

*****ATTACHMENTS*****

VII

5.7

R. C. No. 139 - 18 - 19. By FINANCE AND PERSONNEL COMMITTEE.
September 17, 2018.

Your Committee to whom was referred Res. No. 94-18-19 by Alderpersons Rindfleisch and Bohren establishing the 2019 Budget appropriations and the 2018 Tax Levy for use during the calendar year; recommends passing the Resolution with the following amendment:

SPECIAL REVENUE FUNDS

Cable TV Fund

Increase Capital Outlay - Communication Equipment \$80,000.

Con

Ronald Rindfleisch

James A. Boh

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____, _____, City Clerk

Approved _____ 20____, _____, Mayor

III

4.8

Res. No. 94 - 18 - 19. By Alderpersons Rindfleisch and Bohren.
September 4, 2018.

A RESOLUTION establishing the 2019 Budget appropriations and the 2018 Tax Levy for use during the calendar year.

WHEREAS, Section 2-905 of the Municipal Code of the City of Sheboygan requires an annual budget appropriating monies to finance activities of the City for the ensuing fiscal year, and

WHEREAS, The Common Council Committees have duly considered and discussed a budget for 2019 as proposed by the City Administrator, and

WHEREAS, A public hearing on the budget will be held on October 15, 2018 as required, and

WHEREAS, The 2019 budget requires a tax levy to partially finance the appropriations.

NOW, THEREFORE, BE IT RESOLVED: by the Common Council of the City of Sheboygan that:

Budgeted revenue estimates and expenditure appropriations for the year 2019 for the City's General Fund; Special Revenue Funds - MEG Unit, Block Grant, Housing Revolving Loan, Business Revolving Loan, Mead Library, Tourism, Park, Forestry and Open Space, Park Impact Fee Fund, Cable TV, Municipal Court, Ambulance, Special Assessment, Harbor Centre Marina, Redevelopment Authority, Storm Water; Debt Service Funds - G O Debt Service, Convention Center Debt Service, TID 6, TID 10, TID 11, TID 12, TID 13, TID 14, TID 15, TID 16, TID 18, Environmental TID; Capital Project Funds - Capital Projects, Capital Improvement, Industrial Park, TID 14 Capital, TID 16 Capital, TID 17 Capital, TID 18 Capital, TID 19 Capital; Proprietary Funds - Motor Vehicle, Health Insurance, Liability Insurance, Workers Compensation Insurance, Information Technology; Enterprise Funds - Water Utility, Wastewater Utility, Transit Utility, Parking Utility, Boat Facilities; and Fiduciary Funds - Cemetery Perpetual Care, Mead Public Library Trust be and are hereby adopted as set forth in the attachment and established in program category detail in the budget document.

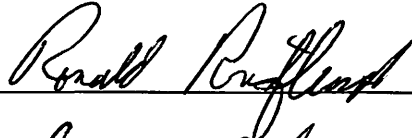
Refer to Finance + Personnel

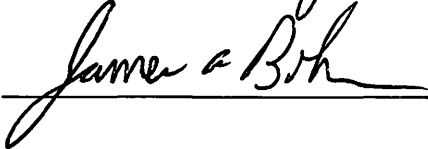
Public Works

approve with caveats

BE IT FURTHER RESOLVED: that the Personnel Schedule as presented in the 2019 budget be approved, and

BE IT FURTHER RESOLVED: that the property tax levy required to finance the 2019 Budget is \$23,770,487.





I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

2019 BUDGET SUMMARY

GOVERNMENTAL FUNDS

	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds	2019 Executive
Revenue							
Taxes	\$16,639,228	\$3,991,321	\$7,358,181	\$1,690,775	\$0	\$511,547	\$30,191,052
Licenses and Permits	921,240	610,000	0	0	0	34,200	1,565,440
Intergovernmental Revenue	14,397,303	0	19,825	8,359,913	0	2,926,478	25,703,519
Intergovernmental Charges for Services	258,000	1,836,171	0	0	0	10,758,426	12,852,597
Charges for Services	1,679,822	2,034,740	0	0	9,400	18,318,476	22,042,438
Fines and Forfeitures	271,000	750,000	0	0	0	0	1,021,000
Miscellaneous Revenue	342,425	668,569	540,465	11,247,026	24,000	1,499,822	14,322,307
Interfund Transfers	2,717,605	225,000	1,117,132	150,000	0	1,107,499	5,317,236
Total Revenue	\$37,226,623	\$10,115,801	\$9,035,603	\$21,447,714	\$33,400	\$35,156,448	\$113,015,589
Expenditures							
General Government	\$3,911,025	\$903,447	\$1,500	\$3,280,000	\$0	\$9,750,499	\$17,846,471
Public Safety	21,782,447	1,237,643	0	691,025	0	0	23,711,115
Public Works	9,017,575	59,000	0	12,363,429	0	20,113,782	41,553,786
Health and Human Services	201,337	0	0	0	750	0	202,087
Culture and Recreation	2,673,178	5,778,852	0	229,770	0	0	8,681,800
Conservation and Development	347,928	1,352,824	197,069	6,867,917	0	0	8,765,738
Transfers and other expenses	194,082	875,000	15,650,511	2,654,817	1,250	7,601,270	26,976,930
Total Expenditures	\$38,127,572	\$10,206,766	\$15,849,080	\$26,086,958	\$2,000	\$37,465,551	\$127,737,927
Excess of revenues over (under) expenditures	-\$900,949	-\$90,965	-\$6,813,477	-\$4,639,244	\$31,400	-\$2,309,103	-\$14,722,338
Fund Balance, January 1	\$19,078,761	\$1,348,773	\$17,375,830	\$7,789,986	\$2,051,126	\$0	\$47,644,476
Fund Balance, December 31	\$18,177,812	\$1,257,808	\$10,562,353	\$3,150,742	\$2,082,526	\$0	\$35,231,241
Net Position, January 1	\$0	\$0	\$0	\$0	\$0	\$83,038,389	\$83,038,389
Net Position, December 31	\$0	\$0	\$0	\$0	\$0	\$80,729,286	\$80,729,286
Net Property Tax Required	\$16,435,705	\$2,509,321	\$3,421,889	\$892,025	\$0	\$511,547	\$23,770,487

**GENERAL FUND
BUDGET SUMMARY**

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

**SPECIAL REVENUE FUNDS
BUDGET SUMMARY**

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

**DEBT SERVICE FUNDS
BUDGET SUMMARY**

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

**CAPITAL IMPROVEMENT FUNDS
BUDGET SUMMARY**

	2016	2017	2018	2018	2019	2019
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Estimated</u>	<u>Requested</u>	<u>Executive</u>
Revenue						
Taxes	1,746,546	1,681,879	1,728,257	1,728,257	1,690,775	1,690,775
Licenses and Permits	0	0	0	0	0	0
Intergovernmental Revenue	400,461	1,640,314	1,674,641	547,000	8,359,913	8,359,913
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	7,673,086	6,399,047	17,923,763	25,553,500	11,247,026	11,247,026
Interfund Transfers	<u>1,119,000</u>	<u>3,132,962</u>	<u>3,608,692</u>	<u>8,718,692</u>	<u>150,000</u>	<u>150,000</u>
Total Revenue	10,939,093	12,854,202	24,935,353	36,547,449	21,447,714	21,447,714
Expenditures						
General Government	0	65,373	7,625,021	7,550,000	3,280,000	3,280,000
Public Safety	195,470	676,349	2,723,182	2,379,350	691,025	691,025
Public Works	2,892,844	5,700,150	9,797,282	4,181,048	12,363,429	12,363,429
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	724,466	281,040	276,896	232,388	229,770	229,770
Conservation and Development	2,983,218	5,683,144	6,521,029	17,736,424	6,867,917	6,867,917
Transfers and other expenses	<u>1,111,492</u>	<u>956,087</u>	<u>2,852,887</u>	<u>2,919,882</u>	<u>2,654,817</u>	<u>2,654,817</u>
Total Expenditures	7,907,490	13,362,143	29,796,297	34,999,092	26,086,958	26,086,958
Excess of revenues over (under) expenditures	3,031,603	-507,941	-4,860,944	1,548,357	-4,639,244	-4,639,244
Fund Balance, Beginning Year	3,717,967	6,749,570	6,241,629	6,241,629	7,789,986	7,789,986
Fund Balance, Ending Year	6,749,570	6,241,629	1,380,685	7,789,986	3,150,742	3,150,742

**PROPRIETARY FUNDS
BUDGET SUMMARY**

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Amended</u>	2018 <u>Estimated</u>	2019 <u>Requested</u>	2019 <u>Executive</u>
Revenue						
Taxes	511,547	511,547	511,547	511,547	511,547	511,547
Licenses and Permits	17,000	31,800	32,000	34,200	34,200	34,200
Intergovernmental	2,627,871	2,800,772	2,737,272	2,762,270	2,926,478	2,926,478
Intergovernmental Charges for Services	9,577,403	9,571,693	10,127,783	9,848,752	10,758,426	10,758,426
Charges for Services	16,339,600	16,660,227	17,371,940	18,305,297	18,318,476	18,318,476
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	1,478,258	1,150,119	1,006,291	1,075,935	1,499,822	1,499,822
Interfund Transfers	1,008,694	959,015	947,790	956,291	1,107,499	1,107,499
Total Revenue	31,560,373	31,685,173	32,734,623	33,494,292	35,156,448	35,156,448
Expenditures						
General Government	8,333,770	8,765,077	9,543,244	9,262,848	9,944,667	9,750,499
Public Safety	0	0	0	0	0	0
Public Works	13,793,911	16,311,951	19,622,824	19,133,275	20,113,782	20,113,782
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	0	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	7,372,875	7,403,265	7,017,528	7,271,864	7,601,270	7,601,270
Total Expenditures	29,500,556	32,480,293	36,183,596	35,667,987	37,659,719	37,465,551
Excess of revenues over (under) expenditures	2,059,817	(795,120)	(3,448,973)	(2,173,695)	(2,503,271)	(2,309,103)
Fund Balance, Beginning Year	83,947,387	86,007,204	85,212,084	85,212,084	83,038,389	83,038,389
Fund Balance, Ending Year	86,007,204	85,212,084	81,763,111	83,038,389	80,535,118	80,729,286

**FIDUCIARY FUNDS
BUDGET SUMMARY**

	2016	2017	2018	2018	2019	2019
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Estimated</u>	<u>Requested</u>	<u>Executive</u>
Revenue						
Taxes	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	16,810	11,611	9,400	9,400	9,400	9,400
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	91,571	165,530	7,864	16,750	24,000	24,000
Interfund Transfers	0	0	0	0	0	0
Total Revenue	108,381	177,141	17,264	26,150	33,400	33,400
Expenditures						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health and Human Services	450	12,138	750	750	750	750
Culture and Recreation	0	312,409	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	3,154	1,250	1,250	1,250	1,250	1,250
Total Expenditures	3,604	325,797	2,000	2,000	2,000	2,000
Excess of revenues over (under) expenditures	104,777	(148,656)	15,264	24,150	31,400	31,400
Fund Balance, Beginning Year	2,070,855	2,175,632	2,026,976	2,026,976	2,051,126	2,051,126
Fund Balance, Ending Year	2,175,632	2,026,976	2,042,240	2,051,126	2,082,526	2,082,526

CITY OF SHEBOYGAN

REQUEST FOR COMMITTEE OF THE WHOLE CONSIDERATION

ITEM DESCRIPTION: R.C. No. 139-18-19, R.C. No. 140-18-19, and R.C. No. 141-18-19 by Alderperson Rindfleisch and Bohren establishing the 2019 Budget appropriations and 2018 Tax Levy use during the calendar year.

REPORT PREPARED BY: Darrell Hofland, City Administrator

REPORT DATE: September 20, 2018 **MEETING DATE:** October 1, 2018

FISCAL SUMMARY:

Budget Line Item: N/A
Budget Summary: N/A
Budgeted Expenditure: N/A
Budgeted Revenue: N/A

STATUTORY REFERENCE:

Wisconsin Statutes: N/A
Municipal Code: N/A

BACKGROUND / ANALYSIS:

Standing committees' reviews of the 2018 Executive Program Budget were completed September 4-14, 2018.

The one change generated by the committees will now be reviewed by the Committee of the Whole. The Finance and Personnel Committee recommendation is as follows:

- Addition of Fiber I-Net in the Cable TV Fund budget – Capital Outlay 1a/1b

STAFF COMMENTS:

The committee's recommendation for change to the 2019 Executive Program Budget is summarized in the attached document, along with the revised pages for the 2019 Executive Budget.

On an unrelated matter, the city is waiting for the Wisconsin Department of Revenue to issue the annual inflation allowance for the Expenditure Restraint Program. A subsequent city staff request for an adjustment to the 2019 Executive Budget's Reserve for Contingency (page 216) will be made.

ACTION REQUESTED:

Motion to recommend the Common Council approve R.C. No. 139-18-19 by the Finance and Personnel Committee which supports approval of Res. No. 94-18-19 by Alderperson Rindfleisch and Bohren with the following budgetary amendment:

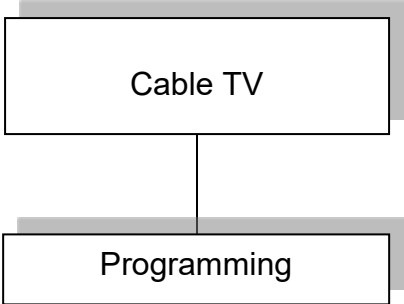
- Addition of \$80,000 Fiber I-Net in Cable TV Fund budget

Motion to recommend the Common Council approve R.C. No. 140-18-19 by the Licensing, Hearings and Public Safety Committee which supports approval of Res. No. 94-18-19 by Alderperson Rindfleisch and Bohren.

Motion to recommend the Common Council approve R.C. No. 141-18-19 by the Public Works Committee which supports approval of Res. No. 94-18-19 by Alderperson Rindfleisch and Bohren.

ATTACHMENTS:

- I. Committee change to the 2019 Executive Budget as of 9/20/2018
- II. 2019 Executive Program Budget revised pages 243 - 246.



Total Employees: 1.25

Fund Purpose

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

Fund Description

This program is administered by the Information Technology Department. As a customer service based and quality focused department, the Cable TV Division provides media production and distribution services to support goals and strategic directions of its customers within the parameters of the core values in the following manner:

1. Research and implementation of current technologies in the broadcasting industry.
2. Form partnerships with other media organization(s) to work in a collaborative manner.
3. Leverage underwriting and video production capabilities as a service to provide for other organizations.
4. Broadcast live city meetings and events along with other events requested.
5. Produce a variety of informational video productions.

2019 Budget Highlights

The Executive Budget includes the following changes:

- A decrease in Personal Services of \$14,000 associated with a staffing cost reduction effective July 1, 2019 to discontinue school-related programming.
- An increase of \$171,000 in Capital Outlay for broadcasting equipment located in the Common Council chambers of the newly renovated City Hall and \$80,000 for the addition of Fiber I – Net installation.

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

SPECIAL REVENUE FUNDS

CABLE TV FUND



Revenues	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Committee
Licenses and Permits	598,520	569,961	625,000	570,000	570,000
Public Charges for Service	1,225	707	650	650	640
Miscellaneous Revenue	6,736	5,883	4,500	4,500	5,000
Total Revenues	606,481	576,551	630,150	575,150	575,640

Expenditures	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Committee
Personal Services	151,236	133,034	148,266	148,266	129,255
Non-Personal Services	13,204	25,772	60,981	61,110	81,134
Capital Outlay	80,303	49,541	106,000	0	251,348
Interfund Transfers	375,529	425,000	425,000	425,000	425,000
Total Expenditures	620,272	633,347	740,247	634,376	886,737

Focal Area: Communication.

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

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

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

Focal Area: Communication.

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

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

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

Account Number	CABLE TV FUND 270	2016 Actual	2017 Actual	2018 Amended	2018 Estimated	2019 Requested	2019 Executive	2019 Committee
526130	Training and education	754	380	0	0	0	0	0
527100	Car allowance	105	0	600	600	920	920	920
527110	Travel	154	154	0	0	0	0	0
530100	Office supplies	560	415	240	240	600	600	600
530230	Gasoline	467	323	420	420	420	420	420
530255	Tools and small equipment	0	7,126	11,300	11,300	31,700	31,700	31,700
530259	IT small equipment	0	5,695	1,750	1,750	3,032	3,032	3,032
540210	Insurance deductible	69	63	0	69	70	70	70
Total Non-Personal Services		13,204	25,772	60,981	61,110	81,134	81,134	81,134
<u>Capital Outlay</u>								
642300	Communication equipment	78,879	18,950	0	0	0	0	80,000
642400	Audio visual equipment	1,424	30,591	106,000	0	171,348	171,348	171,348
Total Capital Outlay		80,303	49,541	106,000	0	171,348	171,348	251,348
<u>Interfund Transfers</u>								
811101	Interfund transfer-General Fund	375,529	425,000	425,000	425,000	425,000	425,000	425,000
Total Interfund Transfers		375,529	425,000	425,000	425,000	425,000	425,000	425,000
Total Expenditures		620,272	633,347	740,247	634,376	806,737	806,737	886,737
Excess of revenues and other sources over expenditures and other uses		-13,791	-56,796	-110,097	-59,226	-231,097	-231,097	-311,097
Fund Balance - Beginning Year		894,361	880,570	823,774	823,774	764,548	764,548	764,548
Fund Balance - Ending Year		880,570	823,774	713,677	764,548	533,451	533,451	453,451

VII

5.8

R. C. No. 140 - 18 - 19. By LICENSING, HEARINGS, AND PUBLIC SAFETY COMMITTEE. September 17, 2018.

Your Committee to whom was referred a copy of Res. No. 94-18-19 by Alderpersons Rindfleisch and Bohren establishing the 2019 Budget appropriations and the 2018 Tax Levy for use during the calendar year; recommends approving the Resolution.

Cow

Ben Seese
Mayor Eugene Nowlin
Ronald Rindfleisch

_____ Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk
Approved _____ 20____. _____, Mayor

III

4.8

Res. No. 94 - 18 - 19. By Alderpersons Rindfleisch and Bohren.
September 4, 2018.

A RESOLUTION establishing the 2019 Budget appropriations and the 2018 Tax Levy for use during the calendar year.

WHEREAS, Section 2-905 of the Municipal Code of the City of Sheboygan requires an annual budget appropriating monies to finance activities of the City for the ensuing fiscal year, and

WHEREAS, The Common Council Committees have duly considered and discussed a budget for 2019 as proposed by the City Administrator, and

WHEREAS, A public hearing on the budget will be held on October 15, 2018 as required, and

WHEREAS, The 2019 budget requires a tax levy to partially finance the appropriations.

NOW, THEREFORE, BE IT RESOLVED: by the Common Council of the City of Sheboygan that:

Budgeted revenue estimates and expenditure appropriations for the year 2019 for the City's General Fund; Special Revenue Funds - MEG Unit, Block Grant, Housing Revolving Loan, Business Revolving Loan, Mead Library, Tourism, Park, Forestry and Open Space, Park Impact Fee Fund, Cable TV, Municipal Court, Ambulance, Special Assessment, Harbor Centre Marina, Redevelopment Authority, Storm Water; Debt Service Funds - G O Debt Service, Convention Center Debt Service, TID 6, TID 10, TID 11, TID 12, TID 13, TID 14, TID 15, TID 16, TID 18, Environmental TID; Capital Project Funds - Capital Projects, Capital Improvement, Industrial Park, TID 14 Capital, TID 16 Capital, TID 17 Capital, TID 18 Capital, TID 19 Capital; Proprietary Funds - Motor Vehicle, Health Insurance, Liability Insurance, Workers Compensation Insurance, Information Technology; Enterprise Funds - Water Utility, Wastewater Utility, Transit Utility, Parking Utility, Boat Facilities; and Fiduciary Funds - Cemetery Perpetual Care, Mead Public Library Trust be and are hereby adopted as set forth in the attachment and established in program category detail in the budget document.

Refer to
Finance + Personnel
AWB
Public Works

BE IT FURTHER RESOLVED: that the Personnel Schedule as presented in the 2019 budget be approved, and

BE IT FURTHER RESOLVED: that the property tax levy required to finance the 2019 Budget is \$23,770,487.

Ronald Ruffland
James A. Boh

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

2019 BUDGET SUMMARY

GOVERNMENTAL FUNDS

	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds	2019 Executive
Revenue							
Taxes	\$16,639,228	\$3,991,321	\$7,358,181	\$1,890,775	\$0	\$511,547	\$30,191,052
Licenses and Permits	921,240	610,000	0	0	0	34,200	1,565,440
Intergovernmental Revenue	14,397,303	0	19,825	8,359,913	0	2,926,478	25,703,519
Intergovernmental Charges for Services	258,000	1,836,171	0	0	0	10,758,428	12,852,597
Charges for Services	1,679,822	2,034,740	0	0	9,400	18,318,476	22,042,438
Fines and Forfeitures	271,000	750,000	0	0	0	0	1,021,000
Miscellaneous Revenue	342,425	668,569	540,465	11,247,026	24,000	1,499,822	14,322,307
Interfund Transfers	2,717,606	225,000	1,117,132	150,000	0	1,107,499	5,317,238
Total Revenue	\$37,226,623	\$10,115,801	\$9,035,603	\$21,447,714	\$33,400	\$36,166,448	\$113,015,589
Expenditures							
General Government	\$3,911,025	\$903,447	\$1,500	\$3,280,000	\$0	\$9,750,499	\$17,846,471
Public Safety	21,782,447	1,237,643	0	691,025	0	0	23,711,115
Public Works	9,017,575	59,000	0	12,363,429	0	20,113,762	41,553,786
Health and Human Services	201,337	0	0	0	750	0	202,087
Culture and Recreation	2,673,178	5,778,652	0	229,770	0	0	8,681,800
Conservation and Development	347,928	1,352,824	197,089	6,887,917	0	0	8,765,738
Transfers and other expenses	194,082	875,000	15,650,511	2,654,817	1,250	7,601,270	26,976,930
Total Expenditures	\$38,127,572	\$10,206,766	\$15,849,080	\$26,086,958	\$2,000	\$37,465,551	\$127,737,927
Excess of revenues over (under) expenditures	-\$900,949	-\$80,965	-\$6,813,477	-\$4,639,244	\$31,400	-\$2,309,103	-\$14,722,338
Fund Balance, January 1	\$19,078,761	\$1,348,773	\$17,375,830	\$7,789,986	\$2,051,126	\$0	\$47,644,476
Fund Balance, December 31	\$18,177,812	\$1,257,808	\$10,562,353	\$3,150,742	\$2,082,526	\$0	\$35,231,241
Net Position, January 1	\$0	\$0	\$0	\$0	\$0	\$83,038,389	\$83,038,389
Net Position, December 31	\$0	\$0	\$0	\$0	\$0	\$80,729,286	\$80,729,286
Net Property Tax Required	\$16,435,705	\$2,509,321	\$3,421,889	\$892,025	\$0	\$511,547	\$23,770,487

**GENERAL FUND
BUDGET SUMMARY**

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Amended</u>	2018 <u>Estimated</u>	2019 <u>Requested</u>	2019 <u>Executive</u>
Revenue						
Taxes	15,164,406	15,617,079	16,444,228	16,444,228	16,639,228	16,639,228
Licenses and Permits	1,202,490	1,070,035	879,850	918,400	921,240	921,240
Intergovernmental Revenue	14,207,490	14,258,857	14,235,784	14,480,769	14,397,303	14,397,303
Intergovernmental Charges for Services	192,078	212,174	227,000	248,000	258,000	258,000
Charges for Services	1,756,903	1,721,972	1,621,196	1,690,856	1,679,822	1,679,822
Fines and Forfeitures	309,263	354,853	269,000	265,940	271,000	271,000
Miscellaneous Revenue	357,666	440,350	393,615	354,065	342,425	342,425
Interfund Transfers	2,844,044	2,811,255	2,895,454	2,957,970	2,717,605	2,717,605
Total Revenue	36,034,380	36,486,575	36,966,127	37,380,228	37,226,623	37,226,623
Expense						
General Government	3,637,688	3,200,016	3,797,119	3,699,182	3,906,241	3,911,025
Public Safety	21,860,886	20,153,959	20,792,897	21,172,884	22,152,354	21,782,447
Public Works	7,939,509	8,270,133	8,600,207	8,627,292	9,017,575	9,017,575
Health and Human Services	233,451	221,626	192,440	193,600	201,337	201,337
Culture and Recreation	2,521,877	2,502,128	2,566,224	2,599,447	2,673,178	2,673,178
Conservation and Development	257,317	646,478	333,009	330,209	347,928	347,928
Transfers and other expenses	598,121	118,426	1,367,278	5,559,758	194,082	194,082
Total Expenditures	37,068,849	35,112,766	37,649,174	42,182,372	38,492,695	38,127,572
Excess of revenue over (under) expenditures	-1,034,469	1,373,809	-683,047	-4,822,144	-1,266,072	-900,949
Fund Balance, Beginning Year	23,561,585	22,527,098	23,900,905	23,900,905	19,078,761	19,078,761
Fund Balance, Ending Year*	22,527,098	23,900,905	23,217,858	19,078,761	17,812,689	18,177,812
*Ending Fund Balance consists of:						
Uncommitted	20,678,882	21,104,856	21,241,406	16,774,495	15,766,556	16,131,679
Committed	1,848,214	2,796,049	1,976,452	2,304,266	2,046,133	2,046,133
	22,527,098	23,900,905	23,217,858	19,078,761	17,812,689	18,177,812

**SPECIAL REVENUE FUNDS
BUDGET SUMMARY**

	<u>2016</u> Actual	<u>2017</u> Actual	<u>2018</u> Amended	<u>2018</u> Estimated	<u>2019</u> Requested	<u>2019</u> Executive
Revenue						
Taxes	3,851,767	4,010,842	3,927,829	3,928,051	3,991,321	3,991,321
Licenses and Permits	598,520	642,712	625,000	610,000	610,000	610,000
Intergovernmental Revenue	0	0	0	0	0	0
Intergovernmental Charges for Services	859,923	1,157,416	1,305,075	1,704,556	1,836,171	1,836,171
Charges for Services	1,907,070	2,202,458	1,923,750	1,959,559	2,034,740	2,034,740
Fines and Forfeitures	732,004	705,477	902,000	750,000	750,000	750,000
Miscellaneous Revenue	1,322,890	1,145,138	867,469	768,944	668,569	668,569
Interfund Transfers	92,638	750,844	0	225,000	225,000	225,000
Total Revenue	9,384,810	10,614,887	9,551,123	9,946,110	10,115,801	10,115,801
Expenditures						
General Government	1,101,831	1,410,411	1,212,179	1,057,979	903,447	903,447
Public Safety	1,146,979	1,257,486	1,084,974	1,256,623	1,237,643	1,237,643
Public Works	8	15,878	8,804	18,812	59,000	59,000
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	5,169,208	5,306,060	5,435,635	5,501,954	5,778,852	5,778,852
Conservation and Development	1,985,989	1,451,011	1,123,542	1,731,435	1,352,824	1,352,824
Transfers and other expenses	875,683	1,519,222	867,930	875,000	875,000	875,000
Total Expenditures	10,259,678	10,980,088	9,733,064	10,441,803	10,206,766	10,206,766
Excess of revenues over (under) expenditures	-894,868	-345,181	-181,941	-495,693	-90,965	-90,965
Fund Balance, Beginning Year	3,084,515	2,189,647	1,844,466	1,844,466	1,348,773	1,348,773
Fund Balance, Ending Year	2,189,647	1,844,466	1,662,525	1,348,773	1,257,808	1,257,808

**DEBT SERVICE FUNDS
BUDGET SUMMARY**

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Amended</u>	<u>2018</u> <u>Estimated</u>	<u>2019</u> <u>Requested</u>	<u>2019</u> <u>Executive</u>
Revenue						
Taxes	6,216,284	6,167,633	6,775,665	6,665,058	7,358,181	7,358,181
Licenses and Permits	0	0	0	0	0	0
Intergovernmental Revenues	25,017	20,995	21,556	21,556	19,825	19,825
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	7,680,662	694,580	661,029	9,456,867	540,465	540,465
Interfund Transfers	2,344,678	1,596,780	1,313,054	1,303,054	1,117,132	1,117,132
Total Revenue	16,266,531	8,479,988	8,671,304	17,446,535	9,035,603	9,035,603
Expenditures						
General Government	420,938	53,090	1,350	4,200	1,500	1,500
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	0	0	0	0	0	0
Conservation and Development	904,745	1,111,733	268,939	322,003	197,089	197,069
Transfers and other expenses	15,542,344	8,501,664	8,105,001	8,372,480	15,650,511	15,650,511
Total Expenditures	16,868,027	9,666,487	8,405,290	8,698,683	15,849,080	15,849,080
Excess of revenues over (under) expenditures	-601,496	-1,186,499	266,014	8,747,852	-6,813,477	-6,813,477
Fund Balance, Beginning Year	10,415,973	9,814,477	8,627,978	8,627,978	17,375,830	17,375,830
Fund Balance, Ending Year	9,814,477	8,627,978	8,893,992	17,375,830	10,562,353	10,562,353

**CAPITAL IMPROVEMENT FUNDS
BUDGET SUMMARY**

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Amended</u>	<u>2018</u> <u>Estimated</u>	<u>2019</u> <u>Requested</u>	<u>2019</u> <u>Executive</u>
Revenue						
Taxes	1,746,546	1,681,879	1,728,257	1,728,257	1,690,775	1,690,775
Licenses and Permits	0	0	0	0	0	0
Intergovernmental Revenue	400,461	1,640,314	1,674,641	547,000	8,359,913	8,359,913
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	7,673,086	6,399,047	17,923,763	26,553,500	11,247,026	11,247,026
Interfund Transfers	<u>1,119,000</u>	<u>3,132,962</u>	<u>3,608,692</u>	<u>8,718,692</u>	<u>150,000</u>	<u>150,000</u>
Total Revenue	10,939,093	12,854,202	24,935,353	38,547,449	21,447,714	21,447,714
Expenditures						
General Government	0	65,373	7,625,021	7,550,000	3,280,000	3,280,000
Public Safety	195,470	676,349	2,723,182	2,379,350	691,025	691,025
Public Works	2,892,844	5,700,160	9,797,282	4,181,048	12,363,429	12,363,429
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	724,466	281,040	276,896	232,388	229,770	229,770
Conservation and Development	2,983,218	5,883,144	6,521,029	17,736,424	6,867,917	6,867,917
Transfers and other expenses	<u>1,111,492</u>	<u>956,087</u>	<u>2,852,887</u>	<u>2,919,882</u>	<u>2,654,817</u>	<u>2,654,817</u>
Total Expenditures	7,907,490	13,362,143	29,796,297	34,999,092	26,086,958	26,086,958
Excess of revenues over (under) expenditures	3,031,603	-507,941	-4,860,944	1,548,357	-4,639,244	-4,639,244
Fund Balance, Beginning Year	3,717,967	6,749,570	6,241,629	6,241,629	7,789,986	7,789,986
Fund Balance, Ending Year	<u>6,749,570</u>	<u>6,241,629</u>	<u>1,380,685</u>	<u>7,789,986</u>	<u>3,150,742</u>	<u>3,150,742</u>

**PROPRIETARY FUNDS
BUDGET SUMMARY**

	<u>2016</u> Actual	<u>2017</u> Actual	<u>2018</u> Amended	<u>2018</u> Estimated	<u>2019</u> Requested	<u>2019</u> Executive
Revenue						
Taxes	511,547	511,547	511,547	511,547	511,547	511,547
Licenses and Permits	17,000	31,800	32,000	34,200	34,200	34,200
Intergovernmental	2,627,871	2,800,772	2,737,272	2,762,270	2,926,478	2,926,478
Intergovernmental Charges for Services	9,577,403	9,571,693	10,127,783	9,848,752	10,758,428	10,758,426
Charges for Services	16,339,600	16,660,227	17,371,940	18,305,297	18,318,476	18,318,476
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	1,478,258	1,150,119	1,006,291	1,075,935	1,499,822	1,499,822
Interfund Transfers	1,008,694	959,015	947,790	956,291	1,107,499	1,107,499
Total Revenue	31,560,373	31,685,173	32,734,623	33,494,292	35,156,448	35,156,448
Expenditures						
General Government	8,333,770	8,765,077	9,543,244	9,262,848	9,944,667	9,750,499
Public Safety	0	0	0	0	0	0
Public Works	13,793,911	16,311,951	19,622,824	19,133,275	20,113,782	20,113,782
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	0	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	7,372,875	7,403,265	7,017,528	7,271,864	7,601,270	7,601,270
Total Expenditures	29,500,556	32,480,293	36,183,596	35,667,987	37,659,719	37,465,551
Excess of revenues over (under) expenditures	2,059,817	(795,120)	(3,448,973)	(2,173,695)	(2,503,271)	(2,309,103)
Fund Balance, Beginning Year	83,947,387	86,007,204	85,212,084	85,212,084	83,038,389	83,038,389
Fund Balance, Ending Year	86,007,204	85,212,084	81,763,111	83,038,389	80,535,118	80,729,286

**FIDUCIARY FUNDS
BUDGET SUMMARY**

	<u>2016</u> Actual	<u>2017</u> Actual	<u>2018</u> Amended	<u>2018</u> Estimated	<u>2019</u> Requested	<u>2019</u> Executive
Revenue						
Taxes	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	16,810	11,611	9,400	9,400	9,400	9,400
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	91,571	165,530	7,864	16,750	24,000	24,000
Interfund Transfers	0	0	0	0	0	0
Total Revenue	108,381	177,141	17,264	26,150	33,400	33,400
Expenditures						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health and Human Services	450	12,138	750	750	750	750
Culture and Recreation	0	312,409	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	3,154	1,250	1,250	1,250	1,250	1,250
Total Expenditures	3,804	325,797	2,000	2,000	2,000	2,000
Excess of revenues over (under) expenditures	104,777	(148,656)	15,264	24,150	31,400	31,400
Fund Balance, Beginning Year	2,070,855	2,175,632	2,026,976	2,026,976	2,051,126	2,051,126
Fund Balance, Ending Year	2,175,632	2,026,976	2,042,240	2,051,126	2,082,526	2,082,526


VII

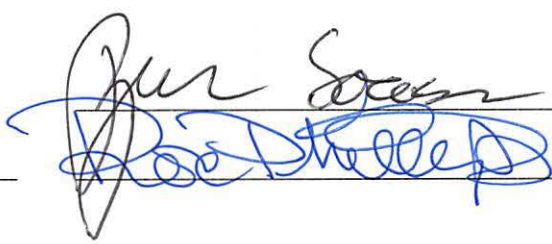
5.9

R. C. No. 141 - 18 - 19. By PUBLIC WORKS COMMITTEE. September 17, 2018.

Your Committee to whom was referred a copy of Res. No. 94-18-19 by Alderpersons Rindfleisch and Bohren establishing the 2019 Budget appropriations and the 2018 Tax Levy for use during the calendar year; recommends approving the Resolution.

Con





Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____, _____, City Clerk

Approved _____ 20____, _____, Mayor

III

4.8

Res. No. 94 - 18 - 19. By Alderpersons Rindfleisch and Bohren.
September 4, 2018.

A RESOLUTION establishing the 2019 Budget appropriations and the 2018 Tax Levy for use during the calendar year.

WHEREAS, Section 2-905 of the Municipal Code of the City of Sheboygan requires an annual budget appropriating monies to finance activities of the City for the ensuing fiscal year, and

WHEREAS, The Common Council Committees have duly considered and discussed a budget for 2019 as proposed by the City Administrator, and

WHEREAS, A public hearing on the budget will be held on October 15, 2018 as required, and

WHEREAS, The 2019 budget requires a tax levy to partially finance the appropriations.

NOW, THEREFORE, BE IT RESOLVED: by the Common Council of the City of Sheboygan that:

Budgeted revenue estimates and expenditure appropriations for the year 2019 for the City's General Fund; Special Revenue Funds - MEG Unit, Block Grant, Housing Revolving Loan, Business Revolving Loan, Mead Library, Tourism, Park, Forestry and Open Space, Park Impact Fee Fund, Cable TV, Municipal Court, Ambulance, Special Assessment, Harbor Centre Marina, Redevelopment Authority, Storm Water; Debt Service Funds - G O Debt Service, Convention Center Debt Service, TID 6, TID 10, TID 11, TID 12, TID 13, TID 14, TID 15, TID 16, TID 18, Environmental TID; Capital Project Funds - Capital Projects, Capital Improvement, Industrial Park, TID 14 Capital, TID 16 Capital, TID 17 Capital, TID 18 Capital, TID 19 Capital; Proprietary Funds - Motor Vehicle, Health Insurance, Liability Insurance, Workers Compensation Insurance, Information Technology; Enterprise Funds - Water Utility, Wastewater Utility, Transit Utility, Parking Utility, Boat Facilities; and Fiduciary Funds - Cemetery Perpetual Care, Mead Public Library Trust be and are hereby adopted as set forth in the attachment and established in program category detail in the budget document.

Refer to
Finance Personnel
AS/DB
Public Works

BE IT FURTHER RESOLVED: that the Personnel Schedule as presented in the 2019 budget be approved, and

BE IT FURTHER RESOLVED: that the property tax levy required to finance the 2019 Budget is \$23,770,487.

Ronald Ruffland
James A. Boh

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

2019 BUDGET SUMMARY

GOVERNMENTAL FUNDS

	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds	2019 Executive
Revenue							
Taxes	\$16,639,228	\$3,991,321	\$7,358,181	\$1,890,775	\$0	\$511,547	\$30,191,052
Licenses and Permits	921,240	610,000	0	0	0	34,200	1,565,440
Intergovernmental Revenue	14,397,303	0	19,825	8,359,913	0	2,926,478	25,703,519
Intergovernmental Charges for Services	258,000	1,836,171	0	0	0	10,758,428	12,852,597
Charges for Services	1,679,822	2,034,740	0	0	9,400	18,318,476	22,042,438
Fines and Forfeitures	271,000	750,000	0	0	0	0	1,021,000
Miscellaneous Revenue	342,425	688,569	540,465	11,247,026	24,000	1,499,822	14,322,307
Interfund Transfers	2,717,605	225,000	1,117,132	150,000	0	1,107,499	6,317,236
Total Revenue	\$37,226,623	\$10,115,801	\$9,035,603	\$21,447,714	\$33,400	\$35,158,448	\$113,015,589
Expenditures							
General Government	\$3,911,025	\$903,447	\$1,500	\$3,280,000	\$0	\$9,750,499	\$17,846,471
Public Safety	21,782,447	1,237,643	0	691,025	0	0	23,711,115
Public Works	9,017,575	59,000	0	12,363,429	0	20,113,782	41,553,786
Health and Human Services	201,337	0	0	0	750	0	202,087
Culture and Recreation	2,673,178	5,778,862	0	229,770	0	0	8,681,800
Conservation and Development	347,928	1,352,824	197,089	6,867,917	0	0	8,765,738
Transfers and other expenses	194,082	875,000	15,650,511	2,654,817	1,250	7,601,270	26,976,930
Total Expenditures	\$38,127,572	\$10,206,766	\$15,849,080	\$28,086,958	\$2,000	\$37,465,551	\$127,737,927
Excess of revenues over (under) expenditures	-\$900,949	-\$90,965	-\$6,813,477	-\$4,639,244	\$31,400	-\$2,309,103	-\$14,722,338
Fund Balance, January 1	\$19,078,761	\$1,348,773	\$17,375,830	\$7,789,986	\$2,051,126	\$0	\$47,644,476
Fund Balance, December 31	\$18,177,812	\$1,257,808	\$10,562,353	\$3,150,742	\$2,082,526	\$0	\$35,231,241
Net Position, January 1	\$0	\$0	\$0	\$0	\$0	\$83,038,389	\$83,038,389
Net Position, December 31	\$0	\$0	\$0	\$0	\$0	\$80,729,286	\$80,729,286
Net Property Tax Required	\$16,435,705	\$2,509,321	\$3,421,889	\$892,025	\$0	\$511,547	\$23,770,487

**GENERAL FUND
BUDGET SUMMARY**

	<u>2016</u> Actual	<u>2017</u> Actual	<u>2018</u> Amended	<u>2018</u> Estimated	<u>2019</u> Requested	<u>2019</u> Executive
Revenue						
Taxes	15,164,406	15,617,079	16,444,228	16,444,228	16,639,228	16,639,228
Licenses and Permits	1,202,490	1,070,035	879,850	918,400	921,240	921,240
Intergovernmental Revenue	14,207,490	14,258,857	14,235,784	14,480,769	14,397,303	14,397,303
Intergovernmental Charges for Services	192,078	212,174	227,000	248,000	258,000	258,000
Charges for Services	1,756,903	1,721,972	1,621,198	1,690,866	1,679,822	1,679,822
Fines and Forfeitures	309,263	354,853	269,000	265,940	271,000	271,000
Miscellaneous Revenue	357,686	440,350	393,616	354,065	342,425	342,425
Interfund Transfers	2,844,044	2,811,255	2,895,454	2,957,970	2,717,606	2,717,605
Total Revenue	36,034,360	36,486,575	36,986,127	37,380,228	37,226,623	37,226,623
Expense						
General Government	3,637,688	3,200,016	3,797,119	3,699,182	3,906,241	3,911,025
Public Safety	21,880,886	20,153,959	20,792,897	21,172,884	22,152,354	21,782,447
Public Works	7,939,509	8,270,133	8,600,207	8,627,292	9,017,575	9,017,575
Health and Human Services	233,451	221,626	192,440	193,600	201,337	201,337
Culture and Recreation	2,521,877	2,502,128	2,566,224	2,599,447	2,673,178	2,673,178
Conservation and Development	257,317	646,478	333,009	330,209	347,928	347,928
Transfers and other expenses	598,121	118,426	1,367,278	5,559,758	194,082	194,082
Total Expenditures	37,068,849	35,112,766	37,649,174	42,182,372	38,492,695	38,127,572
Excess of revenue over (under) expenditures	-1,034,489	1,373,809	-683,047	-4,822,144	-1,266,072	-900,949
Fund Balance, Beginning Year	23,561,585	22,527,098	23,900,905	23,900,905	19,078,761	19,078,761
Fund Balance, Ending Year*	22,527,096	23,900,905	23,217,858	19,078,761	17,812,689	18,177,812
*Ending Fund Balance consists of:						
Uncommitted	20,678,882	21,104,856	21,241,406	16,774,495	15,766,556	16,131,679
Committed	1,848,214	2,796,049	1,976,452	2,304,266	2,046,133	2,046,133
	22,527,096	23,900,905	23,217,858	19,078,761	17,812,689	18,177,812

**SPECIAL REVENUE FUNDS
BUDGET SUMMARY**

	<u>2016</u> Actual	<u>2017</u> Actual	<u>2018</u> Amended	<u>2018</u> Estimated	<u>2019</u> Requested	<u>2019</u> Executive
Revenue						
Taxes	3,851,787	4,010,842	3,927,829	3,928,051	3,991,321	3,991,321
Licenses and Permits	598,520	642,712	625,000	610,000	610,000	610,000
Intergovernmental Revenue	0	0	0	0	0	0
Intergovernmental Charges for Services	859,923	1,157,416	1,305,075	1,704,556	1,836,171	1,836,171
Charges for Services	1,907,070	2,202,458	1,923,750	1,959,559	2,034,740	2,034,740
Fines and Forfeitures	732,004	705,477	802,000	750,000	750,000	750,000
Miscellaneous Revenue	1,322,889	1,145,138	867,469	768,944	688,569	688,569
Interfund Transfers	92,636	750,844	0	225,000	225,000	225,000
Total Revenue	9,364,810	10,614,887	9,551,123	9,946,110	10,115,801	10,115,801
Expenditures						
General Government	1,101,831	1,410,411	1,212,179	1,067,979	903,447	903,447
Public Safety	1,146,979	1,257,486	1,084,974	1,256,623	1,237,643	1,237,643
Public Works	8	15,878	8,804	18,812	59,000	59,000
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	5,169,208	5,306,060	5,435,635	5,501,954	5,778,852	5,778,852
Conservation and Development	1,865,989	1,451,011	1,123,542	1,731,435	1,352,824	1,352,824
Transfers and other expenses	875,683	1,519,222	867,930	875,000	875,000	875,000
Total Expenditures	10,259,678	10,980,088	9,733,064	10,441,803	10,206,766	10,206,766
Excess of revenues over (under) expenditures	-894,868	-345,181	-181,941	-495,693	-90,965	-90,965
Fund Balance, Beginning Year	3,084,816	2,189,647	1,844,466	1,844,466	1,348,773	1,348,773
Fund Balance, Ending Year	2,189,647	1,844,466	1,662,525	1,348,773	1,257,808	1,257,808

**DEBT SERVICE FUNDS
BUDGET SUMMARY**

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Amended</u>	<u>2018</u> <u>Estimated</u>	<u>2019</u> <u>Requested</u>	<u>2019</u> <u>Executive</u>
Revenue						
Taxes	6,216,284	6,167,633	6,775,665	6,665,058	7,358,181	7,358,181
Licenses and Permits	0	0	0	0	0	0
Intergovernmental Revenues	25,017	20,995	21,556	21,556	19,825	19,826
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	7,680,552	694,580	561,029	9,456,867	540,465	540,465
Interfund Transfers	2,344,678	1,586,780	1,313,054	1,303,054	1,117,132	1,117,132
Total Revenue	16,266,531	8,479,988	8,671,304	17,446,535	9,036,603	9,035,603
Expenditures						
General Government	420,938	63,080	1,350	4,200	1,500	1,500
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	0	0	0	0	0	0
Conservation and Development	904,745	1,111,733	288,939	322,003	197,089	197,089
Transfers and other expenses	15,542,344	8,501,664	8,105,001	8,372,480	15,650,511	15,650,511
Total Expenditures	16,868,027	9,686,487	8,405,290	8,698,683	15,849,080	15,849,080
Excess of revenues over (under) expenditures	-601,496	-1,186,499	266,014	8,747,852	-6,813,477	-6,813,477
Fund Balance, Beginning Year	10,415,973	9,814,477	8,627,978	8,627,978	17,375,830	17,375,830
Fund Balance, Ending Year	9,814,477	8,627,978	8,893,992	17,375,830	10,562,353	10,562,353

**CAPITAL IMPROVEMENT FUNDS
BUDGET SUMMARY**

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Amended</u>	<u>2018</u> <u>Estimated</u>	<u>2019</u> <u>Requested</u>	<u>2019</u> <u>Executive</u>
Revenue						
Taxes	1,746,546	1,681,879	1,728,257	1,728,257	1,690,775	1,690,775
Licenses and Permits	0	0	0	0	0	0
Intergovernmental Revenue	400,461	1,640,314	1,674,641	547,000	8,359,913	8,359,913
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	7,673,086	6,399,047	17,923,763	25,553,500	11,247,026	11,247,026
Interfund Transfers	<u>1,119,000</u>	<u>3,132,962</u>	<u>3,608,692</u>	<u>8,718,692</u>	<u>150,000</u>	<u>150,000</u>
Total Revenue	10,939,093	12,854,202	24,935,353	38,547,449	21,447,714	21,447,714
Expenditures						
General Government	0	65,373	7,625,021	7,550,000	3,280,000	3,280,000
Public Safety	195,470	676,349	2,723,182	2,379,350	691,025	691,025
Public Works	2,892,844	5,700,150	9,797,262	4,181,048	12,363,429	12,363,429
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	724,466	281,040	276,896	232,388	229,770	229,770
Conservation and Development	2,983,218	5,883,144	6,521,029	17,736,424	6,667,917	6,667,917
Transfers and other expenses	<u>1,111,492</u>	<u>956,087</u>	<u>2,852,887</u>	<u>2,919,882</u>	<u>2,654,817</u>	<u>2,654,817</u>
Total Expenditures	7,907,480	13,362,143	29,796,297	34,999,092	26,088,958	26,088,958
Excess of revenues over (under) expenditures	3,031,603	-507,941	-4,860,944	1,548,357	-4,639,244	-4,639,244
Fund Balance, Beginning Year	3,717,957	6,749,570	6,241,629	6,241,629	7,789,986	7,789,986
Fund Balance, Ending Year	<u>6,749,570</u>	<u>6,241,629</u>	<u>1,380,685</u>	<u>7,789,986</u>	<u>3,150,742</u>	<u>3,150,742</u>

**PROPRIETARY FUNDS
BUDGET SUMMARY**

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Amended</u>	<u>2018</u> <u>Estimated</u>	<u>2019</u> <u>Requested</u>	<u>2019</u> <u>Executive</u>
Revenue						
Taxes	511,547	511,547	511,547	511,547	511,547	511,547
Licenses and Permits	17,000	31,800	32,000	34,200	34,200	34,200
Intergovernmental	2,627,871	2,800,772	2,737,272	2,762,270	2,926,478	2,926,478
Intergovernmental Charges for Services	9,577,403	9,571,693	10,127,783	9,848,752	10,758,428	10,758,426
Charges for Services	16,339,600	16,660,227	17,371,940	18,305,297	18,318,476	18,318,476
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	1,478,258	1,150,119	1,008,291	1,075,935	1,499,822	1,499,822
Interfund Transfers	1,008,694	959,015	947,790	956,291	1,107,499	1,107,499
Total Revenue	31,560,373	31,685,173	32,734,623	33,494,292	35,156,448	35,156,448
Expenditures						
General Government	8,333,770	8,765,077	9,543,244	9,262,848	9,944,667	9,750,499
Public Safety	0	0	0	0	0	0
Public Works	13,793,911	16,311,951	19,622,824	19,133,275	20,113,782	20,113,782
Health and Human Services	0	0	0	0	0	0
Culture and Recreation	0	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	7,372,875	7,403,265	7,017,528	7,271,864	7,601,270	7,601,270
Total Expenditures	29,500,556	32,480,293	36,183,596	35,667,967	37,659,719	37,465,551
Excess of revenues over (under) expenditures	2,059,817	(795,120)	(3,448,973)	(2,173,695)	(2,503,271)	(2,309,103)
Fund Balance, Beginning Year	83,947,367	86,007,204	85,212,084	85,212,084	83,038,389	83,038,389
Fund Balance, Ending Year	86,007,204	85,212,084	81,763,111	83,038,389	80,535,118	80,729,288

**FIDUCIARY FUNDS
BUDGET SUMMARY**

	<u>2016</u> Actual	<u>2017</u> Actual	<u>2018</u> Amended	<u>2018</u> Estimated	<u>2019</u> Requested	<u>2019</u> Executive
Revenue						
Taxes	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	16,810	11,611	9,400	9,400	9,400	9,400
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	91,571	165,530	7,884	16,750	24,000	24,000
Interfund Transfers	0	0	0	0	0	0
Total Revenue	108,381	177,141	17,284	26,150	33,400	33,400
Expenditures						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health and Human Services	450	12,138	750	750	750	750
Culture and Recreation	0	312,409	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	3,154	1,250	1,250	1,250	1,250	1,250
Total Expenditures	3,604	325,797	2,000	2,000	2,000	2,000
Excess of revenues over (under) expenditures	104,777	(148,656)	15,284	24,150	31,400	31,400
Fund Balance, Beginning Year	2,070,855	2,175,632	2,026,976	2,026,976	2,051,126	2,051,126
Fund Balance, Ending Year	2,175,632	2,026,976	2,042,240	2,051,126	2,082,526	2,082,526