



**CITY OF STURGEON BAY COMMON COUNCIL AGENDA
TUESDAY, JUNE 18, 2013
8:00 P.M. OR IMMEDIATELY FOLLOWING
BOARD OF PUBLIC WORKS WHICH BEGINS AT 7:30 P.M.
COUNCIL CHAMBERS, CITY HALL – 421 MICHIGAN ST
THAD G. BIRMINGHAM, MAYOR**

1. Call to order.
2. Pledge of Allegiance.
3. Roll call.
4. Adoption of agenda.
5. Consideration of the following bills: General Fund – \$179,461.04, Capital Fund - \$331,134.22, Cable TV - \$4,005.73, TID #2 - \$51,475.02, and TID #4 - \$22,175.39 and Solid Waste Enterprise - \$17,883.88 for a grand total of \$606,135.28. [roll call]
6. CONSENT AGENDA

* All items listed with an asterisk (*) are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a Council member requests before the Adoption of the Agenda, in which event the item will be removed from the Consent Agenda and considered immediately following the consent agenda.

* a. Approval of 6/4/13 regular and 6/7/13 special Common Council minutes.

* b. Approval of the following minutes:

- (1) Fire & Police Commission – 4/24/13
- (2) Sturgeon Bay Utility Commission – 5/14/13
- (3) Finance/Purchasing & Building Committee – 5/28/13
- (4) Harbor Commission – 5/29/13

* c. Place following report on file:

- (1) Bank Statement – December 2012
- (2) Financial Report – December 2012
- (3) Bank Statement – April 2013
- (4) Financial Report – April 2013
- (5) Inspection Department Report – May 2013
- (6) Police Department Report – May 2013
- (7) Fire Department Report – May 2013

* d. Consideration of: Approval of Beverage Operator licenses.

* e. Consideration of: Approval of Temporary Class B Beer licenses.

* f. Consideration of: Approval of Temporary Class B Beer and Class B Wine license.

* g. Consideration of: Approval of Temporary Class B Wine licenses.

- * h . Consideration of: Approval of "Class B" Combination license, Class "B" Beer licenses, and "Class C" Wine licenses.
 - * i. Consideration of: Street Closure Application request from Door County Triathlon.
 - * j. Resolution re: Authorizing Conveyance of Property re: WPS.
 - * k. Finance/Purchasing & Building Committee recommendation re: Approve lease agreement between the City of Sturgeon Bay and Legend Cruises, LLC for 75 feet of City owned dock space located adjacent to the Maritime Museum at a rate of \$3,482.32 for the lease year beginning July 1, 2013 and ending June 30, 2014.
 - * l. Finance/Purchasing & Building Committee recommendation re: Accept the Schenck Government & Not-For-Profit Solutions 2012 financial audit report for the City of Sturgeon Bay and place on file.
 - * m. Finance/Purchasing & Building Committee recommendation re: Authorize contracting with a professional consulting service for the Safe Routes to School grant administration.
 - * n. Finance/Purchasing & Building Committee recommendation re: Approve easement for Wisconsin Public Service gas line along the City-owned parcel at the corner of Division Road and Shiloh Road.
7. Mayoral appointments.
 8. Consideration of: Paving Program.
 9. Consideration of: Maple & Madison Avenue Intersection.
 10. Committee Chairperson Reports:
 - a. Personnel Committee
 - b. Parking & Traffic Committee
 - c. Community Protection & Services Committee
 - d. Sturgeon Bay Utility Commission
 11. Public comment on non-agenda items.
 12. Mayor's comments.
 13. Adjourn.

NOTE: DEVIATION FROM THE AGENDA ORDER SHOWN MAY OCCUR.

Posted:

Date: 6-14-13

Time: 12:00 pm

By: Raunie S.

DATE: 06/18/2013
 TIME: 5.
 ID:

CITY OF STURGEON BAY
 DEPARTMENT SUMMARY REPORT

PAGE: 1
 5.

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
GENERAL FUND				
LIABILITIES				
R0000464	LAKESHORE NATURAL RESOURCES	PK SEC DEP REF MP - LAKESHORE	01-000-000-23162	50.00
R0000585	NIKKI MOSES	PK SEC DEP REF SP - MOSES	01-000-000-23162	50.00
R0000923	CJ PROMOTIONS, LLC	SEC DEP REFD - CJ PROMO	01-000-000-23162	50.00
R0001058	LAUREN DAoust	PARK SEC DEP REF - DAoust	01-000-000-23162	50.00
R0001059	ERIN FUNNELL	PK SEC DEP REF OTMB - FUNNELL	01-000-000-23162	50.00
R0001060	NORTH AMERICAN BASS CIRCUIT	PK SEC DEP REF SP - N AMER BAS	01-000-000-23162	50.00
R0001061	BRIAN O'NEIL	PK SEC DEP REF SP - O'NEIL	01-000-000-23162	50.00
R0001062	GRETCHEN SCHMELZER	PK SEC DEP REF OTMB-SCHMELZER	01-000-000-23162	50.00
TOTAL LIABILITIES				400.00
TOTAL GENERAL FUND				400.00
LAW/LEGAL				
BLAZKOV	BLAZKOVEC, BLAZKOVEC & DOWNEY	PROF CONT SV 03/21/13 13-FO-67	01-110-000-55010	60.00
TOTAL				60.00
TOTAL LAW/LEGAL				60.00
CITY CLERK-TREASURER				
04696	DOOR COUNTY TREASURER	ROD 770826/ CSMS	01-115-000-56350	30.00
17700	QUILL CORPORATION	OFFICE SUPPLIES	01-115-000-51950	69.58
ABR	ABR EMPLOYMENT SERVICES	TEM SVC WE 05/26/13	01-115-000-58999	620.00
ABR		TEMP SVC WE 06/02/13	01-115-000-58999	496.00
DC PRINT	DC PRINTING	WINDOW ENV	01-115-000-51600	133.00
TOTAL				1,348.58
TOTAL CITY CLERK-TREASURER				1,348.58
CITY ASSESSOR				
ASSO APP	ASSOCIATED APPRAISAL	06/18/13 CONTRACT	01-130-000-55010	1,245.83
TOTAL				1,245.83
TOTAL CITY ASSESSOR				1,245.83
BUILDING/ZONING CODE ENFORCEMT				
09223	INDEPENDENT INSPECTIONS, LTD	MAY 2013 PERMITS	01-140-000-55010	2,213.98
TOTAL				2,213.98
TOTAL BUILDING/ZONING CODE ENFORCEMT				2,213.98
PUBLIC WORKS ADMINISTRATION				

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
03133	CELLCOM WISCONSIN RSA 10	05/13 CELL SERVICE	01-150-000-58250	13.83
03133		05/13 CELL SERVICE	01-150-000-58250	50.04
03767	STAPLES ADVANTAGE	PAPER	01-150-000-51950	179.12
TOTAL				242.99
TOTAL PUBLIC WORKS ADMINISTRATION				242.99
ELECTIONS DEPARTMENT				
DOMINION	DOMINION VOTING SYSTEMS, INC	3 TSX LIC	01-155-000-58999	17.25
DOMINION		3 AVPM HARDWR MAINT	01-155-000-58999	155.40
DOMINION		3 TSX HARWR MAINT	01-155-000-58999	328.05
TOTAL				500.70
TOTAL ELECTIONS DEPARTMENT				500.70
CITY HALL				
04575	DOOR COUNTY HARDWARE	FASTENERS	01-160-000-51850	1.15
08280	HILL BUILDING MAINTENANCE INC	MAY 13 CLEANING SVC	01-160-000-55300	590.00
19880	STURGEON BAY UTILITIES	421 MICHIGAN ST	01-160-000-56150	2,943.41
19880		421 MICHIGAN ST	01-160-000-58650	150.42
VIKING	VIKING ELECTRIC SUPPLY, INC	VET. MEMORIAL LIGHTING	01-160-000-55300	545.91
WARNER	WARNER-WEXEL WHOLESALE &	2 CASES ROLL TOWELS	01-160-000-51850	118.86
WARNER		1 CASE GBAGS, BLEACH, LATEX GL	01-160-000-54999	275.68
TOTAL				4,625.43
TOTAL CITY HALL				4,625.43
INSURANCE				
BH	BURKART HEISDORF INSURANCE	06/13 AMD PROP FLT LIMITS	01-165-000-57350	-390.00
BH		06/13 GENERAL LIAB	01-165-000-56400	2,926.00
BH		06/13 POLICE LIAB	01-165-000-57150	1,105.00
BH		06/13 PUB OFF.	01-165-000-57400	1,111.00
BH		06/13 AUTO LIAB	01-165-000-55200	1,745.00
BH		06/13 AUTO PHY DAMAGE	01-165-000-55200	1,164.00
BH		06/13 WC	01-165-000-58750	14,403.00
TOTAL				22,064.00
TOTAL INSURANCE				22,064.00
GENERAL EXPENDITURES				
08167	GANNETT WISCONSIN NEWSPAPERS	PHN HATCO 5/4&5/11	01-199-000-57450	33.06
08167		BD OF REV NOTICE	01-199-000-57450	13.35
08167		DEL TAX LIST	01-199-000-57450	100.00
08167		BRADLEY LAKE PROF SVC AD	01-199-000-57450	18.58

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE

GENERAL FUND				
08167		PHN FLOODPLAIN COOP 05/22	01-199-000-57450	33.55
08167		PHN SOUKUP 05/25&6/1	01-199-000-57450	30.06
08167		CC MINUTES	01-199-000-57450	105.12
08167		CC MINUTES	01-199-000-57450	73.58
08167		FULL TIME RECP AD	01-199-000-57450	224.40
08167		AD QUOTE CR	01-199-000-57450	-1.00
08167		CHEMICAL SPRAY AD	01-199-000-57450	304.00
08167		PH NOTICE WPS 5/1&5/8	01-199-000-57450	29.39
09225	INFINITY TECHNOLOGY INC	JUNE 2013 BMOS	01-199-000-51100	50.00
16590	PITNEY BOWES	METER RENTAL	01-199-000-57250	117.00
MEUW	MUNICIPAL ELECTRIC UTILITIES	MAR-MAY 2013 SAFETY PROGRAM	01-199-000-55605	3,125.00
		TOTAL		4,256.09
		TOTAL GENERAL EXPENDITURES		4,256.09

POLICE DEPARTMENT

08167	GANNETT WISCONSIN NEWSPAPERS	PD OFFICER AD	01-200-000-51600	224.40
16575	PIP PRINTING	COND RELEASE FORMS	01-200-000-51600	137.05
STAPLES	WISCONSIN DOCUMENT IMAGING LLC	MAINT EXC COPIES	01-200-000-55650	89.97
US BANK	US BANK EQUIPMENT FINANCE	ED RICOH COPIER	01-200-000-55650	181.00
		TOTAL		632.42
		TOTAL POLICE DEPARTMENT		632.42

PATROL BOAT

PATROL BOAT				
02206	BAY MARINE	MAY 13 FUEL	01-205-000-51650	328.60
PORT	PORT SUPPLY	PATROL BOAT PARTS	01-205-000-54999	19.84
TIGER	TIGERDIRECT INC.	COMP ELECT MARINE PATROL	01-205-000-54999	345.71
		TOTAL PATROL BOAT		694.15
		TOTAL PATROL BOAT		694.15

POLICE DEPARTMENT/PATROL

01550	BP AMOCO	OUT OF TOWN FUEL - MAY 13	01-215-000-51650	183.36
01766	AURORA MEDICAL GROUP	BRTH TST, HRING & DRG SCR	01-215-000-57100	279.00
01766		RVW DRG SCR	01-215-000-57100	8.00
02005	BAY ELECTRONICS, INC.	TWO WAY RADIO REPAIR	01-215-000-57550	95.00
03133	CELLCOM WISCONSIN RSA 10	05/13 CELL SERVICE	01-215-000-58250	538.18
03133		05/13 CELL SERVICE	01-215-000-58999	311.46
04150	DE JARDIN CLEANERS LLC	UNIFORM CLNG ALLOW - SOUTH	01-215-000-56800	10.54
04575	DOOR COUNTY HARDWARE	KEY	01-215-000-58600	5.96
04696	DOOR COUNTY TREASURER	05/13 PD FUEL	01-215-000-51650	5,973.94
06592	FOX VALLEY TECHNICAL COLLEGE	M. CAROW TRAINING	01-215-000-55600	225.00
06650	GALLS, AN ARAMARK COMPANY	HOLSTER - BILODEAU	01-215-000-52900	33.98
08167	GANNETT WISCONSIN NEWSPAPERS	SEX OFFENDER LISTING	01-215-000-58999	84.00
20254	TIP TOP CLEANERS	UNIFORM CLNG ALLOW - TASSOUL	01-215-000-56800	17.05
20254		UNIFORM CLNG ALLOW - DAN	01-215-000-56800	1.00

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE

GENERAL FUND				
20254		UNIFORM CLNG ALLOW - MIEKLE	01-215-000-56800	12.00
21450	THE UNIFORM SHOPPE	ENGEBOSE BOOTS	01-215-000-52900	5.00
21450		HOUGAARD UNIFORMS	01-215-000-52900	156.35
21450		ZAGER UNIFORM	01-215-000-52900	55.95
21450		MIELKE UNIFORM	01-215-000-52900	230.30
23828	WITT PENINSULA FORD LINCOLN	REPAIR FLAT	01-215-000-58600	15.00
23828		LOF	01-215-000-58600	24.95
23828		LOF, REPAIR TIRE	01-215-000-58600	35.55
23828		INSP, LOF, REAR PADS	01-215-000-58600	107.41
23828		LOF	01-215-000-58600	24.95
23828		AC REPAIR, LOF, BELT	01-215-000-58600	233.52
38290	HI TEC FABRICATION	BRACKET/HANGERS	01-215-000-54999	92.80
MOGEN	SHAWN MOGEN	EXP REP - TRAINING	01-215-000-55600	380.72
NWTC-GB	NWTC-GREEN BAY	ENGB, MOGEN, PELL - SWAT TR	01-215-000-55600	170.00
NWTC-GB		MIEL, MOGN, JEJN SWAT TRAIN	01-215-000-55600	255.00
PELL	DAN PELLIZZER	EXP REIMB - OUT TWN TRAINING	01-215-000-55600	22.61
TOTAL				9,588.58
TOTAL POLICE DEPARTMENT/PATROL				9,588.58
POLICE DEPT. / INVESTIGATIONS				
04574	DOOR COUNTY GLASS & MIRROR	GLASS FOR LIGHT TRAILER	01-225-000-57950	61.68
AQUA	AQUA CENTER OF GREEN BAY INC	LENSES	01-225-000-57950	53.10
TOTAL				114.78
TOTAL POLICE DEPT. / INVESTIGATIONS				114.78
FIRE DEPARTMENT				
01766	AURORA MEDICAL GROUP	EMP PHY & XRAY	01-250-000-57100	69.00
02005	BAY ELECTRONICS, INC.	PAGER BATTERY	01-250-000-52900	15.00
03159	CHARTER COMMUNICATIONS	CB MUSIC SERVICE	01-250-000-54999	6.99
04150	DE JARDIN CLEANERS LLC	REPAIR TURNOUT GEAR	01-250-000-56250	10.00
04150		REPAIR TURNOUT GEAR	01-250-000-56250	6.00
04545	DOOR COUNTY COOPERATIVE	LIGHT BULBS	01-250-000-54999	15.98
04575	DOOR COUNTY HARDWARE	TUBE HEAT SHRINK	01-250-000-53000	3.29
04575		TUBE HEAT SHRINK	01-250-000-53000	3.29
04575		CERTIFICATE	01-250-000-53000	-5.00
04575		WIRE ROPE, CABLE, HARDWARE	01-250-000-54999	11.46
04575		CORED HEX HD	01-250-000-54999	2.79
04575		DISC FML, WIRE PRIM, TERM RNG	01-250-000-53000	61.22
04575		OXY STEAM CARPET CLEANER	01-250-000-54999	18.99
04575		ACE METALLIC CPRSTNE	01-250-000-54999	6.49
04575		DOOR BOTTOM SEAL, FASTENERS	01-250-000-56250	13.53
04575		FASTENERS	01-250-000-54999	0.46
04575		STEEL FLAT, FASTN, BOLT, HOOKS	01-250-000-54999	20.41
04575		ALARM ENT WIRELESS	01-250-000-54999	30.99
04575		ALARM ENT WIRELESS RETURN	01-250-000-54999	-30.99
04575		CABLE, FASTENERS	01-250-000-54999	2.71
04696	DOOR COUNTY TREASURER	05/13 FD FUEL	01-250-000-51650	1,252.68
06012	FASTENAL COMPANY	DRILL ARBOR	01-250-000-52700	17.92

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
06012		ARBOR ADAPTORS	01-250-000-52700	1.72
08167	GANNETT WISCONSIN NEWSPAPERS	ED PT AD	01-250-000-54999	178.20
13150	MASTERCRAFT WELDING SYSTEM	ANGLE IRON	01-250-000-54999	13.00
14000	NAPA AUTO PARTS	GOVERNOR	01-250-000-53000	21.49
14525	MICHAEL FRANGIPANE	SAFETY SHOE REIMB	01-250-000-52900	110.76
19880	STURGEON BAY UTILITIES	421 MICHIGAN ST	01-250-000-56675	53.00
19880		421 MICHIGAN ST	01-250-000-56675	40.00
19880		421 MICHIGAN ST TRUCK FILL	01-250-000-56675	66.00
19880		MEMORIAL FEILD SPRINKLER	01-250-000-56675	29.00
19880		MEMORIAL WARMING HOUSE	01-250-000-56675	29.00
19880		GIRLS LITTLE LEAGUE	01-250-000-56675	29.00
19880		FIRE PROTECTION	01-250-000-56675	8,720.75
19880		QUINCY BAY SHIP PIT	01-250-000-56675	29.00
19880		N MADISON AVE SPRINKLG	01-250-000-56675	9.00
19880		PENNSYLVANIA ST DOCK	01-250-000-56675	9.00
19880		1018 GREEN BAY RD SIREN	01-250-000-56150	15.56
19880		EAST SIDE DOCK	01-250-000-56675	3.56
19880		107 N 1ST AVE MAR/RST	01-250-000-56675	29.00
19880		N 1ST AVE CITY PARKING RAMP	01-250-000-56675	3.56
19880		48 KENTUCKY ST DOCK	01-250-000-56675	9.00
19880		48 KENTUCKY ST CITY MARINA	01-250-000-56675	29.00
19880		N 7TH PL GARLAND PARK	01-250-000-56675	3.56
CDE	PAULA REICHEL	HERLACHE UNIFORM SHIRTS	01-250-000-52900	159.90
CJ	CJ WORKS, LLC	05/13 LAUNDRY SVC	01-250-000-56800	105.00
WARNER	WARNER-WEXEL WHOLESALE &	CLEANING SUPPLIES	01-250-000-54999	155.81
WARNER		HAND SOAP	01-250-000-54999	30.98
		TOTAL		11,417.06
		TOTAL FIRE DEPARTMENT		11,417.06
STORM SEWERS				
14490	NEENAH FOUNDRY	MANHOLE GRATE	01-300-000-54999	475.45
		TOTAL		475.45
		TOTAL STORM SEWERS		475.45
SOLID WASTE MGMT/SPRING/FALL				
DC WASTE	DOOR COUNTY WASTE & RECYCLING	5.33 TN REFUSE 05/13	01-311-000-58400	309.90
DC WASTE		2 HAZ ITEMS 05/13	01-311-000-58400	70.00
		TOTAL		379.90
		TOTAL SOLID WASTE MGMT/SPRING/FALL		379.90
STREET SWEEPING				
04575	DOOR COUNTY HARDWARE	RUBBER SPRINGS	01-330-000-51400	5.99
11800	KRUEGER IMPLEMENT INC	4 MASTER LINKS	01-330-000-51400	4.80
25700	ZARNOY BRUSH WORKS INC	MAIN BROOM	01-330-000-51400	458.00

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE

GENERAL FUND				
			TOTAL	468.79
			TOTAL STREET SWEEPING	468.79
WEED ABATEMENT				
20725	T R COCHART TIRE CENTER	MAY 2013 SVC CHARGES	01-340-000-51400	169.00
			TOTAL	169.00
			TOTAL WEED ABATEMENT	169.00
ROADWAYS/STREETS				
06012	FASTENAL COMPANY	BOLTS AND WASHERS	01-400-000-51400	19.57
06012		DIAMOND CUT OFF BLADE	01-400-000-51400	71.44
			TOTAL	91.01
			TOTAL ROADWAYS/STREETS	91.01
SNOW REMOVAL				
03075	CARQUEST OF DOOR COUNTY	BEARING	01-410-000-51400	23.34
12900	MACHINE SERVICE INC	REBUILD & BALANCE BLOWER IMP	01-410-000-51400	112.50
GRAY'S	GRAY'S INC.	2 GRADER BLADE OVERLAYS	01-410-000-51400	420.00
R0000556	D&A MACHINING, LLC	6 MACHINED BEARINGS	01-410-000-51400	30.00
			TOTAL	585.84
			TOTAL SNOW REMOVAL	585.84
STREET SIGNS AND MARKINGS				
04276	DIAMOND VOGEL PAINT CENTER	50 GAL TRAFFIC PAINT	01-420-000-52100	651.00
04545	DOOR COUNTY COOPERATIVE	1 ROLL TWINE	01-420-000-52100	36.86
04575	DOOR COUNTY HARDWARE	HANDLE	01-420-000-52100	5.49
06012	FASTENAL COMPANY	2 BOXES LUMBER CRAYON	01-420-000-52100	31.79
19275	SHERWIN WILLIAMS	2 GUN REBUILD KITS	01-420-000-52100	199.00
19275		30 GAL WHITE TRF PAINT	01-420-000-52100	362.70
19275		1 PAINT FILLER	01-420-000-52100	12.30
20254	TIP TOP CLEANERS	BANNER REPAIR	01-420-000-52550	8.00
			TOTAL	1,307.14
			TOTAL STREET SIGNS AND MARKINGS	1,307.14
STREET MACHINERY				
02835	BROOKS TRACTOR	FENDER & FRT	01-450-000-53000	373.72

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
02835		FENDER	01-450-000-53000	223.16
02835		FENDER RET	01-450-000-53000	-342.42
02835		RESTCK	01-450-000-53000	68.46
02835		CR RSTK	01-450-000-53000	-68.46
03075	CARQUEST OF DOOR COUNTY	AIR FILTER	01-450-000-52150	12.82
03075		THERMOSTAT, WATER PUMP	01-450-000-52150	107.37
03075		CO ESTD LIF DEXCOOL	01-450-000-52150	26.30
03075		MICRO V BELT	01-450-000-52150	27.08
03075		PV WATER PUMP	01-450-000-52150	-21.00
03075		OIL SEAL	01-450-000-52150	9.20
03075		OIL SEAL	01-450-000-52150	27.60
03075		BEARING	01-450-000-52150	18.61
03075		BRAKE ROTOR, BRAKE PAD	01-450-000-52150	110.48
03075		TORX BIT, BRAK ROTOR, BRK PAD	01-450-000-52150	108.94
03075		TORX BIT RET	01-450-000-52150	-4.89
03075		TORX BIT	01-450-000-52150	4.89
03075		BRK CALIPER BOLT	01-450-000-52150	5.57
03075		BRAKE CALIPER	01-450-000-52150	-5.57
03075		OIL SEAL	01-450-000-52150	-27.60
03075		AIR FILTER	01-450-000-52150	25.67
03075		OIL, CLEANER, CLAMPS	01-450-000-52150	48.66
03075		AIR FILTER	01-450-000-52150	31.79
03075		AIR FILTER	01-450-000-52150	5.57
03075		OIL FILTERS, FUSES	01-450-000-52150	60.93
03075		SEA FOAM TRMT	01-450-000-52150	73.50
04575	DOOR COUNTY HARDWARE	TIEDOWN RATCHET	01-450-000-52700	45.98
06012	FASTENAL COMPANY	4 TBOLT CLAMPS	01-450-000-53000	18.49
06012		SUPPLIES	01-450-000-53000	13.41
06012		SUPPLIES	01-450-000-53000	108.39
13460	MILLER BRADFORD & RISBERG, INC	2 BATTERY HOLD DOWN BOLTS	01-450-000-53000	37.59
13655	MONROE TRUCK EQUIPMENT, INC	SHP CHG RATCHET STRAP	01-450-000-53000	12.04
16000	PALMER CO INC	4 GALLONS WASH/WAX	01-450-000-53000	142.13
16300	PARTS ASSOCIATES	12 CANS PAINT, 2 CUTTING GEL	01-450-000-53000	121.90
20725	T R COCHART TIRE CENTER	MAY 2013 SVC CHARGES	01-450-000-53000	682.26
20725		MAY 2013 SVC CHARGES	01-450-000-53000	15.00
20725		MAY 2013 SVC CHARGES	01-450-000-53000	112.95
20725		MAY 2013 SVC CHARGES	01-450-000-53000	660.00
FLEETPRI	FLEETPRIDE	TAILGATE CYLINDER	01-450-000-53000	244.17
JX ENT	JX ENTERPRISES, INC.	OIL SAMPLE	01-450-000-53000	11.14
		TOTAL		3,125.83
		TOTAL STREET MACHINERY		3,125.83
CITY GARAGE				
04575	DOOR COUNTY HARDWARE	HARDWARE	01-460-000-52700	30.00
14000	NAPA AUTO PARTS	IMPACT WRENCH	01-460-000-52700	199.00
14000		BONE CREEPER	01-460-000-52700	159.00
19959	SUPERIOR CHEMICAL CORP	CASE CLEANSER	01-460-000-54999	103.30
ST WI SF	STATE OF WISCONSIN	BOILER OPERATION PERMITS	01-460-000-55300	100.00
		TOTAL		591.30
		TOTAL CITY GARAGE		591.30

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE

GENERAL FUND				
HIGHWAYS - GENERAL				
19880	STURGEON BAY UTILITIES	808 S DULUTH SIGN	01-499-000-58000	13.74
19880		1536 EGG HBR RD TRAFFIC LITE	01-499-000-58000	21.56
19880		1536 EGG HBR RD TRAFFIC LITE	01-499-000-58000	-11.10
19880		N 14TH & EGG HBR TRAFIC LITE	01-499-000-58000	31.34
19880		N 14TH & EGG HBR TRAFIC LITE	01-499-000-58000	-13.97
19880		WS TRAFFIC LIGHTS	01-499-000-58000	128.12
19880		WS TRAFFIC LIGHTS TX CR	01-499-000-58000	-46.87
19880		ORNAMENTAL STREET LIGHT	01-499-000-58000	5,679.63
19880		OVERHEAD STREET LIGHT	01-499-000-58000	8,375.29
19880		OVERHEAD STREET LIGHT TX CR	01-499-000-58000	-3,281.39
19880		WALNUT DR & LANSING SIGN	01-499-000-58000	9.01
19880		EAST SIDE DOCK	01-499-000-58000	50.66
19880		SHIPYARD DVL LIGHTS	01-499-000-58000	67.31
19880		OLD HIGHWAY RD SIGN	01-499-000-58000	11.56
			TOTAL	11,034.89
			TOTAL HIGHWAYS - GENERAL	11,034.89
PARK & RECREATION ADMIN				
03133	CELLCOM WISCONSIN RSA 10	05/13 CELL SERVICE	01-500-000-58250	50.04
03133		05/13 CELL SERVICE	01-500-000-58250	14.07
03133		05/13 CELL SERVICE	01-500-000-58250	13.08
06000	FAMILY WORSHIP CENTER	BOUNCE HOUSE RENTAL	01-500-000-52250	600.00
23200	WDOR	CITY WIDE GARAGE SALE AD	01-500-000-57450	114.00
			TOTAL	791.19
			TOTAL PARK & RECREATION ADMIN	791.19
PARKS AND PLAYGROUNDS				
01766	AURORA MEDICAL GROUP	PRE EMP SCR - SSL	01-510-000-57100	368.00
01766		PRE EMP SCR - FT	01-510-000-57100	132.00
01766		MRO REVIEW	01-510-000-57100	24.00
02848	SPORT SUPPLY GROUP INC	VOLLEYBALL NETS	01-510-000-54999	193.01
03075	CARQUEST OF DOOR COUNTY	OIL FILTER	01-510-000-52050	13.50
03075		BATTERY CABLE LUG	01-510-000-53000	2.37
04575	DOOR COUNTY HARDWARE	RYL GLS OIL	01-510-000-52100	28.99
04575		BRUSH, ROLLER	01-510-000-52100	12.48
04575		SANDEPAPER	01-510-000-52100	8.98
04575		KEY SCHLAGE	01-510-000-54999	4.47
04575		TIEDOWN RATCH JHOOK	01-510-000-51750	25.98
04575		FASTENERS	01-510-000-54999	2.55
12900	MACHINE SERVICE INC	REBUILD PTO SHAFT	01-510-000-51350	387.98
19880	STURGEON BAY UTILITIES	MEMORIAL FEILD SPRINKLER	01-510-000-58650	30.20
19880		MEMORIAL WARMING HOUSE	01-510-000-56150	153.11
19880		MEMORIAL WARMING HOUSE	01-510-000-58650	280.63
19880		MEM FLD PARKING LOT	01-510-000-56150	8.46
19880		GIRLS LITTLE LEAGUE	01-510-000-56150	155.25
19880		GIRLS LITTLE LEAGUE	01-510-000-58650	83.09
19880		S 3RD & OREGON MARTIN PARK	01-510-000-56150	8.24
19880		N 7TH PL GARLAND PARK	01-510-000-56150	8.35

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE

GENERAL FUND				
19880		N 7TH PL GARLAND PARK	01-510-000-58650	23.31
19880		FLAG LIGHT 5TH AND MICHIGAN	01-510-000-56150	37.36
19880		FLAG LIGHT 5TH AND MICHIGAN	01-510-000-56150	-14.35
20725	T R COCHART TIRE CENTER	FLAT REPAIR	01-510-000-53000	15.00
INTERSTA	INTERSTATE BATTERIES	6-BATTERIES	01-510-000-53000	790.20
JD	JD INDUSTRIAL SUPPLY, INC	ANTI-BACTERIAL FOAM	01-510-000-51850	137.09
SEIDL	SEIDL SEPTIC SERVICES, LLC	900 GAL SEPTIC	01-510-000-54999	205.60
WARNER	WARNER-WEXEL WHOLESALE &	40 CASES GBAGS, 2 TP DISPENSER	01-510-000-54999	1,085.60
WARNER		3 TP DISPENSERS	01-510-000-54999	75.00
WARNER		2 PRIME AIR DISP/2 CASES SCENT	01-510-000-51650	231.42
WARNER		PARKS PAPER PRODUCTS	01-510-000-51650	506.77

TOTAL 5,024.64

TOTAL PARKS AND PLAYGROUNDS 5,024.64

BALLFIELDS

04575	DOOR COUNTY HARDWARE	FIXT FLUSH	01-520-000-54999	30.99
04575		DEADBOLT, KEY	01-520-000-54999	36.95
04575		SPRYNT DUAL, BOLT	01-520-000-54999	23.53
04575		CORD REEL, TWINE	01-520-000-54999	18.98
04575		DRILL 12V	01-520-000-54999	59.99
04575		KEY SCHLAGE	01-520-000-54999	9.96
07745	GORDONS WEST SIDE ELECTRIC	MEM FLD SCOREBOARD	01-520-000-54999	652.64
12100	LAMPERT YARDS INC	TREATED WOOD	01-520-000-54999	11.78
20900	TRU GREEN CHEMLAWN	WEED & FEED BLFLD & SPR APP	01-520-000-56500	83.00
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	103.00
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	63.00
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	126.60
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	78.00
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	78.00
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	78.00
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	156.14
VIKING	VIKING ELECTRIC SUPPLY, INC	ELEC SUPP PBI FIELD	01-520-000-54999	8.54

TOTAL 1,619.10

TOTAL BALLFIELDS 1,619.10

MUNICIPAL DOCKS

04575	DOOR COUNTY HARDWARE	CFL BUG BULB	01-550-000-54999	10.99
VIKING	VIKING ELECTRIC SUPPLY, INC	SAWYER PARK LIGHTING	01-550-000-58999	879.78
VIKING		SAWYER PK LIGHTING	01-550-000-58999	384.39

TOTAL 1,275.16

TOTAL MUNICIPAL DOCKS 1,275.16

WATER WEED MANAGEMENT

02330	JIM OLSON MOTORS	BRACE BAR WW TRK	01-560-000-51400	177.92
-------	------------------	------------------	------------------	--------

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
03075	CARQUEST OF DOOR COUNTY	WW OIL FILTERS	01-560-000-51400	8.53
03075		AIR FILTER	01-560-000-51400	7.95
03075		OIL FILTER, HYD FILTER	01-560-000-52050	11.01
03075		WW FILTERS, BRAKE CLEANER	01-560-000-51400	11.93
04575	DOOR COUNTY HARDWARE	FASTENERS	01-560-000-54999	45.08
09250	INLAND LAKE HARVESTERS INC	PADDLE WHEEL MOTOR REPAIR	01-560-000-51400	2,836.00
15890	PACK AND SHIP PLUS	INLD LKE HVS- SHIPPING	01-560-000-54999	71.69
PORT	PORT SUPPLY	WW ACCESS CHN BOUY	01-560-000-51400	83.36

TOTAL 3,253.47
 TOTAL WATER WEED MANAGEMENT 3,253.47

WATERFRONT PARKS & WALKWAYS

04545	DOOR COUNTY COOPERATIVE	GRASS SEED FOR MEM DR	01-570-000-51750	495.00
04575	DOOR COUNTY HARDWARE	LINK CHAIN	01-570-000-54999	2.49
04575		BRUSH BOWL, REMVR SCRBFREE	01-570-000-54999	7.48
04575		PIP PVC, COUPLE FLEX	01-570-000-54999	20.97
04575		UNION, ELBOW	01-570-000-54999	23.95
04575		ELBOW, UNION	01-570-000-54999	-23.95
04575		FASTENERS	01-570-000-54999	3.75
04575		KEY SCHLAGE	01-570-000-54999	2.98
04575		DUSTER	01-570-000-54999	12.99
19880	STURGEON BAY UTILITIES	W LARCH ST WALKWAY LTS	01-570-000-56150	82.41
19880		W LARCH ST PARKING LOT	01-570-000-56150	31.56
19880		PENNSYLVANIA ST DOCK	01-570-000-58650	6.55
19880		48 KENTUCKY ST WTR FRT	01-570-000-56150	185.15
19880		107 N 1ST AVE MAR/RST	01-570-000-56150	119.53
19880		107 N 1ST AVE MAR/RST	01-570-000-58650	49.85
19880		N 1ST AVE CITY PARKING RAMP	01-570-000-56150	187.56
19880		48 KENTUCKY ST DOCK	01-570-000-58650	9.40
19880		48 KENTUCKY ST CITY MARINA	01-570-000-58650	23.80
VIKING	VIKING ELECTRIC SUPPLY, INC	ELEC SUPP SWY PAK	01-570-000-54999	159.77
VIKING		ELEC SUPP SWY PK	01-570-000-54999	35.38
VIKING		ELEC SUPP SWY PK	01-570-000-54999	-67.21

TOTAL 1,369.41
 TOTAL WATERFRONT PARKS & WALKWAYS 1,369.41

EMPLOYEE BENEFITS

03780	COUNSELING ASSOCIATES OF DC	06/13 MONTHLY EAP	01-600-000-56553	150.83
TOTAL				150.83
TOTAL EMPLOYEE BENEFITS				150.83
TOTAL GENERAL FUND				91,117.54

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
CAPITAL FUND				
DORNER	DORNER, INC	N 4TH AVE & OAK ST SBU	10-199-000-51525	185,893.62
		TOTAL		185,893.62
		TOTAL GENERAL EXPENDITURES		185,893.62
PATROL				
ADVANTAG	ADVANTAGE POLICE SUPPLY, INC	BULLET PROOF VESTS	10-215-000-59999	5,302.00
AQUA	AQUA CENTER OF GREEN BAY INC	DIVE EQUIPMENT	10-215-000-59999	2,367.23
		TOTAL		7,669.23
		TOTAL PATROL		7,669.23
STORM SEWERS				
EXPENSE				
DORNER	DORNER, INC	N 4TH AVE & OAK ST	10-300-000-59115	60,758.80
		TOTAL EXPENSE		60,758.80
		TOTAL STORM SEWERS		60,758.80
ROADWAYS/STREETS				
EXPENSE				
02130	BAUDHUIN INC	EGG HRB RD DESIGN 4/22-5/24/13	10-400-000-59096	5,672.00
14826	NORTHEAST ASPHALT, INC.	ALLEY PAVING BET 3RD & 4TH	10-400-000-59100	2,910.00
		TOTAL EXPENSE		8,582.00
ANNUAL RESURFACING & BASE REP.				
08167	GANNETT WISCONSIN NEWSPAPERS	AD FOR PAVING PROJ PROGRAM	10-400-110-59095	46.76
DORNER	DORNER, INC	N 4TH AVE & OAK ST	10-400-110-59095	60,388.59
		TOTAL ANNUAL RESURFACING & BASE REP.		60,435.35
		TOTAL ROADWAYS/STREETS		69,017.35
CURB/GUTTER/SIDEWALK				
EXPENSE				
DORNER	DORNER, INC	N 4TH AVE & OAK ST	10-440-000-59102	7,510.22
		TOTAL EXPENSE		7,510.22
		TOTAL CURB/GUTTER/SIDEWALK		7,510.22
BALLFIELDS				
EXPENSE				
02227	BEACON ATHLETICS	SHIPPING RE: BATTING CAGES	10-520-000-59999	285.00
		TOTAL EXPENSE		285.00

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
CAPITAL FUND				
EXPENSE				
EXPENSE				
			TOTAL BALLFIELDS	285.00
			TOTAL CAPITAL FUND	331,134.22
CABLE TV				
CABLE TV / GENERAL				
CABLE TV / GENERAL				
04575	DOOR COUNTY HARDWARE	HEADPHONES	21-000-000-52700	19.99
B&H	B&H PHOTO-VIDEO	WIRELESS MIC AUDIO MIXER	21-000-000-59070	3,347.74
B&H		LIGHT KIT	21-000-000-59070	638.00
			TOTAL CABLE TV / GENERAL	4,005.73
			TOTAL CABLE TV / GENERAL	4,005.73
			TOTAL CABLE TV	4,005.73
TID #2 DISTRICT				
TID DISTRICT #2				
AG	AG EXCAVATING	PAY REQUEST #2	25-320-000-59105	51,475.02
			TOTAL	51,475.02
			TOTAL TID DISTRICT #2	51,475.02
			TOTAL TID #2 DISTRICT	51,475.02
TID #4 DISTRICT				
TID #4 DISTRICT				
02130	BAUDHUIN INC	PROF SVC T4 3/15/13-5/6/13	28-340-000-55001	3,417.50
12100	LAMPERT YARDS INC	PLYWOOD	28-340-000-58950	19.59
AYRES	AYRES ASSOCIATES, INC	PROF SVC THRU 05/23/13	28-340-000-59130	12,162.06
VANDEW	VANDEWALLE & ASSOCIATES, INC	PROF SVC THRU 05/20/13	28-340-000-58999	6,576.24
			TOTAL	22,175.39
			TOTAL TID #4 DISTRICT	22,175.39
			TOTAL TID #4 DISTRICT	22,175.39
SOLID WASTE ENTERPRISE				
SOLID WASTE ENTERPRISE FUND				
SOLID WASTE ENTERPRISE FUND				
03075	CARQUEST OF DOOR COUNTY	HALOGEN SEALED BEAM	60-000-000-53000	5.59
04575	DOOR COUNTY HARDWARE	FASTENER	60-000-000-53000	0.38
04603	HALRON LUBRICANTS INC	55 GAL DRUM DEF	60-000-000-51650	140.12
04603		DRUM RETURN	60-000-000-51650	-20.00
14000	NAPA AUTO PARTS	WORK LIGHT	60-000-000-53000	10.69
14000		5 HYD FTGS	60-000-000-53000	57.79

DATE: 06/14/2013
TIME: 08:57:09
ID: AP443000.CST

CITY OF STURGEON BAY
DEPARTMENT SUMMARY REPORT

PAGE: 13

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE

SOLID WASTE ENTERPRISE				
SOLID WASTE ENTERPRISE FUND				
18500	R N O W INC	4 ROCKERS SWITCHES	60-000-000-53000	59.43
20725	T R COCHART TIRE CENTER	MAY 2013 SVC CHARGES	60-000-000-52850	25.00
20725		MAY 2013 SVC CHARGES	60-000-000-52850	1,606.44
20725		MAY 2013 SVC CHARGES	60-000-000-52850	1,606.44
20725		MAY 2013 SVC CHARGES - CR	60-000-000-52850	-300.00
23661	WI DEPT OF NATURAL RESOURCES	WASTE HAULER FEES	60-000-000-58999	176.00
DC WASTE	DOOR COUNTY WASTE & RECYCLING	229.8 TN REFUSE 05/13	60-000-000-58300	13,344.56
DC WASTE		88.88 TN RECYCLING 05/13	60-000-000-58350	1,171.44
TOTAL SOLID WASTE ENTERPRISE FUND				17,883.88
TOTAL SOLID WASTE ENTERPRISE FUND				17,883.88
TOTAL SOLID WASTE ENTERPRISE				17,883.88
TOTAL ALL FUNDS				517,791.78

DATE: 06/14/2013
TIME: 08:57:09
ID: AP443000.CST

CITY OF STURGEON BAY
DEPARTMENT SUMMARY REPORT

PAGE: 14

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
----------	------	------------------	-----------	------------

SUMMARY OF FUNDS:

GENERAL FUND				91,117.54
CAPITAL FUND				331,134.22
CABLE TV				4,005.73
TID #2 DISTRICT				51,475.02
TID #4 DISTRICT				22,175.39
SOLID WASTE ENTERPRISE				17,863.88

TOTAL --- ALL FUNDS				517,791.78

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
GENERAL FUND				
LIABILITIES				
R0000464	LAKESHORE NATURAL RESOURCES	PK SEC DEP REF HP - LAKESHORE	01-000-000-23162	50.00
R0000585	NIKKI MOSES	PK SEC DEP REF SP - MOSES	01-000-000-23162	50.00
R0000923	CJ PROMOTIONS, LLC	SEC DEP REFD - CJ PROMO	01-000-000-23162	50.00
R0001058	LAUREN DAoust	PARK SEC DEP REF - DAoust	01-000-000-23162	50.00
R0001059	ERIN FUNNELL	PK SEC DEP REF OTMB - FUNNELL	01-000-000-23162	50.00
R0001060	NORTH AMERICAN BASS CIRCUIT	PK SEC DEP REF SP - N AMER BAS	01-000-000-23162	50.00
R0001061	BRIAN O'NEIL	PK SEC DEP REF SP - O'NEIL	01-000-000-23162	50.00
R0001062	GRETCHEN SCHMELZER	PK SEC DEP REF OTMB-SCHMELZER	01-000-000-23162	50.00
TOTAL LIABILITIES				400.00
TOTAL GENERAL FUND				400.00
LAW/LEGAL				
BLAZKOV	BLAZKOVEC, BLAZKOVEC & DOWNEY	PROF CONT SV 03/21/13 13-FO-67	01-110-000-55010	60.00
TOTAL				60.00
TOTAL LAW/LEGAL				60.00
CITY CLERK-TREASURER				
04696	DOOR COUNTY TREASURER	ROD 770826/ CSMS	01-115-000-56350	30.00
17700	QUILL CORPORATION	OFFICE SUPPLIES	01-115-000-51950	69.58
ABR	ABR EMPLOYMENT SERVICES	TEM SVC WE 05/26/13	01-115-000-58999	620.00
ABR		TEMP SVC WE 06/02/13	01-115-000-58999	496.00
DC PRINT	DC PRINTING	WINDOW ENV	01-115-000-51600	133.00
TOTAL				1,348.58
TOTAL CITY CLERK-TREASURER				1,348.58
CITY ASSESSOR				
ASSO APP	ASSOCIATED APPRAISAL	06/18/13 CONTRACT	01-130-000-55010	1,245.83
TOTAL				1,245.83
TOTAL CITY ASSESSOR				1,245.83
BUILDING/ZONING CODE ENFORCMENT				
09223	INDEPENDENT INSPECTIONS, LTD	MAY 2013 PERMITS	01-140-000-55010	2,213.98
TOTAL				2,213.98
TOTAL BUILDING/ZONING CODE ENFORCMENT				2,213.98
PUBLIC WORKS ADMINISTRATION				

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
03133	CELLCOM WISCONSIN RSA 10	05/13 CELL SERVICE	01-150-000-58250	13.83
03133		05/13 CELL SERVICE	01-150-000-58250	50.04
03767	STAPLES ADVANTAGE	PAPER	01-150-000-51950	179.12
TOTAL				242.99
TOTAL PUBLIC WORKS ADMINISTRATION				242.99
ELECTIONS DEPARTMENT				
DOMINION	DOMINION VOTING SYSTEMS, INC	3 TSX LIC	01-155-000-58999	17.25
DOMINION		3 AVPM HARDWR MAINT	01-155-000-58999	155.40
DOMINION		3 TSX HARWR MAINT	01-155-000-58999	328.05
TOTAL				500.70
TOTAL ELECTIONS DEPARTMENT				500.70
CITY HALL				
04575	DOOR COUNTY HARDWARE	FASTENERS	01-160-000-51850	1.15
08280	HILL BUILDING MAINTENANCE INC	MAY 13 CLEANING SVC	01-160-000-55300	590.00
19880	STURGEON BAY UTILITIES	421 MICHIGAN ST	01-160-000-56150	2,943.41
19880		421 MICHIGAN ST	01-160-000-58650	150.42
VIKING	VIKING ELECTRIC SUPPLY, INC	VET. MEMORIAL LIGHTING	01-160-000-55300	545.91
WARNER	WARNER-WEXEL WHOLESALE &	2 CASES ROLL TOWELS	01-160-000-51850	118.86
WARNER		1 CASE GBAGS, BLEACH, LATEX GL	01-160-000-54999	275.68
TOTAL				4,625.43
TOTAL CITY HALL				4,625.43
INSURANCE				
BH	BURKART HEISDORF INSURANCE	06/13 AMD PROP FLT LIMITS	01-165-000-57350	-390.00
BH		06/13 GENERAL LIAB	01-165-000-56400	2,926.00
BH		06/13 POLICE LIAB	01-165-000-57150	1,105.00
BH		06/13 PUB OFF.	01-165-000-57400	1,111.00
BH		06/13 AUTO LIAB	01-165-000-55200	1,745.00
BH		06/13 AUTO PHY DAMAGE	01-165-000-55200	1,164.00
BH		06/13 WC	01-165-000-58750	14,403.00
TOTAL				22,064.00
TOTAL INSURANCE				22,064.00
GENERAL EXPENDITURES				
08167	GANNETT WISCONSIN NEWSPAPERS	PHN HATCO 5/4&5/11	01-199-000-57450	33.06
08167		BD OF REV NOTICE	01-199-000-57450	13.35
08167		DEL TAX LIST	01-199-000-57450	100.00
08167		BRADLEY LAKE PROF SVC AD	01-199-000-57450	18.58

DATE: 06/14/2013
TIME: 09:01:44
ID: AP443000.CST

CITY OF STURGEON BAY
DEPARTMENT SUMMARY REPORT

PAGE: 3

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
08167		PHN FLOODPLAIN COOP 05/22	01-199-000-57450	33.55
08167		PHN SOUKUP 05/25&6/1	01-199-000-57450	30.06
08167		CC MINUTES	01-199-000-57450	105.12
08167		CC MINUTES	01-199-000-57450	73.58
08167		FULL TIME RECP AD	01-199-000-57450	224.40
08167		AD QUOTE CR	01-199-000-57450	-1.00
08167		CHEMICAL SPRAY AD	01-199-000-57450	304.00
08167		PH NOTICE WPS 5/1&5/8	01-199-000-57450	29.39
09225	INFINITY TECHNOLOGY INC	JUNE 2013 BMCS	01-199-000-51100	50.00
16590	PITNEY BOWES	METER RENTAL	01-199-000-57250	117.00
MEUW	MUNICIPAL ELECTRIC UTILITIES	MAR-MAY 2013 SAFETY PROGRAM	01-199-000-55605	3,125.00
TOTAL				4,256.09
TOTAL GENERAL EXPENDITURES				4,256.09
POLICE DEPARTMENT				
08167	GANNETT WISCONSIN NEWSPAPERS	PD OFFICER AD	01-200-000-51600	224.40
16575	PIP PRINTING	COND RELEASE FORMS	01-200-000-51600	137.05
STAPLES	WISCONSIN DOCUMENT IMAGING LLC	MAINT EXC COPIES	01-200-000-55650	89.97
US BANK	US BANK EQUIPMENT FINANCE	PD RICOH COPIER	01-200-000-55650	181.00
TOTAL				632.42
TOTAL POLICE DEPARTMENT				632.42
PATROL BOAT				
PATROL BOAT				
02206	BAY MARINE	MAY 13 FUEL	01-205-000-51650	328.60
PORT	PORT SUPPLY	PATROL BOAT PARTS	01-205-000-54999	19.84
TIGER	TIGERDIRECT INC.	COMP ELECT MARINE PATROL	01-205-000-54999	345.71
TOTAL PATROL BOAT				694.15
TOTAL PATROL BOAT				694.15
POLICE DEPARTMENT/PATROL				
01550	BP AMOCO	OUT OF TOWN FUEL - MAY 13	01-215-000-51650	183.36
01766	AURORA MEDICAL GROUP	BRTH TST, HRING & DRG SCR	01-215-000-57100	279.00
01766		RVW DRG SCR	01-215-000-57100	8.00
02005	BAY ELECTRONICS, INC.	TWO WAY RADIO REPAIR	01-215-000-57550	95.00
03133	CELLCOM WISCONSIN RSA 10	05/13 CELL SERVICE	01-215-000-58250	538.18
03133		05/13 CELL SERVICE	01-215-000-58999	311.46
04150	DE JARDIN CLEANERS LLC	UNIFORM CLNG ALLOW - SOUTH	01-215-000-56800	10.54
04575	DOOR COUNTY HARDWARE	KEY	01-215-000-58600	5.96
04696	DOOR COUNTY TREASURER	05/13 PD FUEL	01-215-000-51650	5,973.94
06592	FOX VALLEY TECHNICAL COLLEGE	M. CAROW TRAINING	01-215-000-55600	225.00
06650	GALLS, AN ARAMARK COMPANY	HOLSTER - BILODEAU	01-215-000-52900	33.98
08167	GANNETT WISCONSIN NEWSPAPERS	SEX OFFENDER LISTING	01-215-000-58999	84.00
20254	TIP TOP CLEANERS	UNIFORM CLNG ALLOW - TASSOUL	01-215-000-56800	17.05
20254		UNIFORM CLNG ALLOW - DAN	01-215-000-56800	1.00

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
20254		UNIFORM CLNG ALLOF - MIEKLE	01-215-000-56800	12.00
21450	THE UNIFORM SHOPPE	ENGEBOSE BOOTS	01-215-000-52900	5.00
21450		HOUGAARD UNIFORMS	01-215-000-52900	156.35
21450		ZAGER UNIFORM	01-215-000-52900	55.95
21450		MIELKE UNIFORM	01-215-000-52900	230.30
23828	WITT PENINSULA FORD LINCOLN	REPAIR FLAT	01-215-000-58600	15.00
23828		LOF	01-215-000-58600	24.95
23828		LOF, REPAIR TIRE	01-215-000-58600	35.55
23828		INSP, LOF, REAR PADS	01-215-000-58600	107.41
23828		LOF	01-215-000-58600	24.95
23828		AC REPAIR, LOF, BELT	01-215-000-58600	233.52
38290	HI TEC FABRICATION	BRACKET/HANGERS	01-215-000-54999	92.80
MOGEN	SHAWN MOGEN	EXP REP - TRAINING	01-215-000-55600	380.72
NWTC-GB	NWTC-GREEN BAY	ENGB, MOGEN, PELL - SWAT TR	01-215-000-55600	170.00
NWTC-GB		MIEL, MOGN, JEJN SWAT TRAIN	01-215-000-55600	255.00
PELL	DAN PELLIZZER	EXP REIMB - OUF TWN TRAINING	01-215-000-55600	22.61
TOTAL				9,588.58
TOTAL POLICE DEPARTMENT/PATROL				9,588.58
POLICE DEPT. / INVESTIGATIONS				
04574	DOOR COUNTY GLASS & MIRROR	GLASS FOR LIGHT TRAILER	01-225-000-57950	61.68
AQUA	AQUA CENTER OF GREEN BAY INC	LENSES	01-225-000-57950	53.10
TOTAL				114.78
TOTAL POLICE DEPT. / INVESTIGATIONS				114.78
FIRE DEPARTMENT				
01766	AURORA MEDICAL GROUP	EMP PHY & XRAY	01-250-000-57100	69.00
02005	BAY ELECTRONICS, INC.	PAGER BATTERY	01-250-000-52900	15.00
03159	CHARTER COMMUNICATIONS	CB MUSIC SERVICE	01-250-000-54999	6.99
04150	DE JARDIN CLEANERS LLC	REPAIR TURNOUT GEAR	01-250-000-56250	10.00
04150		REPAIR TURNOUT GEAR	01-250-000-56250	6.00
04545	DOOR COUNTY COOPERATIVE	LIGHT BULBS	01-250-000-54999	15.98
04575	DOOR COUNTY HARDWARE	TUBE HEAT SHRINK	01-250-000-53000	3.29
04575		TUBE HEAT SHRINK	01-250-000-53000	3.29
04575		CERTIFICATE	01-250-000-53000	-5.00
04575		WIRE ROPE, CABLE, HARDWARE	01-250-000-54999	11.46
04575		CORED HEX HD	01-250-000-54999	2.79
04575		DISC FML, WIRE PRIM, TERM RNG	01-250-000-53000	61.22
04575		OXY STEAM CARPET CLEANER	01-250-000-54999	18.99
04575		ACE METALLIC CRSTNE	01-250-000-54999	6.49
04575		DOOR BOTTOM SEAL, FASTENERS	01-250-000-56250	13.53
04575		FASTENERS	01-250-000-54999	0.46
04575		STEEL FLAT, FASTN, BOLT, HOOKS	01-250-000-54999	20.41
04575		ALARM ENT WIRELESS	01-250-000-54999	30.99
04575		ALARM ENT WIRELESS RETURN	01-250-000-54999	-30.99
04575		CABLE, FASTENERS	01-250-000-54999	2.71
04696	DOOR COUNTY TREASURER	05/13 FD FUEL	01-250-000-51650	1,252.68
06012	EASTERN COMPANY	DRILL ARBOR	01-250-000-52700	17.92

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
06012		ARBOR ADAPTORS	01-250-000-52700	1.72
08167	GANNETT WISCONSIN NEWSPAPERS	ED PT AD	01-250-000-54999	178.20
13150	MASTERCRAFT WELDING SYSTEM	ANGLE IRON	01-250-000-54999	13.00
14000	NAPA AUTO PARTS	GOVERNOR	01-250-000-53000	21.49
14525	MICHAEL FRANGIPANE	SAFETY SHOE REIME	01-250-000-52900	110.76
19880	STURGEON BAY UTILITIES	421 MICHIGAN ST	01-250-000-56675	53.00
19880		421 MICHIGAN ST	01-250-000-56675	40.00
19880		421 MICHIGAN ST TRUCK FILL	01-250-000-56675	66.00
19880		MEMORIAL FEILD SPRINKLER	01-250-000-56675	29.00
19880		MEMORIAL WARMING HOUSE	01-250-000-56675	29.00
19880		GIRLS LITTLE LEAGUE	01-250-000-56675	29.00
19880		FIRE PROTECTION	01-250-000-56675	8,720.75
19880		QUINCY BAY SHIP PIT	01-250-000-56675	29.00
19880		N MADISON AVE SPRINKLG	01-250-000-56675	9.00
19880		PENNSYLVANIA ST DOCK	01-250-000-56675	9.00
19880		1018 GREEN BAY RD SIREN	01-250-000-56150	15.56
19880		EAST SIDE DOCK	01-250-000-56675	3.56
19880		107 N 1ST AVE MAR/RST	01-250-000-56675	29.00
19880		N 1ST AVE CITY PARKING RAMP	01-250-000-56675	3.56
19880		48 KENTUCKY ST DOCK	01-250-000-56675	9.00
19880		48 KENTUCKY ST CITY MARINA	01-250-000-56675	29.00
19880		N 7TH PL GARLAND PARK	01-250-000-56675	3.56
CDE	PAULA REICHEL	HERLACHE UNIFORM SHIRTS	01-250-000-52900	159.90
CJ	CJ WORKS, LLC	05/13 LAUNDRY SVC	01-250-000-56800	105.00
WARNER	WARNER-WEXEL WHOLESALE &	CLEANING SUPPLIES	01-250-000-54999	155.81
WARNER		HAND SOAP	01-250-000-54999	30.98
		TOTAL		11,417.06
		TOTAL FIRE DEPARTMENT		11,417.06
STORM SEWERS				
14490	NEENAH FOUNDRY	MANHOLE GRATE	01-300-000-54999	475.45
		TOTAL		475.45
		TOTAL STORM SEWERS		475.45
SOLID WASTE MGMT/SPRING/FALL				
DC WASTE	DOOR COUNTY WASTE & RECYCLING	5.33 TN REFUSE 05/13	01-311-000-58400	309.90
DC WASTE		2 HAZ ITEMS 05/13	01-311-000-58400	70.00
		TOTAL		379.90
		TOTAL SOLID WASTE MGMT/SPRING/FALL		379.90
STREET SWEEPING				
04575	DOOR COUNTY HARDWARE	RUBBER SPRINGS	01-330-000-51400	5.99
11800	KRUEGER IMPLEMENT INC	4 MASTER LINKS	01-330-000-51400	4.80
25700	ZARNOTH BRUSH WORKS INC	HAIN BROOM	01-330-000-51400	458.00

DATE: 06/14/2013
TIME: 09:01:44
ID: AP443000.CST

CITY OF STURGEON BAY
DEPARTMENT SUMMARY REPORT

PAGE: 6

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE

GENERAL FUND				
			TOTAL	468.79
			TOTAL STREET SWEEPING	468.79
WEED ABATEMENT				
20725	T R COCHART TIRE CENTER	MAY 2013 SVC CHARGES	01-340-000-51400	169.00
			TOTAL	169.00
			TOTAL WEED ABATEMENT	169.00
ROADWAYS/STREETS				
06012	FASTENAL COMPANY	BOLTS AND WASHERS	01-400-000-51400	19.57
06012		DIAMOND CUT OFF BLADE	01-400-000-51400	71.44
			TOTAL	91.01
			TOTAL ROADWAYS/STREETS	91.01
SNOW REMOVAL				
03075	CARQUEST OF DOOR COUNTY	BEARING	01-410-000-51400	23.34
12900	MACHINE SERVICE INC	REBUILD & BALANCE BLOWER IMP	01-410-000-51400	112.50
GRAY'S	GRAY'S INC.	2 GRADER BLADE OVERLAYS	01-410-000-51400	420.00
R0000556	D&A MACHINING, LLC	6 MACHINED BEARINGS	01-410-000-51400	30.00
			TOTAL	585.84
			TOTAL SNOW REMOVAL	585.84
STREET SIGNS AND MARKINGS				
04276	DIAMOND VOGEL PAINT CENTER	50 GAL TRAFFIC PAINT	01-420-000-52100	651.00
04545	DOOR COUNTY COOPERATIVE	1 ROLL TWINE	01-420-000-52100	36.86
04575	DOOR COUNTY HARDWARE	HANDLE	01-420-000-52100	5.49
06012	FASTENAL COMPANY	2 BOXES LUMBER CRAYON	01-420-000-52100	31.79
19275	SHERWIN WILLIAMS	2 GUN REBUILD KITS	01-420-000-52100	199.00
19275		30 GAL WHITE TRF PAINT	01-420-000-52100	362.70
19275		1 PAINT FILLER	01-420-000-52100	12.30
20254	TIP TOP CLEANERS	BANNER REPAIR	01-420-000-52550	8.00
			TOTAL	1,307.14
			TOTAL STREET SIGNS AND MARKINGS	1,307.14
STREET MACHINERY				
02835	BROOKS TRACTOR	FENDER & FRT	01-450-000-53000	373.72

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
02835		FENDER	01-450-000-53000	223.16
02835		FENDER RET	01-450-000-53000	-342.42
02835		RESTCK	01-450-000-53000	68.46
02835		CR RSTK	01-450-000-53000	-68.46
03075	CARQUEST OF DOOR COUNTY	AIR FILTER	01-450-000-52150	12.82
03075		THERMOSTAT, WATER PUMP	01-450-000-52150	107.37
03075		CO ESTD LIF DEXCOOL	01-450-000-52150	26.30
03075		MICRO V BELT	01-450-000-52150	27.08
03075		PV WATER PUMP	01-450-000-52150	-21.00
03075		OIL SEAL	01-450-000-52150	9.20
03075		OIL SEAL	01-450-000-52150	27.60
03075		BEARING	01-450-000-52150	18.61
03075		BRAKE ROTOR, BRAKE PAD	01-450-000-52150	110.48
03075		TORX BIT, BRAK ROTOR, BRK PAD	01-450-000-52150	108.94
03075		TORX BIT RET	01-450-000-52150	-4.89
03075		TORX BIT	01-450-000-52150	4.89
03075		BRK CALIPER BOLT	01-450-000-52150	5.57
03075		BRAKE CALIPER	01-450-000-52150	-5.57
03075		OIL SEAL	01-450-000-52150	-27.60
03075		AIR FILTER	01-450-000-52150	25.67
03075		OIL, CLEANER, CLAMPS	01-450-000-52150	48.66
03075		AIR FILTER	01-450-000-52150	31.79
03075		AIR FILTER	01-450-000-52150	5.57
03075		OIL FILTERS, FUSES	01-450-000-52150	60.93
03075		SEA FOAM TRMT	01-450-000-52150	73.50
04575	DOOR COUNTY HARDWARE	TIEDOWN RATCHET	01-450-000-52700	45.98
06012	FASTENAL COMPANY	4 TBOLT CLAMPS	01-450-000-53000	18.49
06012		SUPPLIES	01-450-000-53000	13.41
06012		SUPPLIES	01-450-000-53000	108.39
13460	MILLER BRADFORD & RISBERG, INC	2 BATTERY HOLD DOWN BOLTS	01-450-000-53000	37.59
13655	MONROE TRUCK EQUIPMENT, INC	SHP CHG RATCHET STRAP	01-450-000-53000	12.04
16000	PALMER CO INC	4 GALLONS WASH/WAX	01-450-000-53000	142.13
16300	PARTS ASSOCIATES	12 CANS PAINT, 2 CUTTING GEL	01-450-000-53000	121.90
20725	T R COCHART TIRE CENTER	MAY 2013 SVC CHARGES	01-450-000-53000	682.26
20725		MAY 2013 SVC CHARGES	01-450-000-53000	15.00
20725		MAY 2013 SVC CHARGES	01-450-000-53000	112.95
20725		MAY 2013 SVC CHARGES	01-450-000-53000	660.00
FLEETPRI	FLEETPRIDE	TAILGATE CYLINDER	01-450-000-53000	244.17
JX ENT	JX ENTERPRISES, INC.	OIL SAMPLE	01-450-000-53000	11.14
		TOTAL		3,125.83
		TOTAL STREET MACHINERY		3,125.83
CITY GARAGE				
04575	DOOR COUNTY HARDWARE	HARDWARE	01-460-000-52700	30.00
14000	NAPA AUTO PARTS	IMPACT WRENCH	01-460-000-52700	199.00
14000		BONE CREEPER	01-460-000-52700	159.00
19959	SUPERIOR CHEMICAL CORP	CASE CLEANSER	01-460-000-54999	103.30
ST WI SF	STATE OF WISCONSIN	BOILER OPERATION PERMITS	01-460-000-55300	100.00
		TOTAL		591.30
		TOTAL CITY GARAGE		591.30

INVOICES DUE ON/BEFORE 06/19/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
HIGHWAYS - GENERAL				
19880	STURGEON BAY UTILITIES	808 S DULUTH SIGN	01-499-000-58000	13.74
19880		1536 EGG HBR RD TRAFFIC LITE	01-499-000-58000	21.56
19880		1536 EGG HBR RD TRAFFIC LITE	01-499-000-58000	-11.10
19880		N 14TH & EGG HBR TRAFIC LITE	01-499-000-58000	31.34
19880		N 14TH & EGG HBR TRAFIC LITE	01-499-000-58000	-13.97
19880		WS TRAFFIC LIGHTS	01-499-000-58000	128.12
19880		WS TRAFFIC LIGHTS TX CR	01-499-000-58000	-46.87
19880		ORNAMENTAL STREET LIGHT	01-499-000-58000	5,679.63
19880		OVERHEAD STREET LIGHT	01-499-000-58000	8,375.29
19880		OVERHEAD STREET LIGHT TX CR	01-499-000-58000	-3,281.39
19880		WALNUT DR & LANSING SIGN	01-499-000-58000	9.01
19880		EAST SIDE DOCK	01-499-000-58000	50.66
19880		SHIPYARD DVL LIGHTS	01-499-000-58000	67.31
19880		OLD HIGHWAY RD SIGN	01-499-000-58000	11.56
		TOTAL		11,034.89
		TOTAL HIGHWAYS - GENERAL		11,034.89
PARK & RECREATION ADMIN				
03133	CELLCOM WISCONSIN RSA 10	05/13 CELL SERVICE	01-500-000-58250	50.04
03133		05/13 CELL SERVICE	01-500-000-58250	14.07
03133		05/13 CELL SERVICE	01-500-000-58250	13.08
06000	FAMILY WORSHIP CENTER	BOUNCE HOUSE RENTAL	01-500-000-52250	600.00
23200	WDOR	CITY WIDE GARAGE SALE AD	01-500-000-57450	114.00
		TOTAL		791.19
		TOTAL PARK & RECREATION ADMIN		791.19
PARKS AND PLAYGROUNDS				
01766	AURORA MEDICAL GROUP	PRE EMP SCR - SEL	01-510-000-57100	368.00
01766		PRE EMP SCR - FT	01-510-000-57100	132.00
01766		MRO REVIEW	01-510-000-57100	24.00
02848	SPORT SUPPLY GROUP INC	VOLLEYBALL NETS	01-510-000-54999	193.01
03075	CARQUEST OF DOOR COUNTY	OIL FILTER	01-510-000-52050	13.50
03075		BATTERY CABLE LUG	01-510-000-53000	2.37
04575	DOOR COUNTY HARDWARE	RYL GLS OIL	01-510-000-52100	28.99
04575		BRUSH, ROLLER	01-510-000-52100	12.48
04575		SANDPAPER	01-510-000-52100	8.98
04575		KEY SCHLAGE	01-510-000-54999	4.47
04575		TIEDOWN RATCH JHCOK	01-510-000-51750	25.98
04575		FASTENERS	01-510-000-54999	2.55
12900	MACHINE SERVICE INC	REBUILD PTO SHAFT	01-510-000-51350	387.98
19880	STURGEON BAY UTILITIES	MEMORIAL FEILD SPRINKLER	01-510-000-58650	30.20
19880		MEMORIAL WARMING HOUSE	01-510-000-56150	153.11
19880		MEMORIAL WARMING HOUSE	01-510-000-58650	280.63
19880		MEM FLD PARKING LOT	01-510-000-56150	8.46
19880		GIRLS LITTLE LEAGUE	01-510-000-56150	155.25
19880		GIRLS LITTLE LEAGUE	01-510-000-58650	83.09
19880		S 3RD & OREGON MARTIN PARK	01-510-000-56150	8.24
19880		N 7TH PL GARLANE PARK	01-510-000-56150	8.35

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
19880		N 7TH PL GARLAND PARK	01-510-000-58650	23.31
19880		FLAG LIGHT 5TH AND MICHIGAN	01-510-000-56150	37.36
19880		FLAG LIGHT 5TH AND MICHIGAN	01-510-000-56150	-14.35
20725	T R COCHART TIRE CENTER	FLAT REPAIR	01-510-000-53000	15.00
INTERSTA	INTERSTATE BATTERIES	6-BATTERIES	01-510-000-53000	790.20
JD	JD INDUSTRIAL SUPPLY, INC	ANTY-BACTERIAL FOAM	01-510-000-51850	137.09
SEIDL	SEIDL SEPTIC SERVICES, LLC	900 GAL SEPTIC	01-510-000-54999	205.60
WARNER	WARNER-WEXEL WHOLESALE &	40 CASES GBAGS, 2 TP DISPENSER	01-510-000-54999	1,085.60
WARNER		3 TP DISPENSERS	01-510-000-54999	75.00
WARNER		2 PRIME AIR DISP/2 CASES SCENT	01-510-000-51650	231.42
WARNER		PARKS PAPER PRODUCTS	01-510-000-51650	506.77
TOTAL				5,024.64
TOTAL PARKS AND PLAYGROUNDS				5,024.64

BALLFIELDS

04575	DOOR COUNTY HARDWARE	FIXT FLUSH	01-520-000-54999	30.99
04575		DEADBOLT, KEY	01-520-000-54999	36.95
04575		SPRYPNT DUAL, BOLT	01-520-000-54999	23.53
04575		CORD REEL, TWINE	01-520-000-54999	18.98
04575		DRILL 12V	01-520-000-54999	59.99
04575		KEY SCHLAGE	01-520-000-54999	9.96
07745	GORDONS WEST SIDE ELECTRIC	MEM FLD SCOREBOARD	01-520-000-54999	652.64
12100	LAMPERT YARDS INC	TREATED WOOD	01-520-000-54999	11.78
20900	TRU GREEN CHEMLAWN	WEED & FEED BLFLD & SPR APP	01-520-000-56500	83.00
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	103.00
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	63.00
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	126.60
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	78.00
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	78.00
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	78.00
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	156.14
20900		WEED & FEED BLFLD & SPR APP	01-520-000-56500	8.54
VIKING	VIKING ELECTRIC SUPPLY, INC	ELEC SUPP PBI FIELD	01-520-000-54999	
TOTAL				1,619.10
TOTAL BALLFIELDS				1,619.10

MUNICIPAL DOCKS

04575	DOOR COUNTY HARDWARE	CFL BUG BULB	01-550-000-54999	10.99
VIKING	VIKING ELECTRIC SUPPLY, INC	SAWYER PARK LIGHTING	01-550-000-58999	879.78
VIKING		SAWYER PK LIGHTING	01-550-000-58999	384.39
TOTAL				1,275.16
TOTAL MUNICIPAL DOCKS				1,275.16

WATER WEED MANAGEMENT

02330	JIM OLSON MOTORS	BRACE BAR WW TRK	01-560-000-51400	177.92
-------	------------------	------------------	------------------	--------

DATE: 06/14/2013
 TIME: 09:01:44
 ID: AF443000.CST

CITY OF STURGEON BAY
 DEPARTMENT SUMMARY REPORT

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
GENERAL FUND				
03075	CARQUEST OF DOOR COUNTY	WW OIL FILTERS	01-560-000-51400	8.53
03075		AIR FILTER	01-560-000-51400	7.95
03075		OIL FILTER, HYD FILTER	01-560-000-52050	11.01
03075		WW FILTERS, BRAKE CLEANER	01-560-000-51400	11.93
04575	DOOR COUNTY HARDWARE	EASTENERS	01-560-000-54999	45.08
09250	INLAND LAKE HARVESTERS INC	PADDLE WHEEL MOTOR REPAIR	01-560-000-51400	2,836.00
15890	PACK AND SHIP PLUS	INLD LKE HVS- SHIPPING	01-560-000-54999	71.69
PORT	PORT SUPPLY	WW ACCESS CHN BOUY	01-560-000-51400	83.36
TOTAL				3,253.47
TOTAL WATER WEED MANAGEMENT				3,253.47
WATERFRONT PARKS & WALKWAYS				
04545	DOOR COUNTY COOPERATIVE	GRASS SEED FOR MEM DR	01-570-000-51750	495.00
04575	DOOR COUNTY HARDWARE	LINK CHAIN	01-570-000-54999	2.49
04575		BRUSH BOWL, REMVR SCRBFREE	01-570-000-54999	7.48
04575		PIP PVC, COUPLE FLEX	01-570-000-54999	20.97
04575		UNION, ELBOW	01-570-000-54999	23.95
04575		ELBOW, UNION	01-570-000-54999	-23.95
04575		EASTENERS	01-570-000-54999	3.75
04575		KEY SCHLAGE	01-570-000-54999	2.98
04575		DUSTER	01-570-000-54999	12.99
19880	STURGEON BAY UTILITIES	W LARCH ST WALKWAY LTS	01-570-000-56150	82.41
19880		W LARCH ST PARKING LOT	01-570-000-56150	31.56
19880		PENNSYLVANIA ST LOCK	01-570-000-58650	6.55
19880		48 KENTUCKY ST WTR FRT	01-570-000-56150	185.15
19880		107 N 1ST AVE MAR/RST	01-570-000-56150	119.53
19880		107 N 1ST AVE MAR/RST	01-570-000-58650	49.85
19880		N 1ST AVE CITY PARKING RAMP	01-570-000-56150	187.56
19880		48 KENTUCKY ST DOCK	01-570-000-58650	9.40
19880		48 KENTUCKY ST CITY MARINA	01-570-000-58650	23.80
VIKING	VIKING ELECTRIC SUPPLY, INC	ELEC SUPP SWY PAK	01-570-000-54999	159.77
VIKING		ELEC SUPP SWY PK	01-570-000-54999	35.38
VIKING		ELEC SUPP SWY PK	01-570-000-54999	-67.21
TOTAL				1,369.41
TOTAL WATERFRONT PARKS & WALKWAYS				1,369.41
EMPLOYEE BENEFITS				
03780	COUNSELING ASSOCIATES OF DC	06/13 MONTHLY EAP	01-600-000-56553	150.83
TOTAL				150.83
TOTAL EMPLOYEE BENEFITS				150.83
TOTAL GENERAL FUND				91,117.54
CAPITAL FUND				
GENERAL EXPENDITURES				

DATE: 06/14/2013
 TIME: 09:01:44
 ID: AP443000.CST

CITY OF STURGEON BAY
 DEPARTMENT SUMMARY REPORT

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
CAPITAL FUND				
DORNER	DORNER, INC	N 4TH AVE & OAK ST SBU	10-199-000-51525	185,893.62
			TOTAL	185,893.62
			TOTAL GENERAL EXPENDITURES	185,893.62
PATROL				
ADVANTAG	ADVANTAGE POLICE SUPPLY, INC	BULLET PROOF VESTS	10-215-000-59999	5,302.00
AQUA	AQUA CENTER OF GREEN BAY INC	DIVE EQUIPMENT	10-215-000-59999	2,367.23
			TOTAL	7,669.23
			TOTAL PATROL	7,669.23
STORM SEWERS				
EXPENSE				
DORNER	DORNER, INC	N 4TH AVE & OAK ST	10-300-000-59115	60,758.80
			TOTAL EXPENSE	60,758.80
			TOTAL STORM SEWERS	60,758.80
ROADWAYS/STREETS				
EXPENSE				
02130	BAUDHUIN INC	EGG HRB RD DESIGN 4/22-5/24/13	10-400-000-59096	5,672.00
14826	NORTHEAST ASPHALT, INC.	ALLEY PAVING BET 3RD & 4TH	10-400-000-59100	2,910.00
			TOTAL EXPENSE	8,582.00
ANNUAL RESURFACING & BASE REP.				
08167	GANNETT WISCONSIN NEWSPAPERS	AD FOR PAVING PROJ PROGRAM	10-400-110-59095	46.76
DORNER	DORNER, INC	N 4TH AVE & OAK ST	10-400-110-59095	60,388.59
			TOTAL ANNUAL RESURFACING & BASE REP.	60,435.35
			TOTAL ROADWAYS/STREETS	69,017.35
CURB/GUTTER/SIDEWALK				
EXPENSE				
DORNER	DORNER, INC	N 4TH AVE & OAK ST	10-440-000-59102	7,510.22
			TOTAL EXPENSE	7,510.22
			TOTAL CURB/GUTTER/SIDEWALK	7,510.22
BALLFIELDS				
EXPENSE				
02227	BEACON ATHLETICS	SHIPPING RE: BATTING CAGES	10-520-000-59999	285.00
			TOTAL EXPENSE	285.00

DATE: 06/14/2013
 TIME: 09:01:45
 ID: AP443000.CST

CITY OF STURGEON BAY
 DEPARTMENT SUMMARY REPORT

PAGE: 12

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE
CAPITAL FUND				
EXPENSE				
EXPENSE				
TOTAL BALLFIELDS				285.00
TOTAL CAPITAL FUND				331,134.22
CABLE TV				
CABLE TV / GENERAL				
CABLE TV / GENERAL				
04575	DOOR COUNTY HARDWARE	HEADPHONES	21-000-000-52700	19.99
B&H	B&H PHOTO-VIDEO	WIRELESS MIC AUDIO MIXER	21-000-000-59070	3,347.74
B&H		LIGHT KIT	21-000-000-59070	638.00
TOTAL CABLE TV / GENERAL				4,005.73
TOTAL CABLE TV / GENERAL				4,005.73
TOTAL CABLE TV				4,005.73
TID #2 DISTRICT				
TID DISTRICT #2				
AG	AG EXCAVATING	PAY REQUEST #2	25-320-000-59105	51,475.02
TOTAL				51,475.02
TOTAL TID DISTRICT #2				51,475.02
TOTAL TID #2 DISTRICT				51,475.02
TID #4 DISTRICT				
TID #4 DISTRICT				
02130	BAUDHUIN INC	PROF SVC T4 3/15/13-5/6/13	28-340-000-55001	3,417.50
12100	LAMPERT YARDS INC	PLYWOOD	28-340-000-58950	19.59
AYRES	AYRES ASSOCIATES, INC	PROF SVC THRU 05/23/13	28-340-000-59130	12,162.06
VANDEW	VANDEWALLE & ASSOCIATES, INC	PROF SVC THRU 05/20/13	28-340-000-58999	6,576.24
TOTAL				22,175.39
TOTAL TID #4 DISTRICT				22,175.39
TOTAL TID #4 DISTRICT				22,175.39
SOLID WASTE ENTERPRISE				
SOLID WASTE ENTERPRISE FUND				
SOLID WASTE ENTERPRISE FUND				
03075	CARQUEST OF DOOR COUNTY	HALOGEN SEALED BEAM	60-000-000-53000	5.59
04575	DOOR COUNTY HARDWARE	FASTENER	60-000-000-53000	0.38
04603	HALRON LUBRICANTS INC	55 GAL DRUM DEF	60-000-000-51650	140.12
04603		DRUM RETURN	60-000-000-51650	-20.00
14000	NAPA AUTO PARTS	WORK LIGHT	60-000-000-53000	10.69
14000		5 HYD FTGS	60-000-000-53000	57.79

DATE: 06/14/2013
TIME: 09:01:45
ID: AP443000.CST

CITY OF STURGEON BAY
DEPARTMENT SUMMARY REPORT

PAGE: 13

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE

SOLID WASTE ENTERPRISE				
SOLID WASTE ENTERPRISE FUND				
SOLID WASTE ENTERPRISE FUND				
18500	R N O W INC	4 ROCKERS SWITCHES	60-000-000-53000	59.43
20725	T R COCHART TIRE CENTER	MAY 2013 SVC CHARGES	60-000-000-52850	25.00
20725		MAY 2013 SVC CHARGES	60-000-000-52850	1,606.44
20725		MAY 2013 SVC CHARGES	60-000-000-52850	1,606.44
20725		MAY 2013 SVC CHARGES -- CR	60-000-000-52850	-300.00
23661	WI DEPT OF NATURAL RESOURCES	WASTE HAULER FEES	60-000-000-58999	176.00
DC WASTE	DOOR COUNTY WASTE & RECYCLING	229.8 TN REFUSE 05/13	60-000-000-58300	13,344.56
DC WASTE		88.88 TN RECYCLING 05/13	60-000-000-58350	1,171.44
			TOTAL SOLID WASTE ENTERPRISE FUND	17,883.88
			TOTAL SOLID WASTE ENTERPRISE FUND	17,883.88
			TOTAL SOLID WASTE ENTERPRISE	17,883.88
			TOTAL ALL FUNDS	517,791.78

MANUAL CHECKS

WPPI \$86,462.57
06/01/13
Check #72712
Health and Dental Insurance
Various Departmental Health and Dental Insurance Accounts

Benefit Advantage \$ 153.00
06/13/13
Check #72724
June 2013 Cobra & HRA Fees
01-600-000-50510

The Minnesota Life Insurance Co. \$ 1,707.24
06/13/13
Check #72725
Life Insurance
01-600-000-50552

First National Bank of Omaha – Credit Card \$ 20.69
06/13/13
Check #72726
Business Cards
01-150-000-52800

TOTAL MANUAL CHECKS \$ 88,343.50

DATE: 06/14/2013
TIME: 09:01:45
ID: AP443000.CST

CITY OF STURGEON BAY
DEPARTMENT SUMMARY REPORT

PAGE: 14

INVOICES DUE ON/BEFORE 06/18/2013

VENDOR #	NAME	ITEM DESCRIPTION	ACCOUNT #	AMOUNT DUE

SUMMARY OF FUNDS:				
	GENERAL FUND		91,117.54	173,461.04
	CAPITAL FUND		331,134.22	
	CABLE TV		4,005.73	
	TID #2 DISTRICT		51,475.02	
	TID #4 DISTRICT		22,175.39	
	SOLID WASTE ENTERPRISE		17,883.88	

	TOTAL --- ALL FUNDS		547,791.76	606,138.28

COMMON COUNCIL
June 4, 2013

A regular meeting of the Common Council was called to order at 8:00 p.m. by Mayor Birmingham. The Pledge of Allegiance was recited. Roll call: Wiegand, Vandertie, Wiesner, Stutting, Fett and Schlicht were present. Ireland was excused.

Vandertie/Wiesner to adopt agenda. Carried.

Stutting/Schlicht to approve following bills: General Fund - \$62,455.70, Capital Fund - \$4,591.00, Cable TV - \$6,010.70, TID #2 - \$14,666.72, TID #4 - \$4,965.50 and Solid Waste Enterprise Fund - \$3,561.44 for a grand total of \$96,251.06. Roll call: All voted aye. Carried.

Fett/Wiesner to approve consent agenda:

- a. Approval of 5/21/2013 regular Common Council minutes
- b. Approval of the following minutes:
 - (1) Waterfront Design Review Board – 5/13/13
 - (2) Harbor Commission – 5/13/13
 - (3) Finance/Purchasing & Building Committee - 5/14/13
 - (4) City Plan Commission – 5/15/13
 - (5) Industrial Park Development Review Team – 5/17/13
 - (6) Parking & Traffic Committee – 5/20/13
 - (7) Zoning Board of Appeals – 5/20/13
 - (8) Joint Park & Recreation Committee/Board – 5/22/13
 - (9) Board of Review – 5/28/13
 - (10) Waterfront Redevelopment Authority – 5/28/13
- c. Place following report on file:
 - (1) Inspection Department – April 2013
 - (2) Fire Department – April 2013
- d. Consideration of: Approval of Beverage Operator licenses.
- e. Consideration of: Approval of Temporary Class B Beer licenses.
- f. Consideration of: Approval of Temporary Class B Beer and Class B Wine license.
- g. Consideration of: Approval of "Class B" Combination licenses, Class "B" Beer licenses, "Class A" Combination licenses, Class "A" Beer licenses, Class "A" Liquor license, and "Class C" wine licenses.
- h. Finance/Purchasing & Building Committee recommendation re: Award herbicide contract to Stantec for spraying of aquatic vegetation in the Bay of Sturgeon Bay in the amount of \$12,972.93.
- i. Parking & Traffic Committee recommendation re: Relocate speed limit sign and install a hidden driveway sign at the point between the City limit sign and the property of 1908 Shiloh Road.
- j. Joint Park & Recreation Committee/Board recommendation re: Name/dedicate current practice football field to John "Hoot" Utnehmer.
- k. Joint Park & Recreation Committee/Board recommendation re: Place the Half Pipe ramp constructed by Sturgeon Bay Skatepark Initiative at 14th Avenue & Georgia Street.

Carried.

There were no mayoral appointments.

Stutting/Fett to adopt resolution regarding zoning letter fee and sign permit fee for new signs. Carried.

RECOMMENDATION

We, the Waterfront Redevelopment Authority, hereby recommend to select Engberg Anderson as the consultant for the structural analysis and architectural analysis of the grain elevator, with the contract amount of \$16,500.00 to be split between the structural analysis component and the rest of the project so that the City can pull out of the project if the structural analysis shows that rehab/reuse of the building is not feasible. The structural analysis component is to proceed as soon as possible, with the rest of the project (if necessary) to occur after July 1 in order to be grant eligible.

WATERFRONT REDEVELOPMENT AUTHORITY

By: Thomas Herlache, Chr.

Introduced by Stutting. Stutting/Wiesner to adopt. Carried.

City Plan Commission Chair Wiegand, Finance/Purchasing & Building Committee Chair Stutting, and Park & Recreation Committee Chair Wiegand gave committee reports.

No one spoke during public comment.

The Mayor did not have any comments.

Vandertie/Fett to adjourn. Carried. The meeting adjourned at 8:28 p.m.

Respectfully submitted,



Stephanie L. Reinhardt
City Clerk/Human Resources Director

SPECIAL COMMON COUNCIL
June 7, 2013

A regular meeting of the Common Council was called to order at 12:00 p.m. by Mayor Birmingham. The Pledge of Allegiance was recited. Roll call: Vandertie, Ireland, Stutting, Fett and Schlicht were present. Wiesner and Wiegand were excused.

Fett/Stutting to adopt agenda. Carried.

Vandertie/Stutting to approve the request for amendment to the premise section of liquor license for Van's Bar for June 13 – 15, 2013. Carried.

Ireland/Fett to approve the request from Van's Bar for exception to noise ordinance for June 13, 2013 and June 14, 2013 from 10 pm – 12 am.

Schlicht/Stutting to adjourn. Carried. The meeting adjourned at 12:02 p.m.

Respectfully submitted,



Stephanie L. Reinhardt
City Clerk/Human Resources Director

FIRE AND POLICE COMMISSION

April 24, 2013

A meeting of the Fire and Police Commission was called to order at 4:00 p.m. by Commissioner Michael VanDyke, in the Community Room at the Sturgeon Bay Municipal Building.

Roll Call: Commission members Michael VanDyke, Charles Brann, Dave Poulton and Barbara Herdina, and Sandy Hurley were present. Also present was Police Chief Porter.

Adoption of Agenda: Moved by Commissioner Brann and seconded by Commissioner Poulton to accept the agenda as is. All ayes. Motion carries.

Approval of Minutes: Commissioner VanDyke moved to approve the minutes, with the modifications needed to amend the elections, seconded by Commissioner Herdina. All ayes. Motion carries.

Introduction of new Commission Member: Commission member Sandy Hurley was introduced, and gave a background on herself.

Consideration of the Rules and Regulations in Regards to the Hiring Process of Police Officer: Chief Porter asked the Commission to reconsider the wording in the Rules and Regulations, page 5, C (c): (handout provided). There was discussion over allowing a candidate to apply for the hiring process that is not certified; and changing the policy to state "or currently enrolled in a Wisconsin recruit academy."

- A new officer can be given a conditional offer where they need to meet the requirements of recruit training and become certifiable.
- Training and Standards may pay for a hire, with a four year college degree, to go through the academy; another option would be for the City to cover the expenses, or the officer would cover the cost themselves. All options need to be studied.

Motion to leave the wording in the Rules and Regulations, as is. Motion was moved by Commissioner Herdina, and seconded by Commissioner Brann. No action taken.

Set Date for Next Meeting: The next meeting of the Police and Fire Commission will be set at a later time. A notice of commitment will be sent out before setting the date.

Adjourn: Moved by Commissioner Poulton and seconded by Commissioner Hurley to adjourn. All ayes. Motion carries. Time of 5:10 p.m.

Respectfully submitted,
Sarah Spude-Olson, Police Assistant
May 1, 2012 at 3:00 p.m.

STURGEON BAY UTILITIES
Regular Meeting
May 14th, 2013

President Stewart Fett called the regular meeting of the Utilities Commission to order at 12:00 p.m. at the Sturgeon Bay Utilities office. Roll call: President Stewart Fett, Vice-President Gary DeNamur, Secretary Robert Schlicht, Mayor Thad Birmingham and Commissioners Cindy Weber and Dan Wiegand were present. Commissioner Matt Felhofer was excused. Also present were General Manager James Stawicki, Operations Manager Cliff White, Electric Supervisor Jason Bieri and Recording Secretary Kelly LaLuzerne.

Schlicht/DeNamur to adopt the agenda (complete copy on file at the Utility office). Motion carried.

Wiegand/Weber to approve the minutes of the regular meeting held on April 9th, 2013. Motion carried.

The Commission proceeded to review the bills for April in the amount of \$1,704,503.95. Schlicht/DeNamur to approve payment of the bills. Motion carried.

The March 2013 financials were presented. Weber/Birmingham to accept the financials subject to audit. Motion carried.

General Manager Stawicki reported on the current investments and their allocations. No formal action was taken.

The next item of business was consideration of Audited Financial Statements for 2012. The statements were audited by Schenk Solutions and reflect SBU's activities for the year. Wiegand/Birmingham to approve the Audited Financial Statements for 2012. Motion carried.

Next was consideration of engineering contract to support step-screen replacement. One of this year's capital improvements plan includes replacement of the 1980's era step-screen. The step-screen is positioned in the incoming waste stream and removes larger debris that could clog pumps and lines at other points in the treatment process. Staff requested and received a proposal from McMahon Engineers and Architects to perform the professional engineering services necessary to complete the project. The total amount for the engineering services is \$21,200.00. Staff recommends approval of the proposal from McMahon to perform the engineering services for \$21,200.00. Birmingham/Weber to approve the engineering services to be performed by McMahon in the amount of \$21,200.00. Motion carried.

Consideration of quote to install altitude valve and remove pressure-reducing valve was next item of business. This year's capital improvements plan includes replacement of the altitude valve at the Redwood tower/booster. Altitude valves are required when towers of different elevations are connected to the same water distribution system. In this application, the bay water main crossing hydraulically connects the Redwood tower with the Big Hill concrete reservoirs. The overflow point of the Redwood tower is lower than the overflow point of the Big Hill reservoirs. The altitude valve prevents Redwood tower from overflowing while allowing the Big Hill reservoirs to continue to fill. The existing valve has been a recurring source of leaks and other maintenance issues. Staff has received a quote from the Dorner Company to provide and install a replacement valve. Cla-Val is the leading manufacturer of valves for this application and the Dorner Company is the authorized sales and installation outlet for Cla-Val in this region. Staff recommends approval of the quotation received from the Dorner Company in the amount of \$18,428.00 to provide and install a replacement valve at Redwood tower/booster. DeNamur/Schlicht to approve the quotation received from the Dorner Company in the amount of \$18,428.00. Motion carried.

The Operations Report was presented by OM White. OM White updated the Commission on the status of the bromate testing. Wiegand/Schlicht to accept the Operations Report for April. Motion carried.

Next were Council member's updates on issues. President Fett did not have any items to discuss nor did anyone else from the City Council.

The next item of business was the General Manager's report.

- a. Adjustments for the month
- b. Update on projects
 - 1) Water rate filing
 - 2) Transformer insurance claim
 - 3) Medical insurance update
 - 4) Center Point Marina

Birmingham/DeNamur to adjourn. Motion carried. The meeting adjourned at 12:57 p.m.

Robert Schlicht
Secretary

Approved for publication:

Stewart Fett
President

James Stawicki
General Manager

Date: _____

Date: _____

FINANCE/PURCHASING & BUILDING COMMITTEE
May 28, 2013

A meeting of the Finance/Purchasing & Building Committee was called to order at 7:00 p.m. by Chairperson Stutting in Council Chambers, City Hall. Roll call: Alderperson Stutting, Alderperson Wiegand and Alderperson Schlicht were present. Also present: Paul Denis of Schenck SC, Alderperson Wiesner, Alderperson Fett, City Administrator McNeil, Sturgeon Bay Utility General Manager Stawicki, Finance Director/City Treasurer Clarizio, Municipal Services Superintendent Bordeau, Community Development Director Olejniczak, City Engineer Depies, members of the general public and Deputy Clerk/Treasurer Spittlemeister.

Moved by Alderperson Schlicht, seconded by Alderperson Wiegand to adopt the following agenda:

1. Roll call.
2. Adoption of agenda.
3. Consideration of: Lease between the City of Sturgeon Bay and Legend Cruises, LLC (formerly Door County Cruises) for 75 feet of city owned dock space located adjacent to the Maritime Museum.
4. Consideration of: 2012 Audit.
5. Consideration of: 2013 Radio Advertising Bids.
6. Consideration of: Safe Routes to School Grant Administration.
7. Consideration of: Easement for WPS Gas Line – Division Street.
8. Review of unfinished business list.
9. Review bills.
10. Adjourn.

Carried.

Consideration of: Lease between the City of Sturgeon Bay and Legend Cruises, LLC (formerly Door County Cruises) for 75 feet of city owned dock space located adjacent to the Maritime Museum:

Moved by Alderperson Wiegand, seconded by Alderperson Stutting to recommend to Common Council to approve the lease agreement between the City of Sturgeon Bay and Legend Cruises LLC for 75 feet of city owned docks space located adjacent to the Maritime Museum at a rate of \$3,482.32 for the lease year beginning July 1, 2013 and ending June 30, 2014. Carried.

Consideration of: 2012 Audit:

Paul Denis of Schenck SC presented the audit ending December 31, 2012 for the City of Sturgeon Bay, which also includes Sturgeon Bay Utilities. He then reviewed the City's financial status and explained the different statements that comprise the audit report. Moved by Alderperson Wiegand, seconded by Alderperson Schlicht to recommend to Common Council to accept the Schenck Government & Not-For-Profit Solutions 2012 financial audit report for the City of Sturgeon Bay and place it on file. Carried.

Consideration of: 2013 Radio Advertising Bids:

Municipal Services Superintendent Bordeau explained that the City of Sturgeon Bay Parks and Recreation Department sent out a request to the local radio stations asking for pricing on radio ads for the Farmer's Market and Harmony by the Bay concerts. After a brief discussion, it was moved by Alderperson Wiegand, seconded by Alderperson Schlicht to approve radio advertising for the City of Sturgeon Bay Parks and Recreation

Department for the Tuesday and Saturday Farmer's Market and Harmony by the Bay concerts to WDOR and WQDC radio stations in an amount not to exceed \$3,000.00. Carried.

Consideration of: Safe Routes to School Grant Administration:

City Engineer Depies stated that staff is recommending the hiring of a consultant for Safe Routes to School grant administration. The consultant will be responsible for preparing a report on the impact of the new sidewalks on potential historical properties in the project area along with other tasks that need to be completed for the state. The cost of a consultant is an eligible expense for the grant, but will reduce the amount of the grant for actual sidewalk installation. Mr. Depies does not want to take the chance of losing the grant by not moving forward in a timely fashion. Moved by Alderperson Schlicht, seconded by Alderperson Wiegand to recommend to Common Council to authorize contracting with a professional consulting service for the Safe Routes to Schools grant administration. Carried.

Consideration of: Easement for WPS Gas Line – Division Street:

Moved by Alderperson Wiegand, seconded by Alderperson Schlicht to recommend to Common Council to approve the easement for Wisconsin Public Service gas line along the City-owned parcel at the corner of Division Road and Shiloh Road. Carried.

The unfinished business list was reviewed.

Review bills:

Moved by Alderperson Schlicht, seconded by Alderperson Stutting to accept the bills as presented and forward to the Common Council for payment. Alderperson Stutting and Alderperson Schlicht voted aye. Alderperson Wiegand abstained. Carried.

Moved by Alderperson Wiegand, seconded by Alderperson Schlicht to adjourn. Carried. The meeting adjourned at 7:38 p.m.

Respectfully submitted,



Laurie Spittlemeister
Deputy Clerk/Treasurer

6b4.

6b4.

**Harbor Commission Meeting
May 29, 2013**

A meeting of the Harbor Commission was called to order by Chairperson Nault at 6:00 p.m. in Council Chambers, City Hall, 421 Michigan Street. Members Gary Nault, Stewart Fett, Robert Spude and Paul Mickelson were present. Randy Morrow was excused. Matt Felhofer was absent and Steve Propsom entered at 6:20 p.m.. Also present were Municipal Services Director Bordeau, City Administrator McNeil, Alderman Vandertie and Municipal Services Assistant Lenius.

Moved by Mr. Fett, second by Mr. Spude to adopt the following agenda:

1. Roll Call
2. Adoption of Agenda
3. Public Comment
4. Discussion of: Waterweed Cutting Operation with Public
5. Adjourn

Carried.

Markus Ritter, 1336 Utah Street spoke during public comment.

Mayor Birmingham entered at 6:05.

Discussion of: Waterweed Cutting Operation with Public – Mr. Nault explained that the group took on the project of evaluating the waterweed cutting operation and is asking for input, suggestions and comments from the public and property owners on the operation. Mr. Bordeau gave an overview of the weed cutting operation and budget.

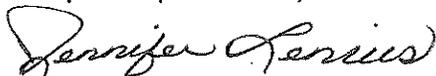
The following people spoke on the waterweed cutting operation. Markus Ritter, 1336 Utah Street; Phil Sanders, 1106 Memorial Drive; Bill Boettcher, 1761 Memorial Drive; Bob Starr, 759 Memorial Drive, Dave Ward, 1811 Memorial Drive; Yvonne Boettcher, 1761 Memorial Drive. Rick Yedica, former Water Weed Supervisor, also spoke on the history of the weed cutting operation during his time with the City of Sturgeon Bay.

The top three concerns of those residents who spoke was supervision of the seasonal employees running the equipment on the water, providing channels for property owners to get from their dock or moorings to the open waters of the bay and providing more budget dollars to the operation for possibly new or better equipment, additional staff to operate the machines more than only during the standard work day hours.

Mr. Nault stated the next meeting would take place in late June to discuss the equipment.

Moved by Mr. Mickelson, second by Mr. Fett to adjourn. All in favor. Meeting adjourned at 7:05 p.m.

Respectfully Submitted,



Jennifer Lenius
Municipal Services Assistant



Visit our website at: www.sturgeonbaywi.org

MEMO

To: Mayor and Common Council
From: *VJC* Valerie J. Clarizio, Finance Director/Treasurer
Subject: 2012 Year-end and 2013 Year-to-date Financial Reports
Date: May 29, 2013

Earlier this month the City received the 2012 financial audit from Schenck Government & Not-for-Profit Solutions. As a result, please find the attached December 2012 bank reconciliation and financial report, as well as, the most current bank reconciliation and financial report for the year 2013, dated April 30, 2013. Since the April reports are cumulative, I did not include the January, February and March 2013 financial reports. However, if you would like copies of the financial reports for those months please contact me and I will forward them to you.

DECEMBER 2012 BANK RECONCILIATION

CHECKING ACCOUNTS

GENERAL FUND BAYLAKE	WDF BAYLAKE	TIF #3 WIRETECH BAYLAKE	WEDC GRANT BAYLAKE	SNAP BAYLAKE
PRIOR G/L BALANCE	2,947,428.43	148,241.40	36,868.48	5.00
REVENUE	6,072,280.36	10,289.37	0.00	0.00
DISBURSEMENTS	5,988,425.50	0.00	508.00	0.00
AMOUNT IN TRANSIT	7,743.16	0.00	0.00	0.00
ADJUSTMENTS	36,830.05	0.00	0.00	0.00
ENDING BALANCE	3,060,370.18	158,530.77	36,360.48	5.00

BANK BALANCE	3,072,220.47	158,530.77	36,360.48	5.00
LESS OUTS. CHECKS	11,850.29	0.00	0.00	0.00
	3,060,370.18	158,530.77	36,360.48	5.00

SAVINGS ACCOUNTS

GENERAL FUND STATE - #2	GENERAL FUND BAYLAKE BANK - WMBI	TIF #1 DEBT STATE - #11	WDF STATE - #4	CAPITAL - BUILDING DEBT STATE - #9	TIF #3 DEBT STATE - #08	TIF #3 CONSTRUCTION STATE - #14
PRIOR G/L BALANCE	2,771,625.80	13,662.39	145,979.47	203,962.36	5,943.38	358,758.07
REVENUE	2,333,631.00	0.46	22.75	31.76	0.93	78,931.94
DISBURSEMENTS	0.00	102.16	0.00	0.00	55.87	12.29
AMOUNT IN TRANSIT	0.00	0.00	0.00	0.00	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
ENDING BALANCE	5,105,256.80	13,560.69	146,002.20	203,994.12	5,944.31	358,813.94
BANK BALANCE	5,105,256.80	13,560.69	146,002.20	203,994.12	5,944.31	358,813.94

TIF #2 BAYLAKE - MMBA	TIF #2 STATE - #3	TIF #2 DEBT 98A&B STATE - #10	TIF #2 AMENDED AREA CONST. - STATE - #09	TIF #2 AMENDED AREA CAP. INT. - STATE - #7	TIF #2-CAPITAL MAINT. STATE - #15	TIF #2 WFRDA DEBT RES. STATE - #13
PRIOR G/L BALANCE	3,721.53	14,685.63	1,116,472.13	68,008.00	161,737.22	129,031.21
REVENUE	0.16	1.66	173.87	10.59	25.19	20.09
DISBURSEMENTS	0.00	4,799.00	0.00	0.00	0.00	0.00
AMOUNT IN TRANSIT	0.00	0.00	0.00	0.00	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
ENDING BALANCE	3,721.53	9,888.29	1,116,646.00	67,990.59	161,762.41	129,051.30
BANK BALANCE	3,721.53	9,888.29	1,116,646.00	67,990.59	161,762.41	129,051.30

INVESTMENT ACCOUNTS

GENERAL/CAPITAL FUND INVESTMENTS
1,175,527.63
1,412.56
328,324.92
0.00
0.00
848,615.27

848,615.27
0.00
848,615.27

DATE: 03/21/2013
TIME: 09:08:22
ID: GL480000.WOW

CITY OF STURGEON BAY
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE:
F-YR:

FOR FUND: GENERAL FUND
FOR 12 PERIODS ENDING DECEMBER 31, 2012

DEPARTMENT DESCRIPTION	DECEMBER BUDGET	DECEMBER ACTUAL	VARI-ANCE	FISCAL YEAR		FISCAL YEAR-TO-DATE ACTUAL	VARI-ANCE
				BUDGET	ACTUAL		
REVENUES							
GENERAL FUND	853,770.03	1,076,168.24	26.0	10,245,237.00	9,648,177.99	(5.8)	
TOTAL REVENUES	853,770.03	1,076,168.24	26.0	10,245,237.00	9,648,177.99	(5.8)	
EXPENSES							
GENERAL FUND	50,962.46	18,864.83	62.9	611,545.00	1,360,219.38	(122.4)	
MAYOR	1,030.43	919.92	10.7	12,365.00	11,451.66	7.3	
CITY COUNCIL	4,907.09	4,327.53	11.8	58,885.00	58,717.71	0.2	
LAW/LEGAL	5,000.00	10,770.50	(115.4)	60,000.00	68,481.16	(14.1)	
CITY CLERK-TREASURER	27,232.56	22,038.81	19.0	326,790.00	313,098.07	4.1	
ADMINISTRATION	18,640.04	26,450.32	(41.9)	223,680.00	224,945.93	(0.5)	
COMPUTER	4,391.69	7,965.25	(81.3)	52,700.00	45,616.16	13.4	
CITY ASSESSOR	7,777.15	7,951.80	(2.2)	93,325.00	87,395.95	6.3	
BOARD OF REVIEW	205.44	0.00	100.0	2,465.00	2,465.00	0.0	
BUILDING/ZONING CODE ENFORCEMENT	5,711.26	6,082.01	(6.4)	68,535.00	57,166.25	16.5	
MUNICIPAL SERVICES ADMIN.	16,850.04	4,363.93	74.1	202,200.00	176,976.86	12.4	
PUBLIC WORKS ADMINISTRATION	17,755.49	6,482.01	63.4	213,065.00	214,683.92	(0.7)	
ELECTIONS DEPARTMENT	1,760.86	81.00	95.3	21,130.00	26,735.55	(26.5)	
CITY HALL	12,027.57	12,205.14	(1.4)	144,330.00	132,076.91	8.4	
INSURANCE	23,902.10	(5,451.25)	122.8	286,825.00	286,982.63	0.0	
GENERAL EXPENDITURES	110,328.12	863,251.22	(682.4)	1,323,937.00	959,954.68	27.4	
POLICE DEPARTMENT	30,333.80	35,619.84	(17.4)	364,005.00	362,872.98	0.3	
PATROL BOAT	907.10	41.28	95.4	10,885.00	4,011.56	63.1	
PARKING ENFORCEMENT	0.00	0.00	0.0	0.00	0.00	0.0	
POLICE DEPARTMENT/PATROL	143,594.65	212,099.35	(47.7)	1,723,135.00	1,729,102.09	(0.3)	
POLICE DEPT. / INVESTIGATIONS	10,716.70	12,252.78	(14.3)	128,600.00	122,221.10	4.9	
FIRE DEPARTMENT	146,093.01	179,592.97	(22.9)	1,753,115.00	1,664,378.79	5.0	
STORM SEWERS	4,139.61	512.95	87.6	49,675.00	40,860.80	17.7	
SOLID WASTE MGMT/SPRING/FALL	6,055.02	2,419.53	60.0	72,660.00	50,427.46	30.5	
COMPOST/SOLID WASTE SITE	2,617.95	1,543.14	41.0	31,415.00	27,243.56	13.2	
STREET SWEEPING	3,047.11	864.78	71.6	36,565.00	23,463.75	35.8	
WEED ABATEMENT	479.18	0.00	100.0	5,750.00	6,417.27	(11.6)	
ROADWAYS/STREETS	16,251.70	25,987.84	(59.9)	195,020.00	167,913.73	13.8	
SNOW REMOVAL	16,077.11	43,440.45	(170.2)	192,925.00	126,668.11	34.3	
STREET SIGNS AND MARKINGS	4,372.95	3,429.63	21.5	52,475.00	75,556.07	(43.9)	
CURB/GUTTER/SIDEWALK	956.27	45.86	95.2	11,475.00	23,132.83	(101.5)	
STREET MACHINERY	16,739.21	33,528.23	(100.2)	200,870.00	141,810.12	29.4	
CITY GARAGE	5,175.88	5,344.65	(3.2)	62,110.00	42,109.78	32.2	
CELEBRATION & ENTERTAINMENT	3,120.03	970.70	68.8	37,440.00	36,373.42	2.8	
HIGHWAYS - GENERAL	42,097.12	45,027.40	(6.9)	505,165.00	511,617.27	(1.2)	
PARK & RECREATION ADMIN	11,225.06	22,181.87	(97.6)	134,700.00	150,061.57	(11.4)	
PARKS AND PLAYGROUNDS	33,270.12	34,441.29	(3.5)	399,240.00	346,485.85	13.2	
BALLFIELDS	2,397.96	1,769.09	26.2	28,775.00	51,382.26	(78.5)	
ICE RINKS	710.86	0.00	100.0	8,530.00	16.64	99.8	
BEACHES	231.27	0.00	100.0	2,775.00	188.91	93.1	

FOR FUND: GENERAL FUND
 FOR 12 PERIODS ENDING DECEMBER 31, 2012

DEPARTMENT DESCRIPTION	DECEMBER		DECEMBER		FISCAL		FISCAL	%
	BUDGET	ACTUAL	ACTUAL	BUDGET	YEAR	YEAR-TO-DATE		
EXPENSES					BUDGET	ACTUAL	ACTUAL	VARI- ANCE
MUNICIPAL DOCKS	3,605.06	2,640.74	26.7	43,260.00	38,246.52	11.5		
WATER WEED MANAGEMENT	7,401.71	745.06	89.9	88,820.00	76,066.49	14.3		
WATERFRONT PARKS & WALKWAYS	4,040.46	2,142.88	46.9	48,485.00	64,808.28	(33.6)		
EMPLOYEE BENEFITS	2,479.18	4,732.77	(90.9)	29,750.00	42,338.46	(42.3)		
PUBLIC FACILITIES	6,350.84	0.00	100.0	76,210.00	70,200.94	7.8		
BOARDS AND COMMISSIONS	151.68	0.00	100.0	1,820.00	182.32	89.9		
COMMUNITY & ECONOMIC DEVLPMNT	20,650.92	10,839.94	47.5	247,810.00	232,529.65	6.1		
TOTAL EXPENSES	853,771.82	1,668,518.04	(95.4)	10,245,237.00	10,254,106.45	0.0		

TOTAL FUND REVENUES	853,770.03	1,076,168.24	26.0	10,245,237.00	9,648,177.99	(5.8)		
TOTAL FUND EXPENSES	853,771.82	1,668,518.04	(95.4)	10,245,237.00	10,254,106.45	0.0		
SURPLUS (DEFICIT)	(1.79)	(592,349.80)	2067.5	0.00	(605,928.46)	100.0		

FOR FUND: CAPITAL FUND
 FOR 12 PERIODS ENDING DECEMBER 31, 2012

DEPARTMENT DESCRIPTION	DECEMBER BUDGET	DECEMBER ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	VARI-ANCE
REVENUES	128,905.45	694,542.55	438.7	1,546,865.00	2,217,625.57	43.3
TOTAL REVENUES	128,905.45	694,542.55	438.7	1,546,865.00	2,217,625.57	43.3
EXPENSES						
CITY CLERK-TREASURER	0.00	0.00	0.0	0.00	0.00	0.0
ADMINISTRATION	0.00	0.00	0.0	0.00	0.00	0.0
COMPUTER	1,125.00	5,656.83	(402.8)	13,500.00	9,849.79	27.0
CITY ASSESSOR	0.00	0.00	0.0	0.00	0.00	0.0
MUNICIPAL SERVICES ADMIN.	0.00	0.00	0.0	0.00	0.00	0.0
CITY HALL	0.00	0.00	0.0	0.00	0.00	0.0
GENERAL EXPENDITURES	1,130.01	1,007,726.16	(9078.5)	13,560.00	1,232,480.01	(8989.0)
POLICE DEPARTMENT	0.00	0.00	0.0	0.00	0.00	0.0
PATROL	29,738.76	776.92	97.3	356,865.00	82,608.70	76.8
POLICE DEPT. / INVESTIGATIONS	0.00	0.00	0.0	0.00	0.00	0.0
FIRE DEPARTMENT	1,741.67	181.83	89.5	20,900.00	11,946.92	42.8
STORM SEWERS	10,805.43	77,886.99	(620.8)	129,665.17	138,895.56	(7.1)
SOLID WASTE MGMT/REFUSE/RECYCL	0.00	0.00	0.0	0.00	0.00	0.0
SOLID WASTE MGMT/SPRING/FALL	0.00	0.00	0.0	0.00	0.00	0.0
ROADWAYS/STREETS	42,416.68	38,774.98	8.5	509,000.00	469,593.85	7.7
SNOW REMOVAL	0.00	0.00	0.0	0.00	0.00	0.0
CITY GARAGE	22,207.93	50,000.00	(125.1)	266,495.00	50,000.00	81.2
PARKS AND PLAYGROUNDS	0.00	0.00	0.0	0.00	0.00	0.0
BALLFIELDS	833.34	0.00	100.0	10,000.00	21,770.57	(117.7)
ICE RINKS	416.67	66,487.50	(5856.8)	5,000.00	71,708.50	(1334.1)
BEACHES	0.00	0.00	0.0	0.00	0.00	0.0
MUNICIPAL DOCKS	15,727.90	0.00	100.0	188,734.83	205,938.34	(9.1)
WATER WEED MANAGEMENT	0.00	0.00	0.0	0.00	0.00	0.0
WATERFRONT PARKS & WALKWAYS	0.00	0.00	0.0	0.00	0.00	0.0
SANITARY & WATER MAIN	541.68	0.00	100.0	6,500.00	2,892.65	55.4
PUBLIC FACILITIES	0.00	0.00	0.0	0.00	0.00	0.0
COMMUNITY & ECONOMIC DEVLPMNT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	126,685.07	1,247,491.21	(884.7)	1,520,220.00	2,297,684.89	(51.1)
TOTAL FUND REVENUES	128,905.45	694,542.55	438.7	1,546,865.00	2,217,625.57	43.3
TOTAL FUND EXPENSES	126,685.07	1,247,491.21	(884.7)	1,520,220.00	2,297,684.89	(51.1)
SURPLUS (DEFICIT)	2,220.38	(552,948.66)	(5003.3)	26,645.00	(80,059.32)	(400.4)

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: CABLE TV		DECEMBER 31, 2012		FISCAL		FISCAL	
FOR 12 PERIODS ENDING		%		YEAR		YEAR-TO-DATE	
DEPARTMENT DESCRIPTION	DECEMBER BUDGET	DECEMBER ACTUAL	VARI-ANCE	BUDGET	ACTUAL	ACTUAL	VARI-ANCE
REVENUES							
CABLE TV / GENERAL	9,451.67	0.00	100.0	113,420.00	116,553.58	116,553.58	2.7
TOTAL REVENUES	9,451.67	0.00	100.0	113,420.00	116,553.58	116,553.58	2.7
EXPENSES							
CABLE TV / GENERAL	10,775.30	16,255.06	(50.8)	129,303.00	122,101.99	122,101.99	5.5
TOTAL EXPENSES	10,775.30	16,255.06	(50.8)	129,303.00	122,101.99	122,101.99	5.5
TOTAL FUND REVENUES	9,451.67	0.00	100.0	113,420.00	116,553.58	116,553.58	2.7
TOTAL FUND EXPENSES	10,775.30	16,255.06	(50.8)	129,303.00	122,101.99	122,101.99	5.5
SURPLUS (DEFICIT)	(1,323.63)	(16,255.06)	1128.0	(15,883.00)	(5,548.41)	(5,548.41)	(65.0)

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: TOURISM FUND
 FOR 12 PERIODS ENDING DECEMBER 31, 2012

DEPARTMENT DESCRIPTION	DECEMBER BUDGET	DECEMBER ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	VARI-ANCE
REVENUES						
TOURISM COMMITTEE / GENERAL	2,144.00	0.00	100.0	25,728.00	24,186.45	(5.9)
TOTAL REVENUES	2,144.00	0.00	100.0	25,728.00	24,186.45	(5.9)
EXPENSES						
TOURISM COMMITTEE / GENERAL	5,500.01	0.00	100.0	66,000.00	66,500.00	(0.7)
	0.00	0.00	0.0	0.00	6.36	100.0
TOTAL EXPENSES	5,500.01	0.00	100.0	66,000.00	66,506.36	(0.7)
TOTAL FUND REVENUES	2,144.00	0.00	100.0	25,728.00	24,186.45	(5.9)
TOTAL FUND EXPENSES	5,500.01	0.00	100.0	66,000.00	66,506.36	(0.7)
SURPLUS (DEFICIT)	(3,356.01)	0.00	100.0	(40,272.00)	(42,319.91)	5.0

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: TID #2 DISTRICT
 FOR 12 PERIODS ENDING DECEMBER 31, 2012

DEPARTMENT DESCRIPTION	DECEMBER BUDGET	DECEMBER ACTUAL	VARI-ANCE	%	FISCAL YEAR BUDGET	YEAR-TO-DATE ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	VARI-ANCE	%
REVENUES									
TID DISTRICT #2	124,307.69	33,151.39	(73.3)		1,491,692.00	3,584,021.52	3,584,021.52	140.2	
TOTAL REVENUES	124,307.69	33,151.39	(73.3)		1,491,692.00	3,584,021.52	3,584,021.52	140.2	
EXPENSES									
TID DISTRICT #2	225,596.30	87,394.64	61.2		2,707,155.00	2,696,265.26	2,696,265.26	0.4	
TOTAL EXPENSES	225,596.30	87,394.64	61.2		2,707,155.00	2,696,265.26	2,696,265.26	0.4	
TOTAL FUND REVENUES	124,307.69	33,151.39	(73.3)		1,491,692.00	3,584,021.52	3,584,021.52	140.2	
TOTAL FUND EXPENSES	225,596.30	87,394.64	61.2		2,707,155.00	2,696,265.26	2,696,265.26	0.4	
SURPLUS (DEFICIT)	(101,288.61)	(54,243.25)	(46.4)		(1,215,463.00)	887,756.26	887,756.26	(173.0)	

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: TID #1 DISTRICT
 FOR 12 PERIODS ENDING DECEMBER 31, 2012

DEPARTMENT DESCRIPTION	DECEMBER BUDGET	DECEMBER ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	VARI-ANCE
TID #1 DISTRICT	38,490.67	22.73	(99.9)	461,888.00	462,046.27	0.0
TOTAL REVENUES	38,490.67	22.73	(99.9)	461,888.00	462,046.27	0.0
EXPENSES						
TID #1 DISTRICT	37,786.50	0.00	100.0	453,438.00	453,438.00	0.0
TOTAL EXPENSES	37,786.50	0.00	100.0	453,438.00	453,438.00	0.0
TOTAL FUND REVENUES	38,490.67	22.73	(99.9)	461,888.00	462,046.27	0.0
TOTAL FUND EXPENSES	37,786.50	0.00	100.0	453,438.00	453,438.00	0.0
SURPLUS (DEFICIT)	704.17	22.73	(96.7)	8,450.00	8,608.27	1.8

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: TID #3 DISTRICT
 FOR 12 PERIODS ENDING DECEMBER 31, 2012

DEPARTMENT DESCRIPTION	DECEMBER BUDGET	DECEMBER ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
TID #3 DISTRICT	15,515.43	68.16	(99.5)	186,185.00	243,751.08	30.9
TOTAL REVENUES	15,515.43	68.16	(99.5)	186,185.00	243,751.08	30.9
EXPENSES						
TID #3 DISTRICT	15,110.86	10,477.50	30.6	181,330.00	95,515.14	47.3
TOTAL EXPENSES	15,110.86	10,477.50	30.6	181,330.00	95,515.14	47.3
TOTAL FUND REVENUES	15,515.43	68.16	(99.5)	186,185.00	243,751.08	30.9
TOTAL FUND EXPENSES	15,110.86	10,477.50	30.6	181,330.00	95,515.14	47.3
SURPLUS (DEFICIT)	404.57	(10,409.34)	(2672.9)	4,855.00	148,235.94	2953.2

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: REVOLVING LOAN FUND (STATE)
 FOR 12 PERIODS ENDING DECEMBER 31, 2012

DEPARTMENT DESCRIPTION	DECEMBER BUDGET	DECEMBER ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	VARI-ANCE
REVENUES						
REVOLVING LOAN FUND (STATE)	1,442.10	194,150.08	3363.0	17,305.00	207,436.39	1098.7
TOTAL REVENUES	1,442.10	194,150.08	3363.0	17,305.00	207,436.39	1098.7
EXPENSES						
REVOLVING LOAN FUND (STATE)	1,041.67	11,070.33	(962.7)	12,500.00	411,090.33	(3188.7)
TOTAL EXPENSES	1,041.67	11,070.33	(962.7)	12,500.00	411,090.33	(3188.7)
TOTAL FUND REVENUES	1,442.10	194,150.08	3363.0	17,305.00	207,436.39	1098.7
TOTAL FUND EXPENSES	1,041.67	11,070.33	(962.7)	12,500.00	411,090.33	(3188.7)
SURPLUS (DEFICIT)	400.43	183,079.75	5620.7	4,805.00	(203,653.94)	(4338.3)

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: SOLID WASTE ENTERPRISE
 FOR 12 PERIODS ENDING DECEMBER 31, 2012

DEPARTMENT DESCRIPTION	DECEMBER BUDGET	DECEMBER ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR ACTUAL	VARI-ANCE
REVENUES						
SOLID WASTE ENTERPRISE FUND	69,736.26	24,132.78	(65.3)	836,835.00	451,072.17	(46.0)
TOTAL REVENUES	69,736.26	24,132.78	(65.3)	836,835.00	451,072.17	(46.0)
EXPENSES						
SOLID WASTE ENTERPRISE FUND	69,736.37	141,415.80	(102.7)	836,835.00	824,150.83	1.5
TOTAL EXPENSES	69,736.37	141,415.80	(102.7)	836,835.00	824,150.83	1.5
TOTAL FUND REVENUES	69,736.26	24,132.78	(65.3)	836,835.00	451,072.17	(46.0)
TOTAL FUND EXPENSES	69,736.37	141,415.80	(102.7)	836,835.00	824,150.83	1.5
SURPLUS (DEFICIT)	(0.11)	(117,283.02)	827.2	0.00	(373,078.66)	100.0

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

MUNICIPAL REPORT TOTALS
 FOR 12 PERIODS ENDING DECEMBER 31, 2012

DEPARTMENT DESCRIPTION	DECEMBER		DECEMBER		FISCAL YEAR BUDGET	FISCAL YEAR ACTUAL	% VARI-ANCE
	BUDGET	ACTUAL	ACTUAL	ANCE			
TOTAL MUNICIPAL REVENUES	1,243,763.30	2,022,235.93	62.5	14,925,155.00	16,954,871.02	13.5	
TOTAL MUNICIPAL EXPENSES	1,346,003.90	3,182,622.58	(136.4)	16,152,018.00	17,220,859.25	(6.6)	
SURPLUS (DEFICIT)	(102,240.60)	(1,160,386.65)	1034.9	(1,226,863.00)	(265,988.23)	(78.3)	

APRIL 2013 BANK RECONCILIATION

CHECKING ACCOUNTS

GENERAL FUND BAYLAKE	WDF BAYLAKE	TIF #3 WIRETECH BAYLAKE	SNAP BAYLAKE
1,189,649.21	189,400.40	36,360.48	522.00
1,578,250.11	10,291.44	0.00	0.00
817,379.09	0.00	0.00	0.00
7,463.26	0.00	0.00	0.00
28,438.32	0.00	0.00	0.00
1,971,495.29	199,691.84	36,360.48	522.00
<hr/>			
BANK BALANCE	1,980,515.35	199,691.84	522.00
LESS OUTS. CHECKS	9,020.06	0.00	0.00
	1,971,495.29	199,691.84	522.00

INVESTMENT ACCOUNTS

GENERAL/CAPITAL FUND INVESTMENTS
848,610.19
93.43
84.39
0.00
0.00
848,619.23
<hr/>
848,619.23
0.00
848,619.23

SAVINGS ACCOUNTS

GENERAL FUND STATE - #2	GENERAL FUND BAYLAKE BANK - MMBA	TIF #1 DEBT STATE - #11	WDF STATE - #4	CAPITAL - BUILDING DEBT STATE - #9	TIF #3 DEBT STATE - #08	TIF #3 CONSTRUCTION STATE - #14
5,554,553.26	23,137.87	452,911.23	192,991.98	5,946.35	348,700.27	68,732.05
3,575.67	0.81	52.92	22.55	0.69	40.74	8.03
1,000,000.00	420.93	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
4,558,128.93	22,717.75	452,964.15	193,014.53	5,947.04	348,741.01	68,740.08
<hr/>						
BANK BALANCE	4,558,128.93	452,964.15	193,014.53	5,947.04	348,741.01	68,740.08

TIF #2 BAYLAKE - MMBA	TIF #2 STATE - #3	TIF #2 DEBT 98A&B STATE - #10	TIF #2 AMENDED AREA CONST. - STATE - #06	TIF #2 AMENDED AREA CAP. INT. - STATE - #7	TIF #2-CAPITAL MAINT. STATE - #15	TIF #2 WFRDA DEBT RES. STATE - #13
3,721.98	7,354.92	1,414,816.55	63,057.71	149,531.92	129,095.71	1,653,081.37
0.16	0.86	165.31	7.37	17.47	14.84	193.15
0.00	0.00	0.00	0.00	0.00	2,892.65	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,722.14	7,355.78	1,414,981.86	63,065.08	149,549.39	126,217.90	1,653,274.52
<hr/>						
BANK BALANCE	3,722.14	1,414,981.86	63,065.08	149,549.39	126,217.90	1,653,274.52

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: GENERAL FUND
 FOR 4 PERIODS ENDING

APRIL 30, 2013

DEPARTMENT DESCRIPTION	APRIL 30, 2013		FISCAL YEAR BUDGET	FISCAL YEAR ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	VARI-ANCE
	BUDGET	ACTUAL				
REVENUES						
GENERAL FUND	872,653.61	249,378.14	10,471,847.00	4,555,064.55	(56.5)	
TOTAL REVENUES	872,653.61	249,378.14	10,471,847.00	4,555,064.55	(56.5)	
EXPENSES						
GENERAL FUND	45,238.48	0.00	542,865.00	223,209.53	58.8	
MAYOR	1,030.40	917.72	12,365.00	4,122.76	66.6	
CITY COUNCIL	4,788.74	4,440.03	57,465.00	22,916.33	60.1	
LAW/LEGAL	5,833.33	2,494.00	70,000.00	13,238.00	81.0	
CITY CLERK-TREASURER	29,147.86	34,939.57	349,775.00	115,589.75	66.9	
ADMINISTRATION	19,934.96	13,008.80	239,220.00	47,774.74	80.0	
COMPUTER	4,262.49	3,301.09	51,150.00	17,684.16	65.4	
CITY ASSESSOR	8,172.84	7,164.43	98,075.00	31,416.17	67.9	
BOARD OF REVIEW	151.65	0.00	1,820.00	0.00	100.0	
BUILDING/ZONING CODE ENFORCEMENT	5,344.57	2,139.02	64,135.00	7,769.84	87.8	
MUNICIPAL SERVICES ADMIN.	17,724.52	16,799.64	212,695.00	64,984.11	69.4	
PUBLIC WORKS ADMINISTRATION	17,017.02	12,706.81	204,205.00	42,933.22	78.9	
ELECTIONS DEPARTMENT	901.21	5,005.14	10,815.00	8,244.41	23.7	
CITY HALL	12,516.18	7,063.95	150,195.00	31,359.55	79.1	
INSURANCE	25,867.22	23,072.44	310,407.00	135,624.21	56.3	
GENERAL EXPENDITURES	126,427.46	4,058.86	1,517,130.00	34,766.59	97.7	
POLICE DEPARTMENT	31,468.69	30,887.22	377,625.00	121,241.31	67.8	
PATROL BOAT	1,057.48	0.00	12,690.00	0.00	100.0	
PARKING ENFORCEMENT	0.00	0.00	0.00	0.00	0.0	
POLICE DEPARTMENT/PATROL	145,659.90	141,860.01	1,747,920.00	533,833.23	69.4	
POLICE DEPT. / INVESTIGATIONS	10,547.04	9,211.04	126,565.00	49,774.45	60.6	
FIRE DEPARTMENT	144,586.58	159,690.89	1,735,040.00	550,121.89	68.2	
STORM SEWERS	4,148.72	1,364.65	49,785.00	2,385.88	95.2	
SOLID WASTE MGMT/SPRING/FALL	4,552.46	211.50	54,630.00	211.50	99.6	
COMPOST/SOLID WASTE SITE	2,700.80	0.00	32,410.00	171.84	99.4	
STREET SWEEPING	3,129.13	2,299.66	37,550.00	2,299.66	93.8	
WEED ABATEMENT	481.65	0.00	5,780.00	27.91	99.5	
ROADWAYS/STREETS	13,429.15	15,615.96	161,150.00	49,933.07	69.0	
SNOW REMOVAL	16,137.07	10,844.78	193,645.00	156,120.43	18.3	
STREET SIGNS AND MARKINGS	4,800.80	2,958.99	57,610.00	12,376.41	78.5	
CURB/GUTTER/SIDEWALK	1,058.29	0.00	12,700.00	9.59	99.9	
STREET MACHINERY	16,128.29	23,973.85	193,540.00	46,512.97	75.9	
CITY GARAGE	4,819.54	5,339.55	57,835.00	23,789.89	58.8	
CELEBRATION & ENTERTAINMENT	3,201.64	611.85	38,420.00	12,135.24	68.4	
HIGHWAYS - GENERAL	44,506.63	52,945.45	534,080.00	171,214.90	67.9	
PARK & RECREATION ADMIN	12,053.27	5,169.01	144,640.00	20,779.33	85.6	
PARKS AND PLAYGROUNDS	30,234.49	22,828.09	362,815.00	91,283.90	74.8	
BALLFIELDS	2,432.88	537.71	29,195.00	812.33	97.2	
ICE RINKS	717.89	0.00	8,615.00	2,508.93	70.8	
BEACHES	215.82	0.00	2,590.00	0.00	100.0	

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: GENERAL FUND
 FOR 4 PERIODS ENDING APRIL 30, 2013

DEPARTMENT DESCRIPTION	APRIL BUDGET	APRIL ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
EXPENSES						
MUNICIPAL DOCKS	3,898.28	229.81	94.1	46,780.00	1,254.76	97.3
WATER WEED MANAGEMENT	7,643.29	1,570.00	79.4	91,720.00	1,570.00	98.2
WATERFRONT PARKS & WALKWAYS	4,658.71	1,152.54	75.2	55,905.00	7,532.65	86.5
EMPLOYEE BENEFITS	2,634.13	2,633.62	0.0	31,610.00	9,982.42	68.4
PUBLIC FACILITIES	6,176.25	0.00	100.0	74,115.00	22,633.14	69.4
BOARDS AND COMMISSIONS	34.15	43.08	(26.1)	410.00	43.08	89.4
COMMUNITY & ECONOMIC DEVLPMT	25,179.93	27,791.84	(10.3)	302,160.00	126,946.23	57.9
TOTAL EXPENSES	872,651.88	656,882.60	24.7	10,471,847.00	2,821,190.31	73.0
TOTAL FUND REVENUES	872,653.61	249,378.14	(71.4)	10,471,847.00	4,555,064.55	(56.5)
TOTAL FUND EXPENSES	872,651.88	656,882.60	24.7	10,471,847.00	2,821,190.31	73.0
SURPLUS (DEFICIT)	1.73	(407,504.46)	(5271.0)	0.00	1,733,874.24	100.0

FOR FUND: CAPITAL FUND
 FOR 4 PERIODS ENDING

APRIL 30, 2013

DEPARTMENT DESCRIPTION	APRIL BUDGET	APRIL ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR ACTUAL	VARI-ANCE
REVENUES	107,123.38	43,723.36	(59.1)	1,285,481.00	493,905.21	(61.5)
TOTAL REVENUES	107,123.38	43,723.36	(59.1)	1,285,481.00	493,905.21	(61.5)
EXPENSES						
CITY CLERK-TREASURER	0.00	0.00	0.0	0.00	0.00	0.0
ADMINISTRATION	0.00	0.00	0.0	0.00	0.00	0.0
COMPUTER	833.33	0.00	100.0	10,000.00	0.00	100.0
CITY ASSESSOR	0.00	0.00	0.0	0.00	0.00	0.0
MUNICIPAL SERVICES ADMIN.	0.00	0.00	0.0	0.00	0.00	0.0
CITY HALL	0.00	0.00	0.0	0.00	0.00	0.0
GENERAL EXPENDITURES	0.00	0.00	0.0	0.00	0.00	0.0
POLICE DEPARTMENT	0.00	0.00	0.0	0.00	0.00	0.0
PATROL	6,097.91	1,649.91	72.9	73,174.95	21,130.63	71.1
POLICE DEPT. / INVESTIGATIONS	0.00	0.00	0.0	0.00	0.00	0.0
FIRE DEPARTMENT	1,383.33	0.00	100.0	16,600.00	1,011.00	93.9
STORM SEWERS	6,666.66	0.00	100.0	80,000.00	0.00	100.0
SOLID WASTE MGMT/REFUSE/RECYCL	0.00	0.00	0.0	0.00	0.00	0.0
SOLID WASTE MGMT/SPRING/FALL	0.00	0.00	0.0	0.00	0.00	0.0
ROADWAYS/STREETS	49,458.32	1,738.00	96.4	593,500.00	12,626.00	97.8
SNOW REMOVAL	0.00	0.00	0.0	0.00	0.00	0.0
CURE/GUTTER/SIDEWALK	23,041.24	0.00	100.0	276,495.00	0.00	100.0
CITY GARAGE	0.00	0.00	0.0	0.00	0.00	0.0
PARKS AND PLAYGROUNDS	2,358.75	24,744.00	(949.0)	28,305.05	24,744.00	12.5
BALLFIELDS	12,688.00	0.00	100.0	152,256.00	70,276.00	53.8
ICE RINKS	0.00	0.00	0.0	0.00	0.00	0.0
BEACHES	0.00	0.00	0.0	0.00	0.00	0.0
MUNICIPAL DOCKS	0.00	0.00	0.0	0.00	0.00	0.0
WATER WEED MANAGEMENT	0.00	0.00	0.0	0.00	0.00	0.0
WATERFRONT PARKS & WALKWAYS	541.66	0.00	100.0	6,500.00	0.00	100.0
SANITARY & WATER MAIN	0.00	0.00	0.0	0.00	0.00	0.0
PUBLIC FACILITIES	2,245.83	0.00	100.0	26,950.00	0.00	100.0
COMMUNITY & ECONOMIC DEVLPMNT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	105,315.03	28,131.91	73.2	1,263,781.00	145,087.64	88.5
TOTAL FUND REVENUES	107,123.38	43,723.36	(59.1)	1,285,481.00	493,905.21	(61.5)
TOTAL FUND EXPENSES	105,315.03	28,131.91	73.2	1,263,781.00	145,087.64	88.5
SURPLUS (DEFICIT)	1,808.35	15,591.45	762.1	21,700.00	348,817.57	1507.4

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: CABLE TV
 FOR 4 PERIODS ENDING APRIL 30, 2013

DEPARTMENT DESCRIPTION	APRIL BUDGET	APRIL ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	VARI-ANCE
REVENUES						
CABLE TV / GENERAL	9,607.08	0.00	100.0	115,285.00	30,979.76	(73.1)
TOTAL REVENUES	9,607.08	0.00	100.0	115,285.00	30,979.76	(73.1)
EXPENSES						
CABLE TV / GENERAL	8,631.19	4,673.27	45.8	103,575.00	18,366.40	82.2
TOTAL EXPENSES	8,631.19	4,673.27	45.8	103,575.00	18,366.40	82.2
TOTAL FUND REVENUES	9,607.08	0.00	100.0	115,285.00	30,979.76	(73.1)
TOTAL FUND EXPENSES	8,631.19	4,673.27	45.8	103,575.00	18,366.40	82.2
SURPLUS (DEFICIT)	975.89	(4,673.27)	(578.8)	11,710.00	12,613.36	7.7

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: TOURISM FUND
 FOR 4 PERIODS ENDING APRIL 30, 2013

DEPARTMENT DESCRIPTION	APRIL BUDGET	APRIL ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES						
TOURISM COMMITTEE / GENERAL	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES	0.00	0.00	0.0	0.00	0.00	0.0
EXPENSES						
TOURISM COMMITTEE / GENERAL	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FUND REVENUES	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FUND EXPENSES	0.00	0.00	0.0	0.00	0.00	0.0
SURPLUS (DEFICIT)	0.00	0.00	0.0	0.00	0.00	0.0

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: TID #2 DISTRICT
 FOR 4 PERIODS ENDING APRIL 30, 2013

DEPARTMENT DESCRIPTION	APRIL BUDGET	APRIL ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
REVENUES						
TID DISTRICT #2	137,342.06	15,019.94	(89.0)	1,648,105.00	837,700.69	(49.1)
TOTAL REVENUES	137,342.06	15,019.94	(89.0)	1,648,105.00	837,700.69	(49.1)
EXPENSES						
TID DISTRICT #2	253,445.03	449.00	99.8	3,041,341.00	498,081.72	83.6
TOTAL EXPENSES	253,445.03	449.00	99.8	3,041,341.00	498,081.72	83.6
TOTAL FUND REVENUES	137,342.06	15,019.94	(89.0)	1,648,105.00	837,700.69	(49.1)
TOTAL FUND EXPENSES	253,445.03	449.00	99.8	3,041,341.00	498,081.72	83.6
SURPLUS (DEFICIT)	(116,102.97)	14,570.94	(112.5)	(1,393,236.00)	339,618.97	(124.3)

FOR FUND: TID #1 DISTRICT APRIL 30, 2013
 FOR 4 PERIODS ENDING

DEPARTMENT DESCRIPTION	APRIL		APRIL 30, 2013		FISCAL YEAR		FISCAL YEAR-TO-DATE	
	BUDGET	ACTUAL	ACTUAL	VARI-ANCE	BUDGET	ACTUAL	ACTUAL	VARI-ANCE
REVENUES								
TID #1 DISTRICT	38,833.91	5,671.32	5,671.32	(85.3)	466,007.00	312,580.35	312,580.35	(32.9)
TOTAL REVENUES	38,833.91	5,671.32	5,671.32	(85.3)	466,007.00	312,580.35	312,580.35	(32.9)
EXPENSES								
TID #1 DISTRICT	38,146.00	0.00	0.00	100.0	457,752.00	0.00	0.00	100.0
TOTAL EXPENSES	38,146.00	0.00	0.00	100.0	457,752.00	0.00	0.00	100.0
TOTAL FUND REVENUES	38,833.91	5,671.32	5,671.32	(85.3)	466,007.00	312,580.35	312,580.35	(32.9)
TOTAL FUND EXPENSES	38,146.00	0.00	0.00	100.0	457,752.00	0.00	0.00	100.0
SURPLUS (DEFICIT)	687.91	5,671.32	5,671.32	724.4	8,255.00	312,580.35	312,580.35	3686.5

FOR FUND: TID #3 DISTRICT
 FOR 4 PERIODS ENDING APRIL 30, 2013

DEPARTMENT DESCRIPTION	APRIL		APRIL 30, 2013		FISCAL		% VARI-ANCE
	BUDGET	ACTUAL	ACTUAL	VARI-ANCE	YEAR BUDGET	YEAR-TO-DATE ACTUAL	
REVENUES							
TID #3 DISTRICT	19,163.31	48.77	48.77	(99.7)	229,960.00	17,422.92	(92.4)
TOTAL REVENUES	19,163.31	48.77	48.77	(99.7)	229,960.00	17,422.92	(92.4)
EXPENSES							
TID #3 DISTRICT	11,627.49	150.00	150.00	98.7	139,530.00	27,612.50	80.2
TOTAL EXPENSES	11,627.49	150.00	150.00	98.7	139,530.00	27,612.50	80.2
TOTAL FUND REVENUES	19,163.31	48.77	48.77	(99.7)	229,960.00	17,422.92	(92.4)
TOTAL FUND EXPENSES	11,627.49	150.00	150.00	98.7	139,530.00	27,612.50	80.2
SURPLUS (DEFICIT)	7,535.82	(101.23)	(101.3)	(101.3)	90,430.00	(10,189.58)	(111.2)

FOR FUND: TID #4 DISTRICT
 FOR 4 PERIODS ENDING APRIL 30, 2013

DEPARTMENT DESCRIPTION	APRIL		APRIL		FISCAL		FISCAL	
	BUDGET	ACTUAL	ACTUAL	VARI- ANCE	YEAR BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE ACTUAL	VARI- ANCE
EXPENSES								
TID #4 DISTRICT	0.00	6,186.25	100.0		0.00	6,186.25	100.0	
TOTAL EXPENSES	0.00	6,186.25	100.0		0.00	6,186.25	100.0	

FOR FUND: REVOLVING LOAN FUND (STATE)
 FOR 4 PERIODS ENDING APRIL 30, 2013

DEPARTMENT DESCRIPTION	APRIL BUDGET	APRIL ACTUAL	VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
REVENUES						
REVOLVING LOAN FUND (STATE)	988.32	662.07	(33.0)	11,860.00	4,551.19	(61.6)
TOTAL REVENUES	988.32	662.07	(33.0)	11,860.00	4,551.19	(61.6)
EXPENSES						
REVOLVING LOAN FUND (STATE)	949.99	35,000.00	(3584.2)	11,400.00	35,000.00	(207.0)
TOTAL EXPENSES	949.99	35,000.00	(3584.2)	11,400.00	35,000.00	(207.0)
TOTAL FUND REVENUES	988.32	662.07	(33.0)	11,860.00	4,551.19	(61.6)
TOTAL FUND EXPENSES	949.99	35,000.00	(3584.2)	11,400.00	35,000.00	(207.0)
SURPLUS (DEFICIT)	38.33	(34,337.93)	(9684.9)	460.00	(30,448.81)	(6719.3)

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

FOR FUND: SOLID WASTE ENTERPRISE
 FOR 4 PERIODS ENDING APRIL 30, 2013

DEPARTMENT DESCRIPTION	APRIL BUDGET	APRIL ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES						
SOLID WASTE ENTERPRISE FUND	30,609.99	24,610.96	(19.5)	367,320.00	99,522.98	(72.9)
TOTAL REVENUES	30,609.99	24,610.96	(19.5)	367,320.00	99,522.98	(72.9)
EXPENSES						
SOLID WASTE ENTERPRISE FUND	30,609.91	24,963.17	18.4	367,320.00	86,616.34	76.4
TOTAL EXPENSES	30,609.91	24,963.17	18.4	367,320.00	86,616.34	76.4
TOTAL FUND REVENUES	30,609.99	24,610.96	(19.5)	367,320.00	99,522.98	(72.9)
TOTAL FUND EXPENSES	30,609.91	24,963.17	18.4	367,320.00	86,616.34	76.4
SURPLUS (DEFICIT)	0.08	(352.21)	(362.5)	0.00	12,906.64	100.0

CITY OF STURGEON BAY
 SUMMARIZED REVENUE & EXPENSE REPORT

MUNICIPAL REPORT TOTALS
 FOR 4 PERIODS ENDING APRIL 30, 2013

DEPARTMENT DESCRIPTION	APRIL		APRIL		FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
	BUDGET	ACTUAL	ACTUAL	ANCE			
TOTAL MUNICIPAL REVENUES	1,216,321.66	339,114.56	(72.1)		14,595,865.00	6,351,727.65	(56.4)
TOTAL MUNICIPAL EXPENSES	1,321,376.52	756,436.20	42.7		15,856,546.00	3,638,141.16	77.0
SURPLUS (DEFICIT)	(105,054.86)	(417,321.64)	297.2		(1,260,681.00)	2,713,586.49	(315.2)

CITY OF STURGEON BAY
INSPECTION DEPARTMENT
May 31, 2013

THE FOLLOWING IS THE MONTHLY SUMMARY OF THE ACTIVITIES OF THE INSPECTION DEPARTMENT FOR THE MONTH OF MAY 2013.

May-13	YEAR TO DATE		May-13	YEAR TO DATE
1	3	ONE FAMILY DWELLINGS	208,454	343,454
0	0	TWO FAMILY DWELLINGS	-----	-----
0	0	MULTIPLE FAMILY DWELLINGS	-----	-----
0	0	DUPLEX CONVERTED TO TRI-PLEX	-----	-----
0	0	C.B.R.F.	-----	-----
0	2	RESIDENTIAL ADDITIONS	-----	84,000
3	18	RESIDENTIAL ALTERATIONS	12,940	126,540
0	1	RESIDENTIAL GARAGES/CARPORTS	-----	20,000
1	2	RESIDENTIAL GARAGE ADDITIONS & ALTERATIONS	8,000	9,500
2	3	RESIDENTIAL STORAGE BUILDINGS	7,600	9,600
0	0	RESIDENTIAL SWIMMING POOLS	-----	-----
0	0	NON-RESIDENTIAL SWIMMING POOLS	-----	-----
0	1	NEW COMMERCIAL BUILDINGS	-----	618,897
1	1	NON-RESIDENTIAL GARAGES & STORAGE BUILDINGS	10,500	10,500
0	1	NON-RESIDENTIAL ADDITIONS	-----	763,000
4	15	NON-RESIDENTIAL ALTERATIONS	41,500	710,510
0	0	MUNICIPAL BUILDINGS	-----	-----
0	0	WAREHOUSES	-----	-----
0	0	FACTORY & SHOP	-----	-----
0	0	COMMUNICATION TOWER	-----	-----
0	0	SUBSTATION	-----	-----
0	0	AGRICULTURAL BUILDINGS	-----	-----
12	47	TOTAL ESTIMATED COST OF CONSTRUCTION	\$288,994	\$2,696,001

May-13	YEAR TO DATE	TOTAL PERMITS ISSUED	May-13	YEAR TO DATE
12	48	BUILDING PERMITS	1,245	7,443
9	54	ELECTRICAL PERMITS	591	5,159
4	20	PLUMBING PERMITS	287	1,775
5	27	HEATING PERMITS	405	2,815
23	96	SIGN PERMITS	690	2,880
0	3	MISCELLANEOUS PERMITS	-----	75
0	0	SUMP PUMP PERMITS	-----	-----
0	0	ELECTRICIAN LICENSES	-----	-----
0	0	EARLY STARTS	-----	-----
1	6	EROSION CONTROL	75	650
0	0	STATE PLAN APPROVALS	-----	-----
1	3	PARK & PLAYGROUND PAYMENTS	300	900
1	4	WISCONSIN PERMIT SEALS	35	140
2	3	ZONING BOARD OF APPEALS APPLICATIONS	600	900
0	2	ZONING CHANGES/P.U.D. APPLICATIONS	-----	850
1	1	PLAN COMMISSION - CONDITIONAL USES	300	300
0	2	CERTIFIED SURVEY MAP REVIEWS	-----	170
0	0	SUBDIVISION PLATTING REVIEW	-----	-----
0	0	MISCELLANEOUS REVENUE	-----	-----
0	0	(COPIES, POSTAGE, SALE OF MAPS, ETC.)	-----	-----
0	0	RESIDENTIAL BUILDINGS MOVED	-----	-----
0	2	NON-RESIDENTIAL BUILDINGS MOVED	-----	50
0	0	CHANGE OF USE	-----	-----
0	0	RESIDENTIAL OCCUPANCY FEES	-----	-----
0	3	COMMERCIAL OCCUPANCY FEES	-----	150
0	0	PIER PERMIT	-----	-----
0	1	DEMOLITION	-----	50
0	0	REINSPECTION FEE	-----	-----
0	0	BLASTING	-----	-----

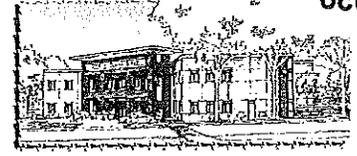
TOTAL RECEIPTS DEPOSITED WITH CITY TREASURER

\$4,528.00 \$24,307.00

Cheryl Nault
Cheryl Nault
Building Inspection Dept.



STURGEON BAY POLICE DEPARTMENT



The mission of the Sturgeon Bay Police Department is to serve, protect, and work in partnership with the community to ensure a safe, nurturing environment.

To: The Honorable Mayor
 Members of the Common Council
 Members of the Police and Fire Commission
 City Administrator Steve McNeil
 Officers of the Sturgeon Bay Police Department
 Media

From: Captain Daniel J. Brinkman

Subject: Monthly Report for May, 2013

Date: June 10, 2013

The following is a summary of the Police Department's activities for the month of May. The activities included are crimes investigated, police service calls handled by department members, arrests completed, traffic accidents investigated, miles traveled, fuel consumed, training completed, and public education provided by department members.

Crimes Investigated

The Department, during the month, investigated a total of 61 crimes.

These crimes can be broken down and classified as follows.

Theft.....	12
Criminal Damage to Property.....	06
Disorderly Conduct.....	12
Defraud Innkeeper.....	01
Harassment.....	07
Battery.....	04
Fraud / Scams.....	07
Unlawful Use of Telephone.....	01
Deliver/Manufacture Marijuana.....	01
Burglary.....	02
Death Investigation.....	01
Possess Marijuana.....	02
Child Neglect.....	03
Possess Drug Paraphernalia.....	01
Resist Arrest.....	01
TOTAL 61	

The above crimes resulted in the loss of \$3,757 to the community, of which \$500 has been recovered.

Arrests

The Department completed a total of 174 arrests during the month. These arrests encompass violations from traffic to felony, and are listed below by type of violations and number of arrests for each category.

A. Felony Crime Arrest	
Delivery of Marijuana.....	01
Possession of Marijuana 2 nd or More.....	01
	TOTAL 02
Warrant Arrests	00
B. Misdemeanor Crime Arrests	
Disorderly Conduct.....	08
Battery.....	03
Theft.....	01
Possess Drug Paraphernalia.....	01
Possess Marijuana.....	01
Resist Arrest.....	01
Retail Theft.....	01
Criminal Damage to Property.....	01
Unlawful Use of Telephone.....	01
	TOTAL 18
Wisconsin Probation & Parole Violation Arrests	16
Warrant Arrests	00
	TOTAL 16
C. Ordinance Violation Arrests	
Underage Drinking.....	03
Meddle with Property.....	01
Possess Tobacco Underage.....	01
Disorderly Conduct.....	05
Truancy.....	01
Possess Drug Paraphernalia.....	01
Retail Theft.....	03
	TOTAL 15
D. Traffic Crime Arrests	
Operate While Driver's License Revoked.....	06
Operate While Intoxicated (2 nd or more).....	02
Operating without a Valid Driver's License 2 nd or More.....	02
	TOTAL 10
E. Traffic Violation Arrests	
Operating a Motor Vehicle While Intoxicated.....	03
Speeding Violation.....	28
Motor Vehicle Registration Violation.....	05
Failure to Obey a Traffic Sign or Signal.....	10
Operating While Driver's License Suspended/Revoked.....	11
No Driver's License.....	07
Fail to Yield.....	03
Seat Belt Violation.....	16

Miscellaneous Moving Traffic Violations.....	25
Inattentive Driving.....	04
Operate Left of Center.....	01
	TOTAL 113

In addition to the preceding arrests, the Department conducted a total of 375 traffic stops during the month and logged 115 violations for various motor vehicle defects and local ordinances and issued 99 written warnings for those violations. A total of 09 parking tickets were issued for parking violations throughout the city.

Traffic Accidents

The Department, during the month, investigated a total of 19 vehicle accidents. These investigations are categorized into four types, which are described below.

A. Motor Vehicle Accidents Involving Fatalities.....	00
B. Motor Vehicle Accidents Involving Injuries.....	03
C. Motor Vehicle Accidents Involving Property Damage..... (greater than \$1,000.00)	16
D. Motor Vehicle Accidents Involving Property Damage..... less than \$1,000.00)	00
	TOTAL 19

Police Service Calls

Department members handled 495 service calls during the month. These calls consist of both citizen requests for police service as described below, crimes investigated, traffic accidents investigated, Wisconsin Probation and Parole Assists and service needs initiated by officers on patrol.

A. Traffic and Road Incidents.....	62
This category consists of all assignments involving assists to motorists in distress, directing traffic, complaints of noisy or otherwise disorderly vehicles, removing debris from roadways, and all parking problem complaints.	
B. Noise Complaints.....	12
These complaints involve private parties, licensed liquor establishments, and parties in public places.	
C. Sick and Injured Persons.....	16
Assistance rendered to the Ambulance Service and sick or injured persons. (Of these calls 02 required the commitment of citizens to a Mental Health Facility for mental or substance abuse problems.)	
D. Alarms.....	19
Officers responded to activated burglar and hold-up alarms at area banks and other business establishments and residences as well as fire alarms.	
E. Complaints Involving Animals.....	30
Investigation by officers of noisy animals, loose animals, animal bites, wild animals, and sick, injured or dead animal complaints.	

F.	Civil Disputes.....	07
	Arguments between neighbors, landlords and tenants, and family members where no crimes have been committed.	
G.	Escorts.....	42
	Transporting citizens, money escorts for area financial institutions, funerals, and for area industry.	
H.	Civil Assistance Rendered.....	13
	This category is broad and involves such services as auto and home lockouts, emergency notifications, attempts to locate people, retrieve personal property, and registration assistance.	
I.	Assistance Rendered to Other Agencies.....	08
	Includes assistance to other law enforcement and government agencies.	
J.	Suspicious Person.....	19
	Involves both citizen complaints and observations by officers on patrol who took investigative action in regard to the suspicious behavior of other people.	
K.	Suspicious Motor Vehicles.....	09
	Complaints of occupied, unoccupied, abandoned, and junked motor vehicles.	
L.	Liquor Establishments.....	00
	Complaints of problems with patrons.	
M.	Fights or Brawls.....	04
	Complaints of persons fighting where no criminal arrests were made.	
N.	Self-Initiated Field Activity.....	56
	All initiated activity by the officer to include, but not limited to, routine security checks of area industries, businesses, city parks, residences, and compliance checks of local liquor establishments.	
O.	Juvenile Problems.....	10
	Requests for police service that strictly involve property calls and all unfounded calls for police service. The calls vary from mischief to family problems to runaway situations.	
P.	Miscellaneous Incidents.....	66

Includes arrest warrants served, recovered property calls, and all unfounded calls for police service. This category includes unfounded 9-1-1 calls investigated by Department members during the month.

Q. Welfare Checks.....19

Includes calls to check on the well being of a person who has not been heard from or seen for a period of time by family, friends, neighbors, or employers.

R. Gas Drive Off.....04

Routine non-theft investigations where a motorist drove away without paying for their gas. Typically involves a driver error, store employee error or credit card reader error.

TOTAL 492

Department Mileage and Fuel Consumption

Department members patrolled a total of 15,986 miles with department vehicles, consuming 1,578 gallons of fuel. The fleet averaged 10.1 miles per gallon of fuel during the month.

Department Training

The month of May continued to be a busy month for department training. This month, 8 officers completed a total of 148 hours of training in a number of law enforcement topics. Officers Steve South and Chad Mielke provided monthly training to 6 members of the Lakeshore Police Explorers, Post 9368.

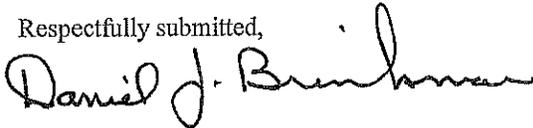
Public Education

Sgt. Carl Waterstreet visited Sunset School and spoke to 4K students on the duties of a police officer.

Special Recognition Press Release

Sgt. Zager was recognized by the United States Attorney's Office, Western District of North Carolina for his role in the investigation, conviction and sentencing of a 55 year old North Carolina man who was sentenced to 135 months in prison for possession and transportation of child pornography. Sgt. Zager began the investigation and subsequently turned the investigation over to the United States Attorney's Office and the Charlotte Mecklenburg Police Department. The Sturgeon Bay Police Department is a member of the Wisconsin Internet Crimes Against Children (ICAC) Task Force. Please see the special attachment for the complete press release.

Respectfully submitted,



Captain Daniel J. Brinkman

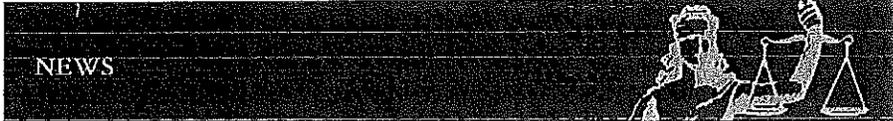


THE UNITED STATES ATTORNEYS OFFICE
 WESTERN DISTRICT of NORTH CAROLINA

SEARCH THE SITE

HOME ABOUT MEET THE U.S. ATTORNEY NEWS INDIAN COUNTRY DIVISIONS PROGRAMS CONTACT US

Home » News » Press Release



Charlotte Man Sentenced To Over 11 Years In Prison For Possession And Transportation Of Child Pornography

FOR IMMEDIATE RELEASE

May 22, 2013

United States Attorney Anne M. Tompkins Western District of North Carolina

CHARLOTTE, N.C. – A Charlotte man was sentenced to 135 months in prison today for possession and transportation of child pornography, announced Anne M. Tompkins, U.S. Attorney for the Western District of North Carolina. Robert Bove, 55, of Charlotte was also ordered to serve 20 years under court supervision following his prison sentence and to register as a sex offender.

Joining U.S. Attorney Tompkins in making today's announcement are John A. Strong, Special Agent in Charge of the Federal Bureau of Investigation (FBI), Charlotte Division and Rodney D. Monroe, of the Charlotte Mecklenburg Police Department (CMPD).

In April 2011, a federal criminal indictment charged Bove with one count of transportation and one count of possession of child pornography. According to filed court documents and today's sentencing hearing, between September 2010 and February 2011, Bove transported and possessed videos and images depicting the sexual abuse of children. Bove pleaded guilty to the charges in September 2011.

According to information contained in court documents and yesterday's sentencing hearing, in September 2010, Bove was chatting online using the screen name "luvsyourlittlegirl" with a Sargent of the Sturgeon Bay Police Department (SBPD) in Wisconsin who was posing as a 42-year-old female. Court records indicate that during the online exchange, Bove sent the undercover officer an image of child pornography. The Wisconsin detective was able determine that "luvsyourlittlegirl" had sent the image of child pornography from a residence in Charlotte, and he forwarded the investigative materials to the Charlotte Mecklenburg Police Department. According to court records, law enforcement obtained a search warrant for the residence, where they encountered Robert Bove, who admitted to police that he was "luvsyourlittlegirl" and that there was child pornography on his home computer. Filed documents indicate that law enforcement seized the computer and other electronic evidence, and a computer forensic examiner discovered videos and images of child pornography on Bove's computer and flash drive. Court records indicate that the images and videos Bove possessed depicted children as young as toddlers engaged in sexual acts with adults.

In determining Bove's sentence, Chief U.S. District Judge Robert J. Conrad, Jr. considered evidence presented at the sentencing hearing that Bove had been previously the subject of a child pornography investigation in Colorado. During that investigation, a detective in Colorado encountered Bove in a chat room where child pornography videos were being broadcasted and viewed by members of the chat room. Judge Conrad also considered chats between Bove and the undercover detective in Wisconsin, wherein Bove, posing as "luvsyourlittlegirl," told the detective that he had seen child pornography videos in chat rooms five and six years ago, and that it was "very exciting" and "very hot."

Bove has been in local federal custody since April 2011. He will be transferred into the custody of the Federal Bureau of Prisons upon designation of a federal facility. All federal sentences are served without the possibility of parole. The case resulted from the collaborative efforts of the Sturgeon Bay, Wisconsin, Police Department, CMPD and the FBI, all of which are members of their state Internet Crimes Against Children task forces.

In making today's announcement U.S. Attorney Tompkins thanked the Sturgeon Bay Police Department for their assistance in this case.

The prosecution for the government of Bove was handled by Assistant U.S. Attorney Kimlani Ford of the U.S. Attorney's Office in Charlotte.

STAY CONNECTED



Twitter

LAW ENFORCEMENT COORDINATING COMMITTEE

Training and seminars for Federal, State, and Local Law Enforcement Agencies.



Our nation-wide commitment to reducing gun crime in America.

VWA
 VICTIM WITNESS ASSISTANCE

Making sure that victims of federal crimes are treated with compassion, fairness and respect.

Report Residential Mortgage-Backed Securities Fraud





CITY of STURGEON BAY FIRE DEPARTMENT

Tim
Herlache
Fire Chief

421 Michigan St
Sturgeon Bay, WI 54235

920-746-2916
920-746-2905 FAX
Email: therlache@sturgeonbaywi.org

TO: The Honorable Mayor Thad Birmingham and the Common Council
FROM: Assistant Fire Chief Tim Dietman
SUBJECT: May 2013 Monthly Fire Report
DATE: June 5, 2013

I submit the following report of activities for the Sturgeon Bay Fire Department for the month of May 2013.

CALLS FIRE DEPARTMENT RECEIVED: 94

<u>CITY CALLS:</u>	<u>85</u>	<u>Type of Call:</u>	<u>COUNTRY CALLS:</u>	<u>09</u>
East Side Calls:	<u>64</u>	Fire	Town of Sevastopol	<u>05</u>
West Side Calls:	<u>21</u>	EMS	Town of Sturgeon Bay:	<u>04</u>

CALLS PER DAY:

Monday	09
Tuesday	13
Wednesday	15
Thursday	17
Friday	18
Saturday	11
Sunday	11

INCIDENT TYPE:

39 – Medical Non-Emergent	6 – Vehicle Accident
29 – Medical Emergent	6 – Carbon Monoxide Incident
2 – Gas Leak	3 – Alarm Activation, No Fire
2 – Electrical Issue	1 – Breakdown of Light Ballast
3 – Brush/Grass Fire	1 – Chimney Fire
1 – Cancelled En Route	1 – Vehicle Fire

INPECTION REPORT:

Inspections within the city limits: 122
 Number of violations: 75
 Inspections outside the city limits: 10
 Number of violations: 07
 Total number of inspection hours: 97.0 hours

INSPECTION VIOLATIONS:

13 -- Exit sign illumination	02 -- Exit Access	04-- Covers & Canopies
1 -- Spare Sprinkler Heads	07 -- Building Number	01-- Exit Illumination
15 -- Flexible cord permitted	01 -- Fire Ext. Mounting	05 -- Extinguisher needed
01 -- Cleanliness	06 -- Fire Ext. Maint.	07 -- Fire Alarm Code
01 -- Electrical Inspect/Maint.	02 -- Inspect/Maint Sprinkler System	01 -- Circuit Breaker
01 -- Hood System Cleanliness	11 -- Emergency Lights	01 -- Excessive Storage
01 -- Interior Wall & Ceiling Finish	01 -- Access to Sprinkler Equip	

SPECIAL REPORTS, ACTIVITIES AND REPAIRS

FIRE PRACTICE: During May's fire practice firefighters conducted our annual test on large diameter hose and went through pump operations.

TRUCK/STATION MAINTENANCE: Firefighters winterized the snow blower; tested fire hose; repaired an air leak in #4; repaired the step on #2 pump panel; repaired the hose tester; lubricated all the garage door tracks and springs at the Eastside station; replaced the brakes on #10; cleaned and inspected the inside of the tank on #3; worked on the bracket and mounted the fish; adjusted the air brakes on tanker #1; replaced the spark plugs and fuel filter on the boat kept in the southern part of the county; changed the fuel filter on Marine #1; cleaned and repaired the fans at the Eastside Station; the annual test was conducted on the #2 ladder truck; repaired the rescue mannequin and replaced the sway bar links and bushings on #7 and unit # 5.

TRAINING: 98.5 hours of training were conducted in May. Firefighters conducted training with Marine 1 and on duty firefighters participated in a mock car accident training at Sevastopol school.

OTHER: Firefighters completed all of the hose testing, cleaned stations, participated in "Emergency Vehicle Fun Day" and attended multiple meetings.

BEVERAGE OPERATOR LICENSES

1. Anderson, Jennifer A.
2. DeJardine, Paul R.
3. DeVito, Janet M.
4. Eskildsen, Merle E.
5. Gartman, Gaylord E.
6. Heilman, Joseph E.
7. Johnson, Andy L.
8. Kittinger, Brett M.
9. Little, Elizabeth A.
10. Morse, Daryl J.
11. Nebel, Angel N.
12. Nebel, Richard A. III
13. Paul, Kimberly J.
14. Pichette, Margaret M.
15. Tews, Samantha R.
16. Waller, Lori A.
17. Whipple, Joanne C.
18. Wright, Terry C.
19. Zastrow, Robert J.

TEMPORARY CLASS B BEER LICENSES

Sturgeon Bay Visitor Center
Agent: Amy DeMeter
36 South Third Avenue
Sturgeon Bay, WI 54235
Martin Park – Harmony By the Bay
June 26, 2013

Door County Century Ride
Agent: Sean Ryan
211 North Broadway, Suite 104
Green Bay, WI 54303
September 7 – 8, 2013

TEMPORARY CLASS B BEER AND CLASS B WINE LICENSES

Door County Fall 50
211 North Broadway Suite104
Green Bay, WI 54303
Agent: Sean Ryan
Sunset Park
October 26, 2013

6g.

6g.

TEMPORARY CLASS B WINE LICENSES

Volunteer Center of Door County
Agent: Pam Seiler
345 South 18th Avenue
Sturgeon Bay, WI 54235
Martin Park – Concert
July 10, 2013
August 7, 2013

Women's Employment Project
Agent: Gina Wautier
1300 Egg Harbor Road
Sturgeon Bay, WI 54235
Martin Park – Concert
June 19, 2013

2013/2014 City of Sturgeon Bay Liquor Licenses - June 18, 2013 Council Meeting

6h.

"Class B" Comb. License

Kenneth S Schultz (Dutch's)

Agent

Address

1207 Rhode Island St

Delinquent

Personal Property

Class "B" Beer Licenses

Hot Tamales, LLC
Wisconsin RSA #10, Limited Partnership (GLAS)

Agent

Address

26 E Oak St
67 E Maple Street

Personal Property

"Class C" Wine Licenses

Hot Tamales, LLC
Wisconsin RSA #10, Limited Partnership (GLAS)

Agent

Address

26 E Oak St
67 E Maple Street

Delinquent

Personal Property

6h.

CITY OF STURGEON BAY
STREET CLOSURE APPLICATION

Name of Applicant: Sean Ryan
Name of Event: Door County Triathlon
Contact Phone Number: (920) 606-2458
Date(s) of Event: July 21, 2013 Time: 8:30 am - 10:00 am
Estimated # of Attendees: 1,000
Specific Location: Third Avenue/Memorial, from Alabama to South 18th

- Attach map of requested street closure area including barricade location, tent/booth location, or any street obstruction. This map must be in final form.
- Attach Certificate of Insurance with the City listed as additional insured. Limits as follows: Commercial General Liability - \$1,000,000 each occurrence limit; Fire Damage Limit - \$50,000 any one fire; Medical Expense Limit - \$5,000 any one person; and Workers Compensation - as required by the State of Wisconsin.
- Temporary Beer/Wine license has been applied for, approximately four weeks prior to the event date, by a qualified organization and fee paid. (if applicable.)
- Hold Harmless Agreement has been signed by Officer(s) of Event/Organization.
- Agreement for Reimbursement of Expenses has been signed by Officer(s) of Event/Organization.

What arrangements have been made for cleanup? No trash will be generated on Third Avenue. Water bottle handouts have volunteers and paid staff to handle clean up.

Other explanations: _____

Signature of Responsible Party: *Sean P. Ryan*

Address: 211 N. Broadway Suite 104, Green Bay, WI 54303

Date Submitted: May 29, 2013

Approval:

Fire Chief	By: <u><i>[Signature]</i></u>	Date: <u>6/3/13</u>
Police Chief	By: <u><i>[Signature]</i></u>	Date: <u>6-4-13</u>
Comm. Development	By: <u><i>[Signature]</i></u>	Date: <u>6-4-13</u>
Streets/Parks	By: <u><i>[Signature]</i></u>	Date: <u>6-5-13</u>
City Clerk	By: <u><i>[Signature]</i></u>	Date: <u>6/10/2013</u>
Finance Director	By: <u><i>[Signature]</i></u>	Date: <u>6/12/13</u>
City Engineer	By: <u><i>[Signature]</i></u>	Date: <u>6/4/2013</u>
City Administrator	By: <u><i>[Signature]</i></u>	Date: <u>6/10/2013</u>

Common Council: Date of Meeting: _____

EXECUTIVE SUMMARY

Title: Sale of Lot for WPS Gate Station

Background: The City reached an agreement with Wisconsin Public Service Corporation to relocate the natural gas transmission line that runs diagonally through the future Industrial Park expansion land that the City recently purchased from Roger Anderson. The relocation will facilitate the ability to develop the land for industrial buildings. As part of the deal, the City agreed to provide a new site for WPS's gate station. The City recently approved and recorded the certified survey map to create the lot for the gate station. The actual transfer of that lot to WPS is scheduled to occur at the end of June. In order to consummate the deed, a resolution authorizing the conveyance of property is needed from the Council.

The necessary resolution was prepared by the City Attorney. It authorizes the Mayor and Clerk to take the necessary steps to convey the subject property.

Fiscal impact: None. The sale of the land is for \$1 per the agreement between the City and WPS.

Recommendation: Adopt the resolution.

Prepared by:  6-10-13
 Martin Olejniczak
 Community Development Director
 Date

Reviewed by:  6/10/2013
 Stephanie Reinhardt
 City Clerk
 Date

Reviewed by:  6/10/2013
 Stephen McNeil
 City Administrator
 Date

CITY OF STURGEON BAY
Resolution Authorizing Conveyance of Property
Resolution No. _____

WHEREAS, the City of Sturgeon Bay, by its Common Council, has entered into an agreement to convey property to Wisconsin Public Service, Inc.;

AND WHEREAS the City of Sturgeon Bay, by its Common Council, has agreed to convey the following described property, upon the terms and conditions which are satisfactory to the City of Sturgeon Bay;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Sturgeon Bay as follows:

1. The City of Sturgeon Bay hereby resolves to convey the following property to Wisconsin Public Service, Inc.:

Lot 2 of Certified Survey Map No. 2769 recorded at Volume 16 of Certified Survey Maps, Pages 333 through 336, as Document No. 770826, located in the NW1/4 of the SE1/4, and the SW1/4 of the SE1/4 of Section 18 [also known as Subdivisions 66 and 67 (respectively)], Township 27 North, Range 26 East, City of Sturgeon Bay, Door County, Wisconsin.

2. The Common Council of the City of Sturgeon Bay authorizes the Mayor and City Clerk of the City of Sturgeon Bay to execute conveyance documents to complete such transaction, and to further execute any extensions, amendments, or modifications in the sale documents which are not inconsistent with this resolution.

Adopted at a meeting of the Common Council this _____ day of _____, 2013.

Attest:

Stephanie L. Reinhardt, Clerk

RECOMMENDATION

TO THE HONORABLE MAYOR AND COMMON COUNCIL:

We, the Finance/Purchasing & Building Committee, hereby recommend to approve the lease agreement between the City of Sturgeon Bay and Legend Cruises LLC for 75 feet of city owned docks space located adjacent to the Maritime Museum at a rate of \$3,482.32 for the lease year beginning July 1, 2013 and ending June 30, 2014.

Respectfully submitted,
FINANCE/PURCHASING & BUILDING
COMMITTEE

By: Joseph Stutting, Chairperson

RESOLVED, that the foregoing recommendation be adopted.

Dated: May 28, 2013

Introduced by _____.

Moved by Alderperson _____ seconded by

Alderperson _____ that said recommendation be adopted.

Passed by the Council on the _____ day of _____, 2013.

EXECUTIVE SUMMARY

TITLE: Lease between the City of Sturgeon Bay and Legend Cruises LLC, re: Fire Boat

BACKGROUND: Currently, the City is engaged in a lease agreement between Door County Fire Boat Cruises, LLC and John Selvick for the fire boat docked at the City owned dock described as follows:

The sheet piling waterfront dock space adjacent to the following described line: Commencing at the intersection point of the south line of Madison Avenue and a meander line as described in the Job No. 14524, plat of survey, prepared by Stephen P. Meneau, dated October 27, 1994, thence along said meander line S34°03'11"E, 158.84 feet; N45°01'12"E, 20 feet to the point of beginning; thence continuing N45°01'12"E 75 feet.

The fire boat has changed hands; therefore, a new lease agreement is needed if the City wishes to continue to lease the dock space. The new owners of the fire boat are Richard A. Nebel III and Angel N. Nebel, and they are operating the business under Legend Cruises, LLC. The consideration for the lease period beginning July 1, 2012 and ending June 30, 2013 was \$3,414.04 plus tax, and was paid in full as per the lease terms. The lease agreement includes an annual CPI increase/decrease factor based upon the preceding 12 months ending September 30 of the preceding year. That said; the lease payment for the period beginning July 1, 2013 will be \$3,482.32 plus tax. The attached revised lease agreement reflects the new entity's name and consideration for the lease period beginning July 1, 2013. All other typical lease terms mimic those which were in the lease agreement between the City of Sturgeon Bay and Door County Fire Boat Cruises, LLC and John Selvick.

FISCAL IMPACT: \$0

OPTIONS: 1) Enter into a new dock space lease agreement with Legend Cruises LLC for the fire boat.

RECOMMENDATION:

Approve the lease agreement between the City of Sturgeon Bay and Legend Cruises LLC for 75 feet of city owned dock space located adjacent to the Maritime Museum at a rate of \$3,482.32 for the lease year beginning July 1, 2013 and ending June 30, 2014.

PREPARED BY:

Valerie Clarizio
Valerie Clarizio
Finance Director/Treasurer

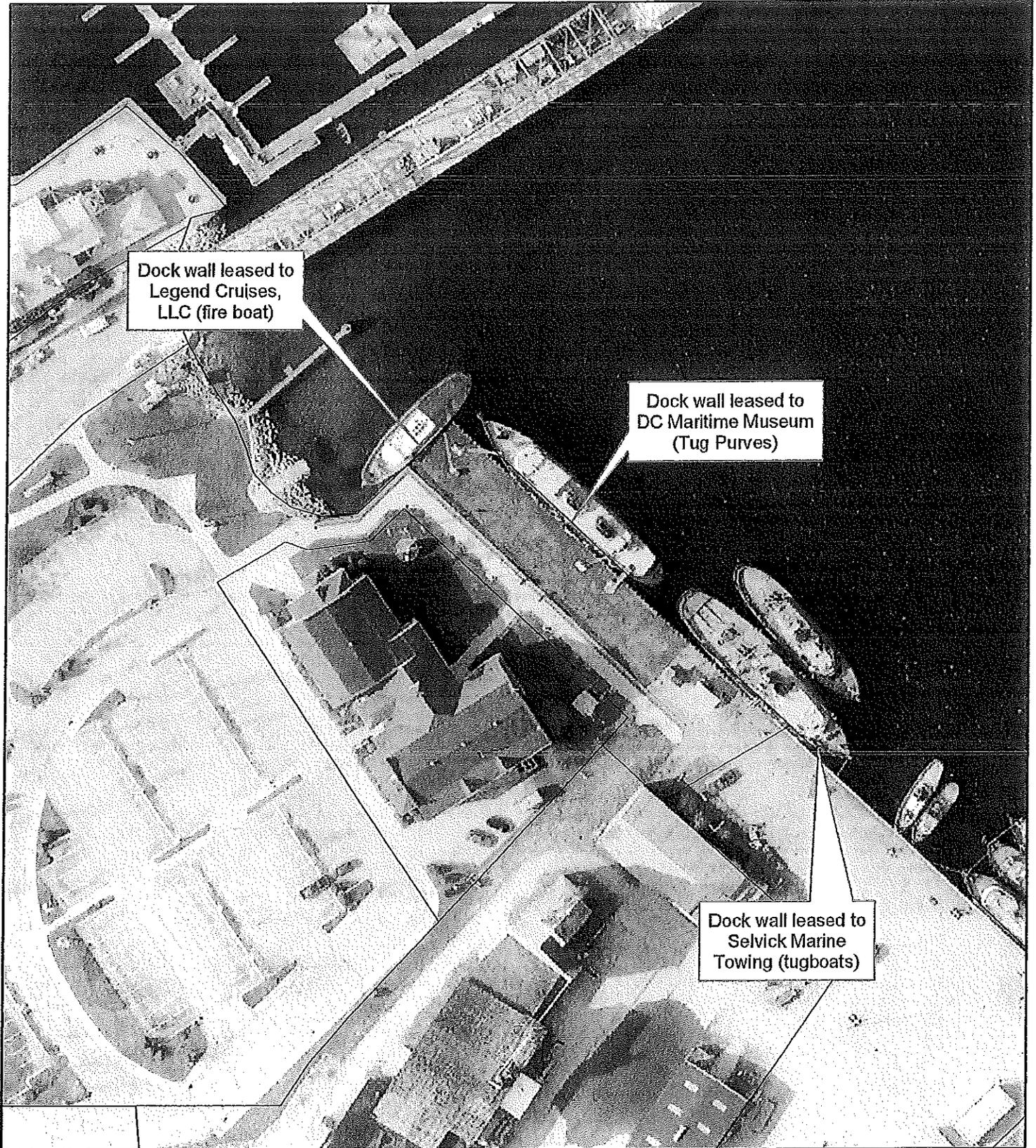
5/22/13
Date

REVIEWED BY:

Stephen McNeil
Stephen McNeil
City Administrator

5/22/13
Date

Dock Wall Leases



0 25 50 100 150 200 Feet

May 23, 2013

LEASE

LEASE made by and between the CITY OF STURGEON BAY, a Wisconsin municipal corporation, hereinafter referred to as "Lessor", and Legend Cruises LLC, a Wisconsin limited liability company, hereinafter referred to as "Lessee".

RECITALS

The parties recite and declare that:

1. Lessor is the owner of a developed municipal property which it desires to lease for a public purpose.
2. Lessee desires to lease certain property from Lessor for the purpose of providing dock space for a tour and dinner excursion boat.
3. Lessor considers Lessee's purpose in leasing the property a purpose which has a public benefit and finds such purpose to be in the best interests of Lessor.
4. The parties desire to enter into an agreement to establish terms of such lease of such property.

AGREEMENT

For the rent and mutual covenants and promises of the parties as hereinafter set forth, and other good and valuable consideration, the parties agree as follows:

A. Description. The parties agree hereto that the property to be leased herein is described as follows:

The sheet piling waterfront dock space adjacent to the following described line: Commencing at the intersection point of the south line of Madison Avenue and a meander line as described in the Job No. 14524, plat of survey, prepared by Stephen P. Meneau, dated October 27, 1994, thence along said meander line S34°03'11"E, 158.84 feet; N45°01'12"E, 20 feet to the point of beginning; thence continuing N45°01'12"E 75 feet.

Lessee acknowledges specific knowledge as to the condition of the premises and takes said premises "as is".

B. Term. This lease shall be for a term of one year beginning on July 1, 2013 and ending on June 30, 2014. Thereafter it shall be automatically renewed for successive periods of one year. All terms shall be subject to termination provisions as described herein.

C. Consideration. The consideration for said lease is at the rate of \$46.43 per foot of leased dock space (75 feet) for the sum of Three Thousand Four Hundred Eighty-two and 32/100 Dollars (\$3,482.32) plus tax, payable upon execution of said lease. For the year beginning on July 1, 2014, the annual rent due in accordance with this lease shall be increased or decreased by the Consumer Price Index (W) increase or decrease for the preceding 12 months ending September 30 of the preceding year. For example, the annual rent for 2014 shall be increased or decreased as of July 1, 2014 by the CPI(W) increase or decrease for September 30, 2013.

D. Use. The leased premises shall be used only as docking space for Lessee for docking one 90 foot, 149 passenger tour and dinner excursion boat. There shall be no passenger, ticketing, passenger parking or other passenger related use of the premises without the prior written consent of the Lessor.

E. Special Provisions.

1. Operation of a dinner excursion boat shall be conditioned upon the Lessee securing express written approval from WHG Door County, LLC or its assignee with original documentation provided to Lessor in order to conform with the provisions of the development agreement between David

J. Hatch and the City of Sturgeon Bay which establishes restrictions on the use of the leased premises described in paragraph A. above.

2. Lessee shall remove its vessel during Maritime Festival events. This shall include reasonable periods before and after said Festival to accommodate Festival setup and coordination.
3. No major restoration or maintenance of the vessel shall take place in the leased area.
4. The parties agree that Lessor is entering into this lease on the basis of, and representations from Lessee, that the use of the leased premises and operation of a tour and dinner excursion boat will be mutually beneficial to both Legend Cruises LLC and the Door County Maritime Museum. Lessee agrees to cooperate with the Maritime Museum in all regards as to the use of the leased premises including but not limited to parking, ticketing, refuse, utilities, and joint marketing and promotion.
5. The parties acknowledge that as the tour and dinner excursion boat is a commercial vessel it can require on demand bridge openings during operation. Lessee understands that frequent unscheduled bridge openings are disruptive to local highway traffic. Lessee agrees that at all times the operation and scheduling of tour and dinner excursion operations shall minimize the number of unscheduled bridge openings. Lessee agrees to require no more than two unscheduled bridge openings per day from Memorial Day to Labor Day, and no unscheduled bridge openings at any other time.

6. Maritime Lien: Lessor shall have a maritime lien as provided by United States Admiralty Law as to all sums due under this lease in the vessel which is the subject of this lease. The amount of said lien shall be limited to \$50,000. It is agreed that all sums due to Lessor are for dockage and wharfage.

F. Utilities. During the term hereof, Lessee will pay all utilities, including, but not limited to fuel, electricity, telephone, water and sewerage, gas, etc. used on the premises including the cost of installation of such utilities and the removal of such utilities. All such utilities shall be in the name of Lessee.

G. Insurance. Lessee shall, at its expense, maintain in effect throughout the term of this lease and any extension thereof, general liability insurance, personal and bodily injury liability insurance, and property damage insurance. The limits of said coverage shall be One Million Dollars (\$1,000,000.00) per occurrence. The policies for the above referenced coverages shall name Lessor as additional insured for use of the leased premises. The lease may terminate any time at the option of the Lessor upon the lapse or failure of the Lessee to present a copy of such policy or Certificate of Insurance showing such coverage.

H. Hold Harmless/Indemnity

1. Lessee hereby holds the Lessor harmless and will indemnify Lessor, its council members, officers, employees and agents, from any and all claims, damages, demands, lawsuits, judgments and liability that may arise out of, or be made, brought or filed against Lessor, its council

members, officers, employees and agents, as a result of any death, injury to person or property occurring upon the leased premises.

2. In addition, Lessee shall defend Lessor, its council members, officers, employees, and agents against any such claims, damages, demands, lawsuits, judgments and liability made, brought or filed against Lessor in connection with any death, injury to person or property occurring upon the leased premises, including payment of court costs and disbursements and reasonable attorney fees.

- I. Assignment and Sublease. Lessee shall not assign its rights and duties under this lease or sublease the premises or any part thereof, without the prior written consent of Lessor. The approval of any sublease by Lessor shall not relieve Lessee of liability for the performance of all of the terms and conditions of this lease.

- J. Alterations and modifications. Lessee shall obtain the written approval of Lessor, through Lessor's Finance/Purchasing and Building Committee, prior to making any alterations or modifications to the premises leased. The alterations or modifications undertaken by Lessee shall be performed and completed in a workman-like manner and in a timely manner. Lessee shall remove all alterations or modifications and restore demised premises to original state, subject to approval of the Lessor, at the termination of this lease.

- K. Repair of Damages. Lessee shall repair damage done by it, its officers, agents, employees, workmen or the public, to the premises, beyond normal wear and tear. Lessee shall not be responsible for damage done by ice, wind or acts of God.

L. Lessee shall be responsible, at Lessee's sole expense for any environmental damage to the property caused by the use of the property by Lessee, its officers, directors, employees or agents.

M. Non-Payment of Rent. In the event the rental payment is received five (5) or more days after its due date, Lessee shall be subject, at the option of the Lessor, to a penalty of Ten Dollars (\$10.00) per day for each such day rent payment remains unpaid. In addition, all unpaid rent shall accrue interest at the rate of Twelve percent (12%) per annum until paid in full.

N. Default or Breach

1. Each of the following events shall constitute a default or breach of this lease by Lessee:

- (a) If Lessee fails to pay to Lessor any rent or other payment due for a period of more than fifteen (15) days after it becomes due;
- (b) If Lessee vacates or abandons the leased premises;
- (c) If Lessee fails to perform or comply with any other term or condition of this lease, and such non-performance shall continue for a period of fifteen (15) days after written notice by Lessor to Lessee to perform or comply.
- (d) If Lessee exhibits or allows to be exhibited upon the premises or any vessel attached directly or indirectly thereto any sign in violation of the sign limitations in this agreement or the City of Sturgeon Bay Sign Ordinance.

2. In the event of any default or breach hereunder by Lessee, Lessor, at its option, shall have the right to re-enter and relet the leased premises for the benefit of Lessor without terminating this lease, or declare a forfeiture of the lease in its entirety and demand return of the premises and proceed with an action at law for collection of all rents, monies and damages due to Lessor.
 3. Lessee shall be responsible for payment of all Lessor's costs of enforcement of this lease, including, but not limited to, payment of court costs, disbursements and reasonable attorney fees.
- O. Modification. No modification of this lease shall be made except in writing by the parties hereto.
- P. Inspection. Lessor shall have the right to inspect the leased premises at all reasonable times.
- Q. Termination Provisions. Either party may cancel this lease provided a ninety (90) day written notice is given to the other party. In the event of termination, any unused prepaid rent shall be refunded on a pro-rated basis.
- R. Successors and Assigns. This lease shall extend to the successors and assigns of the parties hereto, subject to Common Council approval.
- S. Trash and Recycling. Lessee shall be responsible for and pay any and all costs of trash collection and removal and recycling of refuse generated within the leased premises, and other related cleaning and maintenance adjacent to the property.
- T. Signs. Lessee may erect or maintain only one, one-sided sign upon the premises, not exceeding sixteen square feet in size, which shall comply in all respects

LESSEE: LEGEND CRUISES LLC

Dated: _____

By: _____

Member

STATE OF WISCONSIN)
) SS
COUNTY OF DOOR)

Personally came before me, this _____ day of _____, 2013, the above named _____, member of the above named limited liability company, to me known to be such member of said limited liability company, and acknowledged that he executed the foregoing instrument as such member as the deed of said limited liability company, by its authority.

Notary Public, State of Wisconsin
My Commission: _____

This Instrument Drafted By:
Attorney Randall J. Nesbitt
Pinkert Law Firm LLP
454 Kentucky Street,
P.O. Box 89
Sturgeon Bay, WI 54235-0089
Telephone No.: (920) 743-6505

LEASE

LEASE made by and between the CITY OF STURGEON BAY, a Wisconsin municipal corporation, hereinafter referred to as "Lessor", and Door County Fire Boat Cruises, LLC a Wisconsin Corporation, and John Selvick, hereinafter referred to as "Lessee".

RECITALS

The parties recite and declare that:

- 1. Lessor is the owner of a developed municipal property which it desires to lease for a public purpose.
- 2. Lessee desires to lease certain properties from Lessor for the purpose of providing dock space for a tour and dinner excursion boat.
- 3. Lessor considers Lessee's purpose in leasing the property a purpose which has a public benefit and finds such purpose to be in the best interests of Lessor.
- 4. The parties desire to enter into an agreement to establish terms of such lease of such property.

AGREEMENT

For the rent and mutual covenants and promises of the parties as hereinafter set forth, and other good and valuable consideration, the parties agree as follows:

A. Description. The parties agree hereto that the property to be leased herein is described as follows:

The sheet piling waterfront dock space adjacent to the following described line: Commencing at the intersection point of the south line of Madison Avenue and a meander line as described in the Job No. 14524, plat of survey, prepared by Stephen P. Meneau, dated October 27, 1994, thence along said meander line S34°03'11"E, 158.84 feet; N45°01'12"E, 20 feet to the point of beginning; thence continuing N45°01'12"E 75 feet.

OLD
LEASE

Lessee acknowledges specific knowledge as to the condition of the premises and takes said premises "as is".

B. Term. This lease shall be for a term of one year beginning on July 1, 2010 and ending on June 30, 2011. Thereafter it shall be automatically renewed for successive periods of one year. All terms shall be subject to termination provisions as described herein.

C. Consideration. The consideration for said lease is at the rate of \$43.00 per foot of leased dock space (75 feet) for the sum of Three Thousand Two Hundred Twenty Five Dollars (\$3,225.00) plus tax, payable upon execution of said lease. For the year beginning on July 1, 2011, the annual rent due in accordance with this lease shall be increased or decreased by the Consumer Price Index (W) increase or decrease for the preceding 12 months ending September 30 of the preceding year. For example, the annual rent for 2011 shall be increased or decreased as of July 1, 2011 by the CPI(W) increase or decrease for September 30, 2010.

D. Use. The leased premises shall be used only as docking space for Lessee for docking one 90 foot, 149 passenger tour and dinner excursion boat. There shall be no passenger, ticketing, passenger parking or other passenger related use of the premises without the prior written consent of the Lessor.

E. Special Provisions.

1. Operation of a dinner excursion boat shall be conditioned upon the Lessee securing express written approval from David J. Hatch or assignee with original documentation provided to Lessor in order to conform with the provisions of the development agreement between David J. Hatch and the City of Sturgeon Bay which establishes restrictions on the use of the leased premises described in paragraph A. above.

2. Lessee shall remove its vessel during Maritime Festival events. This shall include reasonable periods before and after said Festival to accommodate Festival setup and coordination.
3. No major restoration or maintenance of the vessel shall take place in the leased area.
4. The parties agree that Lessor is entering into this lease on the basis of, and representations from Lessee, that the use of the leased premises and operation of a tour and dinner excursion boat will be mutually beneficial to both Door County Fire Boat Cruises, LLC and the Door County Maritime Museum. Lessee agrees to cooperate with the Maritime Museum in all regards as to the use of the leased premises including but not limited to parking, ticketing, refuse, utilities, and joint marketing and promotion.
5. The parties acknowledge that as the tour and dinner excursion boat is a commercial vessel it can require on demand bridge openings during operation. Lessee understands that frequent unscheduled bridge openings are disruptive to local highway traffic. Lessee agrees that at all times the operation and scheduling of tour and dinner excursion operations shall minimize the number of unscheduled bridge openings. Lessee agrees to require no more than two unscheduled bridge openings per day from Memorial Day to Labor Day, and no unscheduled bridge openings at any other time.
6. Maritime Lien: Lessor shall have a maritime lien as provided by United States Admiralty law as to all sums due under this lease in the vessel which is the subject of this lease. The amount of said lien shall be limited to

\$50,000.00. It is agreed that all sums due to Lessor are for dockage and wharfage.

F. Utilities. During the term hereof, Lessee will pay all utilities, including, but not limited to fuel, electricity, telephone, water and sewerage, gas, etc. used on the premises including the cost of installation of such utilities and the removal of such utilities. All such utilities shall be in the name of Lessee.

G. Insurance. Lessee shall, at its expense, maintain in effect throughout the term of this lease and any extension thereof, general liability insurance, personal and bodily injury liability insurance, and property damage insurance. The limits of said coverage shall be One Million Dollars (\$1,000,000.00) per occurrence. The policies for the above referenced coverages shall name Lessor as additional insured for use of the leased premises. The lease may terminate any time at the option of the Lessor upon the lapse or failure of the Lessee to present a copy of such policy or Certificate of Insurance showing such coverage.

H. Hold Harmless/Indemnity

1. Lessee hereby holds the Lessor harmless and will indemnify Lessor, its council members, officers, employees and agents, from any and all claims, damages, demands, lawsuits, judgments and liability that may arise out of, or be made, brought or filed against Lessor, its council members, officers, employees and agents, as a result of any death, injury to person or property occurring upon the leased premises.
2. In addition, Lessee shall defend Lessor, its council members, officers, employees, and agents against any such claims, damages, demands, lawsuits, judgments and liability made, brought or filed against Lessor in

connection with any death, injury to person or property occurring upon the leased premises, including payment of court costs and disbursements and reasonable attorney fees.

I. Assignment and Sublease. Lessee shall not assign its rights and duties under this lease or sublease the premises or any part thereof, without the prior written consent of Lessor. The approval of any sublease by Lessor shall not relieve Lessee of liability for the performance of all of the terms and conditions of this lease.

J. Alterations and modifications. Lessee shall obtain the written approval of Lessor, through Lessor's Finance/Purchasing and Building Committee, prior to making any alterations or modifications to the premises leased. The alterations or modifications undertaken by Lessee shall be performed and completed in a workman-like manner and in a timely manner. Lessee shall remove all alterations or modifications and restore demised premises to original state, subject to approval of the Lessor, at the termination of this lease.

K. Repair of Damages. Lessee shall repair damage done by it, its officers, agents, employees, workmen or the public, to the premises, beyond normal wear and tear. Lessee shall not be responsible for damage done by ice, wind or acts of God.

L. Lessee shall be responsible, at Lessee's sole expense for any environmental damage to the property caused by the use of the property by Lessee, its officers, directors, employees or agents.

M. Non-Payment of Rent. In the event the rental payment is received five (5) or more days after its due date, Lessee shall be subject, at the option of the Lessor, to a penalty of Ten Dollars (\$10.00) per day for each such day rent payment remains unpaid. In addition, all unpaid rent shall accrue interest at the rate of Twelve percent (12%) per annum until paid in full.

N. Default or Breach

1. Each of the following events shall constitute a default or breach of this lease by Lessee:

- (a) If Lessee fails to pay to Lessor any rent or other payment due for a period of more than fifteen (15) days after it becomes due;
- (b) If Lessee vacates or abandons the leased premises;
- (c) If Lessee fails to perform or comply with any other term or condition of this lease, and such non-performance shall continue for a period of fifteen (15) days after written notice by Lessor to Lessee to perform or comply.
- (d) If Lessee exhibits or allows to be exhibited upon the premises or any vessel attached directly or indirectly thereto any sign in violation of the sign limitations in this agreement or the City of Sturgeon Bay Sign Ordinance.

2. In the event of any default or breach hereunder by Lessee, Lessor, at its option, shall have the right to re-enter and relet the leased premises for the benefit of Lessor without terminating this lease, or declare a forfeiture of the lease in its entirety and demand return of the premises and proceed with an action at law for collection of all rents, monies and damages due to Lessor.

3. Lessee shall be responsible for payment of all Lessor's costs of enforcement of this lease, including, but not limited to, payment of court costs, disbursements and reasonable attorneys fees.

O. Modification. No modification of this lease shall be made except in writing by the parties hereto.

P. Inspection. Lessor shall have the right to inspect the leased premises at all reasonable times.

Q. Termination Provisions. Either party may cancel this lease provided a ninety (90) day written notice is given to the other party. In the event of termination, any unused prepaid rent shall be refunded on a pro-rated basis.

R. Successors and Assigns. This lease shall extend to the successors and assigns of the parties hereto, subject to Common Council approval.

S. Trash and Recycling. Lessee shall be responsible for and pay any and all costs of trash collection and removal and recycling of refuse generated within the leased premises, and other related cleaning and maintenance adjacent to the property.

T. Signs. Lessee may erect or maintain only one, one-sided sign upon the premises, not exceeding sixteen square feet in size, which shall comply in all respects with the Sturgeon Bay Sign Ordinance. No other signs may be erected or maintained upon the premises.

U. Possession and Abandonment. Lessor shall deliver possession of the premises to Lessee on the date stated for commencement of this lease agreement unless Lessor is unable to do so for reasons beyond Lessor's control. Lessee shall vacate the premises and return all of Lessor's property promptly upon the expiration of this lease or any extended term, or upon termination of this lease.

V. Declaration Of Novation. This lease agreement represents and constitutes a novation of any and all existing agreements, including but not limited to the present lease dated July 1, 2009 and the leases dated July 1, 2008 and July 1, 2006, and that as a novation, this lease agreement supersedes and replaces all such previously existing agreements.

LESSEE: DOOR COUNTY FIRE BOAT CRUISES LLC

Dated: _____

By: _____
John M. Selvick

Dated: _____

STATE OF WISCONSIN)
) SS
COUNTY OF DOOR)

Personally came before me, this 23rd day of September, 2010, the above named John Selvick and _____, to me known to be the persons who executed the foregoing instrument as such officers as the deed of said corporation, by its authority.

Susan M. Jando

Notary Public, State of Wisconsin
My Commission: 5/2/2010

Dated: _____

John Selvick

STATE OF WISCONSIN)
) SS
COUNTY OF DOOR)

Personally came before me, this 23rd day of September, 2010, the above named John Selvick, to me known to be the person who executed the foregoing instrument and acknowledged the same.

Susan M. Jando

Notary Public, State of Wisconsin
My Commission: 5/2/2010

This Instrument Drafted By:
Attorney Randall J. Nesbitt
Pinkert Law Firm LLP
454 Kentucky Street, P.O. Box 89
Sturgeon Bay, WI 54235-0089
Telephone No.: (920)743-6505

RECOMMENDATION

TO THE HONORABLE MAYOR AND COMMON COUNCIL:

We, the Finance/Purchasing & Building Committee, hereby recommend to accept the Schenck Government & Not-For-Profit Solutions 2012 financial audit report for the City of Sturgeon Bay and place it on file.

Respectfully submitted,
FINANCE/PURCHASING & BUILDING
COMMITTEE

By: Joseph Stutting, Chairperson

RESOLVED, that the foregoing recommendation be adopted.

Dated: May 28, 2013

Introduced by _____.

Moved by Alderperson _____ seconded by

Alderperson _____ that said recommendation be adopted.

Passed by the Council on the _____ day of _____, 2013.

EXECUTIVE SUMMARY

TITLE: 2012 Audit

BACKGROUND: Schenck Government & Not-For-Profit Solutions has completed the 2012 financial audit for the City of Sturgeon Bay. A clean audit opinion was issued by Schenck. The details of their financial audit can be found in the attached audit report and management letter.

FISCAL IMPACT: The fiscal impact to the City is the contracted amount of \$16,575.

OPTIONS: Accept or reject the Schenck Government & Not-For-Profit Solutions 2012 audit report.

RECOMMENDATION:

Recommend to the Common Council to accept the Schenck Government & Not-For-Profit Solutions 2012 financial audit report for the City of Sturgeon Bay and place it on file.

PREPARED BY: Valerie J. Clanzio 5/8/13
Valerie J. Clanzio Date
Finance Director/City Treasurer

REVIEWED BY: Stephen McNeil 5/7/13
Stephen McNeil Date
City Administrator

MANAGEMENT COMMUNICATIONS

CITY OF STURGEON BAY, WISCONSIN

DECEMBER 31, 2012

CITY OF STURGEON BAY, WISCONSIN
December 31, 2012

TABLE OF CONTENTS

	<u>Page No.</u>
COMMUNICATION TO THE CITY COUNCIL	1 - 8
SUMMARY FINANCIAL INFORMATION	
1. City Governmental Fund Balances	9
2. Tax Incremental District No. 1	10
3. Tax Incremental District No. 2	11
4. Tax Incremental District No. 3	12
5. Sturgeon Bay Utilities	13
COMMENTS AND OBSERVATIONS	
GASB Statement No. 63: <i>Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position</i> and Statement No. 65, <i>Items Previously Reported as Assets and Liabilities</i>	14



Schlenck
CPAs AND SO MUCH MORE.

CPAs AND SO MUCH MORE.

To the City Council
City of Sturgeon Bay
Sturgeon Bay, Wisconsin

We have completed our audit of the basic financial statements of the City of Sturgeon Bay, Wisconsin (the "City") as of and for the year ended December 31, 2012. The City's financial statements, including our report thereon dated April 11, 2013 are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with accounting principles generally accepted in the United States of America. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, noncompliance with the provisions of laws, regulations, contracts and grants or other illegal acts may exist and not be detected by us.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our correspondence about planning matters.

Significant Audit Findings

Consideration of Internal Control

In planning and performing our audit of the financial statements of the City as of and for the year ended December 31, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 56 - 57 of the annual report.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will be not be prevented or detected and corrected on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency to be a significant deficiency in internal control:

Finding 2012-01 Preparation of Annual Financial Report

This finding is described in detail in the schedule of findings and responses on page 58 of the annual financial report.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note A to the financial statements. The City implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* for the year ended December 31, 2012. We noted no significant transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates included in the financial statements were:

Depreciable Life of Capital Assets

- Management's estimate of the depreciable life of the capital assets is based upon analysis of the expected useful life of the capital assets. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the depreciable life in determining that it is reasonable in relation to the financial statements taken as a whole.

Accumulated Sick Leave

- Management's estimate of accumulated sick leave is based upon analysis of the employees sick leave balance. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the related liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Other Post Employment Benefits

- Management's estimate of the other post employment benefits is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other post employment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The financial statements reflect all accounting adjustments proposed during our audit. The adjustments included various end-of year payable, receivable and reclassification entries for the government-wide statements. These entries are considered routine in nature and normally do not vary significantly from year to year. Copies of the audit adjustments are available from management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 11, 2013. The management representation letter follows this communication.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to conducting the audit. These discussions occurred in the normal course of our professional relationship and our responses were not a condition to completing the services as your auditor.

In addition, during our audit, we noted certain other matters that are presented for your consideration. We will review the status of these comments during our next audit engagement. Our comments and recommendations are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these matters in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. Our comments are summarized in the comments and observations section of this letter.

This communication, which does not affect our report dated April 11, 2013 on the financial statements of the City, is intended solely for the information and use of management and the City Council, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Certified Public Accountants
Green Bay, Wisconsin
April 11, 2013

CITY of STURGEON BAY



STURGEON BAY UTILITIES



Stephen McNeil, City Administrator
421 Michigan Street
Sturgeon Bay, WI 54235

920-746-2900 Phone
920-746-2905 Fax
www.sturgeonbaywi.org

James M. Stawicki, General Manager
230 East Vine St
Sturgeon Bay, WI 54235

920-746-2820 Phone
920-746-2822 Fax
www.sbunet.com

April 23, 2013

Schenck SC
2200 Riverside Drive
P.O. Box 23819
Green Bay, WI 54305-3819

This representation letter is provided in connection with your audit of the financial statements of the City of Sturgeon Bay, Wisconsin, (the "City"), which comprise the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information as of December 31, 2012, and the respective changes in the financial position and where applicable, cash flows for the year then ended, and the related notes to the financial statements for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of April 11, 2013, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 14, 2013.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America and include all properly classified funds and other financial information of the primary government and the component unit required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
7. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
8. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.
9. We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the City Council and Utility Commission or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We made an assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed the results of our assessment as follows:
 - a. We have no knowledge of any fraud or suspected fraud that affects the City and involves:
 - i. Management,
 - ii. Employees who have significant roles in internal control, or
 - iii. Others where the fraud could have a material effect on the financial statements.
 - b. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
14. We have disclosed to you all known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
15. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
16. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

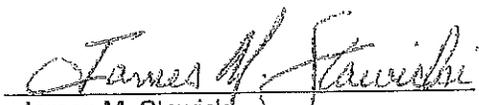
Government - specific

17. We have made available to you all financial records and related data.
18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have a process to track the status of audit findings and recommendations.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
22. The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
24. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
25. As part of your audit, you assisted with preparation of the financial statements and related notes and, state financial report. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes, and state financial report.
26. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as disclosed in the annual financial report.
27. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
28. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
29. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
30. The financial statements properly classify all funds and activities.
31. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
32. Components of net position (net investment in capital assets, restricted, and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
33. Provisions for uncollectible receivables have been properly identified and recorded.
34. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
35. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

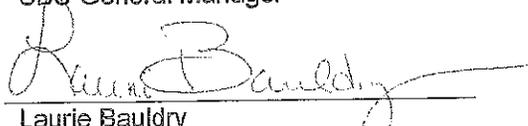
36. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
37. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
38. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
39. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.
40. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
41. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual fund statements and supporting schedules, (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
42. We agree with the findings of specialists in evaluating the other post-employment benefits, pension benefits, and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
43. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the City's name" during the period significantly exceeded the amounts in those categories as of the balance sheet was properly disclosed in the financial statements.
44. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
45. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
46. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been appropriately reduced to their estimated net realizable value.
47. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.
48. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
49. We do not plan to make frequent amendments to our pension or other post-retirement benefit plans.
50. Expenditures of federal awards were below the \$500,000 threshold in the year ended December 31, 2012, and we were not required to have an audit in accordance with *OMB Circular A-133*.
51. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and

through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Signed: 
Stephen McNeil
City Administrator

Signed: 
James M. Stawicki
SBU General Manager

Signed: 
Valarie Clarizio
Finance Director/City Treasurer

Signed: 
Laurie Bauldry
SBU Accountant

SUMMARY FINANCIAL INFORMATION

1. City Governmental Fund Balances

Presented below is a summary of governmental fund balances on December 31, 2012, including a comparison to the prior year. The information is provided for assessing financial results for 2012 and for indicating financial resources available for 2013 and subsequent years.

	12/31/12	12/31/11
General Fund		
Nonspendable		
Inventories and prepaid items	\$ 1,190	\$ 1,125
Assigned for subsequent budget	308,542	455,392
Unassigned	2,694,320	3,153,464
Total General Fund	<u>3,004,052</u>	<u>3,609,981</u>
Special Revenue Funds		
Restricted		
Revolving loan	351,455	555,109
Assigned		
Tourism	-	42,320
Cable TV	212,832	218,380
Total Special Revenue Funds	<u>564,287</u>	<u>815,809</u>
Capital Projects Funds		
Restricted		
Tax Increment Districts		
#1 - Industrial Park	146,002	137,394
#2 - Waterfront District	3,041,569	2,153,813
#3 - Blight Elimination	463,881	315,645
Assigned		
Capital Improvements	2,441,933	2,521,993
Total Capital Projects Funds	<u>6,093,385</u>	<u>5,128,845</u>
Total Governmental Funds	<u>\$ 9,661,724</u>	<u>\$ 9,554,635</u>

The following is a calculation of the working capital reserve approved for the general fund at December 31, 2012:

Calendar 2013 operating budget	\$ 9,928,982
Reserve percentage	x .25
RESERVE	<u>\$ 2,482,246</u>

The excess of the general fund unassigned balance over the working capital reserve is \$212,074. The City used \$308,542 of the 2012 excess to finance expenditures for 2013. In the Capital Improvements fund, the entire balance has been assigned to 2013.

CITY OF STURGEON BAY, WISCONSIN
TAX INCREMENTAL FINANCING DISTRICT NO. 1 ANNUAL REPORT
For the Year Ended December 31, 2012

Date Created: January 1, 1991

Date Approved: September 20, 1991

Latest Possible Termination Date: December 31, 2028

	Current Year	Cumulative
Revenues		
Tax increments	\$ 453,438	\$ 4,360,091
Other	8,608	1,731,852
Total Revenues	<u>462,046</u>	<u>6,091,943</u>
Expenditures		
Planning and administration	-	102,664
Capital outlay	-	2,205,594
Interest	-	1,293,401
Bond issuance costs	-	110,399
Total Expenditures	<u>-</u>	<u>3,712,058</u>
Subtotal Excess Recovered Project Costs		2,379,885
Transfer to Tax incremental district #2 (Year 1)		(283,928)
Transfer to Tax Incremental district #2 (Year 2)		(350,407)
Transfer to Tax Incremental district #2 & #3 (Year 3)		(369,879)
Transfer to Tax Incremental district #2 & #3 (Year 4)		(391,430)
Transfer to Tax Incremental district #2 & #3 (Year 5)		(384,801)
Transfer to Tax Incremental district #2 & #3 (Year 6)		<u>(453,438)</u>
Net Excess Recovered Project Costs		<u>\$ 146,002</u>
Outstanding Long-term Debt at December 31, 2012		<u>\$ -</u>

In accordance with the TID statutes, this annual financial summary should be made available to the public with copies being submitted to Door County, Sturgeon Bay Schools, and the Northeast Wisconsin Technical College.

CITY OF STURGEON BAY, WISCONSIN
TAX INCREMENTAL FINANCING DISTRICT NO. 2 ANNUAL REPORT
For the Year Ended December 31, 2012

Date Created: January 1, 1994

Date Approved: September 6, 1994

Latest Possible Termination Date: December 31, 2031

	Current Year	Cumulative
Revenues		
Tax increments	\$ 1,126,504	\$ 16,505,307
Other	34,879	8,465,336
Total Revenues	<u>1,161,383</u>	<u>24,970,643</u>
Expenditures		
Planning and administration	65,730	1,289,311
Capital outlay	5,215	28,060,082
Interest	901,137	16,238,652
Bond issuance costs	22,902	745,530
Total Expenditures	<u>994,984</u>	<u>46,333,575</u>
Subtotal Unreimbursed Project Costs		21,362,932
Transfer from Tax incremental district #1 (Year 1)		(283,928)
Transfer from Tax incremental district #1 (Year 2)		(350,407)
Transfer from Tax incremental district #1 (Year 3)		(313,414)
Transfer from Tax incremental district #1 (Year 4)		(331,976)
Transfer from Tax incremental district #1 (Year 5)		(263,124)
Transfer from Tax incremental district #1 (Year 6)		<u>(328,043)</u>
Net Unreimbursed Project Costs		<u>\$ 19,492,040</u>
Outstanding Long-term Debt at December 31, 2012		<u>\$ 22,537,183</u>

In accordance with the TID statutes, this annual financial summary should be made available to the public with copies being submitted to Door County, Sturgeon Bay Schools, and the Northeast Wisconsin Technical College.

CITY OF STURGEON BAY, WISCONSIN
TAX INCREMENTAL FINANCING DISTRICT NO. 3 ANNUAL REPORT
For the Year Ended December 31, 2012

Date Created: January 1, 2008

Date Approved: October 2, 2008

Latest Possible Termination Date: December 31, 2034

	Current Year	Cumulative
Revenues		
Tax increments	\$ -	\$ 8,034
Other	118,356	499,399
Total Revenues	<u>118,356</u>	<u>507,433</u>
Expenditures		
Planning and administration	14,169	131,715
Capital outlay	26,423	1,800,053
Interest	54,925	164,775
Total Expenditures	<u>95,517</u>	<u>2,096,543</u>
Subtotal Unreimbursed Project Costs		1,589,110
Transfer from Tax incremental district #1 (Year 3)		(56,465)
Transfer from Tax incremental district #1 (Year 4)		(59,454)
Transfer from Tax incremental district #1 (Year 5)		(121,677)
Transfer from Tax incremental district #1 (Year 6)		<u>(125,395)</u>
Net Unreimbursed Project Costs		<u>\$ 1,226,119</u>
Outstanding Long-term Debt at December 31, 2012		<u>\$ 1,690,000</u>

In accordance with the TID statutes, this annual financial summary should be made available to the public with copies being submitted to Door County, Sturgeon Bay Schools, and the Northeast Wisconsin Technical College.

SUMMARY FINANCIAL INFORMATION

5. Sturgeon Bay Utilities

A condensed income statement showing the results of operations for the year ended December 31, 2012, including a comparison to 2011 follows:

	Water	Electric	Sewer	Total
Operating Revenues				
Charges for services	\$ 1,870,006	\$ 15,409,522	\$ 2,069,586	\$ 19,349,114
Other	76,828	307,579	14,465	398,872
	<u>1,946,834</u>	<u>15,717,101</u>	<u>2,084,051</u>	<u>19,747,986</u>
Operating Expenses				
Operation and maintenance	1,240,243	13,250,650	1,175,751	15,666,644
Depreciation	425,732	996,020	452,319	1,874,071
Taxes	5,810	239,239	13,042	258,091
Transfer for tax equivalent	319,925	388,464	-	708,389
	<u>1,991,710</u>	<u>14,874,373</u>	<u>1,641,112</u>	<u>18,507,195</u>
2012 Operating Income	<u>\$ (44,876)</u>	<u>\$ 842,728</u>	<u>\$ 442,939</u>	<u>\$ 1,240,791</u>
2012 PSC Operating Income	<u>\$ 77,127</u>	<u>\$ 916,266</u>	<u>N/A</u>	
2012 PSC Rate of Return	<u>1.21%</u>	<u>6.26%</u>	<u>N/A</u>	
Effective Date of Rates	<u>6/1/09</u>	<u>6/1/11</u>	<u>1/1/12</u>	
2011 Operating Income	<u>\$ 85,509</u>	<u>\$ 589,256</u>	<u>\$ 51,555</u>	

Summary comments:

1. The operating income of the above analysis derived from the financial statements is lower than the PSC amount primarily due to depreciation on contributed plant, which is not part of the PSC calculated amount.
2. The rate increase for the sewer utility went into effect on January 1, 2012.

COMMENTS AND OBSERVATIONS

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and Statement No. 65, *Items Previously Reported as Assets and Liabilities*

For the year ended December 31, 2012, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and Statement No. 65, *Items Previously Reported as Assets and Liabilities*. These statements are intended to provide users of financial statements with information on how past transactions will impact the City's future financial statements.

The effects on the current year financial statements are to change the classification of "Net Assets" to "Net Position" and to create two additional categories on the Statement of Net Position and the Balance Sheet for deferred outflows and deferred inflows.

A deferred outflow of resources is a consumption of net assets that is applicable to a future reporting period. The only item reported as a deferred outflow in the financial statements occurs in the government-wide and enterprise fund Statements of Net Position for the loss on advance refunding of debt. The City currently does not have any items that qualify for reporting in this category.

A deferred inflow of resources is an acquisition of net assets that is applicable to a future reporting period. The government-wide and enterprise fund statements of net position and governmental funds balance sheet report a deferred inflow for the 2013 property tax levy and grants receivable. Since the governmental fund financial statements use the modified accrual basis of accounting, there is an additional item reported in those balance sheets for unavailable revenues. The unavailable revenue reported is for special assessments and loan receivables.

These items have been previously reported in the City's financial statements under "Liabilities", so there is no change to fund balance or net position.

This comment is for informational purposes.

CITY OF STURGEON BAY, WISCONSIN

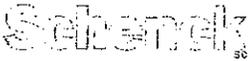
ANNUAL FINANCIAL REPORT

DECEMBER 31, 2012

CITY OF STURGEON BAY, WISCONSIN
December 31, 2012

Table of Contents

	<u>Page No.</u>
INDEPENDENT AUDITORS' REPORT	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 - 11
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	12
Statement of Activities	13 - 14
Fund Financial Statements	
Balance Sheet - Governmental Funds	15 - 17
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	18 - 20
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	21
Statement of Net Position - Proprietary Funds	22
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	23
Statement of Cash Flows - Proprietary Funds	24 - 25
Notes to Basic Financial Statements	26 - 47
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Funding Progress - Other Post-employment Benefit Plan	48
Schedule of Employer Contributions - Other Post-employment Benefit Plan	49
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet - Nonmajor Governmental Funds	50
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	51
Detailed Comparison of Revenues - Budget and Actual - General Fund	52 - 53
Detailed Comparison of Expenditures - Budget and Actual - General Fund	54 - 55
ADDITIONAL INDEPENDENT AUDITORS' REPORT FOR BASIC FINANCIAL STATEMENTS	
Report on Internal Control Over Financial Reporting and on Compliance And Other Matters Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards	56 - 57
Schedule of Findings and Responses	58



AND SO MUCH MORE.

INDEPENDENT AUDITORS' REPORT

To the City Council
City of Sturgeon Bay, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sturgeon Bay, Wisconsin ("the City") as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. The prior year summarized comparative information has been derived from the City's 2011 financial statements and, in our report dated April 11, 2012, we expressed unqualified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note A.6.k, the City has implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for the year ended December 31, 2012.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of funding progress and the schedule of employer contributions on pages 3 through 11 and 48 through 49 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The financial information listed in the table of contents as supplementary information, and the other information are presented for purposes of additional analysis and are not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2013, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Certified Public Accountants
Green Bay, Wisconsin
April 11, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY of STURGEON BAY



STURGEON BAY UTILITIES



Stephen McNeil, City Administrator
421 Michigan Street
Sturgeon Bay, WI 54235

920-746-2900 Phone
920-746-2905 Fax
www.sturgeonbaywi.org

James M. Stawicki, General Manager
230 East Vine St
Sturgeon Bay, WI 54235

920-746-2820 Phone
920-746-2822 Fax
www.sbunet.com

Management's Discussion and Analysis December 31, 2012

As management of the City of Sturgeon Bay, we offer readers of the City's basic financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2012.

Financial Highlights

- o The assets of the City exceeded its liabilities as of December 31, 2012 by \$81,993,793 (*net position*). Of this amount, \$12,947,521 (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.
- o The City's total net position increased by \$1,478,756. Several factors contributed to the overall increase as follows:
 - o The City's Governmental activities' total net position decreased by \$438,636.
 - o The City's Business-type activities' (*Solid Waste Fund*) total net position decreased by \$373,079.
 - o The City's total net position of Sturgeon Bay Utilities increased by \$2,290,471.
- o The City's general fund decreased by \$605,929 primarily due to scheduled use of the prior year's surplus and a transfer to the Capital fund for the purchase of property.
- o The assessed property tax rate, without TID, increased from \$6.93 to \$6.98 per \$1,000 of property value for the year ended December 31, 2012.
- o As of December 31, 2012 the City's governmental funds reported combined ending fund balances of \$9,661,724, an increase of \$107,089 in comparison with the prior year. Approximately 28% of this total amount, \$2,694,320 is available for spending at the City's discretion (*unassigned fund balance*).
- o As of December 31, 2012, unassigned fund balance for the general fund was \$2,694,320, or approximately 26% of the total general fund expenditures budgeted for 2013.
- o The City's total general-obligation debt increased by \$1,198,285 (9%) during 2012. The key factor in this increase was due to the issuance of GO debt in TID #2 which was designed to restructure the TID #2 debt payments to more closely coincide with the anticipated timing of tax increment revenue.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, sanitation, health and human services, culture and recreation, and conservation and development, debt service and capital outlay. The business-type activities of the City include the Solid Waste Fund and Sturgeon Bay Utility activities including water, wastewater and electric.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also includes the Sturgeon Bay Visitor Center, a legally separate component unit for which the City is financially accountable. Financial information for the *component unit* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 12 - 14 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Capital Improvements Fund, Tax Incremental District #2 Fund and Tax Incremental District #3 Fund all of which are considered to be major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City adopts an annual appropriated budget for all its governmental funds. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the general fund and for each individual, major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 15 - 21 of this report.

Proprietary funds. The City maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its Solid Waste Fund and Utility. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City does not use internal service funds at this time. Because this/these service(s) predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Utility, which is considered to be a major fund of the City, and the Solid Waste Fund which is considered to be a nonmajor fund of the City.

The basic proprietary fund financial statements can be found on pages 22 - 25 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 26 - 47 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining statements and schedules can be found on pages 50 - 55.

Government-wide Financial Analysis

Net Position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$81,993,793 at the close of 2012.

City of Sturgeon Bay's Net Position						
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Current and other assets	\$ 31,337,317	\$ 29,840,268	\$ 10,098,457	\$ 9,386,960	\$ 41,435,774	\$ 39,227,228
Capital assets	53,534,596	54,129,483	39,198,426	37,728,708	92,733,022	91,858,191
Total assets	\$ 84,871,913	\$ 83,969,751	\$ 49,296,883	\$ 47,115,668	\$ 134,168,796	\$ 131,085,419
Long-term liabilities outstanding	25,989,847	25,975,616	403,544	-	26,393,391	25,975,616
Other liabilities	15,757,138	14,936,458	2,179,915	2,319,636	17,937,053	17,256,094
Total liabilities	\$ 41,746,985	\$ 40,912,074	\$ 2,583,459	\$ 2,319,636	\$ 44,330,444	\$ 43,231,710
Deferred inflows of resources	\$ 7,844,559	\$ 7,338,672	\$ -	\$ -	\$ 7,844,559	\$ 7,338,672
Net position:						
Invested in capital assets, net of related debt	\$ 25,685,627	\$ 26,233,799	\$ 38,836,882	\$ 37,770,708	\$ 64,522,509	\$ 64,004,507
Restricted	4,002,907	3,161,961	520,856	520,761	4,523,763	3,682,722
Unrestricted	5,591,835	6,323,245	7,355,686	6,504,563	12,947,521	12,827,808
Total net position	\$ 35,280,369	\$ 35,719,005	\$ 46,713,424	\$ 44,796,032	\$ 81,993,793	\$ 80,515,037

By far the largest portion of the City's net position (79%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.) less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens. Consequently, these assets are *not* available for future spending. Although, the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$12,947,521) may be used to meet the City's ongoing obligations to citizens and creditors.

Change in net position. Governmental activities decreased the City's net position by \$438,636. Key elements of this decrease are as follows:

City of Sturgeon Bay's Change in Net Position						
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program revenues						
Charges for services	\$ 903,134	\$ 895,051	\$ 20,065,752	\$ 19,240,785	\$ 20,968,886	\$ 20,135,836
Operating grants and contributions	593,945	964,925	-	-	593,945	964,925
Capital grants and contributions	635,254	939,041	819,960	187,924	1,455,214	1,126,965
General revenues:						
Property taxes	7,228,943	7,322,893	150,000	150,000	7,378,943	7,472,893
Other taxes	226,542	223,825	-	-	226,542	223,825
Grants and contributions not restricted to specific programs	971,398	1,078,705	-	-	971,398	1,078,705
Other revenues	943,996	943,714	(513,939)	(420,804)	430,057	522,910
Total revenues	\$ 11,503,212	\$ 12,368,154	\$ 20,521,773	\$ 19,157,905	\$ 32,024,985	\$ 31,526,059
Expenses:						
General government	\$ 1,771,166	\$ 1,707,844	\$ -	\$ -	\$ 1,771,166	\$ 1,707,844
Public safety	4,222,119	4,316,651	-	-	4,222,119	4,316,651
Public works	3,312,425	3,750,751	-	-	3,312,425	3,750,751
Culture and recreation	986,366	799,584	-	-	986,366	799,584
Conservation and development	506,706	618,137	-	-	506,706	618,137
Interest on long-term debt	1,143,066	1,128,141	-	-	1,143,066	1,128,141
Water	-	-	1,671,785	1,591,739	1,671,785	1,591,739
Wastewater	-	-	1,641,112	1,849,770	1,641,112	1,849,770
Electric	-	-	14,486,055	14,093,267	14,486,055	14,093,267
Solid waste	-	-	805,429	400,734	805,429	400,734
Total expenses	\$ 11,941,848	\$ 12,321,108	\$ 18,604,381	\$ 17,935,510	\$ 30,546,229	\$ 30,256,618
Increase (Decrease) in net position	(438,636)	47,046	1,917,392	1,222,395	1,478,756	1,269,441
Net position - January 1	35,719,005	35,798,146	44,796,032	43,573,637	80,515,037	79,371,783
Prior period adjustment for other post-employment benefits	-	(126,187)	-	-	-	(126,187)
Net position - December 31	\$ 35,280,369	\$ 35,719,005	\$ 46,713,424	\$ 44,796,032	\$ 81,993,793	\$ 80,515,037

The property tax levy increased by \$41,108 (.72%), without TID, for the 2012 collection year. This increase was directed toward the following areas:

\$ 723,578 for the General Fund Operations and Debt
 \$ (682,470) for Capital Improvements
 \$ - for Solid Waste Fund

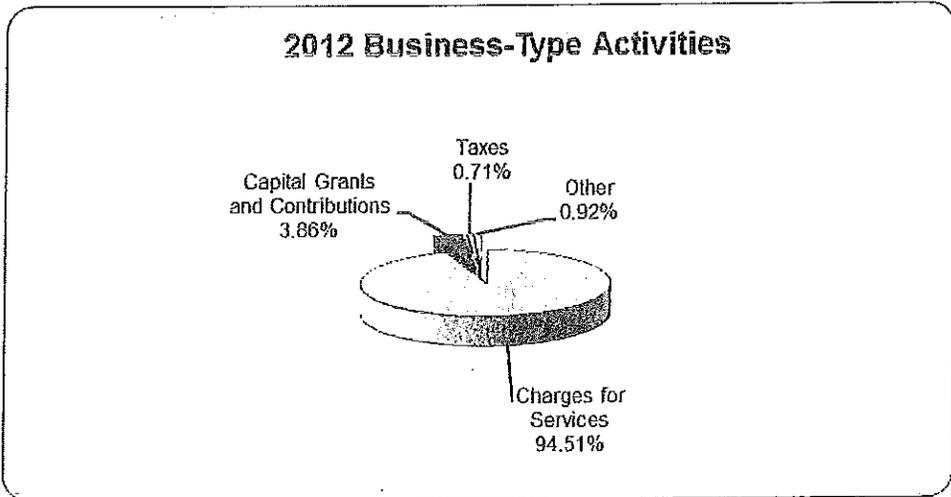
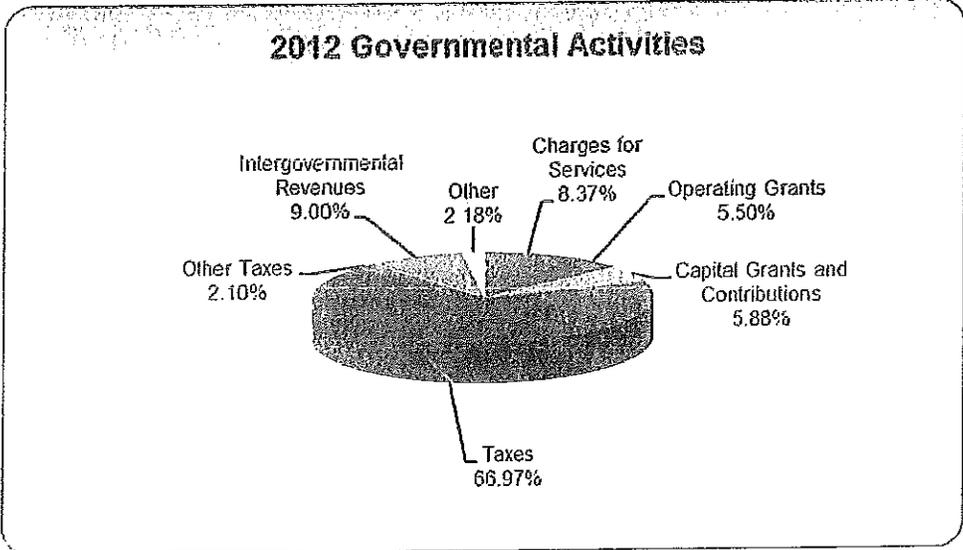
Investment earnings increased/(decreased) in the following funds primarily due to increasingly low interest rates and maintaining slightly lower fund balances:

\$ (4,193) General
 \$ 1 Capital Fund
 \$ (44) Tourism Fund
 \$ 2,136 Tax Increment District #2
 \$ (36) Tax Increment District #1
 \$ 182 Tax Increment District #3
 \$ (3) Revolving Loan Fund

The City realized a one-time loss of \$206,884 on the sale of land and capital assets.

Funding Sources for the governmental activities and business-type activities for the City of Sturgeon Bay and Sturgeon Bay Utilities

The Chart on the right illustrates how governmental activities are funded. Property taxes and other taxes account for 69.07% of the total revenue needed to fund governmental activities. Intergovernmental revenues and grants comprise another 20.38%, while charges for services and all other sources are equal to 10.55% of revenues.



Business-Type activities depend on charges for services as their primary revenue sources, as shown on the graph to the left. Charges for services account for 94.51% of the revenues needed to support the City's business activities.

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

As of December 31, 2012, the City's governmental funds reported combined ending fund balances of \$9,661,724, an increase of \$107,089 in comparison with the prior year. Approximately 28% of this amount (\$2,694,320) constitutes *unassigned fund balance*, which is available for spending at the City's discretion. The remainder of fund balance is *restricted or assigned* to indicate that it is not available for new spending because it has already been restricted or assigned for the following:

\$ 1,190	Prepaid Items
\$ 4,002,907	Restricted for other Governmental Funds
\$ 2,963,307	Assigned for Governmental Funds
<u>\$ 6,967,404</u>	Total

The general fund is the chief operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was \$2,694,320. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unassigned general fund balance represents 26% of total 2013 budgeted General Fund expenditures, and the total general fund balance also represents 29% of that same amount.

The fund balance of the City's general fund decreased by \$605,929 during the current year. Key factors in this increase are as follows:

- Allocation of unassigned fund balance to the Capital Fund for the purchase of property and scheduled use of prior year's surplus.

The Capital Improvements Fund has a total fund balance of \$2,441,933. The entire amount is assigned. Assigned fund balance represents 193% of total 2013 budgeted Capital Fund expenditures. The Tax Incremental District #2 Fund has a total fund balance of \$3,041,569 and the Tax Incremental District #3 Fund has a total fund balance of \$463,881. The TID District fund balances are restricted to carry out the project plan of the Districts.

Proprietary funds. The City's proprietary funds provide the same type of information found in the City's government-wide financial statements, but in more detail.

Unrestricted net position of the Utility fund at the end of the year amounted to \$7,329,896. The total increase in net position was \$2,290,471.

Unrestricted net position of the Solid Waste fund at the end of the year amounted to \$25,790. The total decrease in net position was \$373,079.

Other factors concerning the finances of this fund have already been addressed in the discussion of the City's business-type activities.

Budgetary Highlights

Generally the original budget is rarely modified. In most instances, when the budget is modified, the line item adjustments are made within the department. Following is a list of budget adjustments that were made in 2012 where the adjustments were made between different departments:

- 1) The amount of \$6,500 was transferred from Cable TV Equipment – School Channel (capital) to Cable TV Equipment – Government Channel (capital) to upgrade the Council Chamber audio and video equipment.
- 2) The amount of \$1,400 was transferred from Fire Department – Equipment Replacement (operating) to Fire Department – Vehicle Parts (operating) to cover the cost of vehicle repairs.
- 3) The amount of \$39,665.19 was transferred from Otumba Park Beach Restoration (capital) to Annual Storm Sewer (capital) to cover the cost of repairing the storm sewer located between Nebraska Street and First Avenue.
- 4) The amount of \$1,200 was transferred from Fire Department – Communications (capital) to Fire Department – Small Machinery/Equipment (capital) for the purchase of a Multi Gas Meter.
- 5) The amount of \$200 was transferred from Fire Department – Dues, Memberships & Publications (operating) to Fire Department – Training to cover the costs of Firefighter training.
- 6) The amount of \$2,500 was transferred from Engineering – Equipment Maintenance and Training (operating) to Engineering – Miscellaneous Contractual (operating) to contract with AECOM for environmental engineering services re: West Waterfront Redevelopment project.

During the year, actual general fund revenues were more than budgeted revenues and appropriated balances by \$26,398 prior to applying budgeted appropriated balances and reserves. The 2012 budget contained \$1,685,392 in appropriated balances and reserves.

Actual expenditures were less than budgeted expenditures by \$820,911 in the general fund primarily due to appropriation of staff time to special funds and lack of appropriations out of contingency and unclassified accounts, which were offset by increased debt payments expensed as part of the 2012 bond refinancing.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2012 amounts to \$92,775,022 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, public domain infrastructure (highways and bridges), and construction in progress. The total increase in the City's investment in capital assets for the current year was \$874,831 or roughly .95% compared to last year.

Major capital assets acquired or constructed during the year include:

- Two Squad Cars
- Two Refuse Trucks
- Annual Storm Sewer Outlay
- Annual Road Resurfacing and Repair
- Annual Alley/Parking Lot Repair
- Annual Curbing & Sidewalk Repair
- Reconstructed 4th Avenue, including streetscape
- Reconstructed 1,000 feet of Tacoma Beach Road
- Otumba Park Beach Restoration
- Property Acquisition in the Industrial Park
- Property Acquisition in Tax Increment District #2, Waterfront TID
- Installed an active mixing system in the Redwood elevated storage tank.
- Replaced pump, motor and column pipe at the #7 well.
- Replaced water and sewer main on a portion of 4th Ave.
- Completed significant improvements to the 14th Ave. booster station.
- Completed assessment of manholes on the City's west side.
- Replaced transformer and electric feeds at Sturgeon Bay High School.
- Replaced 4th Ave. streetlights with LED lights.
- Purchased F-450 dump truck.
- Purchased rock drill and compressor.

City of Sturgeon Bay's Capital Assets (Governmental Activities are net of accumulated depreciation)						
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$ 6,274,318	\$ 5,956,136	\$ 318,085	\$ 265,264	\$ 6,592,403	\$ 6,221,400
Land improvements	844,111	950,861	-	-	844,111	950,861
Buildings	6,803,947	7,040,076	6,200,824	5,976,003	13,004,771	13,016,079
Machinery and equipment and vehicles	1,706,881	2,085,293	16,984,860	16,848,399	18,691,741	18,933,692
Infrastructure	37,776,155	38,097,117	45,238,249	43,936,440	83,014,404	82,033,557
Less: Utility and solid waste fund depreciation	-	-	(30,685,680)	(29,504,380)	(30,685,680)	(29,504,380)
Construction in progress	129,184	-	1,184,088	248,982	1,313,272	248,982
Total	\$ 53,534,596	\$ 54,129,483	\$ 39,240,426	\$ 37,770,708	\$ 92,775,022	\$ 91,900,191

Long-term debt. At the end of the current fiscal year, the City had total debt outstanding of \$28,252,513 of this amount, \$15,352,513 comprises debt backed by the full faith and credit of the government and \$12,900,000 is debt which is expected to be paid by Tax Incremental Districts.

City of Sturgeon Bay's Outstanding Debt General Obligation Debt and Revenue Bonds						
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
General obligation debt:						
Bonds	\$ 13,540,000	\$ 12,035,000	\$ -	\$ -	\$ 13,540,000	\$ 12,035,000
Notes	1,408,969	1,715,684	403,544	-	1,812,513	1,715,684
Total general obligation debt	\$ 14,948,969	\$ 13,750,684	\$ 403,544	\$ -	\$ 15,352,513	\$ 13,750,684
Lease revenue bonds	12,900,000	14,145,000	-	-	12,900,000	14,145,000
Total	\$ 27,848,969	\$ 27,895,684	\$ 403,544	\$ -	\$ 28,252,513	\$ 27,895,684

The City's total debt increased by \$356,829 during the current fiscal year. The key factor in this increase was due to the issuance of GO debt in TID #2 which restructured the TID #2 debt payment schedule to more closely coincide with the anticipated timing of tax increment revenue.

The Sturgeon Bay Utility has no outstanding debt as of December 31, 2012.

The City maintains an Aa3 rating from Moody's Investors Service for its general obligation debt.

State statutes limit the amount of general obligation debt the City may issue to 5% of its total equalized valuation. The current debt limitation for the City is \$40,567,790, which is significantly in excess of the City's \$15,352,513, in outstanding general obligation debt.

Economic Factors and Next Year's Budgets and Rates

- The economic condition and outlook of the City has remained fairly stable based on a relatively healthy mix of manufacturing, tourism, service industry and retail activities which support our tax base.
- Inflationary trends in our region compare favorably to national indices.
- During the current year, unassigned fund balance in the general fund decreased to \$2,694,320. The City has assigned fund balance in the amount of \$308,542 for spending in the 2013 fiscal year budget.

Contacting the City's Financial Management

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Finance Director/City Treasurer, City of Sturgeon Bay, 421 Michigan St, Sturgeon Bay, WI 54235.

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements

CITY OF STURGEON BAY, WISCONSIN
Statement of Net Position
December 31, 2012
(With summarized financial information as of December 31, 2011)

	Governmental Activities	Business-type Activities	Total		Component Unit Sturgeon Bay Visitor Center
			2012	2011	
ASSETS					
Cash and investments	\$ 13,101,689	\$ 6,224,717	\$ 19,326,406	\$ 17,788,775	\$ 238,669
Receivables					
Taxes	16,042,709	-	16,042,709	15,691,251	-
Accounts	213,573	1,549,344	1,762,917	1,766,693	12,353
Special assessments	761,519	-	761,519	855,483	-
Loans	508,248	-	508,248	300,850	-
Other	-	92,399	92,399	150,492	-
Internal balances	708,389	(708,389)	-	-	-
Due from other governments	-	-	-	7,284	-
Inventories and prepaid items	1,190	782,362	783,552	639,398	17,891
Restricted assets					
Cash and investments	-	520,856	520,856	520,761	-
Investment in American Transmission Company	-	1,595,168	1,595,168	1,464,241	-
Non-utility property	-	42,000	42,000	42,000	-
Capital assets, nondepreciable					
Land	6,274,318	276,085	6,550,403	6,179,400	59,880
Construction in progress	129,184	1,184,088	1,313,272	248,982	-
Capital assets, depreciable					
Land improvements	4,199,839	-	4,199,839	4,185,881	9,754
Buildings and improvements	9,819,098	6,200,824	16,019,922	15,795,101	164,602
Machinery and equipment	7,207,474	16,984,860	24,192,334	24,086,891	26,195
Infrastructure	55,389,660	45,238,249	100,627,909	98,890,127	-
Less: Accumulated depreciation	(29,484,977)	(30,685,680)	(60,170,657)	(57,528,191)	(65,744)
TOTAL ASSETS	84,871,913	49,296,883	134,168,796	131,085,419	463,600
LIABILITIES					
Accounts payable	395,511	1,634,925	2,030,436	1,858,246	1,723
Other current liabilities	258,793	76,318	335,111	281,462	7,977
Accrued interest payable	281,833	-	281,833	278,729	523
Due to other governments	11,906,963	-	11,906,963	11,481,531	-
Deposits	-	152,342	152,342	163,305	85,196
Compensated absences	756,730	314,770	1,071,500	1,055,516	-
Public benefits payable	-	1,560	1,560	10,605	-
Long-term obligations					
Due within one year	2,157,308	-	2,157,308	2,126,700	-
Due in more than one year	25,989,847	403,544	26,393,391	25,975,616	133,292
TOTAL LIABILITIES	41,746,985	2,583,459	44,330,444	43,231,710	228,711
DEFERRED INFLOWS OF RESOURCES					
Property taxes	7,555,113	-	7,555,113	7,338,672	-
Grants	289,446	-	289,446	-	108,863
Total Deferred Inflows of Resources	7,844,559	-	7,844,559	7,338,672	108,863
NET POSITION					
Net investment in capital assets	25,685,627	38,836,882	64,522,509	64,004,507	61,395
Restricted for					
Capital projects	4,002,907	520,856	4,523,763	3,682,722	-
Unrestricted	5,591,835	7,355,686	12,947,521	12,827,808	64,631
TOTAL NET POSITION	\$ 35,280,369	\$ 46,713,424	\$ 81,993,793	\$ 80,515,037	\$ 126,026

The notes to the basic financial statements are an integral part of this statement.

CITY OF STURGEON BAY, WISCONSIN

Statement of Activities

For the Year Ended December 31, 2012

(With summarized financial information for the year ended December 31, 2011)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 1,771,166	\$ 161,865	\$ -	\$ -
Public safety	4,222,119	538,214	65,829	128,322
Public works	3,312,425	13,680	500,452	346,398
Culture and recreation	986,366	184,448	27,664	160,534
Development	506,706	4,927	-	-
Interest on debt	1,143,066	-	-	-
Total Governmental Activities	11,941,848	903,134	593,945	635,254
Business-type Activities				
Water utility	1,671,785	1,948,278	-	236,706
Sewer utility	1,641,112	2,088,353	-	13,000
Electric utility	14,486,055	15,728,048	-	570,254
Solid waste utility	805,429	301,073	-	-
Total Business-type Activities	18,604,381	20,065,752	-	819,960
Total Primary Government	\$ 30,546,229	\$ 20,968,886	\$ 593,945	\$ 1,455,214
Component Unit				
Sturgeon Bay Visitor Center	\$ -	\$ -	\$ -	\$ -

General revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for capital projects

Other taxes

Federal and state grants and other contributions

not restricted to specific functions

Interest and investment earnings

Miscellaneous

Loss on sale of capital asset

Transfers

Total general revenues and transfers

Change in net position

Net position - January 1

Prior period adjustment for other post-employment benefits

Net position - December 31

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position				
Primary Government				Component Unit Sturgeon Bay Visitor Center
Governmental Activities	Business-type Activities	Total		
		2012	2011	

\$ (1,609,301)	\$ -	\$ (1,609,301)	\$ (1,528,476)	\$ -
(3,489,754)	-	(3,489,754)	(3,465,974)	-
(2,451,895)	-	(2,451,895)	(2,215,413)	-
(613,720)	-	(613,720)	(582,810)	-
(501,779)	-	(501,779)	(601,277)	-
(1,143,066)	-	(1,143,066)	(1,128,141)	-
(9,809,515)	-	(9,809,515)	(9,522,091)	-

-	513,199	513,199	498,381	-
-	460,241	460,241	55,088	-
-	1,812,247	1,812,247	1,042,609	-
-	(504,356)	(504,356)	(102,879)	-
-	2,281,331	2,281,331	1,493,199	-

(9,809,515)	2,281,331	(7,528,184)	(8,028,892)	-
-------------	-----------	-------------	-------------	---

-	-	-	-	(4,865)
---	---	---	---	---------

5,123,790	150,000	5,273,790	4,550,212	-
2,105,153	-	2,105,153	2,922,681	-
226,542	-	226,542	223,825	-
971,398	-	971,398	1,078,705	-
37,411	204,515	241,926	258,248	-
198,196	8,658	206,854	264,662	-
-	(18,723)	(18,723)	-	-
708,389	(708,389)	-	-	-
9,370,879	(363,939)	9,006,940	9,298,333	-

(438,636)	1,917,392	1,478,756	1,269,441	(4,865)
-----------	-----------	-----------	-----------	---------

35,719,005	44,796,032	80,515,037	79,371,783	130,891
------------	------------	------------	------------	---------

-	-	-	(126,187)	-
---	---	---	-----------	---

\$ 35,280,369	\$ 46,713,424	\$ 81,993,793	\$ 80,515,037	\$ 126,026
---------------	---------------	---------------	---------------	------------

Fund Financial Statements

CITY OF STURGEON BAY, WISCONSIN

Balance Sheet

Governmental Funds

December 31, 2012

(With summarized financial information as of December 31, 2011)

	General Fund	Capital Improvements	Tax Incremental District #2
ASSETS			
Cash and investments	\$ 6,134,171	\$ 2,630,468	\$ 3,141,573
Receivables			
Taxes	13,776,557	616,895	1,191,505
Accounts	36,826	173,747	3,000
Special assessments	761,519	-	-
Loans	-	-	-
Due from other funds	829,807	2,893	-
Due from other governments	-	-	-
Inventories and prepaid items	1,190	-	-
TOTAL ASSETS	\$ 21,540,070	\$ 3,424,003	\$ 4,336,078
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 319,782	\$ 75,729	\$ -
Accrued payroll liabilities	258,793	-	-
Due to other funds	-	-	103,004
Due to other governments	11,906,963	-	-
Total Liabilities	<u>12,485,538</u>	<u>75,729</u>	<u>103,004</u>
Deferred Inflows of Resources			
Property taxes	5,288,961	616,895	1,191,505
Grants	-	289,446	-
Special assessments	761,519	-	-
Loans receivable	-	-	-
Total Deferred Inflows of Resources	<u>6,050,480</u>	<u>906,341</u>	<u>1,191,505</u>
Fund Balances			
Nonspendable			
Inventories and prepaid items	1,190	-	-
Restricted	-	-	3,041,569
Assigned	308,542	2,441,933	-
Unassigned	2,694,320	-	-
Total Fund Balances	<u>3,004,052</u>	<u>2,441,933</u>	<u>3,041,569</u>
TOTAL LIABILITITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 21,540,070	\$ 3,424,003	\$ 4,336,078

(Continued)

Tax Incremental District #3	Other Governmental Funds	Total Governmental Funds	
		2012	2011
\$ 474,118	\$ 721,359	\$ 13,101,689	\$ 12,337,784
-	457,752	16,042,709	15,541,251
-	-	213,573	156,658
-	-	761,519	855,483
-	508,248	508,248	300,850
-	-	832,700	706,897
-	-	-	7,284
-	-	1,190	1,125
<u>\$ 474,118</u>	<u>\$ 1,687,359</u>	<u>\$ 31,461,628</u>	<u>\$ 29,907,332</u>

\$ -	\$ -	\$ 395,511	252,223
-	-	258,793	208,397
10,237	11,070	124,311	67,064
-	-	11,906,963	11,481,531
<u>10,237</u>	<u>11,070</u>	<u>12,685,578</u>	<u>12,009,215</u>

-	457,752	7,555,113	7,188,672
-	-	289,446	-
-	-	761,519	853,960
-	508,248	508,248	300,850
-	966,000	9,114,326	8,343,482

-	-	1,190	1,125
463,881	497,457	4,002,907	3,161,961
-	212,832	2,963,307	3,238,085
-	-	2,694,320	3,153,464
<u>463,881</u>	<u>710,289</u>	<u>9,661,724</u>	<u>9,554,635</u>

<u>\$ 474,118</u>	<u>\$ 1,687,359</u>	<u>\$ 31,461,628</u>	<u>\$ 29,907,332</u>
-------------------	---------------------	----------------------	----------------------

CITY OF STURGEON BAY, WISCONSIN

Balance Sheet (Continued)

Governmental Funds

December 31, 2012

(With summarized financial information as of year ended December 31, 2011)

	2012	2011
<u>Reconciliation to the Statement of Net Position</u>		
Total Fund Balances as shown on previous page	\$ 9,661,724	\$ 9,554,635
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	53,534,596	54,129,483
Some special assessments and loans used in governmental financing activities are unavailable financial resources and therefore are deferred in the funds.	1,269,767	1,154,810
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(14,948,969)	(13,750,684)
Leases	(12,900,000)	(14,145,000)
Compensated absences	(756,730)	(738,878)
Other post-employment benefits	(298,186)	(206,632)
Accrued interest on long-term obligations	(281,833)	(278,729)
Net Position of Governmental Activities as Reported on the Statement of Net Position (see page 12)	<u>\$ 35,280,369</u>	<u>\$ 35,719,005</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF STURGEON BAY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012
(With summarized financial information for the year ended December 31, 2011)

	General Fund	Capital Improvements	Tax Incremental District #2
Revenues			
Taxes	\$ 5,350,332	\$ 484,940	\$ 1,148,971
Special assessments	-	109,652	-
Intergovernmental	1,517,959	136,157	3,811
Licenses and permits	114,465	-	-
Fines and forfeits	62,166	4,625	-
Public charges for services	208,559	3,300	-
Intergovernmental charges for services	468,123	-	-
Commercial	43,933	-	-
Miscellaneous	127,056	393,371	5,601
Total Revenues	<u>7,892,593</u>	<u>1,132,045</u>	<u>1,158,383</u>
Expenditures			
Current			
General government	1,616,298	-	-
Public safety	3,939,759	-	-
Public works	1,451,902	-	-
Culture and recreation	769,027	-	-
Development	297,337	-	27,060
Debt service			
Principal	1,188,602	-	1,673,113
Interest and fiscal charges	161,401	-	952,207
Capital outlay	-	2,059,445	5,215
Total Expenditures	<u>9,424,326</u>	<u>2,059,445</u>	<u>2,657,595</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,531,733)</u>	<u>(927,400)</u>	<u>(1,499,212)</u>
Other Financing Sources (Uses)			
Long-term debt issued	748,613	-	2,066,387
Premium on debt issued	-	-	28,208
Sale of capital assets	-	261,896	3,000
Transfers in	997,985	823,686	328,043
Transfers out	(820,794)	(238,242)	(38,670)
Total Other Financing Sources (Uses)	<u>925,804</u>	<u>847,340</u>	<u>2,386,968</u>
Net Change in Fund Balances	<u>(605,929)</u>	<u>(80,060)</u>	<u>887,756</u>
Fund Balances - January 1	<u>3,609,981</u>	<u>2,521,993</u>	<u>2,153,813</u>
Fund Balances - December 31	<u>\$ 3,004,052</u>	<u>\$ 2,441,933</u>	<u>\$ 3,041,569</u>

(Continued)

Tax Incremental District #3	Other Governmental Funds	Total Governmental Funds	
		2012	2011

\$ 17,804	\$ 453,438	\$ 7,455,485	\$ 7,546,718
-	-	109,652	44,927
-	8,136	1,666,063	2,016,920
-	116,539	231,004	240,986
-	-	66,791	67,800
-	-	211,859	182,462
-	-	468,123	465,689
-	-	43,933	47,998
553	207,934	734,515	1,476,634
<u>18,357</u>	<u>786,047</u>	<u>10,987,425</u>	<u>12,090,134</u>

-	-	1,616,298	1,489,026
-	-	3,939,759	4,017,974
-	-	1,451,902	1,565,998
-	-	769,027	775,654
14,168	533,696	872,261	499,513

-	-	2,861,715	1,931,894
54,925	-	1,168,533	1,121,579
26,423	26,251	2,117,334	3,219,693
<u>95,516</u>	<u>559,947</u>	<u>14,796,829</u>	<u>14,621,331</u>

<u>(77,159)</u>	<u>226,100</u>	<u>(3,809,404)</u>	<u>(2,531,197)</u>
-----------------	----------------	--------------------	--------------------

-	-	2,815,000	2,663,397
-	-	28,208	-
100,000	-	364,896	230,383
125,395	24,175	2,299,284	1,713,750
-	(493,189)	(1,590,895)	(1,073,917)
<u>225,395</u>	<u>(469,014)</u>	<u>3,916,493</u>	<u>3,533,613</u>

148,236	(242,914)	107,089	1,002,416
<u>315,645</u>	<u>953,203</u>	<u>9,554,635</u>	<u>8,552,219</u>

<u>\$ 463,881</u>	<u>\$ 710,289</u>	<u>\$ 9,661,724</u>	<u>\$ 9,554,635</u>
-------------------	-------------------	---------------------	---------------------

CITY OF STURGEON BAY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2012
(With summarized financial information for the year ended December 31, 2011)

	2012	2011
<u>Reconciliation to the Statement of Activities</u>		
Net Change in Fund Balances as shown on previous page	\$ 107,089	\$ 1,002,416
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	\$ 1,714,625	
Capital assets purchased by the State and donated to the City		
Depreciation expense reported in the statement of activities	<u>(1,637,652)</u>	
Amount by which capital outlays are greater (less) than depreciation in current period	76,973	454,844
In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as an other financing source. In the statement of activities only the gain (or loss) on the disposal is reported.		
Loss on disposition reported on the statement of activities	(671,860)	(210,120)
Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits (increased) by:		
	(109,406)	(45,902)
Some capital assets acquired and debt retired during the year were financed with debt. The amount of the debt is reported in the governmental funds as a source of financing. In the statement of net position, however, debt constitutes a long-term liability. The amount of debt reported in the governmental funds statement is:		
	(2,815,000)	(2,663,397)
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities. The amount of long-term debt principal payments in the current year is:		
	2,861,715	1,931,894
Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid, in the statement of activities interest is reported as it accrues.		
	(3,104)	(6,562)
Governmental funds do not record revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.		
	(92,441)	(34,051)
Rehabilitation loans that are deferred in the fund statements are recognized as revenue in the statement of activities.		
	<u>207,398</u>	<u>(382,076)</u>
Change in Net Position of Governmental Activities as Reported in the Statement of Activities (see pages 13 - 14)	<u>\$ (438,636)</u>	<u>\$ 47,046</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF STURGEON BAY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 5,337,900	\$ 5,337,900	\$ 5,350,332	\$ 12,432
Intergovernmental	1,476,485	1,476,485	1,517,959	41,474
Licenses and permits	128,010	128,010	114,465	(13,545)
Fines and forfeits	70,000	70,000	62,166	(7,834)
Public charges for services	221,575	221,575	208,559	(13,016)
Intergovernmental charges for services	468,125	468,125	468,123	(2)
Commercial	46,440	46,440	43,933	(2,507)
Miscellaneous	117,660	117,660	127,056	9,396
Total Revenues	7,866,195	7,866,195	7,892,593	26,398
Expenditures				
Current				
General government	2,840,202	2,840,202	1,616,298	1,223,904
Public safety	4,048,275	4,048,275	3,939,759	108,516
Public works	1,629,170	1,629,170	1,451,902	177,268
Culture and recreation	819,750	819,750	769,027	50,723
Development	296,295	296,295	297,337	(1,042)
Debt service				
Principal	538,431	538,431	1,188,602	(650,171)
Interest and fiscal charges	73,114	73,114	161,401	(88,287)
Total Expenditures	10,245,237	10,245,237	9,424,326	820,911
Excess of Revenues Over (Under)				
Expenditures	(2,379,042)	(2,379,042)	(1,531,733)	847,309
Other Financing Sources (Uses)				
General obligation debt issued	-	-	748,613	748,613
Transfers in	693,650	693,650	997,985	304,335
Transfers out	-	-	(820,794)	(820,794)
Total Other Financing Sources (Uses)	693,650	693,650	925,804	232,154
Net Change in Fund Balance	(1,685,392)	(1,685,392)	(605,929)	1,079,463
Fund Balance - January 1	3,609,981	3,609,981	3,609,981	-
Fund Balance - December 31	\$ 1,924,589	\$ 1,924,589	\$ 3,004,052	\$ 1,079,463

The notes to the basic financial statements are an integral part of this statement.

CITY OF STURGEON BAY, WISCONSIN
Statement of Net Position
Proprietary Funds
December 31, 2012
(With summarized financial information as of December 31, 2011)

	Enterprise Funds					
	Sturgeon Bay Utilities			Nonmajor Fund Solid Waste	Total	
	Sewer Utility	Water Utility	Electric Utility		2012	2011
ASSETS						
Cash and investments	\$ 671,647	\$ 451,311	\$ 5,073,483	\$ 28,276	\$ 6,224,717	\$ 5,450,991
Receivables						
Taxes	-	-	-	-	-	150,000
Accounts	121,575	143,392	1,284,377	-	1,549,344	1,610,035
Other	42,053	4,926	45,420	-	92,399	150,492
Due from other funds	286,037	1,035,997	-	-	1,322,034	1,511,806
Inventories and prepaid expenses	8,779	84,268	689,315	-	782,362	638,273
Restricted assets						
Cash and investments	520,856	-	-	-	520,856	520,761
Investment in American Transmission Company	-	-	1,595,168	-	1,595,168	1,464,241
Non-utility property	-	42,000	-	-	42,000	42,000
Capital assets, nondepreciable						
Land	95,170	80,840	100,075	-	276,085	223,264
Construction in progress	146,478	427,086	610,524	-	1,184,088	248,982
Capital assets, depreciable						
Buildings	2,596,393	1,557,179	2,047,252	-	6,200,824	5,976,003
Machinery and equipment	6,783,323	2,455,671	7,297,322	448,544	16,984,860	16,848,399
Infrastructure	9,983,606	14,821,697	20,432,946	-	45,238,249	43,936,440
Less: Accumulated depreciation	(10,461,210)	(7,173,249)	(13,028,788)	(22,433)	(30,685,680)	(29,504,380)
TOTAL ASSETS	10,794,707	13,931,118	26,147,094	454,387	51,327,306	49,267,307
LIABILITIES						
Accounts payable	120,123	36,907	1,477,895	-	1,634,925	1,604,623
Other current liabilities	11,279	11,487	51,066	2,486	76,318	74,465
Due to other funds - municipality	-	319,925	388,464	-	708,389	639,833
Due to other funds	-	-	1,322,034	-	1,322,034	1,511,806
Deposits	-	-	152,342	-	152,342	163,305
Unearned revenue	-	-	-	-	-	150,000
Compensated absences	38,901	39,620	236,249	-	314,770	316,638
Public benefits payable	-	-	1,560	-	1,560	10,605
Long-term obligations						
Due in more than one year	-	-	-	403,544	403,544	-
TOTAL LIABILITIES	170,303	407,939	3,629,610	406,030	4,613,882	4,471,275
NET POSITION						
Net investment in capital assets	9,143,760	12,211,224	17,459,331	22,567	38,836,882	37,770,708
Restricted for						
Capital projects	520,856	-	-	-	520,856	520,761
Unrestricted	959,788	1,311,955	5,058,153	25,790	7,355,686	6,504,563
TOTAL NET POSITION	\$ 10,624,404	\$ 13,523,179	\$ 22,517,484	\$ 48,357	\$ 46,713,424	\$ 44,796,032

The notes to the basic financial statements are an integral part of this statement.

CITY OF STURGEON BAY, WISCONSIN
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2012
(With summarized financial information for the year ended December 31, 2011)

	Enterprise Funds					
	Sturgeon Bay Utilities			Nonmajor Fund Solid Waste	Total	
	Sewer Utility	Water Utility	Electric Utility		2012	2011
Operating Revenues						
Charges for services						
Electric charges	\$ -	\$ -	\$ 15,409,522	\$ -	\$ 15,409,522	\$ 14,946,075
Water charges	-	1,870,006	-	-	1,870,006	1,967,733
Wastewater charges	2,069,586	-	-	-	2,069,586	1,886,648
Solid waste charges	-	-	-	296,173	296,173	295,569
Other	14,465	76,828	307,579	4,900	403,772	102,282
Total Operating Revenues	<u>2,084,051</u>	<u>1,946,834</u>	<u>15,717,101</u>	<u>301,073</u>	<u>20,049,059</u>	<u>19,198,307</u>
Operating Expenses						
Operation and maintenance	1,175,751	1,240,243	13,250,650	751,134	16,417,778	15,847,420
Depreciation	452,319	425,732	996,020	54,295	1,928,366	1,894,998
Taxes	13,042	5,810	239,239	-	258,091	192,615
Total Operating Expenses	<u>1,641,112</u>	<u>1,671,785</u>	<u>14,485,909</u>	<u>805,429</u>	<u>18,604,235</u>	<u>17,935,033</u>
Operating Income (Loss)	<u>442,939</u>	<u>275,049</u>	<u>1,231,192</u>	<u>(504,356)</u>	<u>1,444,824</u>	<u>1,263,274</u>
Nonoperating Revenues (Expenses)						
Interest income	9,568	5,189	189,758	-	204,515	212,716
Merchandising and jobbing	4,302	1,444	10,947	-	16,693	42,478
Interest expense	-	-	(146)	-	(146)	(477)
Property taxes	-	-	-	150,000	150,000	150,000
Miscellaneous income	4,947	-	3,711	-	8,658	6,313
Gain (loss) on sale of asset	-	-	-	(18,723)	(18,723)	-
Total Nonoperating Revenues	<u>18,817</u>	<u>6,633</u>	<u>204,270</u>	<u>131,277</u>	<u>360,997</u>	<u>411,030</u>
Income (Loss) Before Contributions and Transfers	461,756	281,682	1,435,462	(373,079)	1,805,821	1,674,304
Capital contributions	13,000	236,706	570,254	-	819,960	187,924
Transfers out	-	(319,925)	(388,464)	-	(708,389)	(639,833)
Change in Net Position	474,756	198,463	1,617,252	(373,079)	1,917,392	1,222,395
Net Position - January 1	<u>10,149,648</u>	<u>13,324,716</u>	<u>20,900,232</u>	<u>421,436</u>	<u>44,796,032</u>	<u>43,573,637</u>
Net Position - December 31	<u>\$ 10,624,404</u>	<u>\$ 13,523,179</u>	<u>\$ 22,517,484</u>	<u>\$ 48,357</u>	<u>\$ 46,713,424</u>	<u>\$ 44,796,032</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF STURGEON BAY, WISCONSIN

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2012

(With summarized financial information for the year ended December 31, 2011)

	Sturgeon Bay Utilities	Nonmajor Fund Solid Waste	Total	
			2012	2011
Cash Flows from Operating Activities				
Cash received from user charges	\$ 19,456,935	\$ 296,173	\$ 19,753,108	\$ 19,166,137
Cash received from other charges	424,223	4,900	429,123	151,073
Cash payments to suppliers	(14,704,853)	(549,228)	(15,254,081)	(15,023,333)
Cash payments to employees for operating payroll	(1,136,146)	(201,236)	(1,337,382)	(1,197,861)
Net Cash Provided by (Used in) Operating Activities	4,040,159	(449,391)	3,590,768	3,096,016
Cash Flows from Noncapital Financing Activities				
Paid to municipality for tax equivalent	(708,389)	-	(708,389)	(639,833)
Property taxes	-	150,000	150,000	150,000
Net Cash Provided By (Used in) Noncapital Financing Activities	(708,389)	150,000	(558,389)	(489,833)
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	(2,332,000)	(448,544)	(2,780,544)	(1,833,622)
Proceeds from sale of capital assets	-	45,000	45,000	-
Interest payments on long-term debt	(146)	-	(146)	(477)
Proceeds from debt issue	-	403,544	403,544	-
Net Cash Used in Capital and Related Financing Activities	(2,332,146)	-	(2,332,146)	(1,834,099)
Cash Flows from Investing Activities				
Increase in ATC investment	(130,927)	-	(130,927)	(85,001)
Investment income	204,515	-	204,515	212,716
Net Cash Provided by Investing Activities	73,588	-	73,588	127,715
Net Increase (Decrease) in Cash and Cash Equivalents	1,073,212	(299,391)	773,821	899,799
Cash and Cash Equivalents - January 1	5,644,085	327,667	5,971,752	5,071,953
Cash and Cash Equivalents - December 31	\$ 6,717,297	\$ 28,276	\$ 6,745,573	\$ 5,971,752
Noncash Noncapital Financing Activities:				
Developer financed additions to utility plant	\$ 819,960	\$ -	\$ 819,960	\$ 187,924

(Continued)

CITY OF STURGEON BAY, WISCONSIN

Statement of Cash Flows (Continued)

Proprietary Funds

For the Year Ended December 31, 2012

(With summarized financial information for the year ended December 31, 2011)

	Sturgeon Bay Utilities	Nonmajor Fund Solid Waste	Total	
			2012	2011
Reconciliation of Operating Income (Loss) to				
Net Cash Provided by Operating Activities:				
Operating income (loss)	\$ 1,949,180	\$ (504,356)	\$ 1,444,824	\$ 1,263,274
Nonoperating revenue	25,351	-	25,351	48,791
Adjustments to reconcile operating income (loss)				
to net cash provided by operating activities:				
Depreciation	1,874,071	54,295	1,928,366	1,894,998
Depreciation charged to other accounts	138,697	-	138,697	140,768
Changes in assets and liabilities:				
Customer accounts receivable	60,691	-	60,691	55,414
Other accounts receivable	58,093	-	58,093	34,314
Inventories and prepaid expenses	(144,089)	-	(144,089)	(77,494)
Accounts payable	30,302	-	30,302	(119,047)
Deposits	(10,963)	-	(10,963)	(19,616)
Accrued and other current liabilities	69,739	670	70,409	780
Public benefits payable	(9,045)	-	(9,045)	(203,970)
Compensated absences payable	(1,868)	-	(1,868)	77,804
Net Cash Provided by (Used in) Operating Activities	<u>\$ 4,040,159</u>	<u>\$ (449,391)</u>	<u>\$ 3,590,768</u>	<u>\$ 3,096,016</u>
Reconciliation of Cash and Cash Equivalents to				
Statement of Net Position:				
Cash and investments	\$ 6,196,441	\$ 28,276	\$ 6,224,717	\$ 5,450,991
Restricted cash and investments	520,856	-	520,856	520,761
Total Cash and Cash Equivalents	<u>\$ 6,717,297</u>	<u>\$ 28,276</u>	<u>\$ 6,745,573</u>	<u>\$ 5,971,752</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Sturgeon Bay, Wisconsin, ("the City"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below:

1. Reporting Entity

The City of Sturgeon Bay is a municipal corporation governed by an elected seven-member council. In accordance with GAAP, the basic financial statements are required to include the City (the primary government) and any separate component units that have a significant operational or financial relationship with the City. The City has identified the component unit described below to be included in the basic financial statements in accordance with standards established by GASB Statement Nos. 14 and 39.

2. Individual Component Unit Disclosures

DISCRETELY PRESENTED COMPONENT UNIT

The Sturgeon Bay Visitor Center, Inc. (SBVC) is a not-for-profit corporation operating in the City to promote tourism in the City. The primary source of revenues for SBVC consists of revenues from various funds of the City. The SBVC is reported in a separate column to emphasize that the entity is legally separate from the City.

3. Jointly Governed Organizations

DOOR COUNTY LIBRARY

The City of Sturgeon Bay is a participant with Door County, Wisconsin in a joint venture to operate the Door County Library. The Door County Library is governed by a seven-member board composed of two members of the City of Sturgeon Bay Council and five members appointed by Door County. The City and County are obligated by agreement to fund one-half of the utilities, janitorial service, insurance, maintenance and repair and related supplies for grounds, building, its contents and equipment located at the library. During 2012, the City remitted an appropriation of \$70,201 to Door County for the library. The library building is owned by the City and is included in the capital assets of the governmental activities. Complete financial statements for the Door County Library can be obtained from Door County at 421 Nebraska St. Sturgeon Bay, Wisconsin 54235.

DOOR COUNTY TOURISM ZONE

The City of Sturgeon Bay is a participant with all other Door County municipalities in a joint venture to create the Door County Tourism Zone as prescribed under Wisconsin Statute 66.0615. The Tourism Zone is responsible for collecting a 5.5% room tax on the gross receipts from retail furnishing of rooms or lodgings over all of the member municipalities. The Tourism Zone pays 66% of the room tax collected to the Door County Visitor Bureau, 30% to the member municipalities and retains 4% for its operations. During 2012, the City of Sturgeon Bay received \$145,024 of room tax from the Tourism Zone. Complete financial information for the Door County Tourism Zone Commission can be obtained from its office in Sister Bay, Wisconsin. Revenue received is recorded in the general fund of the City.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and the proprietary funds. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise funds. The City has no internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

GENERAL FUND

This is the City's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

CAPITAL IMPROVEMENTS FUND

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

TAX INCREMENTAL DISTRICT NO. 2, WATERFRONT DISTRICT

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities within the boundaries of the waterfront tax incremental district.

TAX INCREMENTAL DISTRICT NO. 3, BLIGHT ELIMINATION DISTRICT

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities within the boundaries of the blight elimination tax incremental district.

The City reports the following major proprietary fund:

STURGEON BAY UTILITIES

This fund is used to account for the operations of the City's water, electric and sewer utilities.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, city ordinance forfeitures, public charges for services and interest. Other revenues such as licenses and permits, other fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are certain charges between the City's water, electric, sewer and solid waste utilities and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Payments in lieu of taxes are reported as an interfund transfer in the year of payment as the amount is not considered reasonably equivalent in value to the services provided by the general fund.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses:

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

b. Accounts Receivable

Accounts receivable are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

c. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

d. Inventories

Inventories are recorded at cost, which approximates market, using the average cost method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are offset by nonspendable fund balance amounts to indicate that they do not represent spendable available financial resources.

e. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance amounts to indicate that they do not represent spendable available financial resources.

f. Other Assets

Investment in American Transmission Company (ATC)

The utility is a member of ATC. ATC was formed by approximately 25 utilities to plan, construct, maintain, monitor and own electric transmission facilities in Wisconsin. The utility owns less than 1/2 of 1 percent of ATC.

The investment earns dividends quarterly, 80% of which is paid in cash and 20% of which is required to be reinvested. From time to time, the utility has the option to contribute additional funds to maintain their proportionate share of ownership. The asset is valued at original cost plus additional contributions and reinvested dividends, which is \$1,595,168 at December 31, 2012.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets for governmental activities are defined by the City as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of two years. Capital assets for business-type activities are defined by Sturgeon Bay Utilities as assets with an initial, individual cost of \$1,000 or higher and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

	Governmental Activities Years
<u>Assets</u>	
Land improvements	15
Buildings and improvements	40
Machinery and equipment	5 - 10
Infrastructure	60 - 100
	Business-type Activities Years
<u>Assets</u>	
Electric Plant	
Distribution	16 - 40
General	3 - 39
Water Plant	
Source of supply	22 - 56
Pumping	23 - 32
Water treatment	19 - 32
Transmission and distribution	18 - 77
General	3 - 24
Sewer Plant	
Collecting system	50 - 100
Collecting system pumping	25
Treatment and disposal	15 - 40
General	3 - 40
Solid Waste	
Machinery and equipment	5 - 10

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with bargaining unit agreements or employee benefit policy. Employees may accumulate sick leave up to 100 days pay. Upon retirement, employees may take 50 days of unused sick leave in cash, except for fire department employees, or apply up to 100 days of unused sick pay towards health insurance premiums. If an employee leaves for reasons other than retirement all unused sick leave is forfeited. Sturgeon Bay Utilities' employees are allowed to accumulate earned but unused vacation and sick leave benefits in accordance with bargaining unit agreements or employee benefit policy. Employees are allowed to accumulate up to 125 days of sick leave. Upon retirement, disability or death, unused sick leave credits shall be used for the purpose of payment of health insurance premiums upon qualified retirement. Qualified retirement means the employee is entitled to retirement benefits from the Wisconsin Retirement System. The above credit would be reduced by the percentage reduction in retirement benefits if employee elects early retirement. Vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

i. Public Benefits

The electric utility charges public benefit fees to all customers as required by the 1999 Energy Reliability Act. Revenues generated from the fees are used to fund energy conservation and low-income energy assistance ("Commitment to Community") programs. The utility is acting as an agent administering the program so revenues and expenses associated with the program are recorded as a current liability of the statement of net position.

j. Customer Deposits

The balance represents amounts collected from customers which may be refundable based on rules filed with the Public Service Commission of Wisconsin (PSCW) or statutory requirements.

k. Deferred Outflows/Inflows of Resources

The City implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* for the year ended December 31, 2012. In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items that qualify for reporting in this category, property taxes and grants. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied or the related expenditure is incurred. The City also has an additional type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources, special assessments and loans receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Gains or losses on prior refundings are amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures when incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures when incurred.

m. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- Committed fund balance - Amounts that are constrained for specific purposes by action of the City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them.
- Assigned fund balance - Amounts that are constrained for specific purposes by action of City management. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The City has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

Equity is classified as net position and displayed in three components:

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
 - Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
 - Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.
- n. Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.
- o. Summarized Comparative Information
The basic financial statements include certain prior-year summarized comparative information in total, but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2011, from which the summarized information was derived.
- p. Reclassifications
Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements with no change in previously reported net position, changes in net position, fund balance or changes in fund balance.

NOTE B - STEWARDSHIP AND COMPLIANCE

Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During the year, City management submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by City Council action.
2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

3. During the year, formal budgetary integration is employed as a management control device for the governmental funds.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the City. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council with a two-thirds majority vote.
5. Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services.

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2012.

NOTE C - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

The City maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed in the financial statements as "Cash and investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the City's cash and investments totaled \$21,442,430 on December 31, 2012 as summarized below:

Petty cash and cash on hand	\$ 890
Deposits with financial institutions	7,680,211
Other investments	
Wisconsin local government investment pool	9,036,807
Money market/depository accounts	3,129,354
Investment in American Transmission Company (ATC)	1,595,168
	\$ 21,442,430

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position	
Cash and investments	\$ 19,326,406
Restricted cash and investments	520,856
Investment in American Transmission Company (ATC)	1,595,168
	\$ 21,442,430

Deposits and investments of the City are subject to various risks. Presented below is a discussion of the specific risks and the City's policy related to the risk.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The City does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for time and savings deposits and \$250,000 for interest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for all time accounts, savings accounts and interest-bearing demand deposit accounts per official custodian per depository institution. In addition, the City's non-interest bearing transaction accounts are fully insured through December 31, 2012. As of January 1, 2013 the City's non-interest-bearing transaction accounts are combined with its interest-bearing demand deposits for FDIC insurance coverage. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2012, \$2,580,751 of City's deposits with financial institutions were in excess of federal and state depository insurance. The entire amount was collateralized by the pledging financial institution or trust department or agent but not in the City's name.

As of December 31, 2012, \$3,583,769 of the Utilities' deposits with financial institutions were in excess of federal and state depository insurance limits. The entire amount was collateralized by the pledging financial institution or its trust department or agent but not in the City's name.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The City does not have an additional credit risk policy. At December 31, 2012, none of the investment type maintained by the City was rated.

Concentration of Credit Risk

The investment policy of the City provides that the City will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and the authorized local government investment pool, no more than 50% of the City's total investment portfolio will be invested in a single security or with a single financial institution.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Wisconsin Local Government Investment Pool	\$ 9,036,807	\$ 9,036,807	\$ -	\$ -	\$ -
Money market/depository accounts	3,129,354	2,130,974	898,165	100,215	-
Totals	\$ 12,166,161	\$ 11,167,781	\$ 898,165	\$ 100,215	\$ -

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool of \$9,036,807 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2012, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

Investment in American Transmission Company (ATC)

The Utilities is a member of ATC. ATC was formed by approximately 25 utilities to plan, construct, maintain, monitor and own electric transmission facilities in Wisconsin. The Utilities own less than 1/2 of 1 percent of ATC.

The investment earns dividends quarterly, 80% of which is paid in cash and 20% of which is required to be reinvested. From time to time, the Utilities have the option to contribute additional funds to maintain their proportionate share of ownership. The asset is valued at original cost plus additional contributions and reinvested dividends, which is \$1,595,168 at December 31, 2012.

2. Restricted Assets

Restricted assets on December 31, 2012 totaled \$520,856 and consisted of cash and investments held for the following purposes:

Enterprise Fund

Wastewater replacement account \$ 520,856

Wastewater Replacement Account

The utility has established an equipment replacement account to be used for significant wastewater treatment mechanical equipment replacement as required by the Wisconsin Department of Natural Resources as a condition to receiving construction grants.

3. Property Taxes

Property taxes consist of taxes on real estate and personal property. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the City.

The City bills and collects its own property taxes and also levies and collects taxes for the Sturgeon Bay, Southern Door and Sevastopol School Districts, Door County, Northeast Wisconsin Technical College and the State of Wisconsin.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

4. Capital Assets

Capital asset activity for the year ended December 31, 2012 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 5,956,136	\$ 804,484	\$ 486,302	\$ 6,274,318
Construction in progress	-	129,184	-	129,184
Total capital assets, not being depreciated	5,956,136	933,668	486,302	6,403,502
Capital assets, being depreciated:				
Land improvements	4,185,881	23,790	9,832	4,199,839
Buildings	9,819,098	-	-	9,819,098
Machinery and equipment	7,238,492	84,605	115,623	7,207,474
Infrastructure	54,953,687	672,562	236,589	55,389,660
Subtotals	76,197,158	780,957	362,044	76,616,071
Less accumulated depreciation for:				
Land improvements	3,235,020	130,540	9,832	3,355,728
Buildings	2,779,022	236,129	-	3,015,151
Machinery and equipment	5,153,199	407,507	60,113	5,500,593
Infrastructure	16,856,570	863,476	106,541	17,613,505
Subtotals	28,023,811	1,637,652	176,486	29,484,977
Total capital assets, being depreciated, net	48,173,347	(856,695)	185,558	47,131,094
Governmental activities capital assets, net	<u>\$ 54,129,483</u>	<u>\$ 76,973</u>	<u>\$ 671,860</u>	53,534,596
Less related long-term debt outstanding				<u>27,848,969</u>
Net investment in capital assets				<u>\$ 25,685,627</u>
Business-type activities:				
Capital assets, not being depreciated:				
Non-utility land	\$ 42,000	\$ -	\$ -	\$ 42,000
Land	223,264	52,821	-	276,085
Construction in progress	248,982	935,106	-	1,184,088
Total capital assets, not being depreciated	514,246	987,927	-	1,502,173
Capital assets, being depreciated:				
Buildings	5,976,003	224,821	-	6,200,824
Machinery and equipment	16,848,399	635,826	499,365	16,984,860
Infrastructure	43,936,440	1,559,146	257,337	45,238,249
Subtotals	66,760,842	2,419,793	756,702	68,423,933
Less accumulated depreciation for:				
Wastewater utility	10,044,090	464,476	47,356	10,461,210
Electric distribution utility	12,461,412	908,715	341,339	13,028,788
Water utility	6,775,843	446,793	49,387	7,173,249
Solid waste	223,035	54,295	254,897	22,433
Subtotals	29,504,380	1,874,279	692,979	30,685,680
Total capital assets, being depreciated, net	37,256,462	545,514	63,723	37,738,253
Business-type activities capital assets, net	<u>\$ 37,770,708</u>	<u>\$ 1,533,441</u>	<u>\$ 63,723</u>	39,240,426
Less related long-term debt outstanding				<u>403,544</u>
Net investment in capital assets				<u>\$ 38,836,882</u>

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Depreciation expense was charged to functions of the City as follows:

Governmental activities	
General government	\$ 199,073
Public safety	189,197
Public works	1,083,704
Culture and recreation	165,678
Total depreciation expense - governmental activities	<u>\$ 1,637,652</u>
Business-type activities	
Sewer	\$ 452,319
Water	425,732
Electric	996,020
Solid waste	54,295
Total depreciation expense - business-type activities	<u>\$ 1,928,366</u>

5. Interfund Receivable, Payables, and Transfers

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2012 are detailed below:

	Interfund Receivables	Interfund Payables
Operating Accounts Between Funds		
General Fund	\$ 829,807	\$ -
Water Utility	-	319,925
Electric Utility	-	388,464
Capital Improvements	2,893	-
Tax Incremental District #2	-	103,004
Tax Incremental District #3	-	10,237
Revolving Loan	-	11,070
Totals	<u>\$ 832,700</u>	<u>\$ 832,700</u>

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Interfund transfers for the year ended December 31, 2012 were as follows:

	Transfer from:				
	Totals	General Fund	Sturgeon Bay Utilities	Cable TV	Revolving Loan
Transfers to:					
General fund	\$ 997,985	\$ -	\$ 708,389	\$ 4,500	\$ 11,070
Capital improvements	823,686	820,794	-	-	-
TID No. 2	328,043	-	-	-	-
TID No. 3	125,395	-	-	-	-
Tourism fund	24,175	-	-	24,175	-
Totals	<u>\$ 2,299,284</u>	<u>\$ 820,794</u>	<u>\$ 708,389</u>	<u>\$ 28,675</u>	<u>\$ 11,070</u>

	Transfer from:			
	Tax Incremental District #1	Tax Incremental District #2	Capital Improvements	Tourism Fund
Transfers to:				
General fund	\$ -	\$ 35,778	\$ 238,242	\$ 6
Capital improvements	-	2,892	-	-
TID No. 2	328,043	-	-	-
TID No. 3	125,395	-	-	-
Tourism fund	-	-	-	-
Totals	<u>\$ 453,438</u>	<u>\$ 38,670</u>	<u>\$ 238,242</u>	<u>\$ 6</u>

Transfers are used to (1) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (2) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them (3) transfer the annual tax equivalent to the municipality.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

6. Long-term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2012:

	Outstanding 1/1/12	Issued	Retired	Outstanding 12/31/12	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 12,035,000	\$ 2,815,000	\$ 1,310,000	\$ 13,540,000	\$ 575,000
Notes	1,715,684	-	306,715	1,408,969	282,308
Total General Obligation Debt	13,750,684	2,815,000	1,616,715	14,948,969	857,308
Lease revenue bonds	14,145,000	-	1,245,000	12,900,000	1,300,000
Compensated absences	738,878	17,852	-	756,730	-
Post-employment benefits	206,632	99,554	8,000	298,186	-
Governmental activities Long-term obligations	<u>\$ 28,841,194</u>	<u>\$ 2,932,406</u>	<u>\$ 2,869,715</u>	<u>\$ 28,903,885</u>	<u>\$ 2,157,308</u>
Business-type activities:					
General Obligation Debt					
Note	\$ -	\$ 403,544	\$ -	\$ 403,544	\$ -
Compensated absences	316,638	35,793	37,661	314,770	-
Business-type activities Long-term obligations	<u>\$ 316,638</u>	<u>\$ 439,337</u>	<u>\$ 37,661</u>	<u>\$ 718,314</u>	<u>\$ -</u>

Total interest paid during the year on long-term debt totaled \$1,168,679.

General Obligation Debt

General obligation debt outstanding is detailed as follows:

General Obligation Bonds

\$575,000 issued 6/1/05; \$575,000 due in 2018; interest 3.95%	\$ 575,000
\$2,620,000 issued 6/1/05; \$50,000 to \$300,000 due 2009 through 2021; interest 3.5% to 4.1%	2,170,000
\$1,690,000 issued 9/15/09; \$1,690,000 balloon payment due 2014; interest 3.25%	1,690,000
\$2,695,000 issued 6/1/05; \$100,000 to \$200,000 due annually through 2025; interest 3.25% to 4.3%	2,010,000
\$3,220,000 issued 6/1/06; \$175,000 to \$295,000 due annually through 2021; interest 3.25% to 4.0%	2,295,000
\$1,985,000 issued 9/1/11; \$980,000 and \$1,005,000 due 2021 and 2022, respectively; interest 2.35% to 2.55%	1,985,000
\$2,815,000 issued 7/5/12; \$75,000 to 1,050,000 due annually 2013 through 2023; interest .7% to 2.5%	<u>2,815,000</u>
Total General Obligation Bonds	<u>13,540,000</u>

(Continued)

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

General Obligation Notes

\$417,132 issued 11/14/05; \$14,523 to \$33,401 due annually through 2025; interest 5%	329,389
\$31,563 issued 1/31/06; \$1,087 to \$2,502 due annually through 2026; interest 5%	24,674
\$158,476 issued 5/11/06; \$4,978 to \$12,024 due annually through 2026; interest 5%	124,957
\$75,383 issued 9/21/06; \$795 to \$6,078 due annually through 2026; interest 5%	63,163
\$13,575 issued 4/16/09; \$2,564 to \$2,896 due annually through 2014; interest 3.50%	5,695
\$44,953 issued 6/26/09; \$8,732 to \$9,528 due annually through 2014; interest 3.50%	18,734
\$23,827 issued 6/26/09; \$4,629 to \$5,050 due annually through 2014; interest 3.50%	9,930
\$12,996 issued 6/26/09; \$2,525 to \$2,755 due annually through 2014; interest 3.50%	5,416
\$4,253 issued 9/8/09; \$953 to \$1,138 due annually through 2014; interest 3.50%	2,238
\$119,145 issued 9/8/09; \$26,687 to \$31,889 due annually through 2014; interest 3.50%	62,699
\$46,750 issued 1/8/10; \$10,874 to \$12,373 due annually through 2014; interest 3.50%	24,328
\$13,070 issued 1/8/10; \$3,040 to \$3,459 due annually through 2014; interest 3.50%	6,801
\$26,216 issued 1/8/10; \$6,098 to \$6,939 due annually through 2014; interest 3.50%	13,643
\$43,978 issued 2/11/10; \$3,921 to \$5,812 due annually through 2019; interest 4.50%	35,790
\$11,402 issued 2/11/10; \$2,680 to \$3,008 due annually through 2014; interest 3.50%	5,915
\$12,000 issued 1/26/10; \$2,807 to \$3,171 due annually through 2014; interest 3.50%	6,234
\$13,783 issued 2/11/10; \$3,239 to \$3,636 due annually through 2014; interest 3.50%	7,150
\$6,000 issued 1/26/10; \$1,403 to \$1,585 due annually through 2014; interest 3.50%	3,117
\$77,770 issued 2/11/10; \$18,277 to \$20,519 due annually through 2014; interest 3.50%	40,344
\$30,000 issued 8/24/10; \$2,500 to \$3,559 due annually through 2020; interest 4.50%	20,802
\$9,647 issued 7/20/10; \$3,288 due in 2013; interest 3.50%	3,288
\$2,484 issued 7/20/10; \$847 due in 2013; interest 3.50%	847
\$1,600 issued 7/20/10; \$545 due in 2013; interest 3.50%	545
\$2,990 issued 8/24/10; \$1,016 due in 2013; interest 3.50%	1,016
\$1,816 issued 7/20/10; \$619 due in 2013; interest 3.50%	619
\$107,842 issued 8/19/11; \$20,588 to \$22,659 due annually through 2016; interest 3.25%	86,452
\$52,000 issued 8/19/11; \$9,927 to \$10,925 due annually through 2016; interest 3.25%	41,686
\$5,000 issued 8/19/11; \$955 to \$1,051 due annually through 2016; interest 3.25%	4,008
\$5,970 issued 8/19/11; \$1,140 to \$1,254 due annually through 2016; interest 3.25%	4,786
\$22,197 issued 8/19/11; \$4,238 to \$4,664 due annually through 2016; interest 3.25%	17,794
\$4,450 issued 8/19/11; \$383 to \$514 due annually through 2021; interest 3.75%	4,012
\$980 issued 8/19/11; \$84 to \$113 due annually through 2021; interest 3.75%	884
\$1,541 issued 8/19/11; \$133 to \$178 due annually through 2021; interest 3.75%	1,389
\$625 issued 8/19/11; \$54 to \$72 due annually through 2021; interest 3.75%	563
\$7,395 issued 8/19/11; \$637 to \$855 due annually through 2021; interest 3.75%	6,667
\$12,898 issued 8/19/11; \$1,110 to \$1,490 due annually through 2021; interest 3.75%	11,629
\$4,495 issued 8/19/11; \$386 to \$519 due annually through 2021; interest 3.75%	4,053
\$5,970 issued 8/19/11; \$514 to \$690 due annually through 2021; interest 3.75%	5,382
\$19,000 issued 11/2/11; \$1,900 due annually through 2020; interest 3.6%	17,100
\$26,820 issued 11/2/11; \$2,682 due annually through 2020; interest 3.6%	24,138
\$164,214 issued 11/2/11; \$16,421 due annually through 2020; interest 3.6%	147,792
\$75,000 issued 11/2/11; \$7,500 due annually through 2020; interest 3.6%	67,500
\$162,000 issued 11/2/11; \$16,200 due annually through 2020; interest 3.6%	145,800
\$403,544 issued 12/18/12; \$95,403 to 105,265 due annually from 2014 through 2017; interest 2.50%	403,544
	<hr/>
Total General Obligation Notes Payable	1,812,513
	<hr/>
Total General Obligation Debt	<u>\$ 15,352,513</u>

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$15,352,514 on December 31, 2012 are detailed below:

Year Ended December 31	Governmental Activities		Business-Type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 857,308	\$ 528,500	\$ -	\$ -	\$ 857,308	\$ 528,500
2014	2,567,770	495,700	95,403	12,493	2,663,173	508,193
2015	813,082	404,600	100,193	7,704	913,275	412,304
2016	831,408	372,500	102,683	5,213	934,091	377,713
2017	798,142	340,100	105,265	2,632	903,407	342,732
2018-2022	7,296,214	1,082,100	-	-	7,296,214	1,082,100
2023-2026	1,785,045	90,142	-	-	1,785,045	90,142
	<u>\$ 14,948,969</u>	<u>\$ 3,313,642</u>	<u>\$ 403,544</u>	<u>\$ 28,042</u>	<u>\$ 15,352,513</u>	<u>\$ 3,341,684</u>

For governmental activities, the other long-term liabilities are generally funded by the general fund.

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2012 was \$25,215,277 as follows:

Equalized valuation of the City	\$ 811,355,800
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	<u>40,567,790</u>
Total outstanding general obligation debt applicable to debt limitation	<u>(15,352,513)</u>
Legal Margin for New Debt	<u>\$ 25,215,277</u>

Lease Revenue Bonds

Annual principal and interest maturities of the outstanding lease revenue bonds of \$12,900,000 December 31, 2012 are shown below:

Due	Governmental Activities		
	Principal	Interest	Total
2013	\$ 1,300,000	\$ 547,800	\$ 1,847,800
2014	1,350,000	497,100	1,847,100
2015	1,405,000	443,100	1,848,100
2016	1,465,000	385,500	1,850,500
2017	1,530,000	324,700	1,854,700
2018-2021	5,850,000	604,175	6,454,175
	<u>\$ 12,900,000</u>	<u>\$ 2,802,375</u>	<u>\$ 15,702,375</u>

The above leases require TID No. 2, Waterfront District to make annual payments equal to the principal and interest payments on the debt incurred to finance plan projects.

7. Conduit Debt Obligations

The City has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying basic financial statements.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE D - OTHER INFORMATION

1. Retirement Commitments

All eligible City employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees, initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year (440 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

Prior to June 29, 2011, covered employees in the General/Teacher/Educational Support Personnel category were required by statute to contribute 6.5% of their salary (3.9% for Executives and Elected Officials, 5.8% for Protective Occupations with Social Security, and 4.8% for Protective Occupations without Social Security) to the plan. Employers could make these contributions to the plan on behalf of employees. Employers were required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits.

Effective the first day of the first pay period on or after June 29, 2011 the employee required contribution was changed to one-half of the actuarially determined contribution rate for General category employees, including Teachers, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement. Contribution rates are as follows:

	2012	
	<u>Employee</u>	<u>Employer</u>
General (including Teachers)	5.9%	5.9%
Executives & Elected Officials	7.05%	7.05%
Protective with Social Security	5.9%	9.0%
Protective without Social Security	5.9%	11.3%

The payroll for City employees covered by the WRS for the year ended December 31, 2012 was \$5,212,335; the employer's total payroll was \$5,258,855. The total required contribution for the year ended December 31, 2012 was \$742,427, which consisted of \$434,899 or 8.34% of covered payroll from the employer, and \$307,528, or 5.9% of covered payroll from employees. Total contributions for the years ended December 31, 2011 and 2010 were \$727,966 and \$668,848, respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. A final average earnings is the average of the employee's three highest year's earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011 are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE D - OTHER INFORMATION (Continued)

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes.

The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

2. Other Post Employment Benefits

Plan Description

The City provides health care insurance coverage for employees who retire until they reach the age of 65. The retired employee contributes 100% of the premium for family coverage or 100% of the premium for single coverage. There are 68 active and 4 retired employees in the plan.

Annual OPEB Cost and Net OPEB Obligation

The City's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), and the amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation.

Component	Amount
Annual required contribution	\$ 99,554
Interest on net OPEB	-
Adjustment to annual required contribution	-
Annual OPEB cost (expense)	99,554
Contributions made	(8,000)
Change in net OPEB obligation	91,554
OPEB obligation - beginning of year	206,632
OPEB obligation - end of year	<u>\$ 298,186</u>

The annual required contribution for the current year was determined as part of the January 1, 2011 actuarial valuation using the projected unit credit method. The actuarial assumptions included (a) 4.0% discount rate.

The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with a long-term perspective of the calculations. The unfunded actuarial accrued liability is being amortized as a level dollar amount of projected payroll. The remaining amortization period at December 31, 2010 is 30 years, and the remaining amount is \$678,096. The City intends to reduce or eliminate the calculated liability through benefit modifications.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE D - OTHER INFORMATION (Continued)

Trend Information

The City's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2011 and 2012 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/11	\$ 93,445	13.91%	\$ 206,632
12/31/12	99,554	8.04%	298,186

Funded Status and Funding Progress

As of January 1, 2011, the most recent actuarial valuation date, the City's unfunded actuarial accrued liability (UAAL) was \$678,096. The annual payroll for active employees covered by the plan for the 2012 fiscal year was \$5,258,855 for a ratio of the UAAL to covered payroll of 13%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future, such as assumptions about future terminations, mortality, and healthcare cost trends. Actuarially determined amounts are subject to continual revision as actuarial results are compared with past experience and new estimates are made about the future.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2011 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a rate of 4.0% to discount expected liabilities to the valuation date. The initial healthcare trend rate was 9.3%, reduced by decrements to an ultimate rate of 4.7% after seventy years. The UAAL is being amortized as a level percentage of projected payrolls on an open basis. The remaining amortization period at December 31, 2011 was 30 years.

3. The Wisconsin Public Power Incorporated System (WPPI)

The Sturgeon Bay Utilities (the "Utilities") purchases all of its electric requirements from the Wisconsin Public Power Incorporated System (WPPI). WPPI is a municipal electric company and political subdivision of the State of Wisconsin created by contract by its members on September 5, 1980 pursuant to the Municipal Electric Company Act Sec. 66.073 of the Wisconsin Statutes (the Act). WPPI's purposes include providing an adequate, economical and reliable supply of electric energy to its members.

The Utilities is a member of WPPI located throughout the States of Wisconsin, Michigan and Iowa. On December 1, 1989, each of WPPI's members, including the Utilities, commenced purchasing electric service from WPPI under a Long-term Power Supply Contract for Participating Members (the Long-term Contract) under which WPPI has agreed to sell and deliver to each member, and each member has agreed to take and pay for, the electric power and energy requirements of the members for an initial thirty-five (35) year term. In 2002, all WPPI members ratified a thirteen year extension to their contracts. The current contract expires December 31, 2037.

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE D - OTHER INFORMATION (Continued)

Under the Long-term Contract, the Utilities and the other members of WPPI are required to pay for all power and energy requirements supplied or made available by WPPI at rates sufficient to cover all of WPPI's revenue requirement which includes power supply costs, administrative expenses and debt service on outstanding bonds. WPPI's subsequent year's rates and operating budget are approved annually by its Board of Directors, which consists of representatives from each member municipality. The Utilities have agreed to charge rates to the retail ratepayers sufficient to meet its obligations to WPPI. The Long-term Contract provides that all payments to WPPI under the Contract constitute operating expenses of the Utilities payable from any operating and maintenance fund established by the Utilities for that system.

The long-term Contract may be terminated by either party upon five years prior written notice effective at the end of the initial thirty-five year term, or at any other time thereafter, provided that no WPPI bonds are outstanding at the time of the proposed termination and certain other contract provisions are met.

The electric operation purchases power through Wisconsin Public Power, Inc. System for distribution to its customers. Total purchases under this arrangement amounted to approximately \$11.92 million in 2012.

4. Risk Management

The City has purchased commercial insurance policies for various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; injuries to employees; or acts of God. Payments of premiums for these policies are recorded as expenditures or expenses in various funds of the City. There have been no settlements in excess of coverage in any of the past three years and there have been no significant reductions in coverage from the prior year.

5. Tax Incremental Districts

The City has established separate capital projects funds for three Tax Incremental Districts (TID) created by the City in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the Districts were created, the property tax base within each District was "frozen" and increment taxes resulting from increases to the property tax base are used to finance District improvements, including principal and interest on long-term debt issued by the City to finance such improvements. Except for certain exceptions under Section 66.1105(6)(am)(1), the Statutes allow 15 or 22 years after its creation date for a tax incremental district to incur project costs eligible for financing from tax increments. The City's three Districts were created on January 1, 1991, January 1, 1994, and January 1, 2008, respectively.

Since creation of the above Districts, the City has provided various financing sources to each TID. Detail of the amounts recoverable by the City as of December 31, 2012 from future excess tax increment revenues follows:

	Total	TID No. 1	TID No. 2	TID No. 3
Net (Excess) Unreimbursed Project Costs	\$ 20,572,157	\$ (146,002)	\$ 19,492,040	\$ 1,226,119

The intent of the City is to recover the above amounts from future TID surplus funds, if any, prior to termination of the respective Districts. Unless terminated by the City prior thereto, each TID has a statutory termination year as follows:

	Termination Year
TID No. 1	2028
TID No. 2	2031
TID No. 3	2034

CITY OF STURGEON BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2012

NOTE D - OTHER INFORMATION (Continued)

6. Contingencies

- a. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.
- b. From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the City Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

7. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2012 and 2013 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2012 budget was .72%. The actual limit for the City for the 2013 budget was 1.11%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF STURGEON BAY, WISCONSIN
 Schedule of Funding Progress
 Other Post-employment Benefit Plan
 For the Year Ended December 31, 2012

Actuarial Valuation Date January 1,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Unit Credit	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2009	\$ -	\$ 673,263	0.0%	\$ 673,263	N/A	N/A
2011	-	678,096	0.0%	678,096	N/A	N/A

The City implemented GASB Statement No. 45 for the calendar year ended January 1, 2011 with retroactive adjustment for prior years.

CITY OF STURGEON BAY, WISCONSIN
 Schedule of Employer Contributions
 Other Post-employment Benefit Plan
 For the Year Ended December 31, 2012

Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2010	\$ 25,800	\$ 86,301	29.8%
2011	13,000	93,445	13.9%
2012	8,000	99,554	8.0%

The District implemented GASB Statement No. 45 for the calendar year ended December 31, 2011 with retroactive adjustment for prior years.

SUPPLEMENTARY INFORMATION

CITY OF STURGEON BAY, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2012

	Revolving Loan	Cable TV	TID No. 1 Industrial Park	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 362,525	\$ 212,832	\$ 146,002	\$ 721,359
Receivables				
Taxes	-	-	457,752	457,752
Loans	508,248	-	-	508,248
TOTAL ASSETS	<u>\$ 870,773</u>	<u>\$ 212,832</u>	<u>\$ 603,754</u>	<u>\$ 1,687,359</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Due to other funds	\$ 11,070	\$ -	\$ -	\$ 11,070
Deferred Inflows of Resources				
Property taxes	-	-	457,752	457,752
Loans receivable	508,248	-	-	508,248
Total Deferred Inflows of Resources	<u>508,248</u>	<u>-</u>	<u>457,752</u>	<u>966,000</u>
Fund Balances				
Restricted	351,455	-	146,002	497,457
Assigned	-	212,832	-	212,832
Total Fund Balances	<u>351,455</u>	<u>212,832</u>	<u>146,002</u>	<u>710,289</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 870,773</u>	<u>\$ 212,832</u>	<u>\$ 603,754</u>	<u>\$ 1,687,359</u>

CITY OF STURGEON BAY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

	Revolving Loan	Tourism	Cable TV	TID No. 1 Industrial Park	Total Nonmajor Governmental Funds
Revenues					
Taxes					
General property taxes	\$ -	\$ -	\$ -	\$ 453,438	\$ 453,438
Intergovernmental	-	-	-	8,136	8,136
Licenses and permits	-	-	116,539	-	116,539
Interest	13,749	11	-	472	14,232
Miscellaneous	193,687	-	15	-	193,702
Total Revenues	207,436	11	116,554	462,046	786,047
Expenditures					
Current					
Development	400,020	66,500	67,176	-	533,696
Capital outlay	-	-	26,251	-	26,251
Total Expenditures	400,020	66,500	93,427	-	559,947
Excess of Revenues Over (Under)					
Expenditures	(192,584)	(66,489)	23,127	462,046	226,100
Other Financing Sources (Uses)					
Transfers in	-	24,175	-	-	24,175
Transfers out	(11,070)	(6)	(28,675)	(453,438)	(493,189)
Total Other Financing Sources (Uses)	(11,070)	24,169	(28,675)	(453,438)	(469,014)
Net Change in Fund Balances	(203,654)	(42,320)	(5,548)	8,608	(242,914)
Fund Balances - January 1	555,109	42,320	218,380	137,394	953,203
Fund Balances - December 31	\$ 351,455	\$ -	\$ 212,832	\$ 146,002	\$ 710,289

CITY OF STURGEON BAY, WISCONSIN
 General Fund
 Detailed Comparison of Revenues - Budget and Actual -
 General Fund
 For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Taxes				
General property	\$ 5,123,790	\$ 5,123,790	\$ 5,123,790	\$ -
Retained sales tax	120	120	118	(2)
Payment in lieu of taxes				
Housing authority	19,490	19,490	19,488	(2)
Mobile home	62,500	62,500	61,124	(1,376)
Interest on taxes	1,000	1,000	788	(212)
Room taxes	131,000	131,000	145,024	14,024
Total Taxes	5,337,900	5,337,900	5,350,332	12,432
Intergovernmental				
State				
State shared taxes	907,945	907,945	919,073	11,128
State highway aid	468,850	468,850	468,848	(2)
Law enforcement	13,150	13,150	16,039	2,889
Fire insurance dues	26,000	26,000	28,817	2,817
Municipal services	5,635	5,635	6,357	722
Computer aid	21,055	21,055	20,555	(500)
DNR - aids in lieu of taxes	1,625	1,625	1,703	78
DNR - marine patrol	8,225	8,225	7,594	(631)
Local				
DNR - recycling rebate	24,000	24,000	25,309	1,309
Miscellaneous	-	-	5,544	5,544
Harbor bond clearing	-	-	18,120	18,120
Total Intergovernmental	1,476,485	1,476,485	1,517,959	41,474
Licenses and Permits				
State seal	300	300	420	120
Liquor and malt beverages	29,000	29,000	29,135	135
Cigarette licenses	2,000	2,000	2,083	83
Bicycle licenses	-	-	36	36
Animal licenses	440	440	487	47
Operator's licenses	3,200	3,200	3,125	(75)
Sundry licenses and permits	3,080	3,080	2,215	(865)
Building permits	38,620	38,620	31,416	(7,204)
Plumbing and electrical permits and licenses	25,430	25,430	22,638	(2,792)
Sign permits	4,400	4,400	3,870	(530)
Miscellaneous fees and permits	21,540	21,540	19,040	(2,500)
Total Licenses and Permits	128,010	128,010	114,465	(13,545)
Fines and Forfeits				
Court fines and penalties	70,000	70,000	62,166	(7,834)

(Continued)

CITY OF STURGEON BAY, WISCONSIN
General Fund
Detailed Comparison of Revenues - Budget and Actual -
General Fund (Continued)
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Charges for Services				
Special assessment letter fee	1,000	1,000	3,405	2,405
Recreation	148,325	148,325	146,385	(1,940)
Mooring fees	14,550	14,550	15,448	898
Sanitation services	28,200	28,200	12,257	(15,943)
Weights and measures	6,000	6,000	6,021	21
Street department	6,000	6,000	9,555	3,555
Weed control	17,500	17,500	15,488	(2,012)
Total Public Charges for Services	<u>221,575</u>	<u>221,575</u>	<u>208,559</u>	<u>(13,016)</u>
Intergovernmental Charges for Services				
Fire department fees	468,125	468,125	468,123	(2)
Commercial				
Rent from commercial property	46,440	46,440	43,933	(2,507)
Miscellaneous				
Interest	21,500	21,500	17,642	(3,858)
Interest on special assessments	200	200	985	785
Insurance dividends	-	-	5,075	5,075
Private grants	15,000	15,000	27,664	12,664
Miscellaneous	80,960	80,960	75,690	(5,270)
Total Miscellaneous	<u>117,660</u>	<u>117,660</u>	<u>127,056</u>	<u>9,396</u>
Total Revenues	<u>\$ 7,866,195</u>	<u>\$ 7,866,195</u>	<u>\$ 7,892,593</u>	<u>\$ 26,398</u>

CITY OF STURGEON BAY, WISCONSIN
 General Fund
 Detailed Comparison of Expenditures - Budget and Actual -
 General Fund
 For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government				
City council	\$ 58,885	\$ 58,885	\$ 58,717	\$ 168
Board of review	2,465	2,465	915	1,550
Mayor	12,365	12,365	11,452	913
City administrator	223,680	223,680	224,946	(1,266)
Clerk-treasurer	326,790	326,790	313,099	13,691
Municipal services administration	202,200	202,200	176,976	25,224
Elections	21,130	21,130	26,735	(5,605)
Telephone	8,700	8,700	7,099	1,601
Postage	9,000	9,000	11,717	(2,717)
Assessment of property	93,325	93,325	87,397	5,928
Audit	15,245	15,245	14,745	500
Legal	45,000	45,000	45,024	(24)
Special counsel	15,000	15,000	23,457	(8,457)
City hall	144,330	144,330	132,078	12,252
Property and liability insurance	286,825	286,825	286,983	(158)
Unemployment compensation	9,600	9,600	25,911	(16,311)
Life insurance	11,500	11,500	9,798	1,702
Family assistance program	1,900	1,900	1,810	90
Publication	8,500	8,500	4,846	3,654
Computer	54,700	54,700	46,767	7,933
Contingency	1,251,042	1,251,042	-	1,251,042
Maintenance of commercial property	9,400	9,400	5,408	3,992
Miscellaneous consultants	-	-	62,697	(62,697)
Miscellaneous	28,620	28,620	37,721	(9,101)
Total General Government	2,840,202	2,840,202	1,616,298	1,223,904
Public Safety				
Police department	2,226,025	2,226,025	2,217,486	8,539
Police department uniform allowance	600	600	725	(125)
Building inspector	68,535	68,535	57,167	11,368
Fire department	1,584,115	1,584,115	1,510,310	73,805
Fire department uniform allowance	7,750	7,750	7,837	(87)
Hydrant rental	161,250	161,250	146,234	15,016
Total Public Safety	4,048,275	4,048,275	3,939,759	108,516

(Continued)

CITY OF STURGEON BAY, WISCONSIN
General Fund
Detailed Comparison of Expenditures- Budget and Actual -
General Fund
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Works				
Transportation				
Public works administration	213,065	213,065	214,684	(1,619)
Street machinery	108,620	108,620	85,681	22,939
Garage	62,110	62,110	42,110	20,000
Gas and oil	92,250	92,250	56,130	36,120
Storm sewer	49,675	49,675	40,860	8,815
Curb and gutter	11,475	11,475	23,132	(11,657)
Roadway of streets	195,020	195,020	167,913	27,107
Street sweeping	36,565	36,565	23,462	13,103
Snow and ice removal	192,925	192,925	126,668	66,257
Street lighting	174,940	174,940	201,513	(26,573)
Street signs and markings	52,475	52,475	75,555	(23,080)
Highways	330,225	330,225	310,105	20,120
Sanitation				
Garbage and refuse collection	72,660	72,660	50,427	22,233
Solid waste site	31,415	31,415	27,244	4,171
Weed control	5,750	5,750	6,418	(668)
Total Public Works	1,629,170	1,629,170	1,451,902	177,268
Culture and Recreation				
Library	76,210	76,210	70,201	6,009
Celebration and entertainment	37,440	37,440	36,373	1,067
Recreation	134,700	134,700	150,063	(15,363)
Municipal dock	43,260	43,260	38,246	5,014
Parks and playground	399,240	399,240	346,488	52,752
Ball fields	28,775	28,775	51,383	(22,608)
Ice rinks	8,530	8,530	17	8,513
Beaches	2,775	2,775	189	2,586
Water weed cutting	88,820	88,820	76,067	12,753
Total Culture and Recreation	819,750	819,750	769,027	50,723
Development				
Community development	222,810	222,810	207,529	15,281
Waterfront parks and walkways	48,485	48,485	64,808	(16,323)
Development zone administration	25,000	25,000	25,000	-
Total Development	296,295	296,295	297,337	(1,042)
Debt Service				
Principal retirement	538,431	538,431	1,188,602	(650,171)
Interest and fiscal charges	73,114	73,114	161,401	(88,287)
Total Debt Service	611,545	611,545	1,350,003	(738,458)
Total Expenditures	\$ 10,245,237	\$ 10,245,237	\$ 9,424,326	\$ 820,911

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

To the City of Sturgeon Bay
Sturgeon Bay, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sturgeon Bay, Wisconsin, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the City of Sturgeon Bay's basic financial statements, and have issued our report thereon which included an emphasis of matter paragraph as indicated on page 2 dated April 11, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Sturgeon Bay, Wisconsin's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Sturgeon Bay, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Sturgeon Bay, Wisconsin's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2012-01 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Sturgeon Bay, Wisconsin's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Sturgeon Bay, Wisconsin's Response to Finding

The City of Sturgeon Bay, Wisconsin's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The City of Sturgeon Bay, Wisconsin's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of City of Sturgeon Bay, Wisconsin's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Sturgeon Bay, Wisconsin's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants
Green Bay, Wisconsin
April 11, 2013

CITY OF STURGEON BAY, WISCONSIN
 Schedule of Findings and Responses
 For the Year Ended December 31, 2012

Section I – Internal Control Over Financial Reporting

Finding No.	Control Deficiencies
-------------	----------------------

2012-01 Preparation of Annual Financial Report

Condition: Current City staff maintains accounting records which reflect the City's financial transactions; however, preparing the City's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The City contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to prepare the annual financial report in an efficient manner.

Criteria: The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.

Cause: City management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect: Without our involvement, the City may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America within an expected time frame.

Recommendation: We recommend the City continue reviewing the annual financial report prepared by Schenck. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the City is necessary to obtain a complete and adequate understanding of the City's annual financial report.

Management Response: Management believes the cost for additional staff time and training to prepare year end reports outweigh the benefits to be received. We will continue to review and approve the financial reports prepared by Schenck.

Section II - Compliance and Other Matters

There are no findings related to compliance and other matters that are required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2012.

RECOMMENDATION

TO THE HONORABLE MAYOR AND COMMON COUNCIL:

We, the Finance/Purchasing & Building Committee, hereby recommend to authorize contracting with a professional consulting service for the Safe Routes to Schools grant administration.

Respectfully submitted,
FINANCE/PURCHASING & BUILDING
COMMITTEE

By: Joseph Stutting, Chairperson

RESOLVED, that the foregoing recommendation be adopted.

Dated: May 28, 2013

Introduced by _____.

Moved by Alderperson _____ seconded by

Alderperson _____ that said recommendation be adopted.

Passed by the Council on the _____ day of _____, 2013.

EXECUTIVE SUMMARY

DATE: May 16, 2013

TITLE: Safe Routes to School grant administration

BACKGROUND: The Safe Routes to Schools grant in the amount of \$190,994 was awarded to the City for the installation of various sidewalk segments. The project has been mired in the Wisconsin DOT approval process for a long time because the project must follow federal review processes. City staff has attempted to handle the approval process and have made some progress, but the construction is still not able to be let. The city needs to have an outside consultant to prepare a report on the impact of the new sidewalks on potential historical properties in the project area and there also are other tasks that need to be completed for the state to allow the city to go to bids and install the sidewalks. In order to proceed in a more timely fashion, an option is to hire a consultant to guide us through all the administrative remaining steps in addition to the aforementioned historical analysis. Expenses for consulting services would be an eligible portion of the grant, but would reduce the amount of funds left for the actual sidewalk installation.

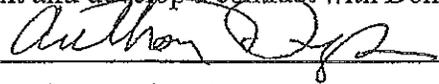
Most communities use consultants for the grant administration and the typical cost to develop plans and specifications and go through the state approval process for SRTS sidewalks can be \$40,000 or more according to the consultants contacted. Because city engineering staff has already completed some of the required work, the cost estimated to complete the process is in the \$25,000 to \$35,000 range. In order to cover this expense without overly impacting the amount of sidewalks constructed, one option is eliminate the proposed sidewalk at the intersection of Maple Street and Duluth Ave. This intersection is slated to be reconfigured and redesigned as part of the county's Duluth Avenue project, which is scheduled for construction in 2015 (or 2016). So the Duluth Ave reconstruction would likely require any new sidewalk constructed under the SRTS grant to be moved anyway. That sidewalk segment, if removed from the SRTS project, could still be done as part of the Duluth Ave project, which is anticipated to receive 80% federal funding. By taking the Maple/Duluth sidewalk out of the SRTS project, it would free up an estimated \$22,900 that could be reallocated for the consulting services.

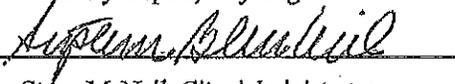
The city received estimates for SRTS consulting services to complete the process from three engineering firms ranging from \$25,000 to \$35,000. The lowest estimate is from Donohue and Associates, who is also the county's engineer for the design of Duluth Ave. Donohue has experience with the DOT grant approval process. Final details of a contract need to be developed but the overall cost is expected to be only slightly higher than the Duluth Construction estimates.

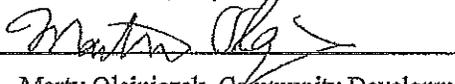
The Bicycle and Pedestrian Committee strongly favored the use of a consultant to insure that work is started as soon as possible.

FISCAL IMPACT: The SRTS grant will cover the expense so there is no fiscal impact to the City. As noted above, the grant funds spent on consulting services decreases the amount that can be spent on actual sidewalk construction.

RECOMMENDATION: Authorize the inclusion of professional consulting services as part of the Safe Routes to Schools grant and develop a contract with Donohue and Associates.

SUBMITTED BY: 
Anthony Depies, City Engineer

REVIEWED BY: 
Steve McNeil, City Administrator

REVIEWED BY: 
Marty Olejniczak, Community Development Director

RECOMMENDATION

TO THE HONORABLE MAYOR AND COMMON COUNCIL:

We, the Finance/Purchasing & Building Committee, hereby recommend to approve the easement for Wisconsin Public Service gas line along the City-owned parcel at the corner of Division Road and Shiloh Road.

Respectfully submitted,
FINANCE/PURCHASING & BUILDING
COMMITTEE
By: Joseph Stutting, Chairperson

RESOLVED, that the foregoing recommendation be adopted.

Dated: May 28, 2013

Introduced by _____.

Moved by Alderperson _____ seconded by

Alderperson _____ that said recommendation be adopted.

Passed by the Council on the _____ day of _____, 2013.

EXECUTIVE SUMMARY

Title: Easement for WPS Gas Line – Division Street

Background: Wisconsin Public Service Corporation is requesting an easement along the City-owned parcel at the corner of Division Road and Shiloh Road, which is used as the City's compost site, snow dump site, and dog park. The reason for the easement is to provide space to place a natural gas pipeline. Due to the slope of the land and existing culverts, the new pipeline cannot be placed entirely within the road right-of-way so the easement is needed.

The new pipeline allows the gas mains in the area of the Industrial Park to be looped, thereby improving overall service. WPS is currently running a new line along Shiloh Road heading to the County's asphalt plant south of the City. There already is a gas main running along Division Road ending at the waste transfer station. Therefore, the two lines are only about 900 feet apart so the looping can be accomplished if the easement is granted.

The use of the City lot is not impacted by the new easement. The easement's location is within the building setback area. The easement area could still be used for driveways, parking, landscaping and other non-building improvements in the future.

The language in this proposed easement follows the language in the other two approved easements, which was approved by the City Attorney.

Fiscal Impact: None. The costs for drafting and recording the easements are being borne by WPS and no compensation is offered.

Recommendation: Approve the easement.

Prepared by:  5-23-13
Martin Olejniczak
Community Development Director Date

Reviewed by:  5-23-13
Tony Depies
City Engineer Date

Reviewed by:  5-23-13
Stephen McNeil
City Administrator Date

	DOCUMENT NUMBER
--	-----------------

GAS MAIN EASEMENT

THIS INDENTURE, made this ____ day of _____, 20__, between City of Sturgeon Bay, a Municipal Corporation, hereinafter called "Grantor" for One and no/100 dollars (\$1.00) and/or other valuable consideration to it paid by WISCONSIN PUBLIC SERVICE CORPORATION, a Wisconsin Corporation, hereinafter called "Grantee", receipt whereof is hereby acknowledged, does hereby grant unto said Grantee, its successors and assigns, the perpetual right, permission, authority, privilege and easement, to lay, maintain and use for the distribution and/or transmission of natural gas in a line laid under and along certain easement areas as shown below, or on attached Exhibit "A", on land owned by said Grantor in the City of Sturgeon Bay, County of Door, State of Wisconsin, described as follows, to-wit:

All that part of the South half of the Southwest quarter (S1/2-SW1/4) of Section 17, Township 27 North, Range 26 East lying between the former Ahnapee and Western Railway Company right of way and Division Street EXCEPTING that part described in Volume 876, Page 13, Document Number 642093, Door County Records.

The easement area described as follows:

The southeasterly 12 feet of the above described parcel lying northwesterly of and adjacent to the northwesterly line of Division Street.

Also

A Temporary Construction Easement for an additional 10 feet in width beyond the easement rights granted herein to be used during the installation of the gas line. These rights expire after the project has been completed and the Grantor's property has been properly restored.

The Grantee does herewith agree to the following conditions and privileges granted herein:

1. To pay, in addition to the consideration paid for this easement, for any and all damages to said premises occurring at any time in exercising the rights acquired herein. Damage payments shall not include trees growing within the right-of-way, or branches of trees growing outside the right-of-way that are encroaching within the right-of-way.

Recording Data

Return to: Wisconsin Public Service Corp. Real Estate Dept. P.O. Box 19001 Green Bay, WI 54307-9001 Parcel Identification Number 281-68-17001102
--

2. That it will refill the trench in which said main is laid, promptly and properly tamp the same and restore the surface of the ground, and if the Grantee shall at any future time open said trench for the purpose of repairing, renewing or removing said main, it will, as soon as said work is done, restore the surface of the ground and that all work performed by the Grantee on said land will be performed in a proper work-manlike manner, and that during the progress of the work, the Grantee will properly safeguard said trench.

3. That it will construct the line as specified in PSC135 of the Wisconsin Administrative Code and the Wisconsin Gas Code.

4. Grantee shall indemnify hold Grantor harmless from and against any liability associated with Grantee's use or occupation of the Easement Area, except where such liability arises from the negligence or willful misconduct of Grantor.

The Grantor does grant to the Grantee the following rights and privileges as follows:

1. The right to enter upon the easement described above for the purpose of laying, patrolling, repairing, renewing, or removing said main and to do any and all other such acts as necessary in the proper installation, maintenance, safeguarding and operation of said main.

2. The right to go upon the Grantor's property outside of the easement right-of-way for the purpose of gaining access to the right-of-way in the event direct access to the right-of-way is not possible. The Grantee shall notify the Grantor, when possible, before going upon the Grantor's property, except in the event of an emergency.

3. The right, from time to time, to control all brush and trees within the easement and right-of-way area by cutting, trimming, chemically treating and/or other means as determined by the Grantee.

The Grantor does herewith further agree:

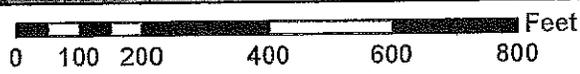
1. That, within the limits of the easement, it will not construct any building, allow any improvement to be placed or lower the now existing grade more than 4 inches without first securing the prior written consent of the Grantee. This agreement is to insure the conformance of the use of the easement with the Wisconsin Gas Safety Code and the Grantee's construction standards.

2. In the event any improvement or installation made by the Grantee in the area of the easement described herein shall be damaged or destroyed through the act or neglect of Grantor, Grantor's successor in title, agent, employee and/or any party in possession of the real property subject to the easement herein granted, as the case may be, the owner of the easement parcel shall reimburse the Grantee to the full extent of the Grantee's total cost of repair or replacement of said damage. Such sum shall be limited so as not to exceed the municipal statutory limited liability limit while the owner is the City of Sturgeon Bay, as this agreement shall not be interpreted to way municipal immunity of the City of Sturgeon Bay.

This agreement shall be binding on the parties hereto, and their heirs, personal representatives, successors and assigns.

The parties agree and understand that certain parts of this form of easement may not be appropriate to the particular circumstances as concerns the Grantor's property and that certain clauses may have been deleted in order to conform the form to the particular circumstances and that this document is executed in duplicate, the Grantee's copy having been recorded and the Grantor's copy having been retained by the Grantor.

WPS gas transmission easement - Division Rd



May 21, 2013

Olejniczak, Marty

From: Peot, Gerald J <GJPeot@wisconsinpublicservice.com>
Sent: Friday, May 17, 2013 7:57 AM
To: Mathys, Douglas E
Cc: Olejniczak, Marty
Subject: RE: Division Street

Marty as part of the project we were going to loop our gas system on Division St since the existing system was only 900' away at the waste center, this also helps the reliability for the city. However there is a stone culvert in the Ravine that we cannot bore because we are hitting rock. The R/W appears to be only 60' which is all steep slopes through the ravine so in order to open cut it with a backhoe we need to be on city property. Upon review with Brian Spetz and Tony Depies they advised us to get an easement and they would be fine with our location (once restored of course). There is also a telephone already buried here. We would be between that and the road R/W on the west side.

Jerry Peot

Sr. Regional Gas Eng. | Two Rivers | Wisconsin Public Service

920-657-1815

920-655-0522 cell

920-657-1821 fax

gjpeot@wisconsinpublicservice.com

www.wisconsinpublicservice.com

From: Mathys, Douglas E
Sent: Friday, May 17, 2013 6:39 AM
To: Peot, Gerald J
Cc: 'Olejniczak, Marty'
Subject: FW: Division Street

Jerry,

Can you respond to Marty?

Doug Mathys
Integrus Business Support
Real Estate Department
920-433-1388
demathys@integrysgroup.com

From: Olejniczak, Marty [<mailto:MOlejniczak@sturgeonbaywi.org>]
Sent: Thursday, May 16, 2013 9:51 AM
To: Mathys, Douglas E
Subject: RE: Division Street

Doug:

I don't recall Jerry talking to me about an easement along Division Road. Where is this line heading to? The County pit is to the south, not north along Division Rd.

EXECUTIVE SUMMARY**DATE:** June 6, 2013**TITLE:** Paving Program

BACKGROUND: A bid was received from the only qualified paver in this area for the City's Asphalt paving program. Northeast Asphalt submitted a bid of \$135,170.00 to complete the installation of 2,000 tons of asphalt, (\$67.59 per ton installed) which includes the removal of the old pavement and any grading work that may be necessary. The Street Department will provide the trucking needed to remove the asphalt and new road base that is needed, which is how we have completed this program in the past.

FISCAL IMPACT: The \$350,000 asphalt paving budget is adequate to complete the work on this program as well as the work previously bid on N.4th and W. Oak (\$135,170 and \$204,000 respectively).

RECOMMENDATION: Authorize the contract with Northeast Asphalt to complete our asphalt paving program for 2013 in the estimated amount of \$135,170.

SUBMITTED BY: Anthony Depies
Anthony Depies, City Engineer

REVIEWED BY: Steve McNeil
Steve McNeil, City Administrator

REVIEWED BY: Val Clarizio
Val Clarizio, Treasurer

Bid Schedule

<u>Item Description</u>	<u>Unit</u>	<u>Estimated Quantity 4th</u>	<u>Unit Price</u>	<u>Line item total</u>
Mobilization	LS	1	\$ 1,100.00	\$ 1,100.00
Remove Asphalt road pavement	SY	9800	\$ 0.90	\$ 8,820.00
Remove concrete Sidewalk and driveways	SF	0	\$ N/A	\$ N/A
Remove and Curb & Gutter	LF	0	\$ N/A	\$ N/A
Concrete Curb, 30-Inch	LF	0	\$ N/A	\$ N/A
Concrete Sidewalk	SF	0	\$ N/A	\$ N/A
Asphaltic Binder Course, 2-Inch Asphalt	TON	1150	\$ 62.20	\$ 71,530.00
Asphaltic Surface Course, 1.5-Inch	TON	850	\$ 63.20	\$ 53,720.00
Bid Amount				\$ 135,170.00

The engineer's estimate of the work to be done under the specifications are to be considered as only approximate and are not to be held as entitling the contractor to any claim for extra time or to any other claim of damage if the quantity of work stated should prove to be greater or less than here estimated.

To furnish all labor, material, tools and equipment necessary in connection with this Contract as specified amount to a total the Bid Amount of: \$135,170.00

One hundred thirty five thousand one hundred seventy dollars
(Written amount) and zero cents.

Signature Brian Henken

By Brian S. Henken, Agent

Address 1524 Atkinson Drive, Green Bay, WI 54303

E-mail address tash@ncasphalt.com

Phone No. 920-494-0543

Dated 6-5-13

STATE OF WISCONSIN)
County of Brown) ss

Subscribed and sworn to before me on this 5th day of June, 2013

Stacy Slattery
Notary Public
My Commission Expires: 12/28/14

Stacy Slattery
Notary
Public
State of Wisconsin