAINING	5,200	288	5,500
OTHER MISC RPR & MNT SUPP	0	168	0
OTHER SUPPLIES & EXPENSE	4,100	1,954	4,200
	-----	-----	-----
	283,400	167,964	292,848
	283,400	167,964	292,848

*
**

CITY ATTORNEY

C-2

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
DEPT 51 GENERAL GOVERNMENT			
DIV 42 CITY CLERK			
SALARIES-PERMANENT-REGULAR	160,961	102,117	153,678
SALARIES-PERM-OVERTIME	1,970	106	1,970
SALARIES-PT/TEMP-REGULAR	0	8,733	0
OTHER PER DIEM	750	0	750
BENEFITS-SOC SECURITY	12,522	8,073	11,964
BENEFITS-EMPLOYER WRF	10,753	6,735	10,584
BENEFITS-EMPL RETIREMENTS	6,110	0	6,693
BENEFITS-HEALTH INS	30,295	26,262	54,919
BENEFITS-LIFE INS	450	159	450
BENEFITS-WORKERS COMP	322	222	292
UTILITIES-TELEPHONE	1,000	521	1,020
OTHR CONTRAC SVCS-MISC	2,800	3,271	2,850
OFFICE SUPPLIES	1,800	1,834	1,825
PUBS. SUBS. DUES	3,700	1,825	3,700
TRAVEL & TRAINING	1,800	2,220	1,940
RPR & MNT SUPP-MISC	500	150-	500
OTHER SUPPLIES & EXPENSE	1,400	408	1,425
	237,133	161,336	254,560
** CITY CLERK	237,133	161,336	254,560

54

2016 BUDGET YEAR TO DATE PROPOSED 2017
2016 (8/12/16) BUDGET

ACCOUNT DESCRIPTION

FUND 101 GENERAL FUND			
DEPT 51 GENERAL GOVERNMENT			
DIV 43 HUMAN RESOURCES			
SALARIES-PERMANENT-REGULAR	142,074	90,713	147,486
SALARIES-PERM-OVERTIME	3,000	44-	3,000
BENEFITS-SOC SECURITY	11,098	6,619	11,512
BENEFITS-EMPLOYER WRF	9,575	5,980	10,233
BENEFITS-EMPL RETIREMENTS	5,440	0	6,471
BENEFITS-HEALTH INS	22,884	15,256	22,884
BENEFITS-LIFE INS	300	211	300
BENEFITS-WORKERS COMP	290	181	286
PROF SVCS-OTHER MISC	21,000	8,846	21,924
UTILITIES-TELEPHONE	1,200	476	1,200
OFFICE SUPPLIES	1,300	236	1,300
PUBS, SUBS, DUES	7,000	1,775	7,000
TRAVEL & TRAINING	1,700	306	1,700
RPR & MNT SUPP-MISC	2,700	932	2,500
OTHER SUPPLIES & EXPENSE	1,300	22	1,300
	230,861	131,509	239,096
** HUMAN RESOURCES	230,861	131,509	239,096

*
**

C-5

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
DEPT 51 GENERAL GOVERNMENT			
DIV 44 ELECTIONS			
SALARIES-PERMANENT-REGULAR	1,700	71	1,700
SALARIES-PERM-OVERTIME	1,200	0	1,200
SALARIES-PT/TEMP-REGULAR	1,000	0	1,000
ELECTION CLERKS	35,000	24,141	18,000
BENEFITS-SOC SECURITY	131	4	131
BENEFITS-EMPL RETIREMENTS	191	5	197
BENEFITS-WORKERS COMP	109	0	125
OTHER CONTRAC SVCS-MISC	251	0	220
OFFICE SUPPLIES	5,000	0	3,700
FUES, SUBS, DUES	1,000	1,960	1,000
TRAVEL & TRAINING	500	187	250
OTHER SUPPLIES & EXPENSE	15,000	8,298	250
RENTS & LEASES-MACH/EQUIP	1,000	1,140	8,386
	62,582	35,806	1,000
	62,582	35,806	37,159
** ELECTIONS			37,159

C-6

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
DEPT 51 GENERAL GOVERNMENT			
DIV 51 FINANCE			
SALARIES-PERMANENT-REGULR	327,973	203,997	338,068
SALARIES-PERM-OVERTIME	0	185	0
BENEFITS-SOC SECURITY	25,090	14,735	25,862
BENEFITS-EMPLOYER WRF	21,646	13,467	22,989
BENEFITS-EMPL RETIREMENTS	12,299	0	14,537
BENEFITS-HEALTH INS	98,798	58,969	106,375
BENEFITS-LIFE INS	771	636	771
BENEFITS-WORKERS COMP	556	408	542
PROF SVCS-AUDIT	27,000	21,513	32,000
UTILITIES-TELEPHONE	39,000	14,200	42,000
OTHR CONTRAC SVCS-MISC	43,096	12,816	43,000
OFFICE SUPPLIES	9,000	6,224	9,000
PUBS. SUBS. DUES	3,000	1,461	2,700
TRAVEL & TRAINING	5,100	3,756	5,100
OPER SUPP-OTHER MISC	5,100	152	5,000
OTHER SUPPLIES & EXPENSE	19,000	16,001	14,706
LICENSES & PERMITS	200	0	0
	-----	-----	-----
	637,729	368,620	662,750
	637,729	368,620	662,750

* **

FINANCE

C-7

2016 BUDGET YEAR TO DATE PROPOSED 2017
2016 (8/12/16) BUDGET

ACCOUNT DESCRIPTION

FUND 101 GENERAL FUND
DEPT 51 GENERAL GOVERNMENT
DIV 91 ILLEGAL TAXES

MISCELLANEOUS	15,000	15,867	15,320
*	15,000	15,867	15,320
** ILLEGAL TAXES	15,000	15,867	15,320

*
**

C-9

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
DEPT 51 GENERAL GOVERNMENT			
DIV 92 JUDGEMENTS & LOSSES			
MISCELLANEOUS	1,000	0	1,000
*	1,000	0	1,000
** JUDGEMENTS & LOSSES	1,000	0	1,000
*** GENERAL GOVERNMENT	2,146,536	1,300,197	2,207,269

C-10

2016 BUDGET YEAR TO DATE PROPOSED 2017
2016 (8/12/16) BUDGET

ACCOUNT DESCRIPTION

FUND 101 GENERAL FUND			
DEPT 52 PUBLIC SAFETY			
DIV 10 POLICE DEPARTMENT			
SALARIES-PERMANENT-REGULR	3,688,715	2,320,836	3,783,619
SALARIES-PERM-OVERTIME	516,000	387,379	530,000
SALARIES-PT/TEMP-REGULAR	60,869	29,320	61,873
BENEFITS-SOC SECURITY	326,893	200,713	334,725
BENEFITS-EMPLOYER WFF	451,911	288,661	585,003
BENEFITS-EMPL RETIREMENTS	159,959	0	188,146
BENEFITS-HEALTH INS	1,086,750	705,121	1,077,755
BENEFITS-LIFE INS	2,142	1,177	1,992
BENEFITS-WORKERS COMP	128,986	78,492	120,495
BENEFITS-UNEMPLOYMNT COMP	15,980	0	15,980
BENEFITS-CLTH, TOOL, BOOTS	18,500	18,578	20,168
BENEFITS-MISC. RMB'S	1,524	254	1,524
UTILITIES-GENERAL	0	1,066	2,000
UTILITIES-TELEPHONE	33,000	19,392	33,000
RPR & MNT SVC-VEHICLES	4,200	2,365	4,200
OTHER CONTR SVCS-MISC	73,300	36,312	73,300
OFFICE SUPPLIES	13,450	5,199	13,450
PUBS, SUBS, DUES	3,800	2,203	3,800
TRAVEL & TRAINING	40,543	44,746	41,350
OPERATING SUPP-OTHER MISC	65,100	22,802	65,100
RPR & MNT SUPP-FUEL/OIL	135,500	42,082	100,000
RPR & MNT SUPP-VBHCL PRTS	0	1,122	1,000
RPR & MNT SUPP-MISC	4,700	1,566	4,700
OTHER SUPPLIES & EXPENSE	28,900	16,011	26,441
INSURANCE	0	0	2,200
RENTS & LEASES-MACH & EQ	2,200	1,643	2,210
LICENSES & PERMITS	0	0	0
CAPITAL EQUIPMENT	12,500	0	50,000
CAPITAL IMPROVEMENTS	0	0	5,000
	6,875,632	4,227,040	7,147,031
	6,875,632	4,227,040	7,147,031

**

POLICE DEPARTMENT

11-5

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
DEPT 52 PUBLIC SAFETY			
DIV 40 BUILDING INSPECTION			
SALARIES-PERMANENT-REGULAR	328,446	180,138	340,098
SALARIES-PERM-OVERTIME	6,400	1,078	6,400
BENEFITS-SOC SECURITY	25,616	12,694	26,507
BENEFITS-EMPLOYER WRF	22,100	11,951	23,562
BENEFITS-EMPL RETIREMENTS	12,557	0	14,899
BENEFITS HLTH INSUR	93,275	51,253	93,275
BENEFITS-LIFE INS	900	317	900
BENEFITS-WORKERS COMP	10,442	5,187	10,131
BENEFITS-BOOT ALLOWANCE	400	400	400
UTILITIES-TELEPHONE	2,400	2,782	3,600
OTHER CONTRAC SVCS-MISC	90,000	105,769	90,000
OFFICE SUPPLIES	3,300	2,361	3,500
PUBS, SUBS, DUES	3,000	5,502	5,000
TRAVEL & TRAINING	9,400	7,625	9,600
OPER SUPP-MISC	1,800	874	1,800
RPR & MNT SUPP-FUEL/OIL	3,600	1,161	3,600
OTHER SUPPLIES & EXPENSE	8,000	254	8,000
RENTS & LEASES-OTHER MISC	0	960	1,000
CAPITAL EQUIPMENT	560	0	10,000
	622,196	390,306	652,272
** BUILDING INSPECTION	622,196	390,306	652,272
*** PUBLIC SAFETY	11,571,234	7,205,373	12,158,221

C-13

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
DEPT 53 PUBLIC WORKS			
DIV 10 ADMINISTRATION			
SALARIES-PERMANENT-REGULR	225,934	145,552	236,898
SALARIES-PERM-OVERTIME	0	211	0
SALARIES-PT/TEMP-REGULAR	0	5,884	0
BENEFITS-SOC SECURITY	17,284	11,197	18,123
BENEFITS-EMPLOYER WRF	14,512	9,706	16,109
BENEFITS-EMPL RETIREMENTS	8,473	0	10,187
BENEFITS-HEALTH INS	44,990	29,994	44,990
BENEFITS-LIFE INS	491	158	491
BENEFITS-WORKERS COMP	2,113	1,372	2,090
BENEFITS-ROOT ALLOWANCE	300	265	300
UTILITIES-TELEPHONE	5,400	2,450	3,600
OTHER CONTRAC SVCS-MISC	16,243	10,575	18,698
OFFICE SUPPLIES	1,100	183	1,100
PUBS, SUBS, DUES	1,100	129	1,100
TRAVEL & TRAINING	3,200	817	3,200
OPERATING SUPP-OTHER MISC	1,500	992	1,500
RPR & MNT SUPP-FUEL/OIL	3,200	1,355	3,200
OTHER SUPPLIES & EXPENSE	1,000	0	1,000
	347,240	220,840	362,586
** ADMINISTRATION	347,240	220,840	362,586

C-14

2016 BUDGET YEAR TO DATE PROPOSED 2017
2016 (8/12/16) BUDGET

ACCOUNT DESCRIPTION

FUND 101 GENERAL FUND			
DEPT 53 PUBLIC WORKS			
DIV 23 SHOP OPERATIONS			
SALARIES-PERMANENT-REGULR	735,075	421,503	746,506
SALARIES-PERM-OVERTIME	7,250	195	7,250
BENEFITS-SOC SECURITY	56,788	30,428	57,662
BENEFITS-EMPLOYER WFF	48,993	27,613	51,255
BENEFITS-EMPL RETIREMENTS	27,857	0	32,412
BENEFITS-HEALTH INS	203,113	112,034	194,831
BENEFITS-LIFE INSU	2,100	1,136	2,100
BENEFITS-WORKERS COMP	41,213	21,632	42,413
BENEFITS-LIC FEE REIMB	1,060	40	1,060
BENEFITS-BOOT ALLOWANCE	2,950	2,450	2,950
UTILITIES-GENERAL	118,270	47,211	119,000
UTILITIES-TELEPHONE	850	444	850
RPR & MNT SVC-MACH & EQ	66,000	27,635	67,000
OTHER CONTRAC SVCS-MISC	57,000	8,521	57,500
OFFICE SUPPLIES	1,400	582	1,400
PUBS, SUBS, DUES	310	250	500
TRAVEL & TRAINING	1,600	519	2,000
OPERATING SUPP-OTHER MISC	100,000	55,146	101,749
RPR & MNT SUPP-FUEL/OIL	3,400	635	3,000
RPR/MNT SUPP-MACH/EQ PRTS	270,000	131,532	278,000
RPR & MNT SUPP-MISC	62,500	52,193	64,000
OTHER SUPPLIES & EXPENSE	5,400	2,301	5,400
LICENSES & PERMITS	1,700	1,503	1,800
CAPITAL EQUIPMENT	0	0	10,000
CAPITAL IMPROVEMENTS	0	0	5,000
	-----	-----	-----
	1,814,809	945,503	1,855,638
	1,814,809	945,503	1,855,638

*
**

SHOP OPERATIONS

C-15

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
DEPT 53 PUBLIC WORKS			
DIV 27 BUILDINGS & GROUNDS			
SALARIES-PERMANENT-REGULAR	170,477	105,080	176,272
SALARIES-FERM-OVERTIME	3,000	1,121	3,000
BENEFITS-SOC SECURITY	13,271	7,872	13,714
BENEFITS-EMPLOYER WRF	11,449	7,004	12,191
BENEFITS-EMPL RETIREMENTS	6,505	0	7,709
BENEFITS-HEALTH INS	22,234	14,823	22,234
BENEFITS-LIFE INSU	450	627	450
BENEFITS-WORKERS COMP	6,870	4,456	6,768
BENEFITS-BOOT ALLOWANCE	300	300	300
RPR & MNT SVC-BUILDINGS	30,000	1,304	23,034
OTHER CONTRAC SVCS-MISC	115,000	17,534	116,700
PUBS, SUBS, DUES	100	88	100
OPERATING SUPP-OTHER MISC	10,000	8,316	10,200
RPR & MNT SUPP-FUEL/OIL	5,000	1,361	4,000
RPR & MNT SUPP-MISC	8,900	14,351	9,100
OTHER SUPPLIES & EXPENSE	2,500	0	2,500
LICENSES & PERMITS	200	100	200
CAPITAL IMPROVEMENTS	2,161	0	15,000
	408,417	184,337	423,472
** BUILDINGS & GROUNDS	408,417	184,337	423,472

C-16

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
DEPT 53 PUBLIC WORKS			
DIV 51 AIRPORT			
PROF SERVICES-OTHER MISC	39,638	26,425	39,638
UTILITIES-GENERAL	22,000	11,961	22,000
UTILITIES-TELEPHONE	2,600	1,875	2,900
RPR & MNT SVCS-MISC	0	2,895	3,000
OTHER CONTRAC SVCS-MISC	6,345	1,856	6,519
RPR & MNT SUPP-FUEL/OIL	11,600	1,131	10,000
RPR & MNT SUPP-MISC	8,400	1,858	8,400
OTHER SUPPLIES & EXPENSE	3,100	1,363	3,100
	-----	-----	-----
	93,683	49,364	95,557
** AIRPORT	93,683	49,364	95,557

*
**

C-19

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
DEPT 53 PUBLIC WORKS			
DIV 52 MASS TRANSIT			
OTHER CONTRAC SVCS-MISC	1,418,880	635,285	1,447,258
*	1,418,880	635,285	1,447,258
** MASS TRANSIT	1,418,880	635,285	1,447,258
*** PUBLIC WORKS	7,172,884	3,743,167	7,376,446

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
DEPT 54 HEALTH & HUMAN SERVICES			
DIV 10 ANIMAL SHELTER			
UTILITIES-GENERAL	29,100	20,459	30,962
UTILITIES-TELEPHONE	0	119	0
RPR & MNT SVC-MISC	54,251	0	56,456
OTHER CONTRACT SVCS-MISC	120,000	70,000	120,000
	-----	-----	-----
	203,351	90,578	207,418
** ANIMAL SHELTER	203,351	90,578	207,418

*
**

C-21

ACCOUNT DESCRIPTION	2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
FUND 101 GENERAL FUND			
DEPT 54 HEALTH & HUMAN SERVICES			
DIV 52 GRANTS			
GRANTS, DWTNS-OTHER ORGAN	48,700	48,700	48,700
* GRANTS	48,700	48,700	48,700
** HEALTH & HUMAN SERVICES	48,700	48,700	48,700
***	252,051	139,278	256,118

C-22

2016 BUDGET	YEAR TO DATE 2016 (8/12/16)	PROPOSED 2017 BUDGET
654,797	0	665,418
654,797	0	665,418
654,797	0	665,418
2,170,679	0	2,392,456

ACCOUNT DESCRIPTION

FUND 101 GENERAL FUND
DEPT 58 DEBT SERVICE
DIV 20 DEBT SERVICE

INTEREST

* DEBT SERVICE
 ** DEBT SERVICE
 *** DEBT SERVICE

C-28

2016 BUDGET YEAR TO DATE PROPOSED 2017
2016 (8/12/16) BUDGET

ACCOUNT DESCRIPTION

FUND 101 GENERAL FUND			
DEPT 59 OTHER FINANCING USES			
DIV 20 TRANSFER TO OTHER FUNDS			
TRANSFER TO LIBRARY FUND	1,054,601	1,054,601	1,075,693
XFER TO COUNTY-CITY LEASE	320,000	243,115	320,000
TRANSFER TO POLICE GR FND	222,592	222,592	227,044
TRANSFER TO TREE FUND	5,436	5,436	5,545
XFER TO STORMWATER UTIL	125,000	70,112	125,000
TRANSFER TO LIAB INS FUND	349,279	349,279	356,265
TRANS TO NEIGHBD IMP FD	0	0	50,000
TRANSFER TO INF SVC FUND	545,102	545,102	556,004
CONTINGENCY	582,816	0	23,996
	-----	-----	-----
	3,204,826	2,490,237	2,739,547
** TRANSFER TO OTHER FUNDS	3,204,826	2,490,237	2,739,547
*** OTHER FINANCING USES	3,204,826	2,490,237	2,739,547
**** GENERAL FUND	28,237,784	15,939,155	28,874,913

C-29



SUPERIOR

W I S C O N S I N

Living up to our name.

City of Superior
Summary of Wages &
Benefits by Department
2017

2017	Fund Dept	Salary 11-10	Lgty 11-10 is in Salary	OT 11-20	Part Time 11-50	Social Sec 15-10	WRF City 15-20	Empl Ret 15-25	WRF Empl 15-30	Health 15-40	Life Ins 15-50	Work Comp 15-60	Unem Cmp 15-80	Cithg Bts 15-91	Boots/Tools 15-94	Misc Rmb Otr 15-93,95	Elec Ckcs 14-30	Per Diem 14-90	Total Sal & Ben
	City Council	5110	48,000			5,126												19,000	72,126
	City Atty	5130	175,146			13,399	11,910	7,531			300	333							232,372
	Mayor	5141	142,879			10,930	4,144	6,144			150	271						750	186,272
	Clerk	5142	153,678			11,964	10,584	6,693			450	292							241,301
	HR	5143	147,486			11,512	10,233	6,471			300	286							202,172
	Elections	5144	1,700	1,200	1,000	131	197	125				220					18,000		22,573
	Finance	5151	338,068			25,862	22,989	14,537			771	642							509,244
	Assessor	5153	233,536			17,865	15,880	10,042			600	5,727							337,699
	Police	5210	3,783,619		61,873	334,725	585,003	188,146			1,992	120,495	15,980	20,168		1,524			6,721,279
	Fire	5220	2,543,661			45,557	473,634	115,397			1,114	106,429		12,600					4,168,919
	Bldg Insp	5240	340,098			26,507	23,582	14,899			900	10,131							516,172
	PW Admin	5310	236,898			18,123	16,109	10,187			491	2,090							329,187
	Garage	5323	746,506			57,662	51,255	32,412			2,100	42,413				1,060			1,138,439
	Bldgs & Grds	5327	176,272			13,714	12,191	7,709			450	6,768							242,637
	Hwy & Stres*	5330	1,267,004			107,100	90,100	60,200			3,743	85,375	14,000			160			2,142,207
	Signals	5346	95,307			8,659	7,875	4,980			300	4,521							190,050
	Parks	5520	373,792			34,715	30,858	19,513			1,050	27,059				160			669,403
	Recreation	5530	155,472			18,932	10,708	10,641			368	6,241	14,000						350,096
	Planning	5630	81,152			6,208	5,518	3,490			173	154							124,012
	TOTALS		11,040,273		770,320	310,873	1,382,751	519,116		3,046,135	15,250	419,447	43,980	32,768	7,700	2,904	18,000	19,750	18,398,159

D-1

F:\Salaries & Benefits\Budgeting Sal&Ben\2017\BUDGET 2017 Sal-Ben COL %General Fund

8/25/2016



SUPERIOR

WISCONSIN

Living up to our name.

City of Superior
Debt Service
2017

NEW DEBT ISSUE - TESTS FOR COMPLIANCE WITH DEBT POLICY

2017 \$5,500,000 G.O. DEBT

City of Superior



General Obligation Debt Limitation

The city uses debt as one method to fund capital improvement projects. Current city debt is in the form of general obligation bonds and notes, revenue bonds and state trust fund loans.

Repayment of principal and interest on bonds and notes is accounted for in several funds, depending on the purpose for which the debt was issued. State Statute 67.03 (1) limits the amount of general obligation debt that a municipality can incur to 5% of equalized value.

General Obligation Debt Limitation

The following summary compares the total allowable debt per Section 67.01 (1) of the Wisconsin state statutes to the actual outstanding indebtedness of the City of Superior:

Est. Equalized Valuation with tax increment districts (1/1/16)	\$	1,652,000,000
Legal debt capacity (5%)		82,600,000
General Obligation Indebtedness:		
General Long-Term Debt (12/31/17)		45,168,971
Less: Amounts Available for Payment of Principal in Debt Service Funds (3/28/2016)		-1,533,706
Net Indebtedness		43,635,265
Unused Borrowing Capacity		38,964,735
Percent of Debt Capacity Remaining		47%

City of Superior

Debt Summary



2017 DEBT SUMMARY - Government Purpose

	Principal Jan. 1, 2017	Additions	Retired	Principal Dec. 31, 2017	10 year paydown
General Obligation Bonds, Notes & Loans					
State Trust Fund Loan, 2006A	280,436		25,965	254,471	254,471
State Trust Fund Loan, 2006B	128,980		10,498	118,482	118,482
Corporate Purpose, 2008A TIF No. 9	1,855,000		160,000	1,695,000	1,695,000
Corporate Purpose, 2008A	1,955,000		185,000	1,770,000	1,770,000
Refunding Note, 2009A, TIF No. 7	51,750		51,750	0	0
Refunding Note, 2009A, TIF No. 8	63,250		63,250	0	0
Refunding Bonds, 2011A UAAL	2,201,500		263,500	1,938,000	1,938,000
Refunding Bonds, 2011A TID No. 9	355,000		35,000	320,000	320,000
Refunding Bonds, 2011A Tid. No 11	1,490,000		100,000	1,390,000	1,390,000
Refunding Bonds, 2011A Tid No. 8	110,000		55,000	55,000	55,000
Corporate Purpose, 2011B CIP	3,640,000		0	3,640,000	2,055,000
Corporate Purpose, 2011B, TID 7	142,800		23,800	119,000	119,000
Corporate Purpose, 2011B, TID 9	277,200		46,200	231,000	231,000
Promissory Note, 2011C	900,000		170,000	730,000	730,000
Promissory Note, 2011D	1,520,000		200,000	1,320,000	1,320,000
Promissory Note, 2012A	2,025,000		325,000	1,700,000	1,700,000
2013 State Trust Fund Loan	2,083,792		324,191	1,759,601	1,759,601
2013 State Trust Fund Loan - TID 8	484,759		91,767	392,992	392,992
2012C Corporate Purp	1,750,000		445,000	1,305,000	1,305,000
2012C Corporate Purp - TID 8	80,000		20,000	60,000	60,000
2012D Corporate Purp - TID 8	955,000		115,000	840,000	840,000
2014A General Obligation Bonds CIP	2,655,000		115,000	2,540,000	1,310,000
2015A General Obligation Bonds CIP	3,770,000		150,000	3,620,000	1,785,000
2016A General Obligation Bonds CIP	2,910,000		140,000	2,770,000	1,670,000
2017A General Obligation Bonds CIP	0	5,500,000	0	5,500,000	1,925,000

Need to be 65% +

TEST 1
OK

total = 24,743,546
% = 72.63%

Needs to be 3% or less

0
TEST 2
2.06% OK

Net Direct Debt*

0.0191795

\$31,684,467

\$5,500,000

\$3,115,921

\$34,068,546

2.06%

*Net direct debt (total General Obligation debt) less sinking fund sinking fund accumulations and all self-supporting debt.

City of Superior

Debt Summary



2017 DEBT SUMMARY - Enterprise Funds

	Principal Jan. 1, 2017	Additions	Retired	Principal Dec. 31, 2017
General Obligation Bonds, Notes & Loans (cont.)				
2011A Refunding Notes - Golf Course	58,275		6,975	\$51,300
2011A Refunding Notes - Sewer	240,870		28,830	\$212,040
2009A Notes - Landfill	665,000		220,000	445,000
2011A Refunding Notes - Landfill	89,355		10,695	78,660
2011B GO Bonds - Landfill	1,500,000		100,000	1,400,000
2012C Corporate Purp - Landfill	1,795,000		240,000	1,555,000
2012C Corporate Purp - Sewer	230,000		135,000	95,000
2012C Corporate Purp - Storm	1,350,000		175,000	1,175,000
Clean Water Loan 4186-07 - Sewer	2,799,593		157,263	2,642,330
Clean Water Loan 4186-09 - Storm	2,611,737		165,642	2,446,095
2014A General Obligation Bonds Sewer	345,000		345,000	0
2014A General Obligation Bonds Landfill	1,320,000		320,000	1,000,000
Total G.O. Bonds, Notes & Loans	\$13,004,830	\$0	\$1,904,405	\$11,100,425
Total General Obligation Debt	\$44,689,297	\$5,500,000	\$5,020,326	\$45,168,971

City of Superior

Debt Summary



2017 Debt Payments by Tax Levy

	Principal	Interest	Total	
Debt Issue				
State Trust Fund Loan, 2006A	24,811	13,774	38,585	
State Trust Fund Loan, 2006B	10,030	6,272	16,302	
Corporate Purpose, 2008A	185,000	78,825	263,825	
Refunding Bonds, 2011A UAAL Kestrel	263,128	68,468	331,596	
Promissory Note, 2011C	170,000	16,110	186,110	
Corporate Purpose, 2011B CIP	0	102,890	102,890	
Promissory Note, 2011D	200,000	31,483	231,483	
2012C Corporate Purp	445,000	35,000	480,000	
2013 State Trust Fund Loan	44,069	13,155	57,224	
2014A Bonds, CIP	115,000	88,850	203,850	
2015A Bonds, CIP	150,000	112,025	262,025	
2016A Bonds, CIP	55,000	76,065	131,065	
2016B Notes, CIP	65,000	22,501	87,501	
Total General Obligation Debt	\$1,727,038	\$665,418	\$2,392,809	8.37% TEST 3 OK
2017 General Fund Budget			28,572,000	max 12%
2014 Governmental Fund Revenue			39,780,859	max 120%
Net Direct Debt (prior to new issue)			31,684,467	79.65%
2014 Governmental Fund Revenue			39,780,859	TESTS 4
Net Direct Debt (after to new issue)			34,068,546	85.64% OK



SUPERIOR

WISCONSIN

Living up to our name.

City of Superior
Capital Equipment &
Capital Improvements
2017-2021

DEPARTMENT NAME:

Police Department

DEPARTMENT #:

101.5210.521.

NOTE: ONLY INCLUDE ITEMS WITH AN ESTIMATED COST OF BETWEEN \$5,000 - \$9,999 AND LIFE GREATER THAN ONE (1) YEAR.

DO NOT INCLUDE ITEMS MEETING CIP CRITERIA (COST = \$10,000 (+) - LIFE = 10 YEARS (+))

CAPITAL EQUIPMENT (81-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
Vests/Tasers	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Body Cameras, Squad Cameras, Tech. Needs		\$ 15,000				
Squad Radar Units (Approx. \$3,000 each)	\$ 6,000	\$ 6,000	\$ 6,000			
Firearm Target Stands	\$ 1,500					
Sniper Rifles (qty. 4)		\$ 4,000				
Firearm Replacements		\$ 20,000	\$ 20,000	\$ 10,000		
TOTALS	\$ 12,500	\$ 50,000	\$ 31,000	\$ 15,000	\$ 5,000	\$ 5,000

CAPITAL IMPROVEMENTS (82-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
8th Street Storage Building Improvements		\$ 5,000				
TOTALS	\$0	\$5,000	\$0	\$0	\$0	\$0

DEPARTMENT NAME: Building Inspection

DEPARTMENT #: 101.5240.524.

NOTE: ONLY INCLUDE ITEMS WITH AN ESTIMATED COST OF BETWEEN \$5,000 - \$9,999 AND LIFE GREATER THAN ONE (1) YEAR.

DO NOT INCLUDE ITEMS MEETING CIP CRITERIA (COST = \$10,000 (+) - LIFE = 10 YEARS (+))

CAPITAL EQUIPMENT (81-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
Wide Format Color Scanner / Printer / Copier / Fax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
TOTALS	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -

CAPITAL IMPROVEMENTS (82-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0

DEPARTMENT NAME:

SHOP

DEPARTMENT #:

101.5323.532

NOTE: ONLY INCLUDE ITEMS WITH AN ESTIMATED COST OF BETWEEN \$5,000 - \$9,999 AND LIFE GREATER THAN ONE (1) YEAR.

DO NOT INCLUDE ITEMS MEETING CIP CRITERIA (COST = \$10,000 (+) - LIFE = 10 YEARS (+))

CAPITAL EQUIPMENT (81-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
Large Hot Water Parts Washer	\$9,900					
Plasma Cutter		\$5,000				
Portable Sandblasting Equipment			\$6,500			
Small Hot Water Parts Washer Tank		\$5,000				
Pressure Washer				\$8,500	\$6,500	
TOTALS	\$9,900	\$10,000	\$6,500	\$8,500	\$6,500	\$0

CAPITAL IMPROVEMENTS (82-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
Parts Department Improvements (Shelving)					\$6,000	
Office Furniture/File Cabinets		\$5,000				
Drain Oil Tank Monitor				\$8,000		
Fuel Island Updates			\$5,000			
TOTALS	\$0	\$5,000	\$5,000	\$8,000	\$6,000	\$0

DEPARTMENT NAME:

Highway & Streets

DEPARTMENT #:

101.5330.533

NOTE: ONLY INCLUDE ITEMS WITH AN ESTIMATED COST OF BETWEEN \$5,000 - \$9,999 AND LIFE GREATER THAN ONE (1) YEAR.

DO NOT INCLUDE ITEMS MEETING CIP CRITERIA (COST = \$10,000 (+) - LIFE = 10 YEARS (+))

CAPITAL EQUIPMENT (81-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
Office Copy Machine		\$8,000				
Laser Level			\$5,000		\$5,000	
Sled Tamper	\$1,500	\$1,500	\$1,600	\$1,600	\$1,700	\$2,000
Push Saw	\$3,500					
Stihl - MS 391 Chainsaw				\$900		
Pole Saw	\$1,000					
Chop Saw - Gas Powered				\$1,000		
TOTALS	\$6,000	\$9,500	\$6,600	\$3,500	\$6,700	\$2,000

CAPITAL IMPROVEMENTS (82-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
Table & Charis - Break Room				\$2,500.00		
Table & Chairs - Meeting Room						\$4,000.00
TOTALS	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$4,000.00

DEPARTMENT NAME:

Traffic Signal & Sign Shop

DEPARTMENT #:

101.5346.534.

NOTE: ONLY INCLUDE ITEMS WITH AN ESTIMATED COST OF BETWEEN \$5,000 - \$9,999 AND LIFE GREATER THAN ONE (1) YEAR.

DO NOT INCLUDE ITEMS MEETING CIP CRITERIA (COST = \$10,000 (+) - LIFE = 10 YEARS (+))

CAPITAL EQUIPMENT (81-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
Light Pole/ Signal Inventory - (est. \$6K per pole)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
TOTALS	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -

Note: Light pole inventory expense offset by Insurance Recovery revenue (acct. #101-0000-484.20-00)

CAPITAL IMPROVEMENTS (82-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0

DEPARTMENT NAME:

Parks

DEPARTMENT #:

101.5520.552

NOTE: ONLY INCLUDE ITEMS WITH AN ESTIMATED COST OF BETWEEN \$5,000 - \$9,999 AND LIFE GREATER THAN ONE (1) YEAR.

DO NOT INCLUDE ITEMS MEETING CIP CRITERIA (COST = \$10,000 (+) - LIFE = 10 YEARS (+))

CAPITAL EQUIPMENT (81-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
Play Equipment		\$ 9,500		\$ 9,500		\$ 9,500
Wood Borders and Sand Fill	\$ 9,500		\$ 9,500		\$ 9,500	
Picnic Tables (Approx. \$700.00 each)			\$ 8,400			\$ 8,400
TOTALS	\$ 9,500	\$ 9,500	\$ 17,900	\$ 9,500	\$ 9,500	\$ 17,900

CAPITAL IMPROVEMENTS (82-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
Skate Lite (hard surface ramps at skate park)		\$ 5,000		\$ 5,000		\$ 5,000
Hockey Boards		\$ 5,000		\$ 5,000		\$ 5,000
Hockey Rink Base	\$ 9,800		\$ 9,800		\$ 9,800	
TOTALS	\$ 9,800	\$ 10,000	\$ 9,800	\$ 10,000	\$ 9,800	\$ 10,000

DEPARTMENT NAME:

Recreation

DEPARTMENT:

101.5530.553

NOTE: ONLY INCLUDE ITEMS WITH AN ESTIMATED COST OF BETWEEN \$5,000 - \$9,999 AND LIFE GREATER THAN ONE (1) YEAR.

DO NOT INCLUDE ITEMS MEETING CIP CRITERIA (COST = \$10,000 (+) - LIFE = 10 YEARS (+))

CAPITAL EQUIPMENT (81-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
ATV w/ Dump Box	\$ 9,800		\$ 9,800		\$ 9,800	
Ski Trail Groomer		\$ -		\$ 9,500		
Utility Trailer						\$ 7,500
Ball Field Drag		\$ 9,800				
Skid Steer Mower Deck		\$ 7,500				
TOTALS	\$ 9,800	\$ 17,300	\$ 9,800	\$ 9,500	\$ 9,800	\$ 7,500

CAPITAL IMPROVEMENTS (82-10 ACCOUNT)

DESCRIPTION OF ITEM	2016	2017	2018	2019	2020	2021
Bleacher Bases	\$ 9,800					\$ 9,800
Aglime (ball field improvements)		\$ 9,500				
Trail Improvements			\$ 9,800	\$ 9,800	\$ 9,800	
Hockey Boards	\$ 4,200					
Ballfield bases, home plate, pitcher mounds (est. \$600/field)		\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
TOTALS	\$ 14,000	\$ 11,300	\$ 11,600	\$ 11,600	\$ 11,600	\$ 11,600



SUPERIOR

W I S C O N S I N

Living up to our name.

City of Superior
Communications from
Department Heads



City Attorney's Office
Frog Prell, City Attorney
Heather Peterson, Paralegal

Phone: (715) 395-7214
Fax: (715) 395-7590
E-mail: attorney@ci.superior.wi.us

1316 North 14th Street, #301
Superior, WI 54880

August 24, 2016

TO: Members of the Common Council
FROM: Frog Prell, City Attorney 
RE: 2017 General Fund Budget Narrative

The city attorney's office has one area of expenditure that is nearly impossible to predict – fees for outside legal services. In 2016, for example, a significant portion of the “outside legal services” expenditures has come not from fees by attorneys assisting on a city legal matter, but by experts in the contracting business who have been called upon to testify in Court where an Order to Raze (a building) has been contested. One recent contested Raze Hearing, for example, lasted over six hours and involved testimony from an electrician, structural engineer, general contractor, HVAC specialist and plumber.

Despite these costs, my budget has historically been in-line with expenditures and, barring an unusual year, I would expect 2017 to be much the same and would expect to be able to continue doing business within the usual budgetary parameters.



SUPERIOR

W I S C O N S I N

Living up to our name.

City Clerk's Office

1316 N. 14th St. Suite 200
Superior, WI 54880

Phone: (715) 395-7200
www.ci.superior.wi.us

August 25, 2016

TO: Mayor Hagen and Members of the Common Council
FROM: Terri Kalan, City Clerk *TK*
RE: 2017 General Fund Budget Narrative

The City Clerk's budget remains fairly steady each year. The Elections Budget is lower due to anticipating only two elections in 2017. Coming off a Presidential Election year, 2017 will provide us some time to get caught up on projects that have had a lower priority.

To sum it up: Pretty much "business as usual" in the Clerk's Office.

G-2



SUPERIOR

W I S C O N S I N

Living up to our name.

Human Resources Department
Cammi Koneczny, Human Resources Director
Debbie Bergstrom, Human Resources Specialist

Phone: (715) 395-7210

Fax: (715) 395-7590

TTY: (715) 395-7521

E-mail: humanresources@ci.superior.wi.us

1316 North 14th Street, #301

Superior, WI 54880

Website: www.ci.superior.wi.us

August 25, 2016

TO: Members of the Common Council

FROM: Cammi Koneczny, Human Resources Director *CK*

RE: 2017 Budget Narrative

The Human Resources Department budget is not projected to change much in 2017 as there is no fluctuation in costs or spending anticipated.

We will continue to utilize many no cost resources for advertising job vacancies and have not experienced reduction in qualified applicants. Our NEOGOV on-line program for candidates to be emailed about job vacancies in their area of interest is widely used and very beneficial at getting the word out about active recruitments. We also hope to educate and implement more on-line training for current and new-hire employees through our insurance provider, CVMIC. Our performance evaluation process should be fully implemented in 2017. Of course we will continue to look for ways to make the Human Resources Department work more efficient and cost effective.



SUPERIOR

WISCONSIN

Living up to our name.

Finance Department
Jean Vito, Finance Director | Senior Administrative Officer

Phone: (715) 395-7260

Fax: (715) 395-7292

E-mail: finance@ci.superior.wi.us

1316 North 14th Street, #235

Superior, WI 54880

Website: www.ci.superior.wi.us

TO: Members of the City Council
FROM: Jean D. Vito, Finance Director | Senior Administrative Officer
RE: 2017 General Fund Budget

Over the last few years Mayor Hagen has asked each department head to keep him apprised of what we believe are the top three issues relating to our departments. For 2016, the three issues brought forth from the Finance Department perspective were resolution to the Moccasin Mike Landfill budgetary shortfalls, future projections of deficits within the General Fund, and prioritizing the large capital project requests within the Capital Improvement Program with an appropriate level of associated debt. With resolution of the Moccasin Mike Landfill issue in late 2015 this concern has been removed.

For 2017, the largest financial concern continues to relate to **future years' operations in the General Fund** and how we can aim to provide the highest levels of service while working with limited revenue sources. Undoubtedly, application of some of the oil pipeline terminal taxes to the General Fund budget in the upcoming years will be beneficial. However, this source of revenue is also a major contributor to the city's Capital Improvement Program fund so utilization of the terminal tax money to assist the General Fund does have limits.

At our councilor/administrative retreat in June we discussed **transitioning to Priority Based Budgeting**. It was suggested to focus this work in 2017 for the 2018 General Fund budget. This would be a change from our current practice of budgeting which, for the most part, assumes the same budget and services from one year to the next with inflationary increases inserted as funding allows. We no longer have the capacity to remove items from the General Fund budget as was done in previous years (for example, subsidization of the landfill and the Capital Improvement Program with General Fund dollars) to solve General Fund budget issues. This makes it more important than ever to become very familiar with the specific priorities and services we feel are most important to the citizens of Superior.

Regarding the concern of the **Capital Improvement Program and the appropriate level of debt** to support it the Finance Department continues to monitor debt levels as new projects are requested. As of this point in time, the projected debt within the CIP is within the limits of our policy but over time does come closer to some of these limits. In previous years a more in-depth prioritization system was in place for the various capital projects. With funding limitations it may be wise to return to the more detailed project analysis for an orderly transition of projects in and out of the program if funding levels change.

G-4

MEMO

August 25, 2016

TO: Jean Vito, Finance Director

FROM: Brad Theien, Assessor

Budget Considerations

(The following issue on our budget is essentially same as it was the last go round)
The Assessor's department's overall budget is for all intents and purposes adequate in its current form. Due to the relatively stable nature of the local real estate market our current valuation model has kept us in a good position of compliance and therefore we have been able to avoid doing a full revaluation since the last one which was completed in 2005.

This has allowed us to avoid utilizing our contractual services line item for what would typically be allotted for statistical consulting, modeling analysis, as well as to offset any potential overtime requirement. Unfortunately, due to this scenario our contractual services budget has been fodder to be whittled down little by little to where it is well below the monetary levels that would be additionally needed during a maintenance year, let alone that required during a full revaluation. (It was reduced again for 2015 and 2016). Even though we would be able to reasonably predict a city-wide revaluation occurrence in advance of its statutorily required need, we still need to consider the additional costs we would incur. I am not aware of any "set aside" for such an event, and I do not believe it meets CIP specifications.

Other Assessor budgetary concerns are fairly minimal in scope; however, I believe our remaining budget line items are as thin as we can reasonably and efficiently operate with.



SUPERIOR

WISCONSIN

Superior Police Department

1316 N. 14th St. Suite 150
Superior, WI 54880

Phone: (715) 395-7234
Fax: (715) 395-7664
www.ci.superior.wi.us

Living up to our name.

August 2ndth, 2016

To: Common Council
From: Nicholas F. Alexander, Chief of Police
Re: 2016-2017 Budget Overviews

Councilors,

Currently we are on track to end 2016 within our budget. Since the beginning of 2016 we have filled 2 vacant positions and hired in advance for the replacement of a planned retirement.. We currently have one vacancy as the result of a June retirement and another retirement is scheduled to take effect at the end of 2016. It is my hope to have replacements for both retirements hired prior to the end of the year. Having all positions filled will certainly help us fulfill our mission and provide the services our community expects. Full staffing also helps control overtime and maintains officer morale. With most new hires requiring 17 weeks of recruit school, followed by 14 weeks of field training, there is a significant benefit in hiring replacements slightly in advance of planned retirements. I appreciate the Council's support in allowing us to plan ahead when we know there will be retirements.

In the past year we have continued to make strides to help strengthen the public's perception of the police department. We have made significant progress in improving public opinion and engagement; oftentimes with the help of other groups. Good examples of this are the Random Acts of Kindness Program, Shop with a Cop, and the recent Night of Blue. We have been very dedicated to making positive/friendly presences at dozens of community events. These include officer visits, motorcycle demos, K9 demos, and so on. We have increased our presence on social media to bring attention to our success and also to help keep the public informed.

As we finish up 2016 and move into 2017 I hope to maintain our current staffing levels and be able to provide our officers with the training and equipment they need to be successful in their jobs.

Challenges for 2017 will be the continued drug and addiction problem affecting our community and the collateral crime that exists because of it. Staffing will remain a challenge for the next few years as we anticipate up to 15 retirements. Thank you again for continued support. Nick

G-6



Superior Fire Department

*Steve Panger, Fire Chief
Superior Fire Department
3326 Tower Av
Superior, WI 54880*

*Phone: (715) 394-0227
Fax: (715) 394-0215
www.ci.superior.wi.us*

August 5, 2016

To: Common Council
From: Steve Panger, Fire Chief
Re: 2016 - 2017 Budget Overview

Councilors,

We are currently operating in a SAFER grant funding period. The grant is providing funding for three firefighters for a period of two years. The period of performance started October 1, 2015 and is scheduled to end October 1, 2017. There is no money provided in our budget to maintain these positions. It is my intention to apply for a SAFER grant in February of 2017 and request funding to retain these positions. If we are successful, the grant funding will support the three positions for another two years. If no funding source is found, I do anticipate at least three retirements by the end of 2017 which would allow the current firefighters to be retained through attrition. If we do not successfully secure funding, or retirements are not eminent, we will have to lay-off three firefighters to stay within our budgeted staffing levels.

Grants continue to play a significant role in fire department operations representing nearly 12% of our total budget. Annually, grants are paying for SAFER staffing, Industrial Fire training and equipment, Urban Search and Rescue training, Hazardous Materials training and equipment, medical equipment, exercise equipment, rescue gear, and fire safety programs. Given the limitations we continue to see on the revenue side, a strong grant program remains vital in supporting critical services.

In 2016 we have experienced greater than normal large events which have required additional staffing to be called in for support and are creating pressure on our overtime budget. To date these events include BNSF taconite facility fire, White Cedar Shingle Fire, Fraser Shipyard Fire, NP train derailment, Billings Park Apartment fire, Harrison Street Rental arson fire, and the June 21 arson fires. We are

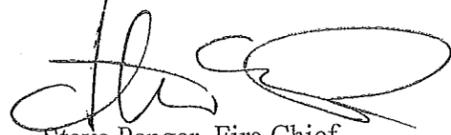
G-7

working though the second half of the year to identify opportunities to lower overtime spending and bring us into our targeted budget by the end of the year.

This period also marks the beginning of a major capital project with the rebuild of Headquarters Fire Station. We anticipate the plan and design work to continue through 2016 and bidding documents completed in the first part of 2017. As part of the process we are preparing to update the council as the design and planning progress. We also have a major capital expense planned with the scheduled replacement of Engine #1 in 2017.

I would anticipate the outlook of the fire department budget to remain relatively stable through 2016 and 2017 as we continue to see the benefits of SAFER staffing through most of that period.

Respectfully,



Steve Panger, Fire Chief



Living up to our name.

Public Works Department

1316 North 14th Street, 2nd Floor
Superior, WI 54880
Web site: www.ci.superior.wi.us

Phone: 715-395-7334
Fax: 715-395-7346
TTY: 715-395-7521

MEMORANDUM

Council agenda date: 09-06-16

DATE: August 25, 2016
TO: Members of the Common Council
FROM: Todd Janigo, Public Works Director 
RE: **Public Works General Fund Budget Review - 2017**

The following is a discussion of how the General Fund supports the Public Works Department and its associated Divisions.

Public Works Administration 5310

Public Works Administration is responsible for the direction, coordination, and oversight of all Public Works Divisions. This includes working with other City agencies and departments, the Mayor, the Common Council, and businesses and citizens to safeguard and improve services and public infrastructure for the City of Superior.

Public Works Divisions include:

- Highway and Street Maintenance and Construction
- Central Equipment Agency
- Building Inspection
- Traffic Signals and Signs
- Buildings and Grounds
- Airport
- Mass Transit
- *Environment Services – Enterprise Fund*
- *Landfill – Enterprise Fund*

Public Works Administration also incorporates Public Works Engineering which provides construction design and supervision for public works projects, City owned utility locates, erosion control and permitting of activities within the public right of way.

2017 Discussion: The budget for this division remains generally constant from year to year. The greatest variability occurs through use of contracted consultant services. When projects are in their conceptual stages, before budgets and estimates are developed, consultants can be used to determine feasibility and probable

G-9

project costs. The necessity of those contracted services varies depending on need and projects being planned. In the coming year Public Works Administration will continue working on the Belknap Improvement project as it transitions from the planning stage to construction. Additionally, work will advance on the Municipal Services Building Improvements, the planned facility condition assessments for other City facilities, and working towards reconstruction of 31st Avenue East in cooperation with Enbridge.

Highway and Street Maintenance and Construction 5330

The Street Division of Public Works is responsible for the year-round repair and maintenance of over 200 miles of roads and over 50 miles alleys within the City of Superior. Maintenance activities include pothole patching, crack sealing, sweeping, ditching, snow and ice control, snow removal and lighting. In addition to these activities which extend the useful life of a road surface, asphalt overlays are performed on approximately 70 city blocks and numerous alleys are reconstructed annually.

2017 Discussion: Public Works has some costs that are fixed or predictable; there are also costs that are variable. Many of the variable costs are weather related. The Street Division general fund budget is the most weather dependent budget in Public Works. The severity of any given winter has an impact on labor costs, maintenance costs, and fuel costs. Additionally, fluctuations in fuel prices further exacerbate that impact both during the winter and throughout the entire year. The variable costs in the budget are estimated based on experience and history; but within that estimate they can vary as unpredictably as the weather. The goal for 2017 is to continue providing the necessary services to the City while managing the unpredictable fluctuations such as weather, and also to explore improved methods and efficiencies to ensure our ability to provide these services into the future. One recent improvement has been the joint effort at the Labor/Management Committee in pursuit of skills testing for equipment operators. A result will be further assurance that City equipment is being operated by skilled, capable, and efficient operators.

Shop Operations 5323

The Central Equipment Agency (CEA) provides for the preventative maintenance and repair of all City owned vehicles and equipment. Equipment is evaluated and tracked by mileage, hours, condition and safety to ensure safe and efficient operations while increasing the usable life of the equipment and reducing lost time and maintenance costs.

The CEA is also charged with the purchase or provision of vehicles for all city departments. In providing this service, CEA personnel prepare specifications and make purchase recommendations.

2017 Discussion: The CEA traditionally faces budget challenges in the category of repair and maintenance supplies and specifically in replacement parts. The equipment parts account funds all the parts or pieces needed to repair general fund and CIP equipment. As CIP budgets get tighter and equipment replacement frequencies decrease, the amount of repair time and repair costs correspondingly increase. In 2015 an improved CEA workorder and parts inventory system was implemented. The system improves the scheduling and performance of routine maintenance with the goal of reducing downtime and repair costs. It also better tracks part inventories and costs. A goal for 2017 is to continue development of this tool and use its benefits to decrease maintenance costs. A recent innovation was its integration with the fueling system and the use of mileage or run hours at the pump to signal preventive maintenance requests.

Building Inspection 5240

The Building Inspection Division is a customer focused organization that provides plan review, permits, and inspections for new and existing construction. The division protects the health, safety and welfare of the public by ensuring that minimum City, State, and National adopted codified standards are met - including the design, construction, strength and quality of materials, minimum provision for ingress and egress, sanitary facilities, natural and mechanical ventilation systems, and electrical distribution and lighting systems. The division verifies that permitted work remains in compliance with applicable energy conservation codes and building performance and fire safety standards for all public buildings and places of employment, including multi-family and one and two family dwellings.

The division is responsible for local code enforcement including property maintenance codes. The Building Inspection Division strives to protect and enhance property values by promoting and protecting public health and safety, aesthetics, accessibility, comfort, and the general welfare of City residents and businesses.

2017 Discussion: This year saw the end of an era with the retirement of Dan Curran, Chief Building Inspector. The goal moving towards 2017 will be the selection of a new Chief Building Inspector and a smooth transition of the selected candidate into the position. The largest budgetary challenge for the division is the contractual services account. Contracted plumbing and electrical inspector services are known and predictable costs. Less predictable are the nuisance abatement and building demolition costs. As properties grow old and if they aren't maintained they unfortunately fall into disrepair. They become eyesores and safety hazards to the community. The demolition costs often fall to the City and unfortunately those costs are rarely recovered. Similarly, grass that isn't cut or trash that is illegally dumped becomes a responsibility and burden for the City. Again, those costs are rarely recovered. Building Inspection strives for the betterment of the safety and code compliance of properties within the City. Pursuing this goal often result in cost increases in this category.

Airport 5351

The Richard I. Bong Airport is a public use airport owned by the City and operated under contractual agreement. It is included in the National Plan of Integrated Airport Systems in which it is categorized as general aviation. The airport is home to approximately 52 aircraft and averages 53 aircraft operations per day.

2017 Discussion: The airport general fund budget centers primarily on the operating contract and expenses for utilities, plowing, mowing and cleaning. Wisconsin Department of Transportation Bureau of Aeronautics entitlement funding, passed down from the Federal Aviation Administration, is directly tied to the number of aircraft using the airport annually and is used to fund improvements to the airport facilities.

Mass Transit 5352

Mass Transit provides for DTA services to the City including regular route public transportation services, plus curb-to-curb transportation for disabled riders.

2017 Discussion: Funding to the DTA is set to continue with no reductions in the services provided.



SUPERIOR

WISCONSIN

Living up to our name.

Information Services Department

1313 Belknap St. Suite 400
Superior, WI 54880

Phone: (715) 395-7232
www.ci.superior.wi.us

August 25, 2016

To: Common Council

From: Dan Shea, IS Director

Re: 2017 Budget Narrative

2015-16 saw the Information Services Department work on a number of infrastructure projects. In 2016 we did a full redesign of the City website. This upgrade allowed us to have more of a mobile presence with our customers. We also nearly doubled our total file capacity with a new storage shelf for our virtual server farm. In addition, fiber was installed to our Main Firehall as well as to ESD, increasing the overall footprint of our Community Area Network as well as increasing speed and opening up new possibilities with both of these departments.

2017 will see us working towards replacing hardware currently in place for end users. Whether that is by desktop or virtualization our goal is always to keep the end user up to date with a rotation of installations. We will also be having an independent firm audit our network and procedures. We will then implement any findings we feel are necessary at that time. We will also be exploring fiber options to the rest of our outside buildings with our goal to eventually have them all on CAN fiber, replacing the current point-to-point radio network currently in place.

drs

G-12



Living up to our name.

Planning & Development

Phone: (715) 395-7335
Fax: (715) 395-7292
TDD: (715) 395-7521
Website: www.ci.superior.wi.us

Jason Serck
Planning, Economic
Development & Port Director
1316 North 14th Street
Superior, WI 54880

August 23, 2016

MEMORANDUM

To: Honorable Mayor Hagen and Members of the Common Council
From: Jason Serck, Economic Development, Planning & Port Director
Re: Planning Department Budget Narrative for 2017

The Planning Department's outlook for 2017 will focus on continuing to create opportunities for numerous facets in our community.

- 1) Economic Development - Housing is economic development. We will continue to seek out developers for market rate rental construction in the City as well as pay attention to the needs of our lower income residents.
2) Planning - We will continue daily operations on the Planning side. The Departments involved in have a great system set up to review larger developments.
3) Port Division - The Port of Superior will be seeing Fraser Phase 3 come to end in late 2016 or early 2017.
4) CDBG - The only change for CDBG in 2017 will be timing.

Please let me know if you have any questions or comments. As always, thanks for your time.

G-14